

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 June
 Fiscal Year 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (777,614)	\$ 572,628	\$ 0	\$ 0			\$ 847	\$ (204,138)	\$ (114,512)
Payroll	\$ (19,993)							\$ (19,993)	\$ (6,728)
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	\$ 270,786		\$ 0					\$ 270,786	\$ 133,350
Cash Outside of the JCC	\$ 565						\$ 623,907	\$ 624,471	\$ 430,246
Cash Held with the JCC									
Cash Equivalents	\$ 1,441,707						\$ 123,962	\$ 1,565,669	\$ 1,509,019
Total Cash and Cash Equivalents	\$ 916,081	\$ 572,628	\$ 0	\$ 0			\$ 748,717	\$ 2,237,426	\$ 1,952,005
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 1,030	\$ 545						\$ 1,575	\$ 1,291
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 602
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 60,015							\$ 60,015	\$ 87,439
Due From Other Governments		\$ 117	\$ 0					\$ 117	\$ 4,306
Due From Other Courts									
Due From State	\$ 118,767	\$ 2,101	\$ 51,640					\$ 172,508	\$ 114,497
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 774	\$ 774	\$ 396
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 6,732	\$ 9,616						\$ 16,348	\$ 20,502
Total Receivables	\$ 186,544	\$ 12,379	\$ 51,640				\$ 774	\$ 251,336	\$ 229,034
Prepaid Expenses - General	\$ 114,919	\$ 0						\$ 114,919	\$ 73,709
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 114,919	\$ 0						\$ 114,919	\$ 73,709
Other Assets									
Total Other Assets									
Total Assets	\$ 1,217,543	\$ 585,007	\$ 51,640	\$ 0			\$ 749,490	\$ 2,603,681	\$ 2,254,748
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 70,198	\$ 1,229	\$ 61					\$ 71,488	\$ 27,215
Accounts Payable - General	\$ 173,330	\$ 33	\$ 35				\$ 0	\$ 173,397	\$ 35,417
Due to Other Funds	\$ 774	\$ 8,471	\$ 51,543				\$ 16,348	\$ 77,136	\$ 108,338
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 289,145	\$ 414,236					\$ 124,258	\$ 827,639	\$ 149,258
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 3,450	\$ 35,387						\$ 38,837	\$ 42,201
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 21	\$ 21	\$ 7
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 536,897	\$ 459,356	\$ 51,640				\$ 140,627	\$ 1,188,519	\$ 362,434
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 608,863	\$ 608,863	\$ 410,237
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 608,863	\$ 608,863	\$ 410,237
Accrued Payroll	\$ 22,486	\$ 0	\$ 0					\$ 22,486	\$ 22,262
Benefits Payable	\$ 25,567							\$ 25,567	\$ 19,456
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 3							\$ 3	\$ 2
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 48,055	\$ 0	\$ 0					\$ 48,055	\$ 41,720
Revenue Collected in Advance	\$ 260,000	\$ 0						\$ 260,000	\$ 468,454
Liabilities For Deposits	\$ 1,032							\$ 1,032	\$ 1,254
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 261,032	\$ 0						\$ 261,032	\$ 469,708
Total Liabilities	\$ 845,984	\$ 459,356	\$ 51,640				\$ 749,490	\$ 2,106,470	\$ 1,284,099
Total Fund Balance	\$ 371,559	\$ 125,652	\$ 0	\$ 0				\$ 497,211	\$ 970,649
Total Liabilities and Fund Balance	\$ 1,217,543	\$ 585,007	\$ 51,640	\$ 0			\$ 749,490	\$ 2,603,681	\$ 2,254,748

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 June											
Fiscal Year 2023/24									2022/23		
	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	\$ 1,559,413	\$ 12,621					\$ 1,572,034	\$ 2,314,521	\$ 2,210,976		
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 1,711	\$ 19,001		
Judges' Compensation (0150019)	\$ 11,000						\$ 11,000	\$ 11,000	\$ 11,000		
Court Interpreter (0150037)	\$ 67,577						\$ 67,577	\$ 67,013	\$ 63,477		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 71,833						\$ 71,833	\$ 49,471	\$ 141,724		
Other Miscellaneous	\$ 85,641	\$ 150,737					\$ 236,378	\$ 285,641	\$ 239,450		
	\$ 1,795,464	\$ 163,358					\$ 1,958,821	\$ 2,729,357	\$ 2,685,628		
Grants											
AB 1058 Commissioner/Facilitator			\$ 51,938				\$ 51,938	\$ 95,187	\$ 52,588		
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 51,938				\$ 51,938	\$ 95,187	\$ 52,588		
Other Financing Sources											
Interest Income	\$ 82,601	\$ 20,493					\$ 103,093	\$ 8,000	\$ 74,243		
Investment Income											
Donations											
Local Fees	\$ 31,865						\$ 31,865	\$ 26,466	\$ 29,333		
Non-Fee Revenues											
Enhanced Collections		\$ 57,811					\$ 57,811	\$ 67,057	\$ 60,862		
Escheatment	\$ 222						\$ 222				
Prior Year Revenue	\$ 32,751	\$ 468					\$ 33,219	\$ 2,926	\$ 4,236		
County Program - Restricted		\$ 5,592					\$ 5,592	\$ 3,795	\$ 6,346		
Reimbursement Other	\$ 1,663						\$ 1,663	\$ 2,897	\$ 1,567		
Sale of Fixed Assets											
Other Miscellaneous	\$ 400						\$ 400	\$ 106	\$ 4		
	\$ 149,502	\$ 84,363					\$ 233,865	\$ 111,247	\$ 176,592		
Total Revenues	\$ 1,944,965	\$ 247,721	\$ 51,938				\$ 2,244,623	\$ 2,935,791	\$ 2,914,808		
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,021,024	\$ 14,904	\$ 3,457				\$ 1,039,384	\$ 1,147,362	\$ 992,818		
Temp Help	\$ 26,799	\$ 924		\$ 0			\$ 27,723		\$ 36,595		
Overtime	\$ 1,602		\$ 1				\$ 1,603		\$ 534		
Staff Benefits	\$ 618,197	\$ 11,165	\$ 2,511	\$ 0			\$ 631,874	\$ 713,829	\$ 587,712		
	\$ 1,667,622	\$ 26,993	\$ 5,969	\$ 0			\$ 1,700,583	\$ 1,861,191	\$ 1,617,659		
Operating Expenses and Equipment											
General Expense	\$ 147,787	\$ 1,086	\$ 660				\$ 149,534	\$ 168,625	\$ 163,997		
Printing	\$ 356						\$ 356	\$ 718	\$ 794		
Telecommunications	\$ 18,631	\$ 1,001	\$ 585				\$ 20,217	\$ 25,659	\$ 23,113		
Postage	\$ 5,316	\$ 43					\$ 5,358	\$ 7,803	\$ 21,358		
Insurance	\$ 3,161						\$ 3,161	\$ 2,609	\$ 2,882		
In-State Travel	\$ 4,940		\$ 901				\$ 5,841	\$ 11,122	\$ 4,956		
Out-of-State Travel											
Training	\$ 1,035		\$ 650				\$ 1,685	\$ 105	\$ 270		
Security Services	\$ 701	\$ 38	\$ 26				\$ 765	\$ 691	\$ 710		
Facility Operations	\$ 6,329	\$ 164	\$ 110				\$ 6,603	\$ 40,620	\$ 171,164		
Utilities											
Contracted Services	\$ 407,497	\$ 22,098	\$ 41,467				\$ 471,062	\$ 410,832	\$ 374,534		
Consulting and Professional Services		\$ 153,536					\$ 153,536	\$ 200,000	\$ 172,816		
Information Technology	\$ 167,463	\$ 496	\$ 228				\$ 168,186	\$ 135,806	\$ 133,698		
Major Equipment	\$ 6,590						\$ 6,590	\$ 63,378	\$ 82,267		
Other Items of Expense	\$ 2,873		\$ 79				\$ 2,952	\$ 3,014	\$ 4,654		
	\$ 772,679	\$ 178,462	\$ 44,705				\$ 995,846	\$ 1,070,982	\$ 1,157,212		
Special Items of Expense											
Grand Jury		\$ 3,750					\$ 3,750	\$ 1,083	\$ 5,851		
Jury Costs	\$ 1,443						\$ 1,443				
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,589)	\$ 1,325	\$ 1,264				\$ 0	\$ 2,540	\$ 0		
Prior Year Expense Adjustment	\$ (2,133)	\$ 18,573					\$ 16,439		\$ 1,367		
	\$ (3,279)	\$ 23,648	\$ 1,264				\$ 21,633	\$ 3,623	\$ 7,217		
Total Expenditures	\$ 2,437,022	\$ 229,102	\$ 51,938	\$ 0			\$ 2,718,062	\$ 2,935,796	\$ 2,782,089		
Excess (Deficit) of Revenues Over Expenditures	\$ (492,057)	\$ 18,618	\$ 0	\$ 0			\$ (473,438)	\$ (5)	\$ 132,719		
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 863,616	\$ 107,033	\$ 0				\$ 970,649	\$ 970,649	\$ 837,930	\$ 837,930	
Ending Balance (Deficit)	\$ 371,559	\$ 125,652	\$ 0	\$ 0			\$ 497,211	\$ 970,644	\$ 970,649	\$ 837,930	

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

For the month ended June

Fiscal Year 2023/24

2022/23

	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	\$ 521,256	\$ 234,754					\$ 756,010	\$ 383,714	\$ 420,322	
Traffic & Other Infractions	\$ 47,842	\$ 23,297				\$ (1,900)	\$ 69,239	\$ 246,040	\$ 173,527	
Other Criminal Cases	\$ 79,034	\$ 177,936				\$ 11,292	\$ 268,261	\$ 482,480	\$ 327,032	
Civil	\$ 65,393						\$ 65,393	\$ 189,195	\$ 131,566	
Family & Children Services	\$ 30,281	\$ 62,658			\$ 1,264	\$ 4,035	\$ 98,238	\$ 251,769	\$ 95,384	
Probate, Guardianship & Mental Health Services		\$ 2,427					\$ 2,427		\$ 2,127	
Juvenile Dependency Services		\$ 33,548				\$ 2,220	\$ 35,768	\$ 7,663	\$ 8,243	
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 51,261	\$ 16,316					\$ 67,577	\$ 81,486	\$ 63,477	
Jury Services	\$ 750	\$ 4,713	\$ 1,443			\$ (168)	\$ 6,739	\$ 22,246	\$ 32,457	
Security		\$ 6,022					\$ 6,022	\$ 5,824	\$ 39,840	
Trial Court Operations Program	\$ 795,817	\$ 561,669	\$ 1,443		\$ 1,264	\$ 15,479	\$ 1,375,672	\$ 1,670,417	\$ 1,293,975	
Enhanced Collections	\$ 26,940	\$ 23,086			\$ 1,325	\$ 6,987	\$ 58,337	\$ 67,057	\$ 60,890	
Other Non-Court Operations			\$ 3,750				\$ 3,750	\$ 1,083	\$ 5,863	
Non-Court Operations Program	\$ 26,940	\$ 23,086	\$ 3,750		\$ 1,325	\$ 6,987	\$ 62,087	\$ 68,140	\$ 66,754	
Executive Office	\$ 345,503	\$ 980			\$ (932)		\$ 345,550	\$ 267,318	\$ 272,796	
Fiscal Services	\$ 296,974	\$ 7,713			\$ (856)	\$ (46)	\$ 303,785	\$ 342,596	\$ 264,392	
Human Resources	\$ 8,629	\$ 5,867			\$ (28)	\$ (940)	\$ 13,528	\$ 30,381	\$ 138,410	
Business & Facilities Services	\$ 21,732	\$ 90,489			\$ (102)		\$ 112,118	\$ 121,533	\$ 248,105	
Information Technology	\$ 204,990	\$ 306,042			\$ (671)	\$ (5,041)	\$ 505,321	\$ 435,411	\$ 497,658	
Court Administration Program	\$ 877,827	\$ 411,091			\$ (2,589)	\$ (6,026)	\$ 1,280,303	\$ 1,197,239	\$ 1,421,361	
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,700,583	\$ 995,846	\$ 5,193		\$ 0	\$ 16,439	\$ 2,718,062	\$ 2,935,796	\$ 2,782,089	