

**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

03/19/2013

\_\_\_\_\_  
Date

Mono

\_\_\_\_\_  
Court

FY 13/14 QTR 2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mono

Court

FY 13/14 QTR 2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Mono

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Court

FY 13/14 QTR 2

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	17.58	15.58	15.08		

<sup>1</sup> The 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 December					Fiscal Year 2013/14		2012/13	
	General	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Incl. Purposes Only)	Total Funds (Incl. Purposes Only)
		Special Revenue	Non-Grant	Grant						
<b>ASSETS</b>										
Operations Payroll	\$ (18,724)		\$ 16,766	\$ (14,560)			\$ 406	\$ (16,111)	\$ 19,837	
Jury										
Revolving	\$ 15,000					\$ 0	\$ 0	\$ 15,000	\$ 15,000	
Other Distribution										
Civil Filing Fees										
Trust										
Credit Card	\$ 420							\$ 420	\$ 420	
Cash on Hand	\$ 155,355						\$ 384,503	\$ 155,355	\$ 39,471	
Cash with County	\$ 193,693						\$ 384,909	\$ 578,196	\$ 1,006,495	
Cash Outside of the AOC	\$ 345,744	\$ 16,766	\$ (14,560)					\$ 792,860	\$ 1,081,223	
<b>Total Cash</b>	<b>\$ 213,157</b>					\$ 8,435	\$ 8,435	\$ 221,592	\$ 420,312	
Short Term Investment										
Investment in Financial Institution										
<b>Total Investments</b>	<b>\$ 213,157</b>					\$ 8,435	\$ 8,435	\$ 221,592	\$ 420,312	
Accrued Revenue	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Receivable - General	\$ 7,093			\$ 10,091				\$ 17,184	\$ 49,874	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0	
Due From Other Governments									\$ 2,278	
Due From Other Courts								\$ 0	\$ 0	
Due From State	\$ 0		\$ 0					\$ 0	\$ 0	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
<b>Total Receivables</b>	<b>\$ 7,093</b>	\$ 0	\$ 0	\$ 10,091			\$ 0	\$ 17,184	\$ 52,153	
Prepaid Expenses - General	\$ 32,026							\$ 32,026	\$ 10,631	
Salary and Travel Advances										
Counites										
<b>Total Prepaid Expenses</b>	<b>\$ 32,026</b>							\$ 32,026	\$ 10,631	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 598,020</b>	\$ 16,766	\$ (4,469)			\$ 393,344	\$ 1,003,662	\$ 1,564,318		
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0							\$ 0	\$ 0	
Accounts Payable - General	\$ 78			\$ 0			\$ 0	\$ 78	\$ 0	
Due to Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Courts										
Due to State										
TC145 Liability	\$ 0					\$ 8,841	\$ 8,841	\$ 8,841	\$ 16,943	
Due to Other Governments								\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 48			\$ 33			\$ 0	\$ 80	\$ 431	
Interest								\$ 0	\$ 2	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 126	\$ 0	\$ 33			\$ 8,841	\$ 8,899	\$ 17,376		
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC						\$ 384,503	\$ 384,503	\$ 384,503	\$ 641,718	
Trust Interest Payable										
Miscellaneous Trust										
<b>Total Trust Deposits</b>						\$ 384,503	\$ 384,503	\$ 641,718		
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing	\$ 0							\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>					\$ 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	\$ 0							\$ 0	\$ 0	
Uncleared Collections										
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 377</b>							\$ 377	\$ 338	
<b>Total Liabilities</b>	<b>\$ 502</b>	\$ 0	\$ 33			\$ 393,344	\$ 393,879	\$ 659,432		
<b>Total Fund Balance</b>	<b>\$ 597,518</b>	\$ 16,766	\$ (4,501)					\$ 609,763	\$ 904,886	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 598,020</b>	\$ 16,766	\$ (4,469)			\$ 393,344	\$ 1,003,662	\$ 1,564,318		

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 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									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 784,544	\$ 4,148						\$ 788,692	\$ 1,177,940	\$ 319,264	\$ 618,579
Improvement and Modernization Fund										\$ 0	
Judges' Compensation (45.25)	\$ 5,501							\$ 5,501	\$ 11,000	\$ 5,501	\$ 11,000
Court Interpreter (45.45)	\$ 17,949							\$ 17,949	\$ 40,000	\$ 25,317	\$ 39,500
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 22,845							\$ 22,845	\$ 50,046	\$ 12,456	\$ 52,086
Other Miscellaneous	\$ 85,641							\$ 85,641	\$ 85,641	\$ 76,168	\$ 76,168
	\$ 916,480	\$ 4,148						\$ 920,628	\$ 1,364,627	\$ 438,706	\$ 797,333
Grants											
AB 1058 Commissioner/Facilitator			\$ 26,943					\$ 26,943	\$ 93,407	\$ 26,803	\$ 92,579
Other AOC Grants											
Non-AOC Grants									\$ 27,206		
			\$ 26,943					\$ 26,943	\$ 120,613	\$ 26,803	\$ 92,579
Other Financing Sources											
Interest Income	\$ 340	\$ 5						\$ 345	\$ 1,150	\$ 2,066	\$ 6,572
Investment Income											
Donations											
Local Fees	\$ 10,446							\$ 10,446	\$ 59,200	\$ 21,494	\$ 72,450
Non-Fee Revenues											
Enhanced Collections									\$ 67,037		
Escheatment									\$ 4,574	\$ 238	\$ 300
Prior Year Revenue	\$ (1,238)							\$ (1,238)	\$ 1,856	\$ 18,638	
County Program - Restricted		\$ 160						\$ 160	\$ 808	\$ 250	\$ 808
Reimbursement Other									\$ 3,600	\$ 12,186	\$ 700
Sale of Fixed Assets											
Other Miscellaneous	\$ 172							\$ 172	\$ 650	\$ 157	\$ 650
	\$ 9,719	\$ 165						\$ 9,884	\$ 138,875	\$ 55,029	\$ 81,480
<b>Total Revenues</b>	<b>\$ 926,198</b>	<b>\$ 4,313</b>	<b>\$ 26,943</b>					<b>\$ 957,455</b>	<b>\$ 1,624,115</b>	<b>\$ 520,537</b>	<b>\$ 971,392</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 302,857		\$ 7,895					\$ 310,752	\$ 744,164	\$ 392,008	\$ 787,612
Temp Help	\$ 3,775							\$ 3,775	\$ 48,709	\$ 3,006	
Overtime	\$ 642							\$ 642	\$ 3,147	\$ 3,147	
Staff Benefits	\$ 208,889		\$ 700					\$ 209,589	\$ 682,014	\$ 263,262	\$ 678,998
	\$ 516,163		\$ 8,594					\$ 524,757	\$ 1,474,887	\$ 661,423	\$ 1,466,610
Operating Expenses and Equipment											
General Expense	\$ 37,611		\$ 776					\$ 38,387	\$ 84,258	\$ 28,637	\$ 81,806
Printing	\$ 481							\$ 481	\$ 1,725	\$ 1,730	\$ 2,135
Telecommunications	\$ 9,021		\$ 108					\$ 9,129	\$ 15,635	\$ 43,360	\$ 69,006
Postage	\$ 5,000							\$ 5,000	\$ 10,700	\$ 445	\$ 4,257
Insurance	\$ 3,154							\$ 3,154	\$ 5,250	\$ 1,920	\$ 4,596
In-State Travel	\$ 751		\$ 724					\$ 1,475	\$ 5,014	\$ 2,260	\$ 7,239
Out-of-State Travel											
Training									\$ 700	\$ 475	\$ 1,700
Security Services	\$ 562							\$ 562	\$ 1,600	\$ 390	\$ 1,560
Facility Operations	\$ 6,681							\$ 6,681	\$ 23,730	\$ 15,492	\$ 37,330
Utilities											
Contracted Services	\$ 127,933		\$ 20,300					\$ 148,233	\$ 331,239	\$ 100,472	\$ 296,370
Consulting and Professional Services	\$ 630							\$ 630	\$ 1,070	\$ 700	\$ 7,070
Information Technology	\$ 85,961							\$ 85,961	\$ 132,498	\$ 76,400	\$ 102,772
Major Equipment									\$ 8,000	\$ 0	\$ 19,000
Other Items of Expense	\$ 827							\$ 827	\$ 3,400	\$ 1,776	\$ 5,200
	\$ 278,612		\$ 21,907					\$ 300,519	\$ 624,819	\$ 273,357	\$ 640,041
Special Items of Expense											
Grand Jury									\$ 808	\$ 984	\$ 808
Jury Costs	\$ 1,231							\$ 1,231	\$ 2,100	\$ 1,033	\$ 3,940
Judgements, Settlements and Claims											\$ 800
Debt Service											
Other	\$ 63							\$ 63			
Capital Costs											
Internal Cost Recovery	\$ (942)		\$ 942					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (400)							\$ (400)			
	\$ (48)		\$ 942					\$ 894	\$ 2,908	\$ 2,017	\$ 5,548
<b>Total Expenditures</b>	<b>\$ 794,727</b>		<b>\$ 31,444</b>					<b>\$ 826,170</b>	<b>\$ 2,102,614</b>	<b>\$ 936,797</b>	<b>\$ 2,112,199</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 131,472	\$ 4,313	\$ (4,501)					\$ 131,284	\$ (478,499)	\$ (416,260)	\$ (1,140,807)
Operating Transfers In (Out)	\$ 0							\$ 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)	\$ 597,518	\$ 16,766	\$ (4,501)					\$ 609,783	\$ 0	\$ 904,886	\$ 180,339

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

	For the month ended December									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 57,503	\$ 79,156					\$ 136,658	\$ 408,227	\$ 109,132	\$ 269,173
Traffic & Other Infractions	\$ 133,552	\$ 3,279					\$ 136,830	\$ 326,598	\$ 151,232	\$ 314,104
Other Criminal Cases	\$ 49,183	\$ 2,580					\$ 51,764	\$ 107,449	\$ 55,646	\$ 147,796
Civil	\$ 61,377	\$ 6,869					\$ 68,246	\$ 122,111	\$ 78,480	\$ 119,109
Family & Children Services	\$ 1,145	\$ 57,374			\$ 942		\$ 59,461	\$ 111,635	\$ 60,785	\$ 154,428
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 6,290					\$ 6,290	\$ 30,000	\$ 0	\$ 32,000
Juvenile Delinquency Services		\$ 3,713					\$ 3,713			
Other Court Operations										
Court Interpreters	\$ 10,708	\$ 2,482					\$ 13,189	\$ 40,461	\$ 17,059	\$ 41,022
Jury Services	\$ 8,749	\$ 1,783	\$ 1,231				\$ 11,763	\$ 26,592	\$ 14,084	\$ 27,838
Security		\$ 562					\$ 562	\$ 1,600	\$ 650	\$ 12,263
Trial Court Operations Program	\$ 322,215	\$ 164,086	\$ 1,231		\$ 942		\$ 488,475	\$ 1,174,673	\$ 487,068	\$ 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	\$ 92,335	\$ 6,436			\$ (188)		\$ 98,583	\$ 247,564	\$ 111,791	\$ 248,544
Fiscal Services	\$ 85,459	\$ 4,134	\$ 63		\$ (188)		\$ 89,467	\$ 224,659	\$ 111,456	\$ 291,224
Human Resources	\$ 8,813	\$ 1,337			\$ (188)		\$ 9,961	\$ 79,920	\$ 9,464	\$ 24,944
Business & Facilities Services		\$ 23,746			\$ (188)		\$ 23,558	\$ 102,248	\$ 69,662	\$ 94,754
Information Technology	\$ 11,504	\$ 100,530			\$ (188)	\$ (400)	\$ 111,446	\$ 205,605	\$ 147,180	\$ 334,192
Court Administration Program	\$ 198,111	\$ 136,182	\$ 63		\$ (942)	\$ (400)	\$ 333,015	\$ 859,996	\$ 449,553	\$ 993,658
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 524,757</b>	<b>\$ 300,519</b>	<b>\$ 1,294</b>		<b>\$ 0</b>	<b>\$ (400)</b>	<b>\$ 826,170</b>	<b>\$ 2,102,614</b>	<b>\$ 936,797</b>	<b>\$ 2,112,199</b>