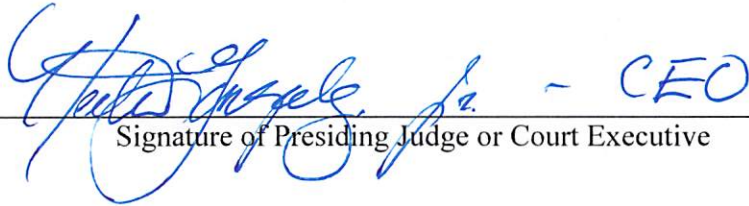


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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.

 - CEO

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Signature of Presiding Judge or Court Executive

09/09/2014

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Date

Mono

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Court

FY 13-14 Q4

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mono

Court

FY 13-14 Q4

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 Q4  


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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	14.08	13.58	14.58

<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 June								2012/13
	Fiscal Year 2013/14								
	Governmental Funds						Proprietary Funds	Fiduciary Funds	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (23,581)	\$ 22,840	\$ 0				\$ 1,388	\$ 646	\$ (8,737)
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 420							\$ 420	\$ 420
Cash with County	\$ 114,929		\$ 0					\$ 114,929	\$ 155,015
Cash Outside of the AOC	\$ 565							\$ 247,952	\$ 833,766
<b>Total Cash</b>	<b>\$ 92,332</b>	<b>\$ 22,840</b>	<b>\$ 0</b>				<b>\$ 249,340</b>	<b>\$ 364,512</b>	<b>\$ 995,465</b>
Short Term Investment	\$ 9,530							\$ 14,415	\$ 23,945
Investment in Financial Institution									\$ 48,057
<b>Total Investments</b>	<b>\$ 9,530</b>						<b>\$ 14,415</b>	<b>\$ 23,945</b>	<b>\$ 48,057</b>
Accrued Revenue	\$ 22	\$ 1						\$ 23	\$ 2,514
Accounts Receivable - General	\$ 8,888		\$ 26,608					\$ 35,496	\$ 40,540
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 55,711							\$ 55,711	\$ 32,215
Due From Other Governments		\$ 0						\$ 0	\$ 321
Due From Other Courts	\$ 2,287							\$ 2,287	\$ 0
Due From State	\$ 16,670	\$ 2,074	\$ 0				\$ 0	\$ 18,744	\$ 7,632
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 83,579</b>	<b>\$ 2,075</b>	<b>\$ 26,608</b>				<b>\$ 0</b>	<b>\$ 112,261</b>	<b>\$ 83,222</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 33,813
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 33,813</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 185,441</b>	<b>\$ 24,915</b>	<b>\$ 26,608</b>				<b>\$ 263,755</b>	<b>\$ 500,719</b>	<b>\$ 1,160,558</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 17,868		\$ 65					\$ 17,932	\$ 11,556
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 39,521
Due to Other Funds	\$ 30,857	\$ 0	\$ 24,854				\$ 0	\$ 55,711	\$ 32,215
Due to Other Courts									
Due to State									
TC145 Liability							\$ 15,803	\$ 15,803	\$ 13,040
Due to Other Governments	\$ 0							\$ 0	\$ 8,994
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 48		\$ 33					\$ 80	\$ 540
Interest							\$ 0	\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 48,773</b>	<b>\$ 0</b>	<b>\$ 24,951</b>				<b>\$ 15,803</b>	<b>\$ 89,527</b>	<b>\$ 105,866</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 247,952	\$ 247,952	\$ 448,168
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 247,952</b>	<b>\$ 247,952</b>	<b>\$ 448,168</b>
Accrued Payroll	\$ 28,196		\$ 0					\$ 28,196	\$ 30,229
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable	\$ 108,085		\$ 1,657					\$ 109,741	\$ 97,419
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 136,281</b>		<b>\$ 1,657</b>					<b>\$ 137,937</b>	<b>\$ 127,648</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 377							\$ 377	\$ 377
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 377</b>							<b>\$ 377</b>	<b>\$ 377</b>
<b>Total Liabilities</b>	<b>\$ 185,430</b>	<b>\$ 0</b>	<b>\$ 26,608</b>				<b>\$ 263,755</b>	<b>\$ 475,793</b>	<b>\$ 682,059</b>
<b>Total Fund Balance</b>	<b>\$ 10</b>	<b>\$ 24,915</b>	<b>\$ 0</b>					<b>\$ 24,926</b>	<b>\$ 478,499</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 185,441</b>	<b>\$ 24,915</b>	<b>\$ 26,608</b>				<b>\$ 263,755</b>	<b>\$ 500,719</b>	<b>\$ 1,160,558</b>

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 June										
Fiscal Year 2013/14										
2012/13										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 1,219,274	\$ 12,444					\$ 1,231,718	\$ 1,177,940	\$ 644,671	\$ 618,579
Improvement and Modernization Fund	\$ 1,822						\$ 1,822		\$ 1,828	
Judges' Compensation (45.25)	\$ 11,000						\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Court Interpreter (45.45)	\$ 32,708						\$ 32,708	\$ 40,000	\$ 39,882	\$ 39,500
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 50,863						\$ 50,863	\$ 50,046	\$ 48,908	\$ 52,086
Other Miscellaneous	\$ 85,641						\$ 85,641	\$ 85,641	\$ 119,096	\$ 76,168
	\$ 1,401,308	\$ 12,444					\$ 1,413,752	\$ 1,364,627	\$ 865,385	\$ 797,333
Grants										
AB 1058 Commissioner/Facilitator			\$ 78,195				\$ 78,195	\$ 93,407	\$ 63,689	\$ 92,579
Other AOC Grants								\$ 27,206		
Non-AOC Grants										
			\$ 78,195				\$ 78,195	\$ 120,613	\$ 63,689	\$ 92,579
Other Financing Sources										
Interest Income	\$ 1,022	\$ 18					\$ 1,040	\$ 1,150	\$ 3,513	\$ 6,572
Investment Income										
Donations										
Local Fees	\$ 35,111						\$ 35,111	\$ 59,200	\$ 50,557	\$ 72,450
Non-Fee Revenues										
Enhanced Collections								\$ 67,037		
Escheatment								\$ 4,574	\$ 238	\$ 300
Prior Year Revenue	\$ (1,238)						\$ (1,238)	\$ 1,856	\$ 79,226	
County Program - Restricted		\$ 160					\$ 160	\$ 808	\$ 571	\$ 808
Reimbursement Other	\$ 1,467						\$ 1,467	\$ 3,600	\$ 9,833	\$ 700
Sale of Fixed Assets										
Other Miscellaneous	\$ 191						\$ 191	\$ 650	\$ 173	\$ 650
	\$ 36,553	\$ 178					\$ 36,732	\$ 138,875	\$ 144,110	\$ 81,480
<b>Total Revenues</b>	<b>\$ 1,437,861</b>	<b>\$ 12,622</b>	<b>\$ 78,195</b>				<b>\$ 1,528,679</b>	<b>\$ 1,624,115</b>	<b>\$ 1,073,185</b>	<b>\$ 971,392</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 793,926		\$ 15,573				\$ 809,499	\$ 744,164	\$ 823,748	\$ 787,612
Temp Help	\$ 22,710						\$ 22,710	\$ 48,709	\$ 9,313	
Overtime	\$ 5,440						\$ 5,440		\$ 5,324	
Staff Benefits	\$ 592,558		\$ 3,570				\$ 596,128	\$ 682,014	\$ 537,308	\$ 678,998
	\$ 1,414,634		\$ 19,143				\$ 1,433,777	\$ 1,474,887	\$ 1,375,694	\$ 1,466,610
Operating Expenses and Equipment										
General Expense	\$ 69,624		\$ 776				\$ 70,400	\$ 84,258	\$ 85,051	\$ 81,806
Printing	\$ 1,636						\$ 1,636	\$ 1,725	\$ 2,230	\$ 2,135
Telecommunications	\$ 22,320		\$ 711				\$ 23,031	\$ 15,635	\$ 51,740	\$ 69,006
Postage	\$ 10,081						\$ 10,081	\$ 10,700	\$ 559	\$ 4,257
Insurance	\$ 4,891						\$ 4,891	\$ 5,250	\$ 3,104	\$ 4,596
In-State Travel	\$ 3,212		\$ 1,410				\$ 4,622	\$ 5,014	\$ 4,886	\$ 7,239
Out-of-State Travel										
Training	\$ 3,338		\$ 3,608				\$ 6,946	\$ 700	\$ 1,126	\$ 1,700
Security Services	\$ 1,288						\$ 1,288	\$ 1,600	\$ 1,364	\$ 1,560
Facility Operations	\$ 14,016						\$ 14,016	\$ 23,730	\$ 28,224	\$ 37,330
Utilities										
Contracted Services	\$ 262,524		\$ 48,719				\$ 311,243	\$ 331,239	\$ 249,031	\$ 296,370
Consulting and Professional Services	\$ 1,847						\$ 1,847	\$ 1,070	\$ 526	\$ 7,070
Information Technology	\$ 91,312						\$ 91,312	\$ 132,498	\$ 107,281	\$ 102,772
Major Equipment								\$ 8,000	\$ 0	\$ 19,000
Other Items of Expense	\$ 2,883						\$ 2,883	\$ 3,400	\$ 2,996	\$ 5,200
	\$ 488,972		\$ 55,224				\$ 544,196	\$ 624,819	\$ 538,121	\$ 640,041
Special Items of Expense										
Grand Jury		\$ 160					\$ 160	\$ 808	\$ 984	\$ 808
Jury Costs	\$ 4,455						\$ 4,455	\$ 2,100	\$ 1,033	\$ 3,940
Judgements, Settlements and Claims										\$ 800
Debt Service										
Other	\$ 63						\$ 63			
Capital Costs										
Internal Cost Recovery	\$ (3,829)		\$ 3,829				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (400)						\$ (400)			
	\$ 290	\$ 160	\$ 3,829				\$ 4,279	\$ 2,908	\$ 2,017	\$ 5,548
<b>Total Expenditures</b>	<b>\$ 1,903,896</b>	<b>\$ 160</b>	<b>\$ 78,195</b>				<b>\$ 1,982,252</b>	<b>\$ 2,102,614</b>	<b>\$ 1,915,832</b>	<b>\$ 2,112,199</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (466,035)	\$ 12,462	\$ 0				\$ (453,573)	\$ (478,499)	\$ (842,647)	\$ (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)	\$ 10	\$ 24,915	\$ 0				\$ 24,926	\$ 0	\$ 478,499	\$ 180,339

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

	For the month ended June									
	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	\$ 156,617	\$ 163,707					\$ 320,323	\$ 408,227	\$ 248,850	\$ 269,173
Traffic & Other Infractions	\$ 343,345	\$ 8,881					\$ 352,226	\$ 326,598	\$ 303,410	\$ 314,104
Other Criminal Cases	\$ 138,602	\$ 3,942					\$ 142,544	\$ 107,449	\$ 113,272	\$ 147,796
Civil	\$ 159,427	\$ 9,468					\$ 168,895	\$ 122,111	\$ 179,108	\$ 119,109
Family & Children Services	\$ 5,730	\$ 118,939			\$ 3,829		\$ 128,497	\$ 111,635	\$ 116,577	\$ 154,428
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 19,117					\$ 19,117	\$ 30,000	\$ 29,956	\$ 32,000
Juvenile Delinquency Services		\$ 3,713					\$ 3,713		\$ 2,273	
Other Court Operations										
Court Interpreters	\$ 28,754	\$ 6,087					\$ 34,841	\$ 40,461	\$ 36,789	\$ 41,022
Jury Services	\$ 23,176	\$ 3,017	\$ 4,455				\$ 30,648	\$ 26,592	\$ 23,763	\$ 27,838
Security		\$ (4,024)					\$ (4,024)	\$ 1,600	\$ 7,774	\$ 12,263
Trial Court Operations Program	\$ 855,650	\$ 332,846	\$ 4,455		\$ 3,829		\$ 1,196,780	\$ 1,174,673	\$ 1,061,772	\$ 1,117,733
Enhanced Collections	\$ 0	\$ 12,150					\$ 12,150	\$ 67,137		
Other Non-Court Operations			\$ 160				\$ 160	\$ 808	\$ 1,164	\$ 808
Non-Court Operations Program	\$ 0	\$ 12,150	\$ 160				\$ 12,310	\$ 67,945	\$ 1,164	\$ 808
Executive Office	\$ 239,831	\$ 7,501			\$ (766)		\$ 246,566	\$ 247,564	\$ 242,150	\$ 248,544
Fiscal Services	\$ 220,478	\$ 12,819	\$ 63		\$ (766)		\$ 232,595	\$ 224,659	\$ 258,185	\$ 291,224
Human Resources	\$ 40,328	\$ 2,186			\$ (766)		\$ 41,748	\$ 79,920	\$ 20,963	\$ 24,944
Business & Facilities Services	\$ 1,127	\$ 57,628			\$ (766)		\$ 57,989	\$ 102,248	\$ 99,088	\$ 94,754
Information Technology	\$ 76,363	\$ 119,066			\$ (766)	\$ (400)	\$ 194,264	\$ 205,605	\$ 232,508	\$ 334,192
Court Administration Program	\$ 578,127	\$ 199,200	\$ 63		\$ (3,829)	\$ (400)	\$ 773,162	\$ 859,996	\$ 852,895	\$ 993,658
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,433,777	\$ 544,196	\$ 4,679		\$ 0	\$ (400)	\$ 1,982,252	\$ 2,102,614	\$ 1,915,832	\$ 2,112,199

