

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.

*George J. Kongales, Jr.*  
\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

02/01/2012

\_\_\_\_\_  
Date

Mono

Court

2011-2012 Second Qu.

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mono

Court

2011-2012 Second Qtr.

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

Mono  
 Court  
 2011-2012 Second Qtr.  
 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled				
	Total Authorized Court Positions (FTEs) (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	17.58	11.85	11.85		

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

Mono Superior Court  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)

For the month ended Dec									
Fiscal Year 2011/12									2010/11
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 14,000	\$ 0	\$ (37,700)				\$ 260	\$ (23,440)	\$ (28,388)
Payroll									
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 420							\$ 420	\$ 105
Cash with County	\$ 729,568		\$ (1,446)					\$ 728,122	\$ 918,313
Cash Outside of the AOC	\$ 291,563						\$ 632,205	\$ 923,768	\$ 701,093
Total Cash	\$ 1,085,550	\$ 0	\$ (39,145)				\$ 632,465	\$ 1,678,870	\$ 1,641,123
Short Term Investment	\$ 561,756						\$ 10,517	\$ 572,273	\$ 1,281,367
Investment in Financial Institution									
Total Investments	\$ 561,756						\$ 10,517	\$ 572,273	\$ 1,281,367
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General	\$ 1,002		\$ 29,733					\$ 30,735	\$ 20,834
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments									
Due From Other Courts							\$ 0	\$ 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									
Total Receivables	\$ 1,002		\$ 29,733				\$ 0	\$ 30,735	\$ 20,834
Prepaid Expenses - General	\$ 12,822							\$ 12,822	\$ 17,820
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 12,822							\$ 12,822	\$ 17,820
Other Assets									
Total Other Assets									
Total Assets	\$ 1,661,131	\$ 0	\$ (9,412)				\$ 642,981	\$ 2,294,700	\$ 2,961,143
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 5,567	\$ 0	\$ 0				\$ 0	\$ 5,567	\$ 2,704
Due to Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 11,997
TC145 Liability							\$ 10,776	\$ 10,776	\$ 0
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 787							\$ 787	
Interest							\$ 1	\$ 1	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 6,355	\$ 0	\$ 0				\$ 10,777	\$ 17,131	\$ 14,700
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 632,205	\$ 632,205	\$ 477,613
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 632,205	\$ 632,205	\$ 477,613
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 0							\$ 0	\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 338							\$ 338	\$ 196
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 338							\$ 338	\$ 196
Total Liabilities	\$ 6,693	\$ 0	\$ 0				\$ 642,981	\$ 649,674	\$ 492,509
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 0							\$ 0	\$ 288,578
Fund Balance - Committed	\$ 1,296,787							\$ 1,296,787	
Fund Balance - Assigned	\$ 798,024							\$ 798,024	\$ 2,095,375
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (440,373)	\$ 0	\$ (9,412)					\$ (449,786)	\$ 84,681
Total Fund Balance	\$ 1,654,438	\$ 0	\$ (9,412)					\$ 1,645,026	\$ 2,468,634
Total Liabilities and Fund Balance	\$ 1,661,131	\$ 0	\$ (9,412)				\$ 642,981	\$ 2,294,700	\$ 2,961,143

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

For the month ended Dec										
Fiscal Year 2011/12									2010/11	
	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	\$ 88,371	\$ 97,935					\$ 186,306	\$ 433,352	\$ 136,980	\$ 491,876
Traffic & Other Infractions	\$ 145,171	\$ 5,586					\$ 150,758	\$ 375,940	\$ 134,600	\$ 486,197
Other Criminal Cases	\$ 64,448	\$ 4,335					\$ 68,783	\$ 168,818	\$ 63,488	\$ 195,223
Civil	\$ 67,057	\$ 6,738					\$ 73,795	\$ 181,080	\$ 75,307	\$ 76,245
Family & Children Services	\$ 2,169	\$ 59,880			\$ 1,087		\$ 63,136	\$ 148,720	\$ 55,119	\$ 131,635
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 0					\$ 0	\$ 35,000	\$ 18,407	\$ 30,406
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 10,621	\$ 2,182					\$ 12,803	\$ 41,184	\$ 13,501	\$ 38,837
Jury Services	\$ 9,510	\$ 4,644	\$ 3,269				\$ 17,424	\$ 29,551	\$ 24,116	\$ 43,199
Security		\$ 1,498				\$ 7,302	\$ 8,800	\$ 804	\$ 132,951	\$ 374,922
Trial Court Operations Program	\$ 387,348	\$ 182,798	\$ 3,269		\$ 1,087	\$ 7,302	\$ 581,805	\$ 1,414,449	\$ 654,469	\$ 1,868,540
Enhanced Collections										
Other Non-Court Operations		\$ 67	\$ 145				\$ 212	\$ 197	\$ 2,106	\$ 2,106
Non-Court Operations Program		\$ 67	\$ 145				\$ 212	\$ 197	\$ 2,106	\$ 2,106
Executive Office	\$ 110,967	\$ 4,449			\$ (136)		\$ 115,280	\$ 245,367	\$ 112,803	\$ 257,078
Fiscal Services	\$ 108,906	\$ 3,446	\$ 106,703		\$ (543)		\$ 218,512	\$ 400,315	\$ 103,665	\$ 331,776
Human Resources	\$ 9,671	\$ 57			\$ (136)		\$ 9,592	\$ 30,702	\$ 17,354	\$ 27,116
Business & Facilities Services		\$ 54,138			\$ (136)		\$ 54,002	\$ 192,712	\$ 10,010	\$ 58,538
Information Technology	\$ 60,756	\$ 220,568			\$ (136)	\$ 2,562	\$ 283,751	\$ 432,386	\$ 85,257	\$ 482,995
Court Administration Program	\$ 290,301	\$ 282,659	\$ 106,703		\$ (1,087)	\$ 2,562	\$ 681,138	\$ 1,301,482	\$ 329,088	\$ 1,157,503
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 677,649	\$ 465,525	\$ 110,117		\$ 0	\$ 9,864	\$ 1,263,154	\$ 2,716,128	\$ 985,664	\$ 3,028,149

Mono Superior Court  
Trial Court Operations Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances  
(Unaudited)

For the month ended Dec											
Fiscal Year 2011/12										2010/11	
	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	\$ 647,071						\$ 647,071	\$ 1,331,328	\$ 974,261	\$ 1,868,840	
Trial Court Improvement Fund	\$ (604)						\$ (604)	\$ 1,829	\$ 59	\$ 1,829	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 5,502						\$ 5,502	\$ 11,000	\$ 5,044	\$ 11,000	
Court Interpreter (45.45)	\$ 27,526						\$ 27,526	\$ 41,184	\$ 28,319	\$ 38,837	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 28,619						\$ 28,619	\$ 57,847	\$ 25,724	\$ 56,548	
Other Miscellaneous											
	\$ 708,115						\$ 708,115	\$ 1,443,188	\$ 1,033,407	\$ 1,977,054	
Grants											
AB 1058 Commissioner/Facilitator			\$ 29,323				\$ 29,323	\$ 91,375	\$ 19,732	\$ 107,581	
Other AOC Grants											
Non-AOC Grants			\$ 29,323				\$ 29,323	\$ 91,375	\$ 19,732	\$ 107,581	
Other Financing Sources											
Interest Income	\$ 4,112						\$ 4,112	\$ 20,170	\$ 6,727	\$ 17,805	
Investment Income											
Donations											
Local Fees	\$ 25,691						\$ 25,691	\$ 48,550	\$ 17,568	\$ 42,300	
Non-Fee Revenues											
Enhanced Collections								\$ 500		\$ 500	
Escheatment											
Prior Year Revenue	\$ 45,657						\$ 45,657		\$ (8,228)	\$ 856	
County Program - Restricted								\$ 197	\$ 856	\$ 856	
Reimbursement Other	\$ 121						\$ 121	\$ 900	\$ 139		
Sale of Fixed Assets								\$ 1,000			
Other Miscellaneous	\$ 350						\$ 350	\$ 100	\$ 144	\$ 100	
	\$ 75,931						\$ 75,931	\$ 71,417	\$ 17,207	\$ 61,561	
<b>Total Revenues</b>	<b>\$ 784,045</b>		<b>\$ 29,323</b>				<b>\$ 813,368</b>	<b>\$ 1,605,980</b>	<b>\$ 1,070,345</b>	<b>\$ 2,146,196</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 378,166		\$ 6,942				\$ 385,108	\$ 981,024	\$ 348,557	\$ 977,595	
Temp Help	\$ 13,039						\$ 13,039	\$ 2,526	\$ 28,414	\$ 5,658	
Overtime	\$ 4,477						\$ 4,477	\$ 4,501	\$ 2,661		
Staff Benefits	\$ 273,639		\$ 1,386				\$ 275,024	\$ 659,992	\$ 239,522	\$ 596,862	
	\$ 669,320		\$ 8,328				\$ 677,649	\$ 1,648,043	\$ 619,154	\$ 1,580,115	
Operating Expenses and Equipment											
General Expense	\$ 133,385		\$ 1,529				\$ 134,914	\$ 169,692	\$ 37,503	\$ 232,912	
Printing	\$ 997						\$ 997	\$ 2,254	\$ 381	\$ 4,175	
Telecommunications	\$ 97,600		\$ 3,631				\$ 101,231	\$ 140,804	\$ 17,987	\$ 49,160	
Postage	\$ 546						\$ 546	\$ 13,402	\$ 10,314	\$ 16,450	
Insurance	\$ 3,730						\$ 3,730	\$ 4,946	\$ 667	\$ 3,619	
In-State Travel	\$ 703						\$ 703	\$ 7,616	\$ 3,842	\$ 8,722	
Out-of-State Travel											
Training	\$ 3,600						\$ 3,600	\$ 10,200	\$ 1,525	\$ 3,050	
Security Services	\$ 76		\$ 0				\$ 76		\$ 142,477	\$ 364,394	
Facility Operations	\$ 14,805		\$ 0				\$ 14,805	\$ 51,338	\$ 3,905	\$ 25,210	
Utilities											
Contracted Services	\$ 117,431		\$ 24,160				\$ 141,591	\$ 345,004	\$ 138,114	\$ 362,507	
Consulting and Professional Services	\$ 0						\$ 0	\$ 8,070	\$ 0	\$ 7,540	
Information Technology	\$ 20,814						\$ 20,814	\$ 142,368	\$ 22,305	\$ 178,153	
Major Equipment	\$ 40,864						\$ 40,864	\$ 50,000		\$ 83,051	
Other Items of Expense	\$ 1,653						\$ 1,653	\$ 5,850	\$ 2,857	\$ 6,660	
	\$ 436,204		\$ 29,320				\$ 465,525	\$ 951,544	\$ 381,877	\$ 1,345,603	
Special Items of Expense											
Grand Jury	\$ 145	\$ 0					\$ 145	\$ 145	\$ 789	\$ 856	
Jury Costs	\$ 3,269						\$ 3,269	\$ 3,790	\$ 421	\$ 1,575	
Judgements, Settlements and Claims	\$ 106,703						\$ 106,703	\$ 107,403	\$ 0	\$ 100,000	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,087)		\$ 1,087				\$ 0	\$ 5,203	\$ 0		
Prior Year Expense Adjustment	\$ 9,864						\$ 9,864		\$ (16,576)		
	\$ 118,894	\$ 0	\$ 1,087				\$ 119,981	\$ 116,541	\$ (15,366)	\$ 102,431	
<b>Total Expenditures</b>	<b>\$ 1,224,419</b>	<b>\$ 0</b>	<b>\$ 38,735</b>				<b>\$ 1,263,154</b>	<b>\$ 2,716,128</b>	<b>\$ 985,664</b>	<b>\$ 3,028,149</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (440,373)	\$ 0	\$ (9,412)				\$ (449,786)	\$ (1,110,148)	\$ 84,681	\$ (881,953)	
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,094,811	\$ 0	\$ 0				\$ 2,094,811	\$ 2,094,811	\$ 2,383,953	\$ 2,383,953	
Ending Balance (Deficit)	\$ 1,654,438	\$ 0	\$ (9,412)				\$ 1,645,026	\$ 984,663	\$ 2,468,634	\$ 1,502,000	