


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.

 CEU

Signature of Presiding Judge or Court Executive

08/10/2017

Date

Mono

Court

FY 16-17 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

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

¹ 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									
Fiscal Year 2016/17									2015/16
	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						
ASSETS									
Operations	\$ (16,082)	\$ 22,917	\$ 0				\$ 1,618	\$ 8,453	\$ 7,902
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 420							\$ 420	\$ 420
Cash with County	\$ (9,525)		\$ 0					\$ (9,525)	\$ 111,146
Cash Outside of the JCC	\$ 565						\$ 620,195	\$ 620,759	\$ 590,398
Cash Equivalents	\$ 208,743						\$ 16,138	\$ 224,881	\$ 88,148
Total Cash and Cash Equivalents	\$ 184,120	\$ 22,917	\$ 0				\$ 637,951	\$ 844,988	\$ 798,014
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 2,453	\$ 36						\$ 2,489	\$ 5,039
Accounts Receivable - General	\$ 7,679		\$ 0					\$ 7,679	\$ 7,679
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 0							\$ 0	\$ 484
Trust									
Due From Other Funds	\$ 70,363							\$ 70,363	\$ 67,029
Due From Other Governments	\$ 1,200	\$ 3,306	\$ 8,424					\$ 12,930	\$ 7,863
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 28,849	\$ 2,072	\$ 59,849					\$ 90,770	\$ 95,073
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 110,544	\$ 5,413	\$ 68,273				\$ 0	\$ 184,231	\$ 183,167
Prepaid Expenses - General	\$ 7,472							\$ 7,472	\$ 192
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 7,472							\$ 7,472	\$ 192
Other Assets									
Total Other Assets									
Total Assets	\$ 302,136	\$ 28,331	\$ 68,273				\$ 637,951	\$ 1,036,691	\$ 981,373
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 128,910	\$ 318	\$ 898					\$ 130,126	\$ 114,966
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 6,020
Due to Other Funds	\$ 0	\$ 2,987	\$ 67,375				\$ 0	\$ 70,363	\$ 67,029
Due to Other Courts									
Due to State									
TC145 Liability							\$ 17,753	\$ 17,753	\$ 0
Due to Other Governments	\$ 6,450							\$ 6,450	\$ 1,306
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 4	\$ 4	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 135,360	\$ 3,306	\$ 68,273				\$ 17,756	\$ 224,695	\$ 189,322
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 620,195	\$ 620,195	\$ 589,833
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 620,195	\$ 620,195	\$ 589,833
Accrued Payroll	\$ 3,921		\$ 0					\$ 3,921	\$ 42,259
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 110,931
Total Payroll Liabilities	\$ 3,921		\$ 0					\$ 3,921	\$ 153,190
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 551							\$ 551	\$ 545
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 4,548
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 551							\$ 551	\$ 5,093
Total Liabilities	\$ 139,832	\$ 3,306	\$ 68,273				\$ 637,951	\$ 849,362	\$ 937,439
Total Fund Balance	\$ 162,304	\$ 25,025	\$ 0					\$ 187,329	\$ 43,934
Total Liabilities and Fund Balance	\$ 302,136	\$ 28,331	\$ 68,273				\$ 637,951	\$ 1,036,691	\$ 981,373

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 2016/17									2015/16		
	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	\$ 1,747,146	\$ 12,694					\$ 1,759,840	\$ 1,685,431	\$ 1,674,111	\$ 1,497,999	
Improvement and Modernization Fund	\$ 1,821						\$ 1,821	\$ 1,829	\$ 1,821	\$ 1,828	
Judges' Compensation (0150019)	\$ 11,000						\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	
Court Interpreter (0150037)	\$ 48,601						\$ 48,601	\$ 39,622	\$ 35,913	\$ 49,694	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 50,177						\$ 50,177	\$ 49,503	\$ 50,102	\$ 52,003	
Other Miscellaneous	\$ 85,641						\$ 85,641	\$ 85,641	\$ 85,641	\$ 85,641	
	\$ 1,944,386	\$ 12,694					\$ 1,957,080	\$ 1,873,026	\$ 1,858,588	\$ 1,698,165	
Grants											
AB 1058 Commissioner/Facilitator			\$ 87,113				\$ 87,113	\$ 95,611	\$ 88,056	\$ 97,080	
Other Judicial Council Grants			\$ 27,316				\$ 27,316	\$ 45,000	\$ 45,000		
Non-Judicial Council Grants			\$ 30,102				\$ 30,102	\$ 4,000	\$ 0		
			\$ 144,531				\$ 144,531	\$ 144,611	\$ 133,056	\$ 97,080	
Other Financing Sources											
Interest Income	\$ 2,620	\$ 119					\$ 2,740	\$ 1,264	\$ 1,265	\$ 350	
Investment Income											
Donations											
Local Fees	\$ 30,292						\$ 30,292	\$ 28,940	\$ 31,642	\$ 30,250	
Non-Fee Revenues											
Enhanced Collections		\$ 45,041					\$ 45,041	\$ 35,023	\$ 35,851	\$ 39,600	
Escheatment											
Prior Year Revenue	\$ (9,592)						\$ (9,592)		\$ (8,929)		
County Program - Restricted		\$ 290					\$ 290	\$ 400	\$ 397	\$ 600	
Reimbursement Other	\$ 3,446						\$ 3,446	\$ 2,973	\$ 71,842	\$ 2,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 983						\$ 983		\$ 1,208		
	\$ 27,750	\$ 45,451					\$ 73,201	\$ 68,600	\$ 133,277	\$ 73,300	
Total Revenues	\$ 1,972,136	\$ 58,145	\$ 144,531				\$ 2,174,812	\$ 2,086,237	\$ 2,124,920	\$ 1,868,545	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 685,705	\$ 23,985	\$ 17,371				\$ 727,061	\$ 806,574	\$ 713,690	\$ 680,557	
Temp Help	\$ 41,452						\$ 41,452	\$ 18,816	\$ 42,745		
Overtime	\$ 4,903						\$ 4,903		\$ 5,143		
Staff Benefits	\$ 589,045	\$ 4,059	\$ 10,746				\$ 603,849	\$ 629,782	\$ 559,803	\$ 638,781	
	\$ 1,321,105	\$ 28,044	\$ 28,117				\$ 1,377,266	\$ 1,455,172	\$ 1,321,382	\$ 1,319,338	
Operating Expenses and Equipment											
General Expense	\$ 127,053	\$ 1,746	\$ 11,451				\$ 140,250	\$ 93,598	\$ 167,660	\$ 85,425	
Printing	\$ 1,449	\$ 112	\$ 186				\$ 1,747	\$ 1,730	\$ 2,223	\$ 1,450	
Telecommunications	\$ 18,251	\$ 1,065	\$ 4,269				\$ 23,586	\$ 35,982	\$ 31,616	\$ 30,100	
Postage	\$ 10,180	\$ 784	\$ 79				\$ 11,043	\$ 9,148	\$ 9,685	\$ 9,100	
Insurance	\$ 1,813						\$ 1,813	\$ 3,409	\$ (1,632)	\$ 4,900	
In-State Travel	\$ 1,193		\$ 1,000				\$ 2,193	\$ 3,526	\$ 3,796	\$ 4,600	
Out-of-State Travel											
Training	\$ 495		\$ 115				\$ 610	\$ 2,575	\$ 480	\$ 600	
Security Services	\$ 900		\$ 230				\$ 1,131	\$ 1,600	\$ 3,632	\$ 1,300	
Facility Operations	\$ 28,556	\$ 3	\$ 5,108				\$ 33,666	\$ 46,745	\$ 41,858	\$ 40,905	
Utilities											
Contracted Services	\$ 196,381	\$ 4,677	\$ 89,272				\$ 290,330	\$ 305,612	\$ 291,223	\$ 234,443	
Consulting and Professional Services	\$ 4,353						\$ 4,353	\$ 2,600	\$ 5,110	\$ 2,600	
Information Technology	\$ 84,356	\$ 7,350	\$ 2,838				\$ 94,544	\$ 98,794	\$ 132,228	\$ 91,604	
Major Equipment	\$ 42,480						\$ 42,480		\$ 66,599	\$ 33,711	
Other Items of Expense	\$ 4,802		\$ 724				\$ 5,527	\$ 2,372	\$ 2,152	\$ 2,870	
	\$ 522,262	\$ 15,737	\$ 115,273				\$ 653,272	\$ 607,691	\$ 756,629	\$ 543,608	
Special Items of Expense											
Grand Jury	\$ 0	\$ 290					\$ 290	\$ 400	\$ 397	\$ 600	
Jury Costs	\$ 589						\$ 589	\$ 2,973	\$ 2,653	\$ 5,000	
Judgements, Settlements and Claims								\$ 20,000			
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (4,171)	\$ 1,965	\$ 2,206				\$ 0	\$ 0	\$ 0	\$ (1)	
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ (76)		
	\$ (3,582)	\$ 2,255	\$ 2,206				\$ 879	\$ 23,373	\$ 2,974	\$ 5,599	
Total Expenditures	\$ 1,839,786	\$ 46,036	\$ 145,596				\$ 2,031,417	\$ 2,086,236	\$ 2,080,985	\$ 1,868,545	
Excess (Deficit) of Revenues Over Expenditures	\$ 132,351	\$ 12,109	\$ (1,065)				\$ 143,395	\$ 1	\$ 43,934	\$ 0	
Operating Transfers In (Out)	\$ (1,519)	\$ 454	\$ 1,065				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 31,473	\$ 12,462	\$ 0				\$ 43,934	\$ 43,934	\$ 0	\$ 0	
Ending Balance (Deficit)	\$ 162,304	\$ 25,025	\$ 0				\$ 187,329	\$ 43,935	\$ 43,934	\$ 0	

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

For the month ended June										
Fiscal Year 2016/17									2015/16	
	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	\$ 180,456	\$ 147,331					\$ 327,787	\$ 273,161	\$ 334,809	\$ 270,132
Traffic & Other Infractions	\$ 170,619	\$ 12,954			\$ 0		\$ 183,574	\$ 299,072	\$ 156,142	\$ 271,709
Other Criminal Cases	\$ 121,354	\$ 13,018					\$ 134,372	\$ 98,295	\$ 73,519	\$ 82,420
Civil	\$ 221,781						\$ 221,781	\$ 178,688	\$ 247,862	\$ 119,104
Family & Children Services	\$ 3,862	\$ 146,813			\$ 2,206		\$ 152,882	\$ 185,799	\$ 157,525	\$ 123,656
Probate, Guardianship & Mental Health Services		\$ 26,600					\$ 26,600	\$ 21,443	\$ 28,212	\$ 13,956
Juvenile Dependency Services		\$ 667					\$ 667		\$ 1,380	
Juvenile Delinquency Services		\$ 667					\$ 667		\$ 1,380	
Other Court Operations		\$ 667					\$ 667		\$ 1,380	
Court Interpreters	\$ 23,453	\$ 5,197					\$ 28,650	\$ 59,388	\$ 31,537	\$ 49,695
Jury Services	\$ 36,336	\$ 5,633	\$ 589				\$ 42,559	\$ 29,180	\$ 34,720	\$ 29,478
Security		\$ 2,453					\$ 2,453	\$ 7,425	\$ 40,108	\$ 3,100
Trial Court Operations Program	\$ 757,862	\$ 360,667	\$ 589		\$ 2,206		\$ 1,121,324	\$ 1,152,451	\$ 1,105,813	\$ 963,250
Enhanced Collections	\$ 30,131	\$ 14,975	\$ 0		\$ 1,965		\$ 47,071	\$ 35,023	\$ 36,363	\$ 39,600
Other Non-Court Operations		\$ 23	\$ 290				\$ 313	\$ 400	\$ 397	\$ 600
Non-Court Operations Program	\$ 30,131	\$ 14,998	\$ 290		\$ 1,965		\$ 47,384	\$ 35,423	\$ 36,760	\$ 40,200
Executive Office	\$ 248,520	\$ 50			\$ (630)		\$ 247,940	\$ 263,654	\$ 262,004	\$ 256,516
Fiscal Services	\$ 178,090	\$ 9,891			\$ (1,650)	\$ 0	\$ 186,332	\$ 229,663	\$ 181,820	\$ 206,312
Human Resources	\$ 42,736	\$ 319			\$ (630)		\$ 42,425	\$ 31,354	\$ 69,012	\$ 66,261
Business & Facilities Services	\$ (948)	\$ 232,343			\$ (630)		\$ 230,764	\$ 142,659	\$ 152,000	\$ 102,200
Information Technology	\$ 120,875	\$ 35,004			\$ (630)		\$ 155,248	\$ 231,032	\$ 273,577	\$ 233,806
Court Administration Program	\$ 589,273	\$ 277,607			\$ (4,171)	\$ 0	\$ 862,709	\$ 898,362	\$ 938,413	\$ 865,095
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,377,266	\$ 653,272	\$ 879		\$ 0	\$ 0	\$ 2,031,417	\$ 2,086,236	\$ 2,080,985	\$ 1,868,545

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Mono

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	7,472	-	7,472	-	-	-	-	-	7,472	
Restricted	-	-	-	25,025	-	-	-	-	25,025	
Committed	85,929	48,313	134,242	-	-	-	-	-	134,242	
Assigned	2,270	18,320	20,590	-	-	-	-	-	20,590	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 95,672	\$ 66,633	\$ 162,305	\$ 25,025	\$ -	\$ -	\$ -	\$ -	\$ 187,330	