Superior Court of California, County of Mendocino
Trial Court Operations Fund
Balance Sheet
For the month ended June of Fiscal Year 2025/26
(Unaudited)

ASSETS	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Operations	$ (554,556)	$ 386,576	-	-	-	-	$ 20,048	$ (147,932)	$ (39,355)
Payroll	-	-	-	-	-	-	-	-	-
Jury	-	-	-	-	-	-	-	-	-
Revolving	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Civil Filing Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	$ (14,441)	$ (14,441)	$ (29,912)
Credit Card	-	-	-	-	-	-	-	-	-
Cash on Hand	$ 3,850	-	-	-	-	-	-	$ 3,850	$ 3,850
Cash with County	-	-	-	-	-	-	-	-	-
Cash Outside of the JCC	-	-	-	-	-	-	-	-	-
Cash Held with the JCC	-	-	-	-	-	-	-	-	-
Cash Equivalents	$ 1,136,395	-	-	-	-	-	$ 1,150,995	$ 2,287,390	$ 2,505,043
Total Cash and Cash Equivalents	$ 585,689	$ 386,576	-	-	-	-	$ 1,156,603	$ 2,128,867	$ 2,439,626
Short-Term Investment	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-	-	-	-
Accrued Revenue	$ 2,937	$ 3,010	-	-	-	-	-	$ 5,946	$ 7,056
Accounts Receivable - General	-	-	-	-	-	-	-	-	-
Dishonored Checks	-	-	-	-	-	-	-	-	-
Due From Employee	$ 1,459	-	-	-	-	-	-	$ 1,459	$ 141
Civil Jury Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Due From Other Funds	$ 154,991	-	-	-	-	-	-	$ 154,991	$ 109,389
Due From Other Governments	-	-	-	-	-	-	-	-	$ 160,800
Due From Other Courts	-	-	-	-	-	-	-	-	-
Due From State	$ 45,193	$ 5,325	$ 123,322	-	-	-	-	$ 173,840	$ 130,554
Trust Due To/From	-	-	-	-	-	-	$ 6,389	$ 6,389	$ 6,494
Distribution Due To/From	-	-	-	-	-	-	$ 13,653	$ 13,653	$ 5,693
Civil Filing Fee Due To/From	-	-	-	-	-	-	$ 58,684	$ 58,684	$ 53,094
General Due To/From	$ 8,875	$ 58,388	-	-	-	-	-	$ 67,263	$ 51,119
Total Receivables	$ 213,454	$ 66,723	$ 123,322	-	-	-	$ 78,726	$ 482,225	$ 524,340
Prepaid Expenses - General	-	-	-	-	-	-	-	-	-
Salary and Travel Advances	-	-	-	-	-	-	-	-	-
Counties	-	-	-	-	-	-	-	-	-
Total Prepaid Expenses	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-	-
Total Assets	$ 799,143	$ 453,299	$ 123,322	-	-	-	$ 1,235,329	$ 2,611,092	$ 2,963,966

LIABILITIES AND FUND BALANCES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Accrued Liabilities	$ 30,293	$ 1,956	$ 1,961	-	-	-	-	$ 34,210	$ 45,606
Accounts Payable - General	$ 11,627	-	-	-	-	-	-	$ 11,627	$ 770
Due to Other Funds	$ 10	$ 49,544	$ 113,405	-	-	-	$ 138,021	$ 300,980	$ 225,789
Due to Other Courts	$ 5,164	-	-	-	-	-	-	$ 5,164	$ 495
Due to State	$ 150,504	-	-	-	-	-	-	$ 150,504	$ 62,248
TC145 Liability	-	-	-	-	-	-	$ 155,594	$ 155,594	$ 128,193
Due to Other Governments	-	$ 34	-	-	-	-	-	$ 34	$ 192
AB145 Due to Other Government Agency	-	-	-	-	-	-	-	-	-
Due to Other Public Agencies	-	-	-	-	-	-	-	-	-
Sales and Use Tax	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	$ 163	$ 163	$ 176
Miscellaneous Accts. Pay. and Accrued Liab.	-	-	-	-	-	-	-	-	-
Total Accounts Payable and Accrued Liab.	$ 197,597	$ 51,534	$ 115,366	-	-	-	$ 293,778	$ 658,275	$ 463,469
Civil	-	-	-	-	-	-	$ 377,827	$ 377,827	$ 383,982
Criminal	-	-	-	-	-	-	$ 495,298	$ 495,298	$ 402,836
Unreconciled - Civil and Criminal	-	-	-	-	-	-	-	-	-
Trust Held Outside of the JCC	-	-	-	-	-	-	-	-	-
Trust Interest Payable	-	-	-	-	-	-	$ 64,736	$ 64,736	$ 47,547
Miscellaneous Trust	-	-	-	-	-	-	-	-	-
Total Trust Deposits	-	-	-	-	-	-	$ 937,860	$ 937,860	$ 834,364
Accrued Payroll	$ 201,985	$ 4,585	-	-	-	-	-	$ 206,570	$ 167,493
Benefits Payable	$ 348	-	-	-	-	-	-	$ 348	$ 13,909
Deferred Compensation Payable	-	-	-	-	-	-	-	-	$ 3,894
Deductions Payable	-	-	-	-	-	-	-	-	$ 76,535
Payroll Clearing	-	-	-	-	-	-	-	-	$ (1,236)
Total Payroll Liabilities	$ 202,333	$ 4,585	-	-	-	-	-	$ 206,918	$ 260,594
Revenue Collected in Advance	$ 95,474	-	-	-	-	-	-	$ 95,474	-
Liabilities For Deposits	$ 7,521	-	$ 7,956	-	-	-	$ 2,379	$ 17,856	$ 23,285
Jury Fees - Non-Interest	-	-	-	-	-	-	$ 265	$ 265	-
Fees - Partial Payment & Overpayment	-	-	-	-	-	-	$ 1,046	$ 1,046	$ 29
Uncleared Collections	-	-	-	-	-	-	-	-	-
Other Miscellaneous Liabilities	-	-	-	-	-	-	-	-	-
Total Other Liabilities	$ 102,995	-	$ 7,956	-	-	-	$ 3,690	$ 114,641	$ 23,314
Total Liabilities	$ 502,925	$ 56,119	$ 123,322	-	-	-	$ 1,235,329	$ 1,917,694	$ 1,581,741
Total Fund Balance	$ 296,218	$ 397,180	-	-	-	-	-	$ 693,398	$ 1,382,225
Total Liabilities and Fund Balance	$ 799,143	$ 453,299	$ 123,322	-	-	-	$ 1,235,329	$ 2,611,092	$ 2,963,966

Superior Court of California, County of Mendocino
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the month ended June of Fiscal Year 2025/26
(Unaudited)

REVENUES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
State Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Trial Court Trust Fund	$ 7,805,374	$ 31,043	-	-	-	-	-	$ 7,836,417	$ 8,323,242	$ 7,983,638	$ 7,635,551
Improvement and Modernization Fund	$ 11,489	-	-	-	-	-	-	$ 11,489	$ 11,489	$ 11,489	$ 11,489
Judges' Compensation (0150019)	-	-	-	-	-	-	-	-	-	-	-
Court Interpreter (0150037)	$ 467,974	-	-	-	-	-	-	$ 467,974	$ 572,725	$ 450,389	$ 496,370
Civil Coordination Reimbursement (0150091)	-	-	-	-	-	-	-	-	-	-	-
MOU Reimbursements (0150010 and General)	$ 242,864	-	-	-	-	-	-	$ 242,864	$ 230,604	$ 241,726	$ 426,374
Other Miscellaneous	$ 311,771	$ 185,500	-	-	-	-	-	$ 497,271	$ 592,685	$ 511,771	$ 511,771
Total State Financing Sources	$ 8,839,472	$ 216,543	-	-	-	-	-	$ 9,056,015	$ 9,730,744	$ 9,199,013	$ 9,081,555
Grants	-	-	-	-	-	-	-	-	-	-	-
AB 1058 Commissioner/Facilitator	-	-	$ 219,199	-	-	-	-	$ 219,199	$ 253,890	$ 226,823	$ 261,183
Other Judicial Council Grants	-	-	$ 23,095	-	-	-	-	$ 23,095	$ 23,095	$ 23,093	$ 23,093
Non-Judicial Council Grants	-	-	$ 135,421	-	-	-	-	$ 135,421	$ 120,000	$ 102,812	$ 120,000
Total Grants	-	-	$ 377,715	-	-	-	-	$ 377,715	$ 396,985	$ 352,729	$ 404,276
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Interest Income	$ 64,136	$ 31,786	-	-	-	-	-	$ 95,921	$ 159,330	$ 167,373	$ 150,590
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Local Fees	$ 74,052	$ 17,965	-	-	-	-	-	$ 92,017	$ 99,950	$ 307,410	$ 273,120
Non-Fee Revenues	$ 2,088	-	-	-	-	-	-	$ 2,088	$ 3,500	$ 3,335	$ 2,500
Enhanced Collections	-	$ 353,706	-	-	-	-	-	$ 353,706	$ 371,204	$ 363,489	$ 328,318
Escheatment	$ 13,021	-	-	-	-	-	-	$ 13,021	$ 4,500	-	-
Prior Year Revenue	$ (1,941)	-	-	-	-	-	-	$ (1,941)	-	$ (5,488)	-
County Program - Restricted	$ 20,605	$ 1,048	-	-	-	-	-	$ 21,653	$ 81,800	$ 159,687	$ 156,032
Reimbursement Other	-	-	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	$ 327	-	-	-	-	-	-	$ 327	$ 500	$ 1,719	$ 200
Total Other Financing Sources	$ 172,288	$ 404,504	-	-	-	-	-	$ 576,792	$ 720,784	$ 997,526	$ 910,760
TOTAL REVENUES	$ 9,011,760	$ 621,047	$ 377,715	-	-	-	-	$ 10,010,521	$ 10,848,513	$ 10,549,268	$ 10,396,591

EXPENDITURES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Personnel Services	-	-	-	-	-	-	-	-	-	-	-
Salaries - Permanent	$ 4,531,339	$ 150,531	$ 161,175	-	-	-	-	$ 4,843,046	$ 4,856,700	$ 4,344,167	$ 4,576,704
Temp Help	-	-	-	-	-	-	-	-	-	-	-
Overtime	$ 7,968	-	-	-	-	-	-	$ 7,968	-	$ 9,009	-
Staff Benefits	$ 3,034,059	$ 87,137	$ 105,167	-	-	-	-	$ 3,226,363	$ 3,201,103	$ 3,050,535	$ 3,336,274
Total Personnel Services	$ 7,573,366	$ 237,668	$ 266,342	-	-	-	-	$ 8,077,376	$ 8,057,802	$ 7,403,711	$ 7,912,978
Operating Expenses and Equipment	-	-	-	-	-	-	-	-	-	-	-
General Expense	$ 263,187	$ 2,281	$ 5,847	-	-	-	-	$ 271,315	$ 211,533	$ 329,364	$ 358,018
Printing	$ 55,960	-	-	-	-	-	-	$ 55,960	$ 55,580	$ 35,435	$ 48,000
Telecommunications	$ 59,304	-	-	-	-	-	-	$ 59,304	$ 71,897	$ 73,621	$ 60,900
Postage	$ 82,867	$ 13,881	-	-	-	-	-	$ 96,747	$ 42,230	$ 116,462	$ 24,200
Insurance	$ 270	-	-	-	-	-	-	$ 270	$ 585	$ 557	$ 350
In-State Travel	$ 6,928	-	$ 2,192	-	-	-	-	$ 9,120	$ 12,332	$ 8,543	$ 5,961
Out-of-State Travel	$ 692	-	-	-	-	-	-	$ 692	$ 2,930	$ 2,660	-
Training	$ 6,471	$ 115,200	$ 1,190	-	-	-	-	$ 122,861	$ 129,150	$ 29,900	$ 3,370
Security Services	-	-	-	-	-	-	-	-	-	-	-
Facility Operations	$ 110,661	-	-	-	-	-	-	$ 110,661	$ 109,651	$ 103,458	$ 102,083
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracted Services	$ 861,258	$ 301,953	$ 138,040	-	-	-	-	$ 1,301,251	$ 1,366,450	$ 1,244,375	$ 1,036,347
Consulting and Professional Services	$ 24,850	-	-	-	-	-	-	$ 24,850	$ 25,000	$ 24,970	$ 30,000
Information Technology	$ 421,414	$ 4,816	-	-	-	-	-	$ 426,231	$ 463,595	$ 538,395	$ 499,823
Major Equipment	$ 95,020	-	-	-	-	-	-	$ 95,020	$ 110,020	$ 191,932	$ 148,202
Other Items of Expense	$ 1,121	-	-	-	-	-	-	$ 1,121	$ 915	$ 864	$ 1,540
Total Operating Expenses and Equipment	$ 1,990,003	$ 438,131	$ 147,269	-	-	-	-	$ 2,575,403	$ 2,601,869	$ 2,700,535	$ 2,318,794
Special Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-	-	-	-
Jury Costs	$ 46,413	-	-	-	-	-	-	$ 46,413	$ 39,000	$ 43,249	$ 32,000
Judgements, Settlements and Claims	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Capital Costs	-	-	-	-	-	-	-	-	-	-	-
Internal Cost Recovery	$ (37,250)	-	$ 37,250	-	-	-	-	-	$ 55,787	-	$ 57,610
Prior Year Expense Adjustment	$ 157	-	-	-	-	-	-	$ 157	-	$ (285)	-
Total Special Items of Expense	$ 9,321	-	$ 37,250	-	-	-	-	$ 46,570	$ 94,787	$ 42,964	$ 89,610
TOTAL EXPENDITURES	$ 9,572,690	$ 675,799	$ 450,861	-	-	-	-	$ 10,699,349	$ 10,754,458	$ 10,147,210	$ 10,321,382

FUND BALANCE	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Excess (Deficit) of Revenues Over Expenditures	$ (560,930)	$ (54,752)	$ (73,146)	-	-	-	-	$ (688,828)	$ 94,054	$ 402,058	$ 75,209
Operating Transfers In (Out)	$ (73,146)	-	$ 73,146	-	-	-	-	-	-	-	-
Fund Balance (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Deficit)	$ 930,294	$ 451,932	-	-	-	-	-	$ 1,382,225	$ 1,382,225	$ 980,168	$ 980,168
ENDING BALANCE (Deficit)	$ 296,218	$ 397,180	-	-	-	-	-	$ 693,398	$ 1,476,280	$ 1,382,225	$ 1,055,377

Superior Court of California, County of Mendocino
Trial Court Operations Fund
Statement of Program Expenditures
For the month ended June of Fiscal Year 2025/26
(Unaudited)

PROGRAM EXPENDITURES:	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Annual Budget	Prior Fiscal Year Total Actual Expense	Prior Fiscal Year Final Annual Budget
Judges & Courtroom Support	$ 1,201,088	$ 650,504	-	-	-	-	$ 1,851,591	$ 1,651,919	$ 1,950,273	$ 2,031,156
Traffic & Other Infractions	$ 386,405	$ 1,386	-	-	-	-	$ 387,791	$ 378,283	$ 369,756	$ 339,893
Other Criminal Cases	$ 1,308,667	$ 32,673	-	-	-	-	$ 1,341,340	$ 1,326,178	$ 1,101,084	$ 1,313,841
Civil	$ 867,866	$ 5,582	-	-	-	-	$ 873,448	$ 784,415	$ 825,758	$ 735,548
Family & Children Services	$ 627,801	$ 324,142	-	-	-	-	$ 951,942	$ 1,232,256	$ 983,072	$ 1,089,306
Probate, Guardianship & Mental Health Services	-	$ 400	-	-	-	-	$ 400	-	$ 400	$ 1,250
Juvenile Dependency Services	$ (1,281)	$ 10,396	-	-	-	-	$ 9,115	$ 166,226	$ 5,480	$ 176,522
Juvenile Delinquency Services	-	-	-	-	-	-	-	-	-	-
Other Court Operations	$ 1,108,051	$ 296,629	-	-	-	-	$ 1,404,680	$ 1,443,804	$ 1,195,746	$ 1,330,885
Court Interpreters	$ 198,879	$ 269,496	-	-	-	-	$ 468,375	$ 559,837	$ 452,112	$ 405,866
Jury Services	$ 108,687	$ 110,636	$ 46,413	-	-	-	$ 265,735	$ 177,960	$ 282,499	$ 205,391
Security	$ 64,317	$ 78,338	-	-	-	-	$ 142,655	$ 143,298	$ 58,869	$ 69,946
Trial Court Operations Program	$ 5,870,479	$ 1,780,181	$ 46,413	-	-	-	$ 7,697,073	$ 7,864,176	$ 7,225,048	$ 7,699,604
Enhanced Collections	$ 226,703	$ 127,077	-	-	-	-	$ 353,781	$ 371,204	$ 363,489	$ 328,319
Other Non-Court Operations	-	-	-	-	-	-	-	-	-	-
Non-Court Operations Program	$ 226,703	$ 127,077	-	-	-	-	$ 353,781	$ 371,204	$ 363,489	$ 328,319
Executive Office	$ 591,267	$ 16,902	-	-	-	-	$ 608,169	$ 561,525	$ 577,567	$ 530,229
Fiscal Services	$ 553,643	$ 34,272	-	-	-	$ 157	$ 588,072	$ 640,642	$ 500,397	$ 527,308
Human Resources	$ 682	$ 27,918	-	-	-	-	$ 28,601	$ 25,012	$ 29,505	$ 35,640
Business & Facilities Services	-	$ 38,392	-	-	-	-	$ 38,392	$ 33,899	$ 32,168	$ 39,548
Information Technology	$ 834,601	$ 550,661	-	-	-	-	$ 1,385,262	$ 1,258,000	$ 1,419,035	$ 1,160,734
Court Administration Program	$ 1,980,194	$ 668,145	-	-	-	$ 157	$ 2,648,495	$ 2,519,078	$ 2,558,672	$ 2,293,459
Expenditures Not Distributed or Posted to a Program	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments Not Posted to a Program	-	-	-	-	-	-	-	-	-	-
TOTAL PROGRAM EXPENDITURES	$ 8,077,376	$ 2,575,403	$ 46,413	-	-	$ 157	$ 10,699,349	$ 10,754,458	$ 10,147,210	$ 10,321,382