

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

02/04/2020

Date

Mono

Court

FY 19-20 Q2

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) 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 December									
Fiscal Year 2019/20									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	\$ (13,818)	\$ 47,593	\$ (32,865)				\$ 0	\$ 911	\$ 18,806
Payroll									
Jury Revolving	\$ 0							\$ 0	\$ 0
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 630							\$ 630	\$ 630
Cash with County	\$ 114,752		\$ 0					\$ 114,752	\$ 23,049
Cash Outside of the JCC	\$ 565						\$ 599,125	\$ 599,690	\$ 503,027
Cash Equivalents	\$ 736,337						\$ 8	\$ 736,346	\$ 610,806
Total Cash and Cash Equivalents	\$ 838,466	\$ 47,593	\$ (32,865)				\$ 599,134	\$ 1,452,329	\$ 1,156,319
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 3,585		\$ 0					\$ 3,585	\$ 7,679
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,200
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 5,592					\$ 5,592	\$ 13,205
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 3,585	\$ 0	\$ 5,592				\$ 0	\$ 9,177	\$ 22,084
Prepaid Expenses - General	\$ 26,669							\$ 26,669	\$ 12,509
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 26,669							\$ 26,669	\$ 12,509
Other Assets									
Total Other Assets									
Total Assets	\$ 868,720	\$ 47,593	\$ (27,273)				\$ 599,134	\$ 1,488,174	\$ 1,190,912
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 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	\$ 0							\$ 0	
Due to State									
TC145 Liability							\$ 0	\$ 0	\$ 90
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 1
Interest							\$ 8	\$ 8	\$ 8
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 8	\$ 8	\$ 99
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 599,125	\$ 599,125	\$ 502,463
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 599,125	\$ 599,125	\$ 502,463
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	\$ 496							\$ 496	\$ 675
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 496							\$ 496	\$ 675
Total Liabilities	\$ 496	\$ 0	\$ 0				\$ 599,134	\$ 599,630	\$ 503,237
Total Fund Balance	\$ 868,225	\$ 47,593	\$ (27,273)					\$ 888,545	\$ 687,675
Total Liabilities and Fund Balance	\$ 868,720	\$ 47,593	\$ (27,273)				\$ 599,134	\$ 1,488,174	\$ 1,190,912

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 December											
Fiscal Year 2019/20										2018/19	
	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	\$ 1,369,733	\$ 4,325					\$ 1,374,058	\$ 1,948,681	\$ 1,216,467	\$ 1,906,008	
Improvement and Modernization Fund	\$ 1,735						\$ 1,735	\$ 1,735		\$ 1,735	
Judges' Compensation (0150019)	\$ 5,502						\$ 5,502	\$ 11,000	\$ 5,502	\$ 11,000	
Court Interpreter (0150037)	\$ 34,779						\$ 34,779	\$ 51,098	\$ 34,287	\$ 42,052	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 19,049						\$ 19,049	\$ 56,900	\$ 20,327	\$ 57,516	
Other Miscellaneous	\$ 85,641						\$ 85,641	\$ 85,641	\$ 85,641	\$ 85,641	
	\$ 1,516,438	\$ 4,325					\$ 1,520,763	\$ 2,155,055	\$ 1,362,224	\$ 2,103,952	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 98,411	\$ 8,480	\$ 97,042	
Other Judicial Council Grants									\$ (371)		
Non-Judicial Council Grants			\$ 0				\$ 0	\$ 4,000		\$ 3,500	
			\$ 0				\$ 0	\$ 102,411	\$ 8,108	\$ 100,542	
Other Financing Sources											
Interest Income	\$ 2,617	\$ 385					\$ 3,001	\$ 7,684	\$ 2,861	\$ 3,578	
Investment Income											
Donations											
Local Fees	\$ 13,569						\$ 13,569	\$ 31,937	\$ 12,424	\$ 31,904	
Non-Fee Revenues											
Enhanced Collections		\$ 22,643					\$ 22,643	\$ 67,057	\$ 23,940	\$ 55,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted								\$ 75	\$ 520	\$ 517	
Reimbursement Other	\$ 1,698						\$ 1,698	\$ 425	\$ 2,865	\$ 523	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 0		
	\$ 17,883	\$ 23,027					\$ 40,911	\$ 107,178	\$ 42,610	\$ 91,522	
Total Revenues	\$ 1,534,322	\$ 27,352	\$ 0				\$ 1,561,674	\$ 2,364,644	\$ 1,412,942	\$ 2,296,016	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 408,250	\$ 7,773	\$ 3,458				\$ 419,481	\$ 960,202	\$ 430,793	\$ 919,757	
Temp Help	\$ 15,140						\$ 15,140	\$ 20,527	\$ 6,711	\$ 7,853	
Overtime	\$ 864						\$ 864		\$ 970	\$ 4,663	
Staff Benefits	\$ 305,775	\$ 8,271	\$ 329				\$ 314,375	\$ 771,734	\$ 367,145	\$ 687,118	
	\$ 730,030	\$ 16,044	\$ 3,787				\$ 749,860	\$ 1,752,463	\$ 805,619	\$ 1,619,391	
Operating Expenses and Equipment											
General Expense	\$ 28,040	\$ 199	\$ 0				\$ 28,239	\$ 108,373	\$ 31,582	\$ 118,200	
Printing	\$ 0	\$ 15					\$ 15	\$ 943	\$ 632	\$ 923	
Telecommunications	\$ 6,946	\$ 370	\$ 153				\$ 7,469	\$ 24,989	\$ 9,319	\$ 29,331	
Postage	\$ 7,735	\$ 97					\$ 7,832	\$ 13,563	\$ 4,000	\$ 11,220	
Insurance	\$ 1,976						\$ 1,976	\$ 2,307	\$ 1,568	\$ 2,138	
In-State Travel	\$ 3,234		\$ 1,835				\$ 5,068	\$ 16,430	\$ 3,084	\$ 20,857	
Out-of-State Travel											
Training	\$ 2,460		\$ 345				\$ 2,805	\$ 5,618	\$ 969	\$ 599	
Security Services								\$ 891	\$ 655	\$ 1,884	
Facility Operations	\$ 11,879	\$ 489	\$ 0				\$ 12,368	\$ 30,176	\$ 12,640	\$ 27,662	
Utilities											
Contracted Services	\$ 90,019	\$ 8,071	\$ 21,000				\$ 119,090	\$ 352,241	\$ 124,018	\$ 341,357	
Consulting and Professional Services								\$ 1,451		\$ 3,154	
Information Technology	\$ (9,533)	\$ 4,751	\$ 0				\$ (4,782)	\$ 46,782	\$ 1,093	\$ 110,518	
Major Equipment	\$ 0						\$ 0	\$ 4,073		\$ 2,081	
Other Items of Expense	\$ 1,204		\$ 154				\$ 1,358	\$ 3,588	\$ 1,142	\$ 3,497	
	\$ 143,961	\$ 13,991	\$ 23,486				\$ 181,438	\$ 611,425	\$ 190,700	\$ 673,421	
Special Items of Expense											
Grand Jury		\$ 325					\$ 325	\$ 75	\$ 520	\$ 517	
Jury Costs	\$ 769						\$ 769	\$ 681		\$ 1,330	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (777)	\$ 777					\$ 0	\$ 0	\$ 0	\$ 1,357	
Prior Year Expense Adjustment											
	\$ (9)	\$ 1,102					\$ 1,093	\$ 756	\$ 520	\$ 3,204	
Total Expenditures	\$ 873,982	\$ 31,137	\$ 27,273				\$ 932,392	\$ 2,364,644	\$ 996,838	\$ 2,296,016	
Excess (Deficit) of Revenues Over Expenditures	\$ 660,340	\$ (3,785)	\$ (27,273)				\$ 629,282	\$ 0	\$ 416,104	\$ 0	
Operating Transfers In (Out)	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 207,884	\$ 51,378	\$ 0				\$ 259,263	\$ 259,263	\$ 271,571	\$ 271,571	
Ending Balance (Deficit)	\$ 868,225	\$ 47,593	\$ (27,273)				\$ 888,545	\$ 259,263	\$ 687,675	\$ 271,571	

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

For the month ended December										
Fiscal Year 2019/20									2018/19	
	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	\$ 67,462	\$ 83,584					\$ 151,046	\$ 357,459	\$ 126,376	\$ 386,254
Traffic & Other Infractions	\$ 96,952	\$ 5,532					\$ 102,485	\$ 392,663	\$ 102,938	\$ 362,242
Other Criminal Cases	\$ 69,741	\$ 12,470					\$ 82,211	\$ 120,079	\$ 76,394	\$ 127,014
Civil	\$ 120,787						\$ 120,787	\$ 211,795	\$ 134,826	\$ 178,467
Family & Children Services		\$ 28,211					\$ 28,211	\$ 118,340	\$ 63,171	\$ 77,621
Probate, Guardianship & Mental Health Services								\$ 42,486		\$ 38,477
Juvenile Dependency Services		\$ 2,295					\$ 2,295	\$ 42,431	\$ 3,135	\$ 36,354
Juvenile Delinquency Services									\$ 743	
Other Court Operations										
Court Interpreters	\$ 16,891	\$ 8,078					\$ 24,969	\$ 69,903	\$ 25,062	\$ 64,398
Jury Services	\$ 12,301	\$ 1,993	\$ 769				\$ 15,062	\$ 33,380	\$ 18,529	\$ 27,290
Security		\$ 1,328					\$ 1,328	\$ 4,064	\$ 3,422	\$ 9,579
Trial Court Operations Program	\$ 384,135	\$ 143,491	\$ 769				\$ 528,394	\$ 1,392,600	\$ 554,596	\$ 1,307,696
Enhanced Collections	\$ 16,044	\$ 13,805			\$ 777		\$ 30,626	\$ 67,057	\$ 31,156	\$ 55,000
Other Non-Court Operations			\$ 325				\$ 325	\$ 75	\$ 520	\$ 517
Non-Court Operations Program	\$ 16,044	\$ 13,805	\$ 325		\$ 777		\$ 30,951	\$ 67,132	\$ 31,675	\$ 55,517
Executive Office	\$ 108,857	\$ 4,469			\$ (218)		\$ 113,108	\$ 267,751	\$ 126,423	\$ 249,828
Fiscal Services	\$ 102,583	\$ 3,274			\$ (241)		\$ 105,616	\$ 284,047	\$ 105,048	\$ 256,573
Human Resources	\$ 87,480	\$ 708			\$ (194)		\$ 87,993	\$ 32,385	\$ 91,913	\$ 26,202
Business & Facilities Services	\$ 2,389	\$ (9,363)					\$ (6,974)	\$ 170,283	\$ 1,094	\$ 108,058
Information Technology	\$ 48,373	\$ 25,054			\$ (124)		\$ 73,303	\$ 150,446	\$ 86,088	\$ 292,142
Court Administration Program	\$ 349,682	\$ 24,142			\$ (777)		\$ 373,046	\$ 904,912	\$ 410,566	\$ 932,803
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 749,860	\$ 181,438	\$ 1,093		\$ 0		\$ 932,392	\$ 2,364,644	\$ 996,838	\$ 2,296,016