

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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.

Lester Perpall

Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

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

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

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

	For the month ended September								2023/24	
	Fiscal Year 2024/25							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds				Proprietary Funds	Fiduciary Funds				
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ (676,956)	\$ 732,033	\$ (64,168)	\$ 0			\$ 387	\$ (8,705)	\$ (146,352)	
Payroll	\$ 0							\$ 0	\$ 0	
Jury										
Revolving	\$ 0							\$ 0	\$ 0	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ 0	\$ 0	\$ 0	
Credit Card										
Cash on Hand	\$ 630							\$ 630	\$ 630	
Cash with County	\$ 361,635		\$ 0					\$ 361,635	\$ 282,671	
Cash Outside of the JCC	\$ 565						\$ 714,048	\$ 714,612	\$ 562,408	
Cash Held with the JCC										
Cash Equivalents	\$ 1,802,332						\$ 121,472	\$ 1,923,804	\$ 2,441,956	
Total Cash and Cash Equivalents	\$ 1,488,206	\$ 732,033	\$ (64,168)	\$ 0			\$ 835,906	\$ 2,991,977	\$ 3,141,313	
Short-Term Investment Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 0							\$ 0	\$ 0	
Dishonored Checks										
Due From Employee									\$ 0	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 17,748	
Due From Other Governments		\$ 117	\$ 0					\$ 117	\$ 842	
Due From Other Courts										
Due From State	\$ 0	\$ 0	\$ 51,640					\$ 51,640	\$ 52,298	
Trust Due To/From							\$ 0	\$ 0	\$ 0	
Distribution Due To/From							\$ 0	\$ 0	\$ 0	
Civil Filing Fee Due To/From										
General Due To/From	\$ 1,564	\$ 0						\$ 1,564	\$ 1,901	
Total Receivables	\$ 1,564	\$ 117	\$ 51,640				\$ 0	\$ 53,321	\$ 72,789	
Prepaid Expenses - General	\$ 64,095	\$ 0						\$ 64,095	\$ 9,643	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 64,095	\$ 0						\$ 64,095	\$ 9,643	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,553,864	\$ 732,150	\$ (12,529)	\$ 0			\$ 835,906	\$ 3,109,392	\$ 3,223,745	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 8,927	\$ 90	\$ 150				\$ 0	\$ 9,167	\$ 5,341	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,564	\$ 1,564	\$ 19,649	
Due to Other Courts	\$ 0							\$ 0	\$ 0	
Due to State	\$ 289,114	\$ 414,236					\$ 105,758	\$ 809,107	\$ 149,258	
TC145 Liability							\$ 14,063	\$ 14,063	\$ 0	
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 475	\$ 475	\$ 624	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 298,041	\$ 414,325	\$ 150				\$ 121,859	\$ 834,375	\$ 174,873	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 714,048	\$ 714,048	\$ 561,844	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 714,048	\$ 714,048	\$ 561,844	
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 22,415							\$ 22,415	\$ 23,215	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ (1,209)							\$ (1,209)	\$ 1,997	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 21,207		\$ 0					\$ 21,207	\$ 25,212	
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0	
Liabilities For Deposits	\$ 1,032							\$ 1,032	\$ 1,032	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 1,032							\$ 1,032	\$ 1,032	
Total Liabilities	\$ 320,280	\$ 414,325	\$ 150				\$ 835,906	\$ 1,570,661	\$ 762,961	
Total Fund Balance	\$ 1,233,585	\$ 317,824	\$ (12,679)	\$ 0				\$ 1,538,731	\$ 2,460,785	
Total Liabilities and Fund Balance	\$ 1,553,864	\$ 732,150	\$ (12,529)	\$ 0			\$ 835,906	\$ 3,109,392	\$ 3,223,745	

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

For the month ended September											
Fiscal Year 2024/25										2023/24	
	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	\$ 1,230,690	\$ 1,037					\$ 1,231,727	\$ 2,333,817	\$ 1,198,483	\$ 2,314,521	
Improvement and Modernization Fund								\$ 1,711	\$ (1,711)	\$ 1,711	
Judges' Compensation (0150019)	\$ 2,751						\$ 2,751	\$ 11,000	\$ 2,751	\$ 11,000	
Court Interpreter (0150037)	\$ 17,090						\$ 17,090	\$ 70,612	\$ 8,527	\$ 67,013	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 11,933						\$ 11,933	\$ 57,038	\$ 116,635	\$ 49,471	
Other Miscellaneous		\$ 200,000					\$ 200,000	\$ 285,641	\$ 551,954	\$ 285,641	
	\$ 1,262,463	\$ 201,037					\$ 1,463,500	\$ 2,759,819	\$ 1,876,638	\$ 2,729,357	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 95,187	\$ (290)	\$ 95,187	
Other Judicial Council Grants											
Non-Judicial Council Grants			\$ 0				\$ 0	\$ 95,187	\$ (290)	\$ 95,187	
Other Financing Sources											
Interest Income	\$ 20,398	\$ 0					\$ 20,398	\$ 8,000	\$ 23,753	\$ 8,000	
Investment Income											
Donations											
Local Fees	\$ 4,432						\$ 4,432	\$ 28,682	\$ 2,538	\$ 26,466	
Non-Fee Revenues											
Enhanced Collections		\$ 3,979					\$ 3,979	\$ 67,057	\$ 5,625	\$ 67,057	
Escheatment									\$ 222		
Prior Year Revenue	\$ 33,272						\$ 33,272		\$ 964	\$ 2,926	
County Program - Restricted								\$ 8,182	\$ 842	\$ 3,795	
Reimbursement Other	\$ (487)						\$ (487)	\$ 1,661	\$ (482)	\$ 2,897	
Sale of Fixed Assets											
Other Miscellaneous	\$ 400						\$ 400	\$ 185		\$ 106	
	\$ 58,016	\$ 3,979					\$ 61,995	\$ 113,767	\$ 33,462	\$ 111,247	
Total Revenues	\$ 1,320,479	\$ 205,016	\$ 0				\$ 1,525,495	\$ 2,968,773	\$ 1,909,811	\$ 2,935,791	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 209,819	\$ 3,365	\$ 733				\$ 213,918	\$ 1,221,817	\$ 211,237	\$ 1,147,362	
Temp Help	\$ 5,445	\$ 244					\$ 5,689		\$ 6,975		
Overtime	\$ 430						\$ 430		\$ 547		
Staff Benefits	\$ 161,172	\$ 2,915	\$ 387				\$ 164,473	\$ 742,067	\$ 168,542	\$ 713,829	
	\$ 376,865	\$ 6,524	\$ 1,120				\$ 384,509	\$ 1,963,884	\$ 387,301	\$ 1,861,191	
Operating Expenses and Equipment											
General Expense	\$ 7,999	\$ 177					\$ 8,176	\$ 147,345	\$ (97)	\$ 168,625	
Printing	\$ 729	\$ 38					\$ 767	\$ 410		\$ 718	
Telecommunications	\$ 3,305	\$ 172	\$ 0				\$ 3,477	\$ 24,530	\$ 3,139	\$ 25,659	
Postage	\$ 4,000	\$ 0					\$ 4,000	\$ 9,523	\$ 188	\$ 7,803	
Insurance								\$ 1,996		\$ 2,609	
In-State Travel	\$ 410						\$ 410	\$ 9,025	\$ 0	\$ 11,122	
Out-of-State Travel											
Training			\$ 150				\$ 150	\$ 363		\$ 105	
Security Services								\$ 728	\$ 765	\$ 691	
Facility Operations	\$ 2,307	\$ 17					\$ 2,324	\$ 60,683	\$ 550	\$ 40,620	
Utilities											
Contracted Services	\$ 54,694	\$ 5,076	\$ 11,409				\$ 71,179	\$ 514,447	\$ 40,668	\$ 410,832	
Consulting and Professional Services		\$ (651)					\$ (651)	\$ 200,000	\$ (20,095)	\$ 200,000	
Information Technology	\$ 9,939	\$ 22					\$ 9,960	\$ 26,687	\$ 7,237	\$ 135,806	
Major Equipment	\$ (168)						\$ (168)	\$ 175	\$ (168)	\$ 63,378	
Other Items of Expense	\$ 547						\$ 547	\$ 389	\$ 189	\$ 3,014	
	\$ 83,762	\$ 4,851	\$ 11,559				\$ 100,172	\$ 996,301	\$ 32,374	\$ 1,070,982	
Special Items of Expense											
Grand Jury								\$ 6,048		\$ 1,083	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (266)	\$ 266					\$ 0	\$ 2,540		\$ 2,540	
Prior Year Expense Adjustment	\$ (1,907)	\$ 1,202					\$ (705)				
	\$ (2,173)	\$ 1,468					\$ (705)	\$ 8,588		\$ 3,623	
Total Expenditures	\$ 458,453	\$ 12,843	\$ 12,679				\$ 483,975	\$ 2,968,773	\$ 419,676	\$ 2,935,796	
Excess (Deficit) of Revenues Over Expenditures	\$ 862,026	\$ 192,173	\$ (12,679)				\$ 1,041,520	\$ 0	\$ 1,490,135	\$ (5)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 371,559	\$ 125,652	\$ 0	\$ 0			\$ 497,211	\$ 497,211	\$ 970,649	\$ 970,649	
Ending Balance (Deficit)	\$ 1,233,585	\$ 317,824	\$ (12,679)	\$ 0			\$ 1,538,731	\$ 497,211	\$ 2,460,785	\$ 970,644	

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

For the month ended September

Fiscal Year 2024/25 2023/24

	Personnel 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	\$ 110,991	\$ 35,373					\$ 146,364	\$ 389,357	\$ 129,107	\$ 383,714
Traffic & Other Infractions	\$ 9,079	\$ 11,968				\$ (317)	\$ 20,731	\$ 278,665	\$ 14,223	\$ 246,040
Other Criminal Cases	\$ 13,261	\$ (651)					\$ 12,610	\$ 486,626	\$ 2,644	\$ 482,480
Civil	\$ 14,958						\$ 14,958	\$ 234,201	\$ 13,739	\$ 189,195
Family & Children Services	\$ 6,058	\$ 13,179				\$ 1,515	\$ 20,752	\$ 223,379	\$ 8,140	\$ 251,769
Probate, Guardianship & Mental Health Services									\$ 1,092	
Juvenile Dependency Services		\$ (2,985)				\$ (2,220)	\$ (5,205)	\$ 14,891	\$ 135	\$ 7,663
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 11,371	\$ 5,438				\$ (1,125)	\$ 15,684	\$ 88,519	\$ 15,281	\$ 81,486
Jury Services		\$ 31				\$ 1,125	\$ 1,156	\$ 24,588	\$ 2,624	\$ 22,246
Security		\$ 86					\$ 86	\$ 4,072	\$ 778	\$ 5,824
Trial Court Operations Program	\$ 165,718	\$ 62,440				\$ (1,022)	\$ 227,137	\$ 1,744,298	\$ 187,765	\$ 1,670,417
Enhanced Collections	\$ 6,054	\$ 5,502			\$ 266	\$ 1,202	\$ 13,024	\$ 67,057	\$ 10,799	\$ 67,057
Other Non-Court Operations								\$ 6,048		\$ 1,083
Non-Court Operations Program	\$ 6,054	\$ 5,502			\$ 266	\$ 1,202	\$ 13,024	\$ 73,105	\$ 10,799	\$ 68,140
Executive Office	\$ 76,896	\$ 412			\$ (91)		\$ 77,217	\$ 286,142	\$ 72,496	\$ 267,318
Fiscal Services	\$ 70,857	\$ 549			\$ (91)		\$ 71,315	\$ 348,547	\$ 67,795	\$ 342,596
Human Resources	\$ 16,012	\$ 320			\$ (8)		\$ 16,324	\$ 32,944	\$ 15,454	\$ 30,381
Business & Facilities Services	\$ 4,881	\$ 9,850			\$ (11)		\$ 14,720	\$ 227,052	\$ 11,169	\$ 121,533
Information Technology	\$ 44,090	\$ 21,098			\$ (67)	\$ (885)	\$ 64,237	\$ 256,686	\$ 54,197	\$ 435,411
Court Administration Program	\$ 212,736	\$ 32,229			\$ (266)	\$ (885)	\$ 243,814	\$ 1,151,370	\$ 221,111	\$ 1,197,239
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 384,509	\$ 100,172			\$ 0	\$ (705)	\$ 483,975	\$ 2,968,773	\$ 419,676	\$ 2,935,796