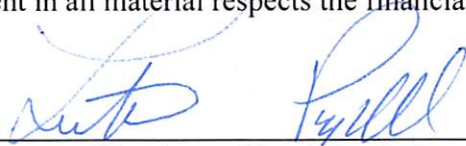


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10/19/2021

Date

Mono

Court

FY 21-22 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mono
Court

FY 21-22 Q1
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mono

Court

FY 21-22 Q1

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)	13.98	13.83			

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 September									
Fiscal Year 2021/22									2020/21
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (46,958)	\$ 71,501	\$ (28,191)				\$ 1,892	\$ (1,756)	\$ 9,912
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card									
Cash on Hand	\$ 630							\$ 630	\$ 630
Cash with County	\$ 64,761		\$ 0					\$ 64,761	\$ 69,683
Cash Outside of the JCC	\$ 565						\$ 810,251	\$ 810,815	\$ 647,485
Cash Equivalents	\$ 1,158,660						\$ 689,086	\$ 1,847,746	\$ 1,777,319
Total Cash and Cash Equivalents	\$ 1,177,657	\$ 71,501	\$ (28,191)				\$ 1,501,229	\$ 2,722,196	\$ 2,505,029
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 605	\$ 0						\$ 605	\$ 0
Accounts Receivable - General	\$ 2,000							\$ 2,000	\$ 3,455
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 6,439							\$ 6,439	\$ 0
Due From Other Governments		\$ 0	\$ 1,511					\$ 1,511	\$ 30
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 15,399					\$ 15,399	\$ 21,423
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 584	\$ 584	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,059	\$ 4,307						\$ 6,366	\$ 111
Total Receivables	\$ 11,104	\$ 4,307	\$ 16,910				\$ 584	\$ 32,905	\$ 25,019
Prepaid Expenses - General	\$ 68,314	\$ 0						\$ 68,314	\$ 57,079
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 68,314	\$ 0						\$ 68,314	\$ 57,079
Other Assets									
Total Other Assets									
Total Assets	\$ 1,257,075	\$ 75,808	\$ (11,281)				\$ 1,501,813	\$ 2,823,415	\$ 2,587,127
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 400
Due to Other Funds	\$ 584	\$ 0	\$ 0				\$ 12,806	\$ 13,390	\$ 111
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0						\$ 684,536	\$ 684,536	\$ 815,985
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 3	\$ 3	\$ 33
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 584	\$ 0	\$ 0				\$ 697,344	\$ 697,928	\$ 816,529
Civil									
Criminal									
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the JCC							\$ 804,469	\$ 804,469	\$ 646,921
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 804,469	\$ 804,469	\$ 646,921
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	\$ 770							\$ 770	\$ 527
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 770							\$ 770	\$ 527
Total Liabilities	\$ 1,354	\$ 0	\$ 0				\$ 1,501,813	\$ 1,503,167	\$ 1,463,977
Total Fund Balance	\$ 1,255,720	\$ 75,808	\$ (11,281)					\$ 1,320,247	\$ 1,123,150
Total Liabilities and Fund Balance	\$ 1,257,075	\$ 75,808	\$ (11,281)				\$ 1,501,813	\$ 2,823,415	\$ 2,587,127

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 2021/22									2020/21		
	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	\$ 970,341	\$ 1,039					\$ 971,380	\$ 1,911,318	\$ 842,213	\$ 1,746,816	
Improvement and Modernization Fund	\$ (1,735)						\$ (1,735)	\$ 1,711		\$ 1,735	
Judges' Compensation (0150019)	\$ 2,751						\$ 2,751	\$ 11,000	\$ 2,751	\$ 11,000	
Court Interpreter (0150037)	\$ 22,965						\$ 22,965	\$ 69,499	\$ 29,174	\$ 69,499	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 40,301						\$ 40,301	\$ 167,993	\$ 1,522	\$ 57,876	
Other Miscellaneous								\$ 85,641		\$ 85,641	
	\$ 1,034,624	\$ 1,039					\$ 1,035,663	\$ 2,247,162	\$ 875,659	\$ 1,972,567	
Grants											
AB 1058 Commissioner/Facilitator								\$ 98,411	\$ 0	\$ 90,625	
Other Judicial Council Grants								\$ 4,000	\$ (2,795)	\$ 2,160	
Non-Judicial Council Grants											
								\$ 102,411	\$ (2,795)	\$ 96,785	
Other Financing Sources											
Interest Income	\$ 19	\$ 1					\$ 20	\$ 11,549	\$ 115	\$ 11,722	
Investment Income											
Donations											
Local Fees	\$ 4,041						\$ 4,041	\$ 34,598	\$ 1,979	\$ 33,856	
Non-Fee Revenues											
Enhanced Collections		\$ 8,962					\$ 8,962	\$ 67,057	\$ 5,587	\$ 67,057	
Escheatment											
Prior Year Revenue		\$ 30					\$ 30		\$ 213		
County Program - Restricted								\$ 763	\$ 0	\$ 763	
Reimbursement Other	\$ 0						\$ 0	\$ 7,176	\$ (316)	\$ 11,034	
Sale of Fixed Assets											
Other Miscellaneous								\$ 265	\$ 0		
	\$ 4,060	\$ 8,994					\$ 13,053	\$ 121,408	\$ 7,577	\$ 124,432	
Total Revenues	\$ 1,038,683	\$ 10,033					\$ 1,048,716	\$ 2,470,981	\$ 880,442	\$ 2,193,784	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 198,936	\$ 3,319					\$ 202,255	\$ 1,053,183	\$ 193,857	\$ 1,002,711	
Temp Help	\$ 3,271						\$ 3,271	\$ 18,014	\$ 4,346	\$ 18,654	
Overtime	\$ 92						\$ 92	\$ 7,116	\$ 530		
Staff Benefits	\$ 92,984	\$ 2,461					\$ 95,445	\$ 640,470	\$ 99,539	\$ 609,186	
	\$ 295,284	\$ 5,781					\$ 301,064	\$ 1,718,783	\$ 298,271	\$ 1,630,551	
Operating Expenses and Equipment											
General Expense	\$ 18,699	\$ 40	\$ 0				\$ 18,739	\$ 151,464	\$ 25,887	\$ 111,214	
Printing	\$ 82						\$ 82	\$ 1,376	\$ 0	\$ 1,763	
Telecommunications	\$ 3,634	\$ 169	\$ 0				\$ 3,803	\$ 15,074	\$ 2,678	\$ 22,987	
Postage	\$ 0						\$ 0	\$ 5,840		\$ 5,826	
Insurance								\$ 2,222		\$ 1,985	
In-State Travel								\$ 4,050		\$ 1,631	
Out-of-State Travel											
Training	\$ 270						\$ 270	\$ 1,821	\$ 0	\$ 4,260	
Security Services								\$ 696		\$ 732	
Facility Operations	\$ (34)	\$ 4	\$ 0				\$ (31)	\$ 12,167	\$ 187	\$ 13,429	
Utilities											
Contracted Services	\$ 50,796	\$ 4,472	\$ 11,281				\$ 66,549	\$ 404,996	\$ 73,307	\$ 466,630	
Consulting and Professional Services											
Information Technology	\$ 19,808	\$ 1,447	\$ 0				\$ 21,254	\$ 117,028	\$ 6,479	\$ 50,171	
Major Equipment	\$ 29,864						\$ 29,864	\$ 28,864		\$ 6,629	
Other Items of Expense	\$ 337						\$ 337	\$ 3,215	\$ 188	\$ 3,412	
	\$ 123,454	\$ 6,131	\$ 11,281				\$ 140,866	\$ 748,813	\$ 108,726	\$ 690,669	
Special Items of Expense											
Grand Jury								\$ 763		\$ 763	
Jury Costs								\$ 1,222		\$ 741	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (323)	\$ 323					\$ 0	\$ 1,400	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (323)	\$ 323					\$ 0	\$ 3,385	\$ 0	\$ 1,504	
Total Expenditures	\$ 418,415	\$ 12,234	\$ 11,281				\$ 441,930	\$ 2,470,981	\$ 406,998	\$ 2,322,724	
Excess (Deficit) of Revenues Over Expenditures	\$ 620,269	\$ (2,202)	\$ (11,281)				\$ 606,785	\$ 0	\$ 473,445	\$ (128,940)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 635,452	\$ 78,010	\$ 0				\$ 713,462	\$ 713,462	\$ 649,706	\$ 649,706	
Ending Balance (Deficit)	\$ 1,255,720	\$ 75,808	\$ (11,281)				\$ 1,320,247	\$ 713,462	\$ 1,123,150	\$ 520,766	

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

For the month ended September										
Fiscal Year 2021/22									2020/21	
	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	\$ 21,494	\$ 30,211					\$ 51,705	\$ 375,413	\$ 62,308	\$ 255,786
Traffic & Other Infractions	\$ 42,438						\$ 42,438	\$ 171,946	\$ 44,577	\$ 368,987
Other Criminal Cases	\$ 32,606	\$ 5,500					\$ 38,106	\$ 211,699	\$ 34,952	\$ 105,670
Civil	\$ 30,425						\$ 30,425	\$ 231,962	\$ 17,034	\$ 194,318
Family & Children Services		\$ 16,088					\$ 16,088	\$ 193,271	\$ 11,934	\$ 111,247
Probate, Guardianship & Mental Health Services										\$ 19,389
Juvenile Dependency Services		\$ 0					\$ 0	\$ 20,055	\$ 60	\$ 34,706
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 9,744	\$ 1,456					\$ 11,200	\$ 84,385	\$ 8,965	\$ 69,499
Jury Services	\$ 5,064	\$ 507					\$ 5,571	\$ 25,082	\$ 4,900	\$ 28,188
Security		\$ 23,697					\$ 23,697	\$ 3,170	\$ 232	\$ 5,782
Trial Court Operations Program	\$ 141,771	\$ 77,459					\$ 219,230	\$ 1,316,983	\$ 184,962	\$ 1,193,572
Enhanced Collections	\$ 5,781	\$ 6,131			\$ 323		\$ 12,234	\$ 67,057	\$ 11,223	\$ 67,057
Other Non-Court Operations								\$ 763	\$ 0	\$ 763
Non-Court Operations Program	\$ 5,781	\$ 6,131			\$ 323		\$ 12,234	\$ 67,820	\$ 11,223	\$ 67,820
Executive Office	\$ 45,744				\$ (113)		\$ 45,631	\$ 255,215	\$ 44,130	\$ 248,529
Fiscal Services	\$ 42,410	\$ 1,244			\$ (112)		\$ 43,543	\$ 273,507	\$ 44,506	\$ 241,082
Human Resources	\$ 20,184	\$ 156			\$ (11)		\$ 20,329	\$ 31,113	\$ 29,425	\$ 27,617
Business & Facilities Services	\$ 2,829	\$ 10,907			\$ (9)		\$ 13,727	\$ 169,794	\$ 4,567	\$ 335,717
Information Technology	\$ 42,345	\$ 44,969			\$ (78)		\$ 87,236	\$ 356,549	\$ 88,185	\$ 208,387
Court Administration Program	\$ 153,513	\$ 57,276			\$ (323)		\$ 210,466	\$ 1,086,178	\$ 210,812	\$ 1,061,332
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 301,064	\$ 140,866			\$ 0		\$ 441,930	\$ 2,470,981	\$ 406,998	\$ 2,322,724