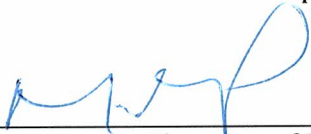


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

05/06/2019

Date

Mono

Court

FY 18-19 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mono

Court

FY 18-19 Q3

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

FY 18-19 Q3

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	13.50	13.50	13.50	12.50	

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 March										
Fiscal Year 2018/19										
	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	\$ 73,208	\$ 40,435	\$ (65,539)				\$ 3	\$ 48,107	\$ 45,871	
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	\$ 73,008		\$ (767)					\$ 72,240	\$ 60,904	
Cash Outside of the JCC	\$ 565						\$ 542,537	\$ 543,101	\$ 795,676	
Cash Equivalents	\$ 290,402						\$ 99	\$ 290,501	\$ 210,088	
Total Cash and Cash Equivalents	\$ 437,813	\$ 40,435	\$ (66,306)				\$ 542,639	\$ 954,580	\$ 1,112,959	
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	\$ 1,200	\$ 0	\$ 0					\$ 1,200	\$ 1,200	
Due From Other Courts							\$ 0	\$ 0	\$ 26	
Due From State	\$ 0	\$ 0	\$ 35,716					\$ 35,716	\$ 44,460	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables	\$ 8,879	\$ 0	\$ 35,716				\$ 0	\$ 44,596	\$ 53,365	
Prepaid Expenses - General	\$ 12,509	\$ 0						\$ 12,509	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 12,509	\$ 0						\$ 12,509	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 459,201	\$ 40,435	\$ (30,590)				\$ 542,639	\$ 1,011,685	\$ 1,166,324	
LIABILITIES AND FUND BALANCES										
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							\$ 90	\$ 90	\$ 0	
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							\$ 12	\$ 12	\$ 10	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 1	\$ 0	\$ 0				\$ 102	\$ 102	\$ 10	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 542,537	\$ 542,537	\$ 795,112	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 542,537	\$ 542,537	\$ 795,112	
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	\$ 675							\$ 675	\$ 553	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections	\$ 0		\$ 0					\$ 0	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 675		\$ 0					\$ 675	\$ 553	
Total Liabilities	\$ 676	\$ 0	\$ 0				\$ 542,639	\$ 543,315	\$ 795,675	
Total Fund Balance	\$ 458,525	\$ 40,435	\$ (30,590)					\$ 468,370	\$ 370,649	
Total Liabilities and Fund Balance	\$ 459,201	\$ 40,435	\$ (30,590)				\$ 542,639	\$ 1,011,685	\$ 1,166,324	

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 March											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,514,477	\$ 7,361					\$ 1,521,838	\$ 1,906,008	\$ 1,471,969	\$ 1,868,288	
Improvement and Modernization Fund								\$ 1,735	\$ 0	\$ 1,829	
Judges' Compensation (0150019)	\$ 8,253						\$ 8,253	\$ 11,000	\$ 8,253	\$ 11,000	
Court Interpreter (0150037)	\$ 48,181						\$ 48,181	\$ 42,052	\$ 33,289	\$ 41,182	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 36,666						\$ 36,666	\$ 57,516	\$ 28,839	\$ 53,968	
Other Miscellaneous	\$ 85,641						\$ 85,641	\$ 85,641	\$ 85,641	\$ 85,641	
	\$ 1,693,218	\$ 7,361					\$ 1,700,579	\$ 2,103,952	\$ 1,627,992	\$ 2,061,908	
Grants											
AB 1058 Commissioner/Facilitator			\$ 35,716				\$ 35,716	\$ 97,042	\$ 43,976	\$ 95,698	
Other Judicial Council Grants			\$ (371)				\$ (371)		\$ 6,352	\$ 45,000	
Non-Judicial Council Grants			\$ 2,843				\$ 2,843	\$ 3,500	\$ 759	\$ 4,000	
			\$ 38,187				\$ 38,187	\$ 100,542	\$ 51,087	\$ 144,698	
Other Financing Sources											
Interest Income	\$ 7,083	\$ 527					\$ 7,610	\$ 3,578	\$ 3,816	\$ 1,323	
Investment Income											
Donations											
Local Fees	\$ 19,809						\$ 19,809	\$ 31,904	\$ 21,177	\$ 30,233	
Non-Fee Revenues											
Enhanced Collections		\$ 45,239					\$ 45,239	\$ 55,000	\$ 26,964	\$ 37,278	
Escheatment											
Prior Year Revenue									\$ (6,856)		
County Program - Restricted		\$ 520					\$ 520	\$ 517	\$ 352	\$ 485	
Reimbursement Other	\$ 4,336						\$ 4,336	\$ 523	\$ 3,600	\$ 2,272	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 200		
	\$ 31,227	\$ 46,286					\$ 77,514	\$ 91,522	\$ 49,253	\$ 71,591	
Total Revenues	\$ 1,724,446	\$ 53,647	\$ 38,187				\$ 1,816,280	\$ 2,296,016	\$ 1,728,331	\$ 2,278,197	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 644,268	\$ 16,013	\$ 7,817				\$ 668,099	\$ 919,757	\$ 608,393	\$ 885,231	
Temp Help	\$ 10,309						\$ 10,309	\$ 7,853	\$ 5,455	\$ 17,423	
Overtime	\$ 1,559						\$ 1,559	\$ 4,663	\$ 2,554	\$ 4,459	
Staff Benefits	\$ 549,359	\$ 17,700	\$ 3,879				\$ 570,937	\$ 687,118	\$ 474,129	\$ 663,642	
	\$ 1,205,495	\$ 33,712	\$ 11,696				\$ 1,250,903	\$ 1,619,391	\$ 1,090,531	\$ 1,570,755	
Operating Expenses and Equipment											
General Expense	\$ 54,367	\$ 464	\$ 6,882				\$ 61,713	\$ 118,200	\$ 67,786	\$ 121,691	
Printing	\$ 1,555	\$ 33	\$ 299				\$ 1,886	\$ 923	\$ 1,487	\$ 2,290	
Telecommunications	\$ 7,630	\$ 605	\$ 4,526				\$ 12,760	\$ 29,331	\$ 25,081	\$ 30,774	
Postage	\$ 3,789	\$ 198	\$ 13				\$ 4,000	\$ 11,220	\$ 8,928	\$ 10,396	
Insurance	\$ 2,108						\$ 2,108	\$ 2,138	\$ 1,565	\$ 2,980	
In-State Travel	\$ 1,865	\$ 4	\$ 1,533				\$ 3,402	\$ 20,857	\$ 4,006	\$ 8,330	
Out-of-State Travel											
Training	\$ 461		\$ 508				\$ 969	\$ 599	\$ 200	\$ 363	
Security Services	\$ 327	\$ 32	\$ 295				\$ 655	\$ 1,884	\$ 417	\$ 1,918	
Facility Operations	\$ 11,115	\$ 864	\$ 8,669				\$ 20,648	\$ 27,662	\$ 12,454	\$ 14,473	
Utilities											
Contracted Services	\$ 141,149	\$ 6,924	\$ 31,624				\$ 179,697	\$ 341,357	\$ 202,171	\$ 385,052	
Consulting and Professional Services								\$ 3,154	\$ 0	\$ 6,810	
Information Technology	\$ 70,909	\$ 6,133	\$ 1,651				\$ 78,694	\$ 110,518	\$ 120,571	\$ 116,442	
Major Equipment								\$ 2,081	\$ 6,545		
Other Items of Expense	\$ 1,423		\$ 104				\$ 1,527	\$ 3,497	\$ 1,687	\$ 2,619	
	\$ 296,697	\$ 15,257	\$ 56,103				\$ 368,058	\$ 673,421	\$ 452,897	\$ 704,138	
Special Items of Expense											
Grand Jury	\$ 0	\$ 520					\$ 520	\$ 517	\$ 352	\$ 485	
Jury Costs								\$ 1,330	\$ 1,232	\$ 2,819	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,579)	\$ 1,601	\$ 978				\$ 0	\$ 1,357	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (2,579)	\$ 2,121	\$ 978				\$ 520	\$ 3,204	\$ 1,584	\$ 3,304	
Total Expenditures	\$ 1,499,613	\$ 51,090	\$ 68,777				\$ 1,619,481	\$ 2,296,016	\$ 1,545,012	\$ 2,278,197	
Excess (Deficit) of Revenues Over Expenditures	\$ 224,833	\$ 2,557	\$ (30,590)				\$ 196,800	\$ 0	\$ 183,320	\$ 0	
Operating Transfers In (Out)	\$ 0	\$ 0	\$ 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)	\$ 458,525	\$ 40,435	\$ (30,590)				\$ 468,370	\$ 271,571	\$ 370,649	\$ 187,329	

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

	For the month ended March									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 106,856	\$ 98,251					\$ 205,107	\$ 386,254	\$ 209,222	\$ 365,777
Traffic & Other Infractions	\$ 157,738	\$ 2,789					\$ 160,526	\$ 362,242	\$ 138,696	\$ 343,100
Other Criminal Cases	\$ 117,992	\$ 3,500					\$ 121,492	\$ 127,014	\$ 110,210	\$ 116,709
Civil	\$ 216,502	\$ 1,211					\$ 217,713	\$ 178,467	\$ 194,741	\$ 165,282
Family & Children Services	\$ 2,998	\$ 91,661			\$ 978		\$ 95,637	\$ 77,621	\$ 131,363	\$ 197,320
Probate, Guardianship & Mental Health Services								\$ 38,477		
Juvenile Dependency Services		\$ 8,876					\$ 8,876	\$ 36,354	\$ 2,690	\$ 34,557
Juvenile Delinquency Services										
Other Court Operations		\$ 815					\$ 815		\$ (536)	
Court Interpreters	\$ 27,317	\$ 8,703					\$ 36,021	\$ 64,398	\$ 30,224	\$ 52,077
Jury Services	\$ 19,183	\$ 6,108					\$ 25,291	\$ 27,290	\$ 23,396	\$ 26,087
Security		\$ 3,422					\$ 3,422	\$ 9,579	\$ 8,441	\$ 7,000
Trial Court Operations Program	\$ 648,586	\$ 225,336			\$ 978		\$ 874,900	\$ 1,307,696	\$ 848,446	\$ 1,307,909
Enhanced Collections	\$ 33,712	\$ 15,157				\$ 1,601	\$ 50,471	\$ 55,000	\$ 28,681	\$ 37,278
Other Non-Court Operations			\$ 520				\$ 520	\$ 517	\$ 352	\$ 485
Non-Court Operations Program	\$ 33,712	\$ 15,157	\$ 520			\$ 1,601	\$ 50,990	\$ 55,517	\$ 29,034	\$ 37,763
Executive Office	\$ 180,619	\$ 140					\$ 180,243	\$ 249,828	\$ 184,898	\$ 260,923
Fiscal Services	\$ 164,699	\$ 4,976					\$ 169,159	\$ 256,573	\$ 145,451	\$ 221,442
Human Resources	\$ 138,381	\$ 531					\$ 138,395	\$ 26,202	\$ 106,147	\$ 42,677
Business & Facilities Services		\$ 87,819					\$ 87,303	\$ 108,058	\$ 104,713	\$ 128,788
Information Technology	\$ 84,906	\$ 34,099					\$ 118,490	\$ 292,142	\$ 126,322	\$ 278,695
Court Administration Program	\$ 568,605	\$ 127,565					\$ 693,590	\$ 932,803	\$ 667,532	\$ 932,525
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,250,903	\$ 368,058	\$ 520				\$ 1,619,481	\$ 2,296,016	\$ 1,545,012	\$ 2,278,197