

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.

Y. J. Gonzalez, Jr. CEO
Signature of Presiding Judge or Court Executive

2/21/13
Date

MOON
Court

FY 12-13 QTR 2
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mono
 Court

FY 12-13 QTR 2
 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	11.71	12.71		

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

FY12-13 QTR 2
Fiscal Year and Ending Quarter

FOOTNOTES

1	None
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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 December													
Fiscal Year 2012/13													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2011/12			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 315,115	\$ 4,149						\$ 319,264	\$ 618,579	\$ 647,071	\$ 1,331,328		
Trial Court Improvement Fund	\$ 0							\$ 0		\$ (604)	\$ 1,829		
Judicial Administration Efficiency & Mod Fund													
Judges' Compensation (45.25)	\$ 5,501							\$ 5,501	\$ 11,000	\$ 5,502	\$ 11,000		
Court Interpreter (45.45)	\$ 25,317							\$ 25,317	\$ 39,500	\$ 27,526	\$ 41,184		
Civil Coordination Reimbursement (45.55)													
MOU Reimbursements (45.10 and General)	\$ 12,456							\$ 12,456	\$ 52,086	\$ 28,619	\$ 57,847		
Other Miscellaneous	\$ 76,168							\$ 76,168	\$ 76,168	\$ 76,168	\$ 76,168		
	\$ 434,557	\$ 4,149						\$ 438,706	\$ 797,333	\$ 708,115	\$ 1,519,356		
Grants													
AB 1058 Commissioner/Facilitator			\$ 26,803					\$ 26,803	\$ 82,579	\$ 29,323	\$ 91,375		
Other AOC Grants													
Non-AOC Grants													
			\$ 26,803					\$ 26,803	\$ 92,579	\$ 29,323	\$ 91,375		
Other Financing Sources													
Interest Income	\$ 2,065	\$ 0						\$ 2,066	\$ 6,572	\$ 4,112	\$ 20,170		
Investment Income													
Donations													
Local Fees	\$ 21,494							\$ 21,494	\$ 72,450	\$ 25,691	\$ 48,550		
Non-Fee Revenues													
Enhanced Collections													
Escheatment	\$ 238							\$ 238	\$ 300		\$ 500		
Prior Year Revenue	\$ 18,638							\$ 18,638		\$ 45,657			
County Program - Restricted		\$ 250						\$ 250	\$ 808		\$ 197		
Reimbursement Other	\$ 12,186							\$ 12,186	\$ 700	\$ 121	\$ 900		
Sale of Fixed Assets											\$ 1,000		
Other Miscellaneous	\$ 157							\$ 157	\$ 650	\$ 350	\$ 100		
	\$ 54,778	\$ 250						\$ 55,029	\$ 81,480	\$ 75,931	\$ 71,417		
Total Revenues	\$ 489,336	\$ 4,399	\$ 26,803					\$ 520,537	\$ 971,392	\$ 613,368	\$ 1,682,148		
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 389,403		\$ 2,605					\$ 392,008	\$ 787,612	\$ 385,108	\$ 981,024		
Temp Help	\$ 3,006							\$ 3,006		\$ 13,039	\$ 2,526		
Overtime	\$ 3,147							\$ 3,147		\$ 4,477	\$ 4,501		
Staff Benefits	\$ 261,613		\$ 1,649					\$ 263,262	\$ 678,998	\$ 275,024	\$ 659,992		
	\$ 657,169		\$ 4,254					\$ 661,423	\$ 1,466,610	\$ 677,649	\$ 1,648,043		
Operating Expenses and Equipment													
General Expense	\$ 28,537		\$ 100					\$ 28,637	\$ 81,806	\$ 134,914	\$ 169,692		
Printing	\$ 1,730							\$ 1,730	\$ 2,135	\$ 997	\$ 2,254		
Telecommunications	\$ 43,234		\$ 125					\$ 43,360	\$ 89,006	\$ 101,231	\$ 140,804		
Postage	\$ 443		\$ 2					\$ 445	\$ 4,257	\$ 546	\$ 13,402		
Insurance	\$ 1,920							\$ 1,920	\$ 4,586	\$ 3,730	\$ 4,946		
In-State Travel	\$ 768		\$ 1,492					\$ 2,260	\$ 7,239	\$ 703	\$ 7,616		

Out-of-State Travel										
Training	\$ 375		\$ 100				\$ 475	\$ 1,700	\$ 3,600	\$ 10,200
Security Services	\$ 390						\$ 390	\$ 1,560	\$ 76	
Facility Operations	\$ 15,492						\$ 15,492	\$ 37,330	\$ 14,805	\$ 51,338
Utilities										
Contracted Services	\$ 78,526		\$ 23,945				\$ 100,472	\$ 296,370	\$ 141,591	\$ 345,004
Consulting and Professional Services								\$ 7,070	\$ 0	\$ 8,070
Information Technology	\$ 78,400						\$ 76,400	\$ 102,772	\$ 20,814	\$ 142,368
Major Equipment	\$ 0						\$ 0	\$ 19,000	\$ 40,864	\$ 50,000
Other Items of Expense	\$ 1,776						\$ 1,776	\$ 5,200	\$ 1,653	\$ 5,850
	\$ 247,593		\$ 25,765				\$ 273,357	\$ 640,041	\$ 465,525	\$ 951,544
Special Items of Expense										
Grand Jury		\$ 984					\$ 984	\$ 808	\$ 145	\$ 145
Jury Costs	\$ 1,033						\$ 1,033	\$ 3,940	\$ 3,269	\$ 3,790
Judgements, Settlements and Claims								\$ 800	\$ 106,703	\$ 107,403
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (851)		\$ 851				\$ 0	\$ 0	\$ 0	\$ 5,203
Prior Year Expense Adjustment									\$ 9,864	
	\$ 182	\$ 984	\$ 851				\$ 2,017	\$ 5,548	\$ 119,981	\$ 116,541
Total Expenditures	\$ 904,944	\$ 984	\$ 30,869				\$ 936,797	\$ 2,112,199	\$ 1,263,154	\$ 2,716,128
Excess (Deficit) of Revenues Over Expenditures	\$ (415,608)	\$ 3,415	\$ (4,066)				\$ (418,260)	\$ (1,140,807)	\$ (449,788)	\$ (1,033,980)
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 1,321,146	\$ 0	\$ 0				\$ 1,321,146	\$ 1,321,146	\$ 2,094,811	\$ 2,094,811
Ending Balance (Deficit)	\$ 905,538	\$ 3,415	\$ (4,066)				\$ 904,886	\$ 180,339	\$ 1,645,026	\$ 1,060,831

Total Other Assets								
Total Assets	\$ 906,307	\$ 3,415	\$ (4,066)			\$ 658,663	\$ 1,564,318	\$ 2,294,700
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 5,567
Due to Other Funds	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Due to Other Courts								
Due to State								\$ 0
TC145 Liability						\$ 16,943	\$ 16,943	\$ 10,776
Due to Other Governments	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency								
Due to Other Public Agencies								
Sales and Use Tax	\$ 431						\$ 431	\$ 787
Interest						\$ 2	\$ 2	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ 431	\$ 0	\$ 0			\$ 16,945	\$ 17,376	\$ 17,131
Civil								
Criminal								
Unreconciled - Civil and Criminal								
Trust Held Outside of the AOC						\$ 641,718	\$ 641,718	\$ 632,205
Trust Interest Payable								
Miscellaneous Trust								
Total Trust Deposits						\$ 641,718	\$ 641,718	\$ 632,205
Accrued Payroll	\$ 0		\$ 0				\$ 0	\$ 0
Benefits Payable								
Deferred Compensation Payable								
Deductions Payable								
Payroll Clearing								
Total Payroll Liabilities	\$ 0		\$ 0				\$ 0	\$ 0
Revenue Collected in Advance	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 338						\$ 338	\$ 338
Jury Fees - Non-Interest								
Fees - Partial Payment & Overpayment								
Uncleared Collections								
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 338						\$ 338	\$ 338
Total Liabilities	\$ 769	\$ 0	\$ 0			\$ 658,663	\$ 659,432	\$ 649,674
Total Fund Balance	\$ 905,538	\$ 3,415	\$ (4,066)				\$ 904,886	\$ 1,645,026
Total Liabilities and Fund Balance	\$ 906,307	\$ 3,415	\$ (4,066)			\$ 658,663	\$ 1,564,318	\$ 2,294,700

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

	For the month ended December									
	Fiscal Year 2012/13							2011/12		
	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	\$ 58,647	\$ 50,485					\$ 109,132	\$ 269,173	\$ 186,306	\$ 433,352
Traffic & Other Infractions	\$ 150,732	\$ 500					\$ 151,232	\$ 314,104	\$ 150,758	\$ 375,940
Other Criminal Cases	\$ 55,631	\$ 15					\$ 55,646	\$ 147,796	\$ 68,783	\$ 168,818
Civil	\$ 75,137	\$ 3,343					\$ 78,480	\$ 119,109	\$ 73,795	\$ 181,080
Family & Children Services	\$ 4,254	\$ 55,680			\$ 651		\$ 60,785	\$ 154,428	\$ 63,136	\$ 148,720
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 0					\$ 0	\$ 32,000	\$ 0	\$ 35,000
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 14,231	\$ 2,828					\$ 17,059	\$ 41,022	\$ 12,803	\$ 41,184
Jury Services	\$ 9,440	\$ 2,804	\$ 1,841				\$ 14,084	\$ 27,838	\$ 17,424	\$ 29,551
Security		\$ 650					\$ 650	\$ 12,263	\$ 8,800	\$ 804
Trial Court Operations Program	\$ 388,072	\$ 116,305	\$ 1,841		\$ 851		\$ 487,068	\$ 1,117,733	\$ 581,805	\$ 1,414,449
Enhanced Collections										
Other Non-Court Operations			\$ 176				\$ 176	\$ 808	\$ 212	\$ 197
Non-Court Operations Program			\$ 176				\$ 176	\$ 808	\$ 212	\$ 197
Executive Office	\$ 108,217	\$ 3,745			\$ (170)		\$ 111,791	\$ 248,544	\$ 115,280	\$ 245,367
Fiscal Services	\$ 110,525	\$ 1,101			\$ (170)		\$ 111,456	\$ 291,224	\$ 218,512	\$ 400,315
Human Resources	\$ 9,635	\$ 0			\$ (170)		\$ 9,464	\$ 24,944	\$ 9,592	\$ 30,702
Business & Facilities Services		\$ 69,832			\$ (170)		\$ 69,662	\$ 94,754	\$ 54,002	\$ 192,712
Information Technology	\$ 64,975	\$ 82,375			\$ (170)		\$ 147,180	\$ 334,192	\$ 283,751	\$ 432,386
Court Administration Program	\$ 293,351	\$ 157,052			\$ (851)		\$ 449,553	\$ 993,658	\$ 681,138	\$ 1,301,482
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 681,423	\$ 273,357	\$ 2,017		\$ 0		\$ 936,797	\$ 2,112,199	\$ 1,263,154	\$ 2,716,128