

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

08/28/2018

Date

Mono

Court

FY 17-18 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 2017/18									2016/17
	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	\$ (16,452)	\$ 35,712	\$ 0				\$ 2,374	\$ 21,634	\$ 8,453
Payroll									
Jury Revolving	\$ 0							\$ 0	\$ 0
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 420							\$ 420	\$ 420
Cash with County	\$ 114,211		\$ 0					\$ 114,211	\$ (9,525)
Cash Outside of the JCC	\$ 565						\$ 664,048	\$ 664,612	\$ 620,759
Cash Equivalents	\$ 118,889						\$ 27,930	\$ 146,819	\$ 224,881
Total Cash and Cash Equivalents	\$ 217,632	\$ 35,712	\$ 0				\$ 694,352	\$ 947,696	\$ 844,988
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 4,352	\$ 93						\$ 4,445	\$ 2,489
Accounts Receivable - General	\$ 7,679	\$ 0	\$ 0					\$ 7,679	\$ 7,679
Dishonored Checks									
Due From Employee									
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 81,175							\$ 81,175	\$ 70,363
Due From Other Governments	\$ 1,200	\$ 4,487	\$ 2,533					\$ 8,220	\$ 12,930
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 34,871	\$ 2,074	\$ 79,272					\$ 116,217	\$ 90,770
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 129,278	\$ 6,654	\$ 81,805				\$ 0	\$ 217,737	\$ 184,231
Prepaid Expenses - General	\$ 16,264	\$ 0						\$ 16,264	\$ 7,472
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 16,264	\$ 0						\$ 16,264	\$ 7,472
Other Assets									
Total Other Assets									
Total Assets	\$ 363,175	\$ 42,366	\$ 81,805				\$ 694,352	\$ 1,181,697	\$ 1,036,691
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 87,541	\$ 608	\$ 3,871					\$ 92,019	\$ 130,126
Accounts Payable - General	\$ 1,662	\$ 40	\$ 266				\$ 0	\$ 1,968	\$ 0
Due to Other Funds	\$ 0	\$ 3,840	\$ 77,336				\$ 0	\$ 81,175	\$ 70,363
Due to Other Courts									
Due to State									
TC145 Liability							\$ 30,291	\$ 30,291	\$ 17,753
Due to Other Governments	\$ 8,262							\$ 8,262	\$ 6,450
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 14	\$ 14	\$ 4
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 97,465	\$ 4,487	\$ 81,473				\$ 30,304	\$ 213,729	\$ 224,695
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 664,048	\$ 664,048	\$ 620,195
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 664,048	\$ 664,048	\$ 620,195
Accrued Payroll	\$ 31,465		\$ 332					\$ 31,797	\$ 3,921
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 31,465		\$ 332					\$ 31,797	\$ 3,921
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 553							\$ 553	\$ 551
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 553							\$ 553	\$ 551
Total Liabilities	\$ 129,482	\$ 4,487	\$ 81,805				\$ 694,352	\$ 910,127	\$ 849,362
Total Fund Balance	\$ 233,692	\$ 37,878	\$ 0					\$ 271,571	\$ 187,329
Total Liabilities and Fund Balance	\$ 363,175	\$ 42,366	\$ 81,805				\$ 694,352	\$ 1,181,697	\$ 1,036,691

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 2017/18									2016/17		
	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	\$ 1,852,323	\$ 12,596					\$ 1,864,919	\$ 1,868,288	\$ 1,759,840	\$ 1,685,431	
Improvement and Modernization Fund	\$ 1,828						\$ 1,828	\$ 1,829	\$ 1,821	\$ 1,829	
Judges' Compensation (0150019)	\$ 11,000						\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	
Court Interpreter (0150037)	\$ 41,643						\$ 41,643	\$ 41,182	\$ 48,601	\$ 39,622	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 50,735						\$ 50,735	\$ 53,968	\$ 50,177	\$ 49,503	
Other Miscellaneous	\$ 85,641						\$ 85,641	\$ 85,641	\$ 85,641	\$ 85,641	
	\$ 2,043,170	\$ 12,596					\$ 2,055,766	\$ 2,061,908	\$ 1,957,080	\$ 1,873,026	
Grants											
AB 1058 Commissioner/Facilitator			\$ 100,265				\$ 100,265	\$ 95,698	\$ 87,113	\$ 95,611	
Other Judicial Council Grants			\$ 44,206				\$ 44,206	\$ 45,000	\$ 27,316	\$ 45,000	
Non-Judicial Council Grants			\$ 7,069				\$ 7,069	\$ 4,000	\$ 30,102	\$ 4,000	
			\$ 151,540				\$ 151,540	\$ 144,698	\$ 144,531	\$ 144,611	
Other Financing Sources											
Interest Income	\$ 6,321	\$ 408					\$ 6,729	\$ 1,323	\$ 2,740	\$ 1,264	
Investment Income											
Donations											
Local Fees	\$ 35,866						\$ 35,866	\$ 30,233	\$ 30,292	\$ 28,940	
Non-Fee Revenues											
Enhanced Collections		\$ 45,174					\$ 45,174	\$ 37,278	\$ 45,041	\$ 35,023	
Escheatment											
Prior Year Revenue	\$ (13,884)	\$ 50					\$ (13,834)		\$ (9,592)		
County Program - Restricted		\$ 864					\$ 864	\$ 485	\$ 290	\$ 400	
Reimbursement Other	\$ 5,062						\$ 5,062	\$ 2,272	\$ 3,446	\$ 2,973	
Sale of Fixed Assets											
Other Miscellaneous	\$ 200						\$ 200		\$ 983		
	\$ 33,565	\$ 46,496					\$ 80,062	\$ 71,591	\$ 73,201	\$ 68,600	
Total Revenues	\$ 2,076,735	\$ 59,092	\$ 151,540				\$ 2,287,367	\$ 2,278,197	\$ 2,174,812	\$ 2,086,237	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 805,455	\$ 24,081	\$ 10,539				\$ 840,075	\$ 885,231	\$ 727,061	\$ 806,574	
Temp Help	\$ 23,256						\$ 23,256	\$ 17,423	\$ 41,452	\$ 18,816	
Overtime	\$ 3,943						\$ 3,943	\$ 4,459	\$ 4,903		
Staff Benefits	\$ 610,596	\$ 1,300	\$ 7,103				\$ 618,998	\$ 663,642	\$ 603,849	\$ 629,782	
	\$ 1,443,250	\$ 25,380	\$ 17,642				\$ 1,486,272	\$ 1,570,755	\$ 1,377,266	\$ 1,455,172	
Operating Expenses and Equipment											
General Expense	\$ 91,343	\$ 944	\$ 22,072				\$ 114,359	\$ 121,691	\$ 140,250	\$ 93,598	
Printing	\$ 1,454	\$ 42	\$ 292				\$ 1,787	\$ 2,290	\$ 1,747	\$ 1,730	
Telecommunications	\$ 23,218	\$ 1,280	\$ 8,101				\$ 32,599	\$ 30,774	\$ 23,586	\$ 35,982	
Postage	\$ 11,863	\$ 900	\$ 166				\$ 12,929	\$ 10,396	\$ 11,043	\$ 9,148	
Insurance	\$ 1,582						\$ 1,582	\$ 2,980	\$ 1,813	\$ 3,409	
In-State Travel	\$ 4,187	\$ 60	\$ 1,182				\$ 5,429	\$ 8,330	\$ 2,193	\$ 3,526	
Out-of-State Travel											
Training	\$ 545		\$ 163				\$ 708	\$ 363	\$ 610	\$ 2,575	
Security Services	\$ 474		\$ 414				\$ 888	\$ 1,918	\$ 1,131	\$ 1,600	
Facility Operations	\$ 13,048		\$ 10,084				\$ 23,132	\$ 14,473	\$ 33,666	\$ 46,745	
Utilities											
Contracted Services	\$ 248,672	\$ 6,418	\$ 94,459				\$ 349,549	\$ 385,052	\$ 290,330	\$ 305,612	
Consulting and Professional Services	\$ 0						\$ 0	\$ 6,810	\$ 4,353	\$ 2,600	
Information Technology	\$ 150,265	\$ 8,194	\$ 3,337				\$ 161,796	\$ 116,442	\$ 94,544	\$ 98,794	
Major Equipment	\$ 6,545						\$ 6,545		\$ 42,480		
Other Items of Expense	\$ 2,876						\$ 2,876	\$ 2,619	\$ 5,527	\$ 2,372	
	\$ 556,070	\$ 17,838	\$ 140,270				\$ 714,178	\$ 704,138	\$ 653,272	\$ 607,691	
Special Items of Expense											
Grand Jury	\$ 580	\$ 864					\$ 1,444	\$ 485	\$ 290	\$ 400	
Jury Costs	\$ 1,232						\$ 1,232	\$ 2,819	\$ 589	\$ 2,973	
Judgements, Settlements and Claims										\$ 20,000	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (4,079)	\$ 2,156	\$ 1,923				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment										\$ 0	
	\$ (2,268)	\$ 3,020	\$ 1,923				\$ 2,676	\$ 3,304	\$ 879	\$ 23,373	
Total Expenditures	\$ 1,997,052	\$ 46,239	\$ 159,835				\$ 2,203,126	\$ 2,278,197	\$ 2,031,417	\$ 2,086,236	
Excess (Deficit) of Revenues Over Expenditures	\$ 79,683	\$ 12,854	\$ (8,295)				\$ 84,241	\$ 0	\$ 143,395	\$ 1	
Operating Transfers In (Out)	\$ (8,295)	\$ 0	\$ 8,295				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 162,304	\$ 25,025	\$ 0				\$ 187,329	\$ 187,329	\$ 43,934	\$ 43,934	
Ending Balance (Deficit)	\$ 233,692	\$ 37,878	\$ 0				\$ 271,571	\$ 187,329	\$ 187,329	\$ 43,935	

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

For the month ended June										
Fiscal Year 2017/18									2016/17	
	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	\$ 131,363	\$ 159,004					\$ 290,367	\$ 365,777	\$ 327,787	\$ 273,161
Traffic & Other Infractions	\$ 185,067	\$ 8,869					\$ 193,936	\$ 343,100	\$ 183,574	\$ 299,072
Other Criminal Cases	\$ 130,101	\$ 20,675					\$ 150,775	\$ 116,709	\$ 134,372	\$ 98,295
Civil	\$ 261,041	\$ 1,684	\$ 0				\$ 262,724	\$ 165,282	\$ 221,781	\$ 178,688
Family & Children Services	\$ 4,343	\$ 173,686			\$ 1,923		\$ 179,953	\$ 197,320	\$ 152,882	\$ 185,799
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 23,090					\$ 23,090	\$ 34,557	\$ 26,600	\$ 21,443
Juvenile Delinquency Services		\$ 340					\$ 340			
Other Court Operations		\$ (180)					\$ (180)		\$ 667	
Court Interpreters	\$ 33,975	\$ 10,503					\$ 44,479	\$ 52,077	\$ 28,650	\$ 59,388
Jury Services	\$ 22,713	\$ 8,344	\$ 1,232				\$ 32,289	\$ 26,087	\$ 42,559	\$ 29,180
Security		\$ 15,977					\$ 15,977	\$ 7,000	\$ 2,453	\$ 7,425
Trial Court Operations Program	\$ 768,603	\$ 421,991	\$ 1,232		\$ 1,923		\$ 1,193,749	\$ 1,307,909	\$ 1,121,324	\$ 1,152,451
Enhanced Collections	\$ 25,380	\$ 17,638			\$ 2,156		\$ 45,174	\$ 37,278	\$ 47,071	\$ 35,023
Other Non-Court Operations			\$ 1,444				\$ 1,444	\$ 485	\$ 313	\$ 400
Non-Court Operations Program	\$ 25,380	\$ 17,638	\$ 1,444		\$ 2,156		\$ 46,618	\$ 37,763	\$ 47,384	\$ 35,423
Executive Office	\$ 246,656	\$ 2,999			\$ (807)		\$ 248,847	\$ 260,923	\$ 247,940	\$ 263,654
Fiscal Services	\$ 184,798	\$ 9,612			\$ (808)		\$ 193,602	\$ 221,442	\$ 186,332	\$ 229,663
Human Resources	\$ 145,074	\$ 5,975			\$ (808)		\$ 150,241	\$ 42,677	\$ 42,425	\$ 31,354
Business & Facilities Services	\$ 10,014	\$ 195,206			\$ (848)		\$ 204,372	\$ 128,788	\$ 230,764	\$ 142,659
Information Technology	\$ 105,746	\$ 60,758			\$ (808)		\$ 165,696	\$ 278,695	\$ 155,248	\$ 231,032
Court Administration Program	\$ 692,288	\$ 274,549			\$ (4,079)		\$ 962,759	\$ 932,525	\$ 862,709	\$ 898,362
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,486,272	\$ 714,178	\$ 2,676		\$ 0		\$ 2,203,126	\$ 2,278,197	\$ 2,031,417	\$ 2,086,236