

## 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

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

11/20/2018

\_\_\_\_\_  
Date

Mono

\_\_\_\_\_  
Court

FY 18-19 Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

---

Court

---

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)**

---

Court

---

Fiscal Year and Ending Quarter

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

<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 September								2017/18
	Fiscal Year 2018/19								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ 33,366	\$ 38,835	\$ (65,408)				\$ 572	\$ 7,365	\$ (28,479)
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 630							\$ 630	\$ 420
Cash with County	\$ 53,054		\$ 0					\$ 53,054	\$ 60,445
Cash Outside of the JCC	\$ 565						\$ 684,424	\$ 684,988	\$ 415,533
Cash Equivalents	\$ 665,811						\$ 22,073	\$ 687,884	\$ 670,192
Total Cash and Cash Equivalents	\$ 753,425	\$ 38,835	\$ (65,408)				\$ 707,069	\$ 1,433,921	\$ 1,118,111
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 7,679		\$ 0					\$ 7,679	\$ 7,679
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 150	\$ 0					\$ 150	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 1,828	\$ 0	\$ 51,950					\$ 53,778	\$ 22,847
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 9,507	\$ 150	\$ 51,950				\$ 0	\$ 61,607	\$ 30,526
Prepaid Expenses - General	\$ 1,309	\$ 0						\$ 1,309	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 1,309	\$ 0						\$ 1,309	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 764,241	\$ 38,984	\$ (13,458)				\$ 707,069	\$ 1,496,837	\$ 1,148,638
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State									
TC145 Liability							\$ 22,624	\$ 22,624	\$ 34,732
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1							\$ 1	
Interest							\$ 21	\$ 21	\$ 8
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1	\$ 0	\$ 0				\$ 22,646	\$ 22,646	\$ 34,741
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 684,424	\$ 684,424	\$ 414,968
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 684,424	\$ 684,424	\$ 414,968
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 553							\$ 553	\$ 551
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 553							\$ 553	\$ 551
Total Liabilities	\$ 553	\$ 0	\$ 0				\$ 707,069	\$ 707,623	\$ 450,260
Total Fund Balance	\$ 763,688	\$ 38,984	\$ (13,458)					\$ 789,214	\$ 698,378
Total Liabilities and Fund Balance	\$ 764,241	\$ 38,984	\$ (13,458)				\$ 707,069	\$ 1,496,837	\$ 1,148,638

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 September											
Fiscal Year 2018/19									2017/18		
	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	\$ 890,623	\$ 1,064					\$ 891,687	\$ 1,906,008	\$ 910,489	\$ 1,868,288	
Improvement and Modernization Fund								\$ 1,735	\$ 0	\$ 1,829	
Judges' Compensation (0150019)	\$ 2,751						\$ 2,751	\$ 11,000	\$ 2,751	\$ 11,000	
Court Interpreter (0150037)	\$ 16,295						\$ 16,295	\$ 42,052	\$ 10,511	\$ 41,182	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 6,229						\$ 6,229	\$ 57,516	\$ 7,294	\$ 53,968	
Other Miscellaneous								\$ 85,641		\$ 85,641	
	\$ 915,898	\$ 1,064					\$ 916,962	\$ 2,103,952	\$ 931,045	\$ 2,061,908	
Grants											
AB 1058 Commissioner/Facilitator								\$ 97,042	\$ (40)	\$ 95,698	
Other Judicial Council Grants										\$ 45,000	
Non-Judicial Council Grants								\$ 3,500	\$ 0	\$ 4,000	
								\$ 100,542	\$ (40)	\$ 144,698	
Other Financing Sources											
Interest Income	\$ 526	\$ 24					\$ 550	\$ 3,578	\$ 342	\$ 1,323	
Investment Income											
Donations											
Local Fees	\$ 5,630						\$ 5,630	\$ 31,904	\$ 6,354	\$ 30,233	
Non-Fee Revenues											
Enhanced Collections		\$ 12,832					\$ 12,832	\$ 55,000	\$ 7,432	\$ 37,278	
Escheatment											
Prior Year Revenue									\$ 122		
County Program - Restricted		\$ 520					\$ 520	\$ 517		\$ 485	
Reimbursement Other								\$ 523		\$ 2,272	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 6,156	\$ 13,376					\$ 19,532	\$ 91,522	\$ 14,251	\$ 71,591	
<b>Total Revenues</b>	\$ 922,054	\$ 14,440					\$ 936,494	\$ 2,296,016	\$ 945,256	\$ 2,278,197	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 198,501	\$ 4,934	\$ 1,099				\$ 204,534	\$ 919,757	\$ 187,888	\$ 885,231	
Temp Help	\$ 3,999						\$ 3,999	\$ 7,853	\$ (2,291)	\$ 17,423	
Overtime	\$ 732						\$ 732	\$ 4,663	\$ 1,685	\$ 4,459	
Staff Benefits	\$ 181,267	\$ 4,611	\$ 128				\$ 186,006	\$ 687,118	\$ 131,113	\$ 663,642	
	\$ 384,499	\$ 9,545	\$ 1,227				\$ 395,271	\$ 1,619,391	\$ 318,394	\$ 1,570,755	
Operating Expenses and Equipment											
General Expense	\$ (875)	\$ 95	\$ 246				\$ (534)	\$ 118,200	\$ (20,751)	\$ 121,691	
Printing	\$ 290						\$ 290	\$ 923		\$ 2,290	
Telecommunications	\$ 3,451	\$ 183	\$ 0				\$ 3,633	\$ 29,331	\$ 4,366	\$ 30,774	
Postage								\$ 11,220	\$ 67	\$ 10,396	
Insurance	\$ 244						\$ 244	\$ 2,138		\$ 2,980	
In-State Travel	\$ 70	\$ 4					\$ 73	\$ 20,857	\$ 1,688	\$ 8,330	
Out-of-State Travel											
Training	\$ 421						\$ 421	\$ 599	\$ 200	\$ 363	
Security Services	\$ 655						\$ 655	\$ 1,884		\$ 1,918	
Facility Operations	\$ 5,733	\$ 214	\$ 0				\$ 5,947	\$ 27,662	\$ 4,216	\$ 14,473	
Utilities											
Contracted Services	\$ 12,027	\$ 1,021	\$ 11,985				\$ 25,033	\$ 341,357	\$ 38,614	\$ 385,052	
Consulting and Professional Services								\$ 3,154	\$ 0	\$ 6,810	
Information Technology	\$ (14,418)	\$ 1,322	\$ 0				\$ (13,096)	\$ 110,518	\$ 78,909	\$ 116,442	
Major Equipment								\$ 2,081	\$ 6,545		
Other Items of Expense	\$ 457						\$ 457	\$ 3,497	\$ 621	\$ 2,619	
	\$ 8,053	\$ 2,838	\$ 12,231				\$ 23,122	\$ 673,421	\$ 114,476	\$ 704,138	
Special Items of Expense											
Grand Jury	\$ 0	\$ 457					\$ 457	\$ 517	\$ 105	\$ 485	
Jury Costs								\$ 1,330	\$ 1,232	\$ 2,819	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (493)	\$ 493					\$ 0	\$ 1,357	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (493)	\$ 951					\$ 457	\$ 3,204	\$ 1,337	\$ 3,304	
<b>Total Expenditures</b>	\$ 392,059	\$ 13,334	\$ 13,458				\$ 418,851	\$ 2,296,016	\$ 434,207	\$ 2,278,197	
Excess (Deficit) of Revenues Over Expenditures	\$ 529,996	\$ 1,106	\$ (13,458)				\$ 517,643	\$ 0	\$ 511,048	\$ 0	
Operating Transfers In (Out)	\$ 0	\$ 0					\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 233,692	\$ 37,878	\$ 0				\$ 271,571	\$ 271,571	\$ 187,329	\$ 187,329	
Ending Balance (Deficit)	\$ 763,688	\$ 38,984	\$ (13,458)				\$ 789,214	\$ 271,571	\$ 698,378	\$ 187,329	

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

For the month ended September										
Fiscal Year 2018/19									2017/18	
	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	\$ 32,409	\$ 21,237					\$ 53,647	\$ 386,254	\$ 54,640	\$ 365,777
Traffic & Other Infractions	\$ 50,787	\$ 0					\$ 50,787	\$ 362,242	\$ 37,013	\$ 343,100
Other Criminal Cases	\$ 35,691	\$ 3,500					\$ 39,191	\$ 127,014	\$ 29,920	\$ 116,709
Civil	\$ 67,253	\$ 0					\$ 67,253	\$ 178,467	\$ 54,917	\$ 165,282
Family & Children Services		\$ 23,075					\$ 23,075	\$ 77,621	\$ 26,079	\$ 197,320
Probate, Guardianship & Mental Health Services								\$ 38,477		
Juvenile Dependency Services		\$ 0					\$ 0	\$ 36,354	\$ 0	\$ 34,557
Juvenile Delinquency Services										
Other Court Operations		\$ 1,380					\$ 1,380			
Court Interpreters	\$ 11,039	\$ 3,802					\$ 14,841	\$ 64,398	\$ 6,411	\$ 52,077
Jury Services	\$ 5,348	\$ 5,108					\$ 10,456	\$ 27,290	\$ 8,848	\$ 26,087
Security		\$ (6,346)					\$ (6,346)	\$ 9,579	\$ 7,000	\$ 7,000
Trial Court Operations Program	\$ 202,527	\$ 51,757					\$ 254,284	\$ 1,307,696	\$ 224,829	\$ 1,307,909
Enhanced Collections	\$ 9,545	\$ 2,813			\$ 493		\$ 12,851	\$ 55,000	\$ 8,176	\$ 37,278
Other Non-Court Operations			\$ 457				\$ 457	\$ 517	\$ 105	\$ 485
Non-Court Operations Program	\$ 9,545	\$ 2,813	\$ 457		\$ 493		\$ 13,309	\$ 55,517	\$ 8,282	\$ 37,763
Executive Office	\$ 57,331				\$ (99)		\$ 57,232	\$ 249,828	\$ 53,919	\$ 260,923
Fiscal Services	\$ 50,329	\$ 1,105			\$ (99)		\$ 51,336	\$ 256,573	\$ 41,045	\$ 221,442
Human Resources	\$ 44,991	\$ 190			\$ (99)		\$ 45,082	\$ 26,202	\$ 27,597	\$ 42,677
Business & Facilities Services		\$ (29,375)			\$ (99)		\$ (29,473)	\$ 108,058	\$ 57,711	\$ 128,788
Information Technology	\$ 30,549	\$ (3,368)			\$ (99)		\$ 27,081	\$ 292,142	\$ 20,824	\$ 278,695
Court Administration Program	\$ 183,199	\$ (31,448)			\$ (493)		\$ 151,258	\$ 932,803	\$ 201,097	\$ 932,525
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 395,271	\$ 23,122	\$ 457		\$ 0		\$ 418,851	\$ 2,296,016	\$ 434,207	\$ 2,278,197