

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

01/13/2013

Date

Mono

Court

FY 13/14 QTR 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mono

Court
FY 13/14 QTR 1

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)	17.58	15.58			

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mono

Court

FY 13/14 QTR 1

Fiscal Year and Ending Quarter

FOOTNOTES

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

	For the month ended September								2012/13
	Fiscal Year 2013/14								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ 21,424	\$ 13,490	\$ (27,753)				\$ 297	\$ 7,458	\$ (2,989)
Payroll									
Jury Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution									
Civil Filing Fees									
Trust Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 420							\$ 420	\$ 420
Cash with County	\$ 50,659		\$ (1,024)					\$ 49,636	\$ 42,738
Cash Outside of the AOC	\$ 190,142							\$ 724,562	\$ 1,136,060
Total Cash	\$ 277,645	\$ 13,490	\$ (28,777)				\$ 534,420	\$ 797,075	\$ 1,191,229
Short Term Investment	\$ 245,923								
Investment in Financial Institution							\$ 16,713	\$ 262,636	\$ 657,278
Total Investments	\$ 245,923						\$ 16,713	\$ 262,636	\$ 657,278
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 7,123		\$ 12,943					\$ 20,066	\$ 26,011
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 0						\$ 0	\$ 2,278
Due From Other Courts								\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Trust Due To/From								\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 7,123	\$ 0	\$ 12,943				\$ 0	\$ 20,066	\$ 28,289
Prepaid Expenses - General	\$ 32,026							\$ 32,026	\$ 16,331
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 32,026							\$ 32,026	\$ 16,331
Other Assets									
Total Other Assets									
Total Assets	\$ 562,717	\$ 13,490	\$ (15,834)				\$ 551,430	\$ 1,111,803	\$ 1,893,126
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 9,685		\$ 573				\$ 0	\$ 10,259	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State									
TC145 Liability							\$ 17,010	\$ 17,010	\$ 16,179
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 6		\$ 33					\$ 39	\$ 110
Interest							\$ 0	\$ 0	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 9,691	\$ 0	\$ 606				\$ 17,010	\$ 27,307	\$ 16,289
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 534,420	\$ 534,420	\$ 784,739
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 534,420	\$ 534,420	\$ 784,739
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 377							\$ 377	\$ 338
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 377							\$ 377	\$ 338
Total Liabilities	\$ 10,068	\$ 0	\$ 606				\$ 551,430	\$ 562,104	\$ 801,366
Total Fund Balance	\$ 552,649	\$ 13,490	\$ (16,440)					\$ 549,699	\$ 1,091,760
Total Liabilities and Fund Balance	\$ 562,717	\$ 13,490	\$ (15,834)				\$ 551,430	\$ 1,111,803	\$ 1,893,126

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 2013/14										2012/13	
	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	\$ 518,946	\$ 1,037					\$ 519,983	\$ 1,177,940	\$ 158,749	\$ 618,579	
Improvement and Modernization Fund									\$ 0		
Judges' Compensation (45.25)	\$ 2,751						\$ 2,751	\$ 11,000	\$ 2,751	\$ 11,000	
Court Interpreter (45.45)	\$ 8,245						\$ 8,245	\$ 40,000	\$ 8,315	\$ 39,500	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 3,114						\$ 3,114	\$ 50,046	\$ 6,228	\$ 52,086	
Other Miscellaneous								\$ 85,641		\$ 76,168	
	\$ 533,056	\$ 1,037					\$ 534,093	\$ 1,364,627	\$ 176,043	\$ 797,333	
Grants											
AB 1058 Commissioner/Facilitator			\$ (2,256)				\$ (2,256)	\$ 93,407	\$ 7,982	\$ 92,579	
Other AOC Grants											
Non-AOC Grants								\$ 27,206			
			\$ (2,256)				\$ (2,256)	\$ 120,613	\$ 7,982	\$ 92,579	
Other Financing Sources											
Interest Income	\$ 12	\$ 0					\$ 13	\$ 1,150	\$ 1,445	\$ 6,572	
Investment Income											
Donations											
Local Fees	\$ 4,347						\$ 4,347	\$ 59,200	\$ 7,588	\$ 72,450	
Non-Fee Revenues											
Enhanced Collections								\$ 67,037			
Escheatment								\$ 4,574	\$ 238	\$ 300	
Prior Year Revenue	\$ 1,856						\$ 1,856	\$ 1,856	\$ 21,727		
County Program - Restricted			\$ 0				\$ 0	\$ 808	\$ 250	\$ 808	
Reimbursement Other								\$ 3,600	\$ 2,353	\$ 700	
Sale of Fixed Assets											
Other Miscellaneous								\$ 650	\$ 155	\$ 650	
	\$ 6,216	\$ 0					\$ 6,216	\$ 138,875	\$ 33,756	\$ 81,480	
Total Revenues	\$ 539,272	\$ 1,037	\$ (2,256)				\$ 538,053	\$ 1,624,115	\$ 217,781	\$ 971,392	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 166,700		\$ 991				\$ 167,691	\$ 744,164	\$ 178,602	\$ 787,612	
Temp Help	\$ 1,557						\$ 1,557	\$ 48,709	\$ 2,598		
Overtime	\$ 208						\$ 208	\$ 1,755	\$ 1,755		
Staff Benefits	\$ 117,175		\$ 76				\$ 117,251	\$ 682,014	\$ 116,925	\$ 678,998	
	\$ 285,640		\$ 1,067				\$ 286,707	\$ 1,474,887	\$ 299,881	\$ 1,466,610	
Operating Expenses and Equipment											
General Expense	\$ 27,173		\$ 606				\$ 27,779	\$ 84,258	\$ 11,114	\$ 81,806	
Printing	\$ 231						\$ 231	\$ 1,725	\$ 1,730	\$ 2,135	
Telecommunications	\$ 2,794		\$ 36				\$ 2,830	\$ 15,635	\$ 4,212	\$ 69,006	
Postage	\$ 5,000						\$ 5,000	\$ 10,700	\$ 394	\$ 4,257	
Insurance								\$ 5,250	\$ 224	\$ 4,596	
In-State Travel			\$ 295				\$ 295	\$ 5,014		\$ 7,239	
Out-of-State Travel											
Training								\$ 700	\$ 100	\$ 1,700	
Security Services	\$ 294						\$ 294	\$ 1,600		\$ 1,560	
Facility Operations	\$ 3,645						\$ 3,645	\$ 23,730	\$ 6,621	\$ 37,330	
Utilities											
Contracted Services	\$ 52,720		\$ 12,180				\$ 64,900	\$ 331,239	\$ 46,232	\$ 296,370	
Consulting and Professional Services								\$ 1,070		\$ 7,070	
Information Technology	\$ 74,917						\$ 74,917	\$ 132,498	\$ 75,089	\$ 102,772	
Major Equipment								\$ 8,000	\$ 0	\$ 19,000	
Other Items of Expense	\$ 255						\$ 255	\$ 3,400	\$ 586	\$ 5,200	
	\$ 167,028		\$ 13,117				\$ 180,145	\$ 624,819	\$ 146,301	\$ 640,041	
Special Items of Expense											
Grand Jury								\$ 808	\$ 984	\$ 808	
Jury Costs								\$ 2,100		\$ 3,940	
Judgements, Settlements and Claims										\$ 800	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
								\$ 2,908	\$ 984	\$ 5,548	
Total Expenditures	\$ 452,669		\$ 14,184				\$ 466,853	\$ 2,102,614	\$ 447,166	\$ 2,112,199	
Excess (Deficit) of Revenues Over Expenditures	\$ 86,603	\$ 1,037	\$ (16,440)				\$ 71,200	\$ (478,499)	\$ (229,386)	\$ (1,140,807)	
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 466,046	\$ 12,453	\$ 0				\$ 478,499	\$ 478,499	\$ 1,321,146	\$ 1,321,146	
Ending Balance (Deficit)	\$ 552,649	\$ 13,490	\$ (16,440)				\$ 549,699	\$ 0	\$ 1,091,760	\$ 180,339	

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

For the month ended September										
	Fiscal Year 2013/14							2012/13		
	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	\$ 29,317	\$ 38,070					\$ 67,387	\$ 408,227	\$ 46,213	\$ 269,173
Traffic & Other Infractions	\$ 74,272	\$ 2,700					\$ 76,972	\$ 326,598	\$ 69,655	\$ 314,104
Other Criminal Cases	\$ 27,539	\$ 1,250					\$ 28,789	\$ 107,449	\$ 25,914	\$ 147,796
Civil	\$ 36,645	\$ 1,300					\$ 37,945	\$ 122,111	\$ 34,372	\$ 119,109
Family & Children Services	\$ 44	\$ 27,547					\$ 27,590	\$ 111,635	\$ 27,557	\$ 154,428
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 0					\$ 0	\$ 30,000	\$ 0	\$ 32,000
Juvenile Delinquency Services		\$ 3,713					\$ 3,713			
Other Court Operations										
Court Interpreters	\$ 6,409	\$ 684					\$ 7,093	\$ 40,461	\$ 8,124	\$ 41,022
Jury Services	\$ 4,920	\$ 1,003					\$ 5,923	\$ 26,592	\$ 8,147	\$ 27,838
Security		\$ 294					\$ 294	\$ 1,600	\$ 260	\$ 12,263
Trial Court Operations Program	\$ 179,147	\$ 76,560					\$ 255,707	\$ 1,174,673	\$ 220,241	\$ 1,117,733
Enhanced Collections	\$ 4,431	\$ 250					\$ 4,681	\$ 67,137		
Other Non-Court Operations								\$ 808	\$ 176	\$ 808
Non-Court Operations Program	\$ 4,431	\$ 250					\$ 4,681	\$ 67,945	\$ 176	\$ 808
Executive Office	\$ 53,086	\$ 2,813					\$ 55,899	\$ 247,564	\$ 51,600	\$ 248,544
Fiscal Services	\$ 48,290	\$ 2,267					\$ 50,557	\$ 224,659	\$ 48,197	\$ 291,224
Human Resources	\$ 4,920	\$ 1,211					\$ 6,132	\$ 79,920	\$ 4,690	\$ 24,944
Business & Facilities Services		\$ 8,390					\$ 8,390	\$ 102,248	\$ 16,155	\$ 94,754
Information Technology	\$ (3,167)	\$ 88,655					\$ 85,488	\$ 205,605	\$ 106,106	\$ 334,192
Court Administration Program	\$ 103,129	\$ 103,336					\$ 206,465	\$ 859,996	\$ 226,749	\$ 993,658
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 286,707	\$ 180,145					\$ 466,853	\$ 2,102,614	\$ 447,166	\$ 2,112,199