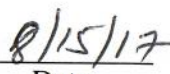


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.



Signature of Presiding Judge or Court Executive



Date

MENDOCINO

Court

2016/2017 4th QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

MENDOCINO

Court

2016/2017 4th QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

MENDOCINO

Court

2016/2017 4th QTR

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	59.50	59.50	59.50	59.50	59.50

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Superior Court of California, County of Mendocino
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June									
Fiscal Year 2016/17									2015/16
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (181,621)	\$ 139,137	\$ 0				\$ 19,731	\$ (22,752)	\$ (50,162)
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury Revolving									
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ (20)
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 1,202,761	\$ 1,202,761	\$ 789,654
Cash Outside of the JCC									
Cash Equivalents	\$ 354,074						\$ 332,292	\$ 686,366	\$ 543,001
Total Cash and Cash Equivalents	\$ 176,303	\$ 139,137	\$ 0				\$ 1,554,785	\$ 1,870,225	\$ 1,286,323
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 567	\$ 175					\$ 0	\$ 742	\$ 453
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 111,074							\$ 111,074	\$ 201,924
Due From Other Governments	\$ 90,173		\$ 0					\$ 90,173	\$ 95,387
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 185,345	\$ 5,004	\$ 82,895					\$ 273,244	\$ 443,664
Trust Due To/From									
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From									
General Due To/From									\$ 0
Total Receivables	\$ 387,160	\$ 5,179	\$ 82,895				\$ 0	\$ 475,233	\$ 741,428
Prepaid Expenses - General	\$ 3,989							\$ 3,989	\$ 157
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 3,989		\$ 0					\$ 3,989	\$ 157
Other Assets									
Total Other Assets									
Total Assets	\$ 567,451	\$ 144,316	\$ 82,895				\$ 1,554,785	\$ 2,349,447	\$ 2,027,907
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 41,367		\$ 5,626					\$ 46,994	\$ 193,274
Accounts Payable - General	\$ 3,018	\$ 0	\$ 0				\$ 0	\$ 3,018	\$ 29,223
Due to Other Funds	\$ 37,261		\$ 73,813				\$ 0	\$ 111,074	\$ 201,924
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 95,942	\$ 95,942	\$ 92,643
Due to Other Governments	\$ 2,179		\$ 0					\$ 2,179	\$ 2,290
AB145 Due to Other Government Agency							\$ 221,762	\$ 221,762	\$ 225,391
Due to Other Public Agencies									
Sales and Use Tax	\$ 635							\$ 635	\$ 821
Interest							\$ 27	\$ 27	\$ 21
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 84,460	\$ 0	\$ 79,439				\$ 317,731	\$ 481,630	\$ 745,588
Civil							\$ 30,370	\$ 30,370	\$ 28,027
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,202,761	\$ 1,202,761	\$ 789,654
Trust Interest Payable							\$ 1,238	\$ 1,238	\$ 281
Miscellaneous Trust									
Total Trust Deposits							\$ 1,234,370	\$ 1,234,370	\$ 817,961
Accrued Payroll	\$ 190,677		\$ 3,456					\$ 194,133	\$ 178,730
Benefits Payable	\$ (31,290)							\$ (31,290)	\$ (3,998)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 5,620
Deductions Payable	\$ 345							\$ 345	\$ 55,611
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 159,732		\$ 3,456					\$ 163,188	\$ 235,963
Revenue Collected in Advance			\$ 0					\$ 0	\$ 32,145
Liabilities For Deposits	\$ 6,722	\$ 6,597					\$ 2,684	\$ 16,004	\$ 4,910
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (2,992)							\$ (2,992)	\$ (2,810)
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 3,731	\$ 6,597	\$ 0				\$ 2,684	\$ 13,012	\$ 34,244
Total Liabilities	\$ 247,923	\$ 6,597	\$ 82,895				\$ 1,554,785	\$ 1,892,201	\$ 1,833,756
Total Fund Balance	\$ 319,528	\$ 137,719	\$ 0					\$ 457,247	\$ 194,150
Total Liabilities and Fund Balance	\$ 567,451	\$ 144,316	\$ 82,895				\$ 1,554,785	\$ 2,349,447	\$ 2,027,907

Superior Court of California, County of Mendocino
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended June											
Fiscal Year 2016/17										2015/16	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 5,327,200	\$ 32,566					\$ 5,359,766	\$ 5,242,254	\$ 4,981,015	\$ 4,914,206	
Improvement and Modernization Fund	\$ 17,559						\$ 17,559	\$ 15,827	\$ 6,773	\$ 12,166	
Judges' Compensation (0150019)	\$ 56,897						\$ 56,897	\$ 60,000	\$ 60,000	\$ 60,000	
Court Interpreter (0150037)	\$ 418,665						\$ 418,665	\$ 300,000	\$ 323,888	\$ 270,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 147,388						\$ 147,388	\$ 133,687	\$ 158,714	\$ 141,787	
Other Miscellaneous	\$ 311,771						\$ 311,771	\$ 311,771	\$ 311,771	\$ 311,771	
	\$ 6,279,480	\$ 32,566					\$ 6,312,046	\$ 6,063,539	\$ 5,842,162	\$ 5,709,930	
Grants											
AB 1058 Commissioner/Facilitator			\$ 249,439				\$ 249,439	\$ 276,232	\$ 291,928	\$ 274,959	
Other Judicial Council Grants			\$ 294,421				\$ 294,421	\$ 356,124	\$ 270,183	\$ 362,628	
Non-Judicial Council Grants			\$ 1,253				\$ 1,253	\$ 8,769			
			\$ 545,114				\$ 545,114	\$ 641,125	\$ 562,112	\$ 637,587	
Other Financing Sources											
Interest Income	\$ 7,770	\$ 742					\$ 8,513	\$ 3,315	\$ 4,934	\$ 1,764	
Investment Income											
Donations											
Local Fees	\$ 55,533	\$ 39,703					\$ 95,235	\$ 76,000	\$ 33,768	\$ 64,748	
Non-Fee Revenues	\$ 5,971						\$ 5,971	\$ 2,700	\$ 196	\$ 3,250	
Enhanced Collections	\$ 0						\$ 0		\$ 13,089		
Escheatment								\$ 300	\$ 356	\$ 300	
Prior Year Revenue											
County Program - Restricted	\$ 39,934	\$ 1,327					\$ 41,261	\$ 208,012	\$ 205,686	\$ 365,100	
Reimbursement Other								\$ 1,500	\$ 1,601	\$ 2,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 199						\$ 199		\$ 979		
	\$ 109,407	\$ 41,772					\$ 151,179	\$ 291,827	\$ 260,608	\$ 437,662	
Total Revenues	\$ 6,388,887	\$ 74,338	\$ 545,114				\$ 7,008,339	\$ 6,996,491	\$ 6,664,881	\$ 6,785,179	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,066,206		\$ 270,851				\$ 3,337,056	\$ 3,234,963	\$ 3,171,386	\$ 3,111,019	
Temp Help											
Overtime									\$ 475		
Staff Benefits	\$ 1,954,590		\$ 128,481				\$ 2,083,071	\$ 2,190,554	\$ 2,087,813	\$ 2,127,999	
	\$ 5,020,795		\$ 399,332				\$ 5,420,127	\$ 5,425,517	\$ 5,259,674	\$ 5,239,018	
Operating Expenses and Equipment											
General Expense	\$ 147,809		\$ 9,635				\$ 157,444	\$ 237,769	\$ 200,844	\$ 230,340	
Printing	\$ 18,125						\$ 18,125	\$ 35,026	\$ 29,332	\$ 32,950	
Telecommunications	\$ 31,873		\$ 0				\$ 31,873	\$ 37,811	\$ 39,050	\$ 40,908	
Postage	\$ 60,584		\$ 1,320				\$ 61,904	\$ 43,055	\$ 43,217	\$ 24,415	
Insurance	\$ 1,772						\$ 1,772	\$ 2,325	\$ 1,954	\$ 2,450	
In-State Travel	\$ 20,892		\$ 2,650				\$ 23,542	\$ 36,503	\$ 29,762	\$ 26,228	
Out-of-State Travel	\$ 1,005		\$ 1,136				\$ 2,142		\$ 1,239		
Training	\$ 285		\$ 2,725				\$ 3,010	\$ 0	\$ 109,913	\$ 103,793	
Security Services	\$ 196,187		\$ 8,262				\$ 204,449	\$ 196,000	\$ 203,594	\$ 218,000	
Facility Operations	\$ 76,843		\$ 175				\$ 77,018	\$ 97,500	\$ 79,030	\$ 101,100	
Utilities											
Contracted Services	\$ 512,705	\$ 39,703	\$ 97,911				\$ 650,319	\$ 660,366	\$ 588,698	\$ 734,455	
Consulting and Professional Services	\$ 23,573						\$ 23,573	\$ 28,000	\$ 29,920	\$ 34,000	
Information Technology	\$ 42,509		\$ 0				\$ 42,509	\$ 58,384	\$ 124,810	\$ 121,937	
Major Equipment	\$ 7,145						\$ 7,145	\$ 30,000	\$ 12,100	\$ 44,000	
Other Items of Expense	\$ 1,755						\$ 1,755	\$ 1,895	\$ 1,271	\$ 2,981	
	\$ 1,143,065	\$ 39,703	\$ 123,814				\$ 1,306,582	\$ 1,464,634	\$ 1,494,734	\$ 1,717,557	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 18,533						\$ 18,533	\$ 21,500	\$ 24,335	\$ 30,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (54,858)		\$ 54,858				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (36,325)		\$ 54,858				\$ 18,533	\$ 21,500	\$ 24,335	\$ 30,000	
Total Expenditures	\$ 6,127,535	\$ 39,703	\$ 578,005				\$ 6,745,242	\$ 6,911,651	\$ 6,778,743	\$ 6,986,575	
Excess (Deficit) of Revenues Over Expenditures	\$ 261,352	\$ 34,635	\$ (32,891)				\$ 263,096	\$ 84,840	\$ (113,862)	\$ (201,396)	
Operating Transfers In (Out)	\$ (32,891)		\$ 32,891				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 91,067	\$ 103,083	\$ 0				\$ 194,150	\$ 194,150	\$ 308,012	\$ 308,012	
Ending Balance (Deficit)	\$ 319,528	\$ 137,719	\$ 0				\$ 457,247	\$ 278,990	\$ 194,150	\$ 106,616	

Superior Court of California, County of Mendocino
 Trial Court Operations Fund
 Statement of Program Expenditures
 (Unaudited)

For the month ended June										
Fiscal Year 2016/17									2015/16	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,159,416	\$ 162,637				\$ 0	\$ 1,322,053	\$ 1,386,801	\$ 1,339,881	\$ 1,434,693
Traffic & Other Infractions	\$ 269,250	\$ 1,702					\$ 270,952	\$ 287,684	\$ 254,816	\$ 283,416
Other Criminal Cases	\$ 362,335	\$ 101,188					\$ 463,523	\$ 401,094	\$ 423,492	\$ 370,261
Civil	\$ 360,822	\$ 24,922					\$ 385,744	\$ 356,499	\$ 310,808	\$ 318,753
Family & Children Services	\$ 887,078	\$ 154,036				\$ 0	\$ 1,041,114	\$ 1,105,224	\$ 1,028,962	\$ 1,112,883
Probate, Guardianship & Mental Health Services		\$ 919					\$ 919	\$ 900	\$ 422	\$ 2,135
Juvenile Dependency Services	\$ 160,628	\$ 2,100					\$ 162,728	\$ 206,828	\$ 137,398	\$ 195,593
Juvenile Delinquency Services	\$ 72,641	\$ 375					\$ 73,016	\$ 82,205	\$ 72,943	\$ 83,019
Other Court Operations	\$ 870,177	\$ 170,017					\$ 1,040,194	\$ 1,079,127	\$ 1,107,338	\$ 1,089,882
Court Interpreters	\$ 125,467	\$ 275,692					\$ 401,159	\$ 366,723	\$ 351,163	\$ 405,106
Jury Services	\$ 86,739	\$ 68,889	\$ 18,533				\$ 174,160	\$ 153,291	\$ 159,396	\$ 149,310
Security	\$ 59,078	\$ 204,930					\$ 264,008	\$ 284,740	\$ 262,572	\$ 272,138
Trial Court Operations Program	\$ 4,413,632	\$ 1,167,406	\$ 18,533			\$ 0	\$ 5,599,571	\$ 5,711,116	\$ 5,449,191	\$ 5,717,189
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 342,222	\$ 1,616					\$ 343,837	\$ 327,490	\$ 327,907	\$ 311,205
Fiscal Services	\$ 271,084	\$ 53,361					\$ 324,445	\$ 368,000	\$ 377,081	\$ 360,400
Human Resources	\$ 62,979	\$ 24,962					\$ 87,941	\$ 86,162	\$ 81,789	\$ 80,318
Business & Facilities Services		\$ 29,166					\$ 29,166	\$ 49,605	\$ 40,030	\$ 62,883
Information Technology	\$ 330,211	\$ 30,072					\$ 360,283	\$ 369,278	\$ 502,745	\$ 454,580
Court Administration Program	\$ 1,006,495	\$ 139,176					\$ 1,145,671	\$ 1,200,535	\$ 1,329,552	\$ 1,269,386
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,420,127	\$ 1,306,582	\$ 18,533			\$ 0	\$ 6,745,242	\$ 6,911,651	\$ 6,778,743	\$ 6,986,575

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Mendocino

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	3,989	3,989	-	-	-	-	-	3,989	
Restricted	-	17,848	17,848	137,719	-	-	-	-	155,567	
Committed	238,146	-	238,146	-	-	-	-	-	238,146	
Assigned	28,884	30,661	59,545	-	-	-	-	-	59,545	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 267,030	\$ 52,498	\$ 319,528	\$ 137,719	\$ -	\$ -	\$ -	\$ -	\$ 457,247	