

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.



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

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	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 March
 Fiscal Year 2022/23

2021/22

	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	\$ (538.335)	\$ 520.952	\$ (39.648)				\$ 475	\$ (56.556)	\$ 29.493
Payroll	\$ (1.730)							\$ (1.730)	
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	\$ 132.522		\$ 0					\$ 132.522	\$ 62.442
Cash Outside of the JCC	\$ 565						\$ 514.400	\$ 514.965	\$ 648.748
Cash Equivalents	\$ 1,823.953						\$ 163.922	\$ 1,987.875	\$ 1,828.675
Total Cash and Cash Equivalents	\$ 1,417.605	\$ 520.952	\$ (39.648)				\$ 678.798	\$ 2,577.706	\$ 2,569.987
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 605
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 2,000
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 6,439
Due From Other Governments		\$ 2,880	\$ 0					\$ 2,880	\$ 800
Due From Other Courts									
Due From State	\$ 3,149	\$ 0	\$ 4,404					\$ 7,553	\$ 4,636
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 584
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 1,532	\$ 0						\$ 1,532	\$ 6,384
Total Receivables	\$ 4,680	\$ 2,880	\$ 4,404				\$ 0	\$ 11,965	\$ 21,448
Prepaid Expenses - General	\$ 187.134	\$ 0						\$ 187.134	\$ 15,644
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 187.134	\$ 0						\$ 187.134	\$ 15,644
Other Assets									
Total Other Assets									
Total Assets	\$ 1,609.419	\$ 523.832	\$ (35.244)				\$ 678.798	\$ 2,776.805	\$ 2,607.079
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 341	\$ 0	\$ 0				\$ 0	\$ 341	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,532	\$ 1,532	\$ 13,407
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 35,000						\$ 162,256	\$ 197,256	\$ 278,165
TC145 Liability							\$ 0	\$ 0	\$ 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							\$ 610	\$ 610	\$ 23
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 35,341	\$ 0	\$ 0				\$ 164,397	\$ 199,738	\$ 291,595
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 514,400	\$ 514,400	\$ 642,401
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 514,400	\$ 514,400	\$ 642,401
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 58,248							\$ 58,248	
Deferred Compensation Payable	\$ 0							\$ 0	
Deductions Payable	\$ 2							\$ 2	
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ 58,250		\$ 0					\$ 58,250	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 1,254							\$ 1,254	\$ 964
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,254	\$ 0						\$ 1,254	\$ 964
Total Liabilities	\$ 94,845	\$ 0	\$ 0				\$ 678,798	\$ 773,642	\$ 934,961
Total Fund Balance	\$ 1,514,574	\$ 523,832	\$ (35,244)					\$ 2,003,162	\$ 1,672,119
Total Liabilities and Fund Balance	\$ 1,609,419	\$ 523,832	\$ (35,244)				\$ 678,798	\$ 2,776,805	\$ 2,607,079

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 March											
Fiscal Year 2022/23									2021/22		
	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	\$ 2,026.836	\$ 7.334					\$ 2,034.170		\$ 1,889.468	\$ 1,911.318	
Improvement and Modernization Fund	\$ (1,711)						\$ (1,711)		\$ 0	\$ 1,711	
Judges' Compensation (0150019)	\$ 8,253						\$ 8,253		\$ 8,253	\$ 11,000	
Court Interpreter (0150037)	\$ 41,438						\$ 41,438		\$ 61,000	\$ 69,499	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 110.127						\$ 110.127		\$ 510.867	\$ 167.993	
Other Miscellaneous	\$ 85.641	\$ 505.763					\$ 591.404		\$ 485.641	\$ 85.641	
	\$ 2,270.584	\$ 513.097					\$ 2,783.681		\$ 2,955.229	\$ 2,247.162	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2				\$ 2		\$ 4,251	\$ 98.411	
Other Judicial Council Grants									\$ 2,681	\$ 4,000	
Non-Judicial Council Grants									\$ 6,932	\$ 102,411	
			\$ 2				\$ 2				
Other Financing Sources											
Interest Income	\$ 36.684	\$ 14.401					\$ 51.084		\$ 1,142	\$ 11,549	
Investment Income											
Donations											
Local Fees	\$ 18,862						\$ 18,862		\$ 13,363	\$ 34,598	
Non-Fee Revenues											
Enhanced Collections		\$ 34,758					\$ 34,758		\$ 41,910	\$ 67,057	
Escheatment											
Prior Year Revenue	\$ 1,357	\$ 2					\$ 1,359		\$ (3,669)		
County Program - Restricted		\$ 7,357					\$ 7,357		\$ 4,080	\$ 763	
Reimbursement Other	\$ (448)						\$ (448)		\$ 842	\$ 7,176	
Sale of Fixed Assets									\$ 150	\$ 265	
Other Miscellaneous											
	\$ 56,456	\$ 56,518					\$ 112,973		\$ 57,818	\$ 121,408	
Total Revenues	\$ 2,327,040	\$ 569,615	\$ 2				\$ 2,896,656		\$ 3,019,980	\$ 2,470,981	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 704,407	\$ 11,770	\$ 91				\$ 716,268		\$ 687,029	\$ 1,053,183	
Temp Help	\$ 23,598	\$ 133					\$ 23,731		\$ 11,061	\$ 18,014	
Overtime	\$ 166						\$ 166		\$ 2,586	\$ 7,116	
Staff Benefits	\$ 431,801	\$ 10,177	\$ 64				\$ 442,042		\$ 444,724	\$ 640,470	
	\$ 1,159,971	\$ 22,081	\$ 154				\$ 1,182,206		\$ 1,145,399	\$ 1,718,783	
Operating Expenses and Equipment											
General Expense	\$ 74,030	\$ 529	\$ 235				\$ 74,793		\$ 62,972	\$ 151,464	
Printing	\$ 760	\$ 34					\$ 794		\$ 1,267	\$ 1,376	
Telecommunications	\$ 13,469	\$ 1,079	\$ 257				\$ 14,805		\$ 15,625	\$ 15,074	
Postage	\$ 13,107	\$ 1,017					\$ 14,124		\$ 0	\$ 5,840	
Insurance	\$ 2,596						\$ 2,596		\$ 2,651	\$ 2,222	
In-State Travel	\$ 2,295						\$ 2,295			\$ 4,050	
Out-of-State Travel											
Training	\$ 270						\$ 270		\$ 291	\$ 1,821	
Security Services									\$ 710	\$ 696	
Facility Operations	\$ 906	\$ 24	\$ 16				\$ 946		\$ 1,308	\$ 12,167	
Utilities											
Contracted Services	\$ 206,300	\$ 17,010	\$ 34,532				\$ 257,843		\$ 256,756	\$ 404,996	
Consulting and Professional Services		\$ 85,507					\$ 85,507		\$ 35		
Information Technology	\$ 8,660	\$ 2,856	\$ 50				\$ 11,566		\$ 463,480	\$ 117,028	
Major Equipment	\$ 72,354						\$ 72,354		\$ 102,621	\$ 28,864	
Other Items of Expense	\$ 3,191						\$ 3,191		\$ 1,130	\$ 3,215	
	\$ 397,938	\$ 108,055	\$ 35,092				\$ 541,085		\$ 908,845	\$ 748,813	
Special Items of Expense											
Grand Jury		\$ 5,757					\$ 5,757		\$ 2,880	\$ 763	
Jury Costs									\$ 4,199	\$ 1,222	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (813)	\$ 813					\$ 0		\$ 0	\$ 1,400	
Prior Year Expense Adjustment	\$ 2,378						\$ 2,378				
	\$ 1,564	\$ 6,570					\$ 8,134		\$ 7,079	\$ 3,385	
Total Expenditures	\$ 1,559,473	\$ 136,706	\$ 35,246				\$ 1,731,425		\$ 2,061,323	\$ 2,470,981	
Excess (Deficit) of Revenues Over Expenditures	\$ 767,567	\$ 432,908	\$ (35,244)				\$ 1,165,232		\$ 958,657	\$ 0	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 747,007	\$ 90,924	\$ 0				\$ 837,930	\$ 837,930	\$ 713,462	\$ 713,462	
Ending Balance (Deficit)	\$ 1,514,574	\$ 523,832	\$ (35,244)				\$ 2,003,162	\$ 837,930	\$ 1,672,119	\$ 713,462	

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

For the month ended March

Fiscal Year 2022/23

2021/22

	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	\$ 122.482	\$ 123.854					\$ 246.336		\$ 217.298	\$ 375.413
Traffic & Other Infractions	\$ 131.746	\$ 14.726					\$ 146.472		\$ 149.631	\$ 171.946
Other Criminal Cases	\$ 118.147	\$ 97.634					\$ 215.781		\$ 148.942	\$ 211.699
Civil	\$ 97.648						\$ 97.648		\$ 107.138	\$ 231.962
Family & Children Services	\$ 10.845	\$ 46.918				\$ 1.860	\$ 59.624		\$ 52.839	\$ 193.271
Probate, Guardianship & Mental Health Services		\$ 1.736					\$ 1.736			
Juvenile Dependency Services		\$ 998					\$ 998		\$ 3.150	\$ 20.055
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 37.346	\$ 6.002					\$ 43.348		\$ 60.296	\$ 84.385
Jury Services	\$ 8.973	\$ 8.893					\$ 17.867		\$ 25.750	\$ 25.082
Security		\$ 32.028					\$ 32.028		\$ 25.936	\$ 3.170
Trial Court Operations Program	\$ 527.187	\$ 332.790				\$ 1.860	\$ 861.836		\$ 790.980	\$ 1.316.983
Enhanced Collections	\$ 21.467	\$ 20.508			\$ 813		\$ 42.789		\$ 42.001	\$ 67.057
Other Non-Court Operations			\$ 5.757				\$ 5.757		\$ 2.880	\$ 763
Non-Court Operations Program	\$ 21.467	\$ 20.508	\$ 5.757		\$ 813		\$ 48.546		\$ 44.881	\$ 67.820
Executive Office	\$ 183.059	\$ 667			\$ (293)		\$ 183.434		\$ 157.607	\$ 255.215
Fiscal Services	\$ 178.741	\$ 3.860			\$ (277)		\$ 182.324		\$ 157.717	\$ 273.507
Human Resources	\$ 132.732	\$ 1.870			\$ (24)		\$ 134.578		\$ 170.027	\$ 31.113
Business & Facilities Services	\$ 13.106	\$ 37.721			\$ (24)		\$ 50.803		\$ 42.288	\$ 169.794
Information Technology	\$ 125.913	\$ 143.669			\$ (195)	\$ 518	\$ 269.904		\$ 697.823	\$ 356.549
Court Administration Program	\$ 633.552	\$ 187.786			\$ (813)	\$ 518	\$ 821.043		\$ 1.225.462	\$ 1.086.178
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1.182.206	\$ 541.085	\$ 5.757		\$ 0	\$ 2.378	\$ 1.731.425		\$ 2.061.323	\$ 2.470.981