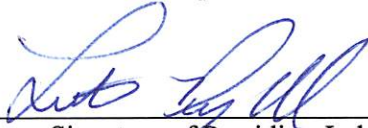


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

08/04/2022

Date

Mono

Court

FY 21-22 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mono

Court

FY 21-22 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mono

Court

FY 21-22 Q4

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	12.83	13.83	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 June									
Fiscal Year 2021/22								2020/21	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (507,813)	\$ 464,143	\$ 0				\$ 974	\$ (42,696)	\$ 133,822
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	\$ 131,562		\$ 0					\$ 131,562	\$ 130,704
Cash Outside of the JCC	\$ 565						\$ 608,104	\$ 608,668	\$ 656,859
Cash Equivalents	\$ 1,312,199						\$ 172,353	\$ 1,484,553	\$ 1,381,599
Total Cash and Cash Equivalents	\$ 937,143	\$ 464,143	\$ 0				\$ 781,431	\$ 2,182,716	\$ 2,303,614
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 2,669	\$ 862						\$ 3,531	\$ 1,320
Accounts Receivable - General	\$ 0		\$ (2)					\$ (2)	\$ 2,000
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 76,815							\$ 76,815	\$ 39,165
Due From Other Governments		\$ 8,527	\$ 1,432					\$ 9,959	\$ 2,311
Due From Other Courts									
Due From State	\$ 47,093	\$ 2,074	\$ 54,703					\$ 103,870	\$ 71,212
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 862	\$ 862	\$ 584
Civil Filing Fee Due To/From									
General Due To/From	\$ 7,722	\$ 9,741						\$ 17,463	\$ 6,371
Total Receivables	\$ 134,299	\$ 21,203	\$ 56,134				\$ 862	\$ 212,497	\$ 122,963
Prepaid Expenses - General	\$ 187,134	\$ 0						\$ 187,134	\$ 65,621
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 187,134	\$ 0						\$ 187,134	\$ 65,621
Other Assets									
Total Other Assets									
Total Assets	\$ 1,258,576	\$ 485,346	\$ 56,134				\$ 782,293	\$ 2,582,348	\$ 2,492,198
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 38,057	\$ 722	\$ 76					\$ 38,855	\$ 58,348
Accounts Payable - General	\$ 34,504	\$ 0	\$ 0				\$ 0	\$ 34,504	\$ 18,010
Due to Other Funds	\$ 862	\$ 9,873	\$ 56,058				\$ 28,347	\$ 95,139	\$ 46,121
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 217,560						\$ 162,256	\$ 379,816	\$ 837,469
TC145 Liability							\$ 0	\$ 0	\$ 25,904
Due to Other Governments	\$ 0	\$ 76,809	\$ 0					\$ 76,809	\$ 6,497
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 5	\$ 5	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 290,982	\$ 87,404	\$ 56,134				\$ 190,608	\$ 625,128	\$ 992,349
Civil									
Criminal									
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the JCC							\$ 591,684	\$ 591,684	\$ 650,513
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 591,684	\$ 591,684	\$ 650,513
Accrued Payroll	\$ 96,809		\$ 0					\$ 96,809	\$ 135,104
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 96,809		\$ 0					\$ 96,809	\$ 135,104
Revenue Collected in Advance	\$ 122,814	\$ 307,018						\$ 429,832	\$ 0
Liabilities For Deposits	\$ 964							\$ 964	\$ 770
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 123,778	\$ 307,018						\$ 430,796	\$ 770
Total Liabilities	\$ 511,569	\$ 394,422	\$ 56,134				\$ 782,293	\$ 1,744,417	\$ 1,778,736
Total Fund Balance	\$ 747,007	\$ 90,924	\$ 0					\$ 837,930	\$ 713,462
Total Liabilities and Fund Balance	\$ 1,258,576	\$ 485,346	\$ 56,134				\$ 782,293	\$ 2,582,348	\$ 2,492,198

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 2021/22										2020/21	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
Non-Grant		Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,066,541	\$ 12,546					\$ 2,079,087	\$ 1,911,318	\$ 1,837,550	\$ 1,746,816	
Improvement and Modernization Fund	\$ 1,711						\$ 1,711	\$ 1,711	\$ 1,735	\$ 1,735	
Judges' Compensation (0150019)	\$ 11,000						\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	
Court Interpreter (0150037)	\$ 80,017						\$ 80,017	\$ 69,499	\$ 53,612	\$ 69,499	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 632,658						\$ 632,658	\$ 167,993	\$ 550,539	\$ 57,876	
Other Miscellaneous	\$ 85,641	\$ 94,237					\$ 179,878	\$ 85,641	\$ 85,641	\$ 85,641	
	\$ 2,877,569	\$ 106,783					\$ 2,984,352	\$ 2,247,162	\$ 2,540,076	\$ 1,972,567	
Grants											
AB 1058 Commissioner/Facilitator			\$ 58,645				\$ 58,645	\$ 98,411	\$ 62,300	\$ 90,625	
Other Judicial Council Grants	\$ 5,600						\$ 5,600		\$ 2,160	\$ 2,160	
Non-Judicial Council Grants			\$ 4,113				\$ 4,113	\$ 4,000	\$ 7,458	\$ 4,000	
	\$ 5,600		\$ 62,758				\$ 68,358	\$ 102,411	\$ 71,918	\$ 96,785	
Other Financing Sources											
Interest Income	\$ 4,353	\$ 337					\$ 4,690	\$ 11,549	\$ 6,210	\$ 11,722	
Investment Income									\$ 22		
Donations									\$ 38,091	\$ 33,856	
Local Fees	\$ 28,421						\$ 28,421	\$ 34,598			
Non-Fee Revenues											
Enhanced Collections	\$ 346	\$ 59,789					\$ 60,135	\$ 67,057	\$ 69,114	\$ 67,057	
Escheatment											
Prior Year Revenue	\$ (7,888)	\$ 803	\$ (1,016)				\$ (8,101)		\$ 12,641		
County Program - Restricted		\$ 12,607					\$ 12,607	\$ 763	\$ 6,555	\$ 763	
Reimbursement Other	\$ 1,755						\$ 1,755	\$ 7,176	\$ 10,757	\$ 11,034	
Sale of Fixed Assets											
Other Miscellaneous	\$ 150						\$ 150	\$ 265	\$ 165		
	\$ 27,137	\$ 73,536	\$ (1,016)				\$ 99,657	\$ 121,408	\$ 143,555	\$ 124,432	
Total Revenues	\$ 2,910,305	\$ 180,319	\$ 61,743				\$ 3,152,367	\$ 2,470,981	\$ 2,755,549	\$ 2,193,784	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 953,179	\$ 19,541	\$ 4,794				\$ 977,514	\$ 1,053,183	\$ 982,280	\$ 1,002,711	
Temp Help	\$ 15,924						\$ 15,924	\$ 18,014	\$ 23,422	\$ 18,654	
Overtime	\$ 4,018						\$ 4,018	\$ 7,116	\$ 16,210		
Staff Benefits	\$ 614,672	\$ 15,353	\$ 4,680				\$ 634,704	\$ 640,470	\$ 629,434	\$ 609,186	
	\$ 1,587,792	\$ 34,893	\$ 9,474				\$ 1,632,159	\$ 1,718,783	\$ 1,651,345	\$ 1,630,551	
Operating Expenses and Equipment											
General Expense	\$ 135,093	\$ 516	\$ 2,634				\$ 138,243	\$ 151,464	\$ 196,985	\$ 111,214	
Printing	\$ 1,267						\$ 1,267	\$ 1,376	\$ 1,444	\$ 1,763	
Telecommunications	\$ 19,238	\$ 1,086	\$ 1,849				\$ 22,173	\$ 15,074	\$ 23,606	\$ 22,987	
Postage	\$ (1,041)	\$ 495					\$ (546)	\$ 5,840	\$ 200	\$ 5,826	
Insurance	\$ 2,651						\$ 2,651	\$ 2,222	\$ 2,293	\$ 1,985	
In-State Travel	\$ 363						\$ 363	\$ 4,050	\$ 125	\$ 1,631	
Out-of-State Travel											
Training	\$ 291						\$ 291	\$ 1,821	\$ 2,860	\$ 4,260	
Security Services	\$ 606	\$ 35	\$ 68				\$ 710	\$ 696	\$ 776	\$ 732	
Facility Operations	\$ 4,222	\$ 83	\$ 177				\$ 4,482	\$ 12,167	\$ 6,365	\$ 13,429	
Utilities											
Contracted Services	\$ 355,809	\$ 20,971	\$ 46,631				\$ 423,410	\$ 404,996	\$ 421,627	\$ 466,630	
Consulting and Professional Services	\$ 35	\$ 93,544					\$ 93,579				
Information Technology	\$ 565,424	\$ 2,545	\$ 574				\$ 568,543	\$ 117,028	\$ 374,022	\$ 50,171	
Major Equipment	\$ 108,045						\$ 108,045	\$ 28,864	\$ 5,449	\$ 6,629	
Other Items of Expense	\$ 2,598						\$ 2,598	\$ 3,215	\$ 1,760	\$ 3,412	
	\$ 1,194,601	\$ 119,274	\$ 51,934				\$ 1,365,809	\$ 748,813	\$ 1,037,511	\$ 690,669	
Special Items of Expense											
Grand Jury		\$ 11,394					\$ 11,394	\$ 763	\$ 100	\$ 763	
Jury Costs	\$ 4,199						\$ 4,199	\$ 1,222	\$ 2,676	\$ 741	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,903)	\$ 1,831	\$ 1,072				\$ 0	\$ 1,400	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 14,299	\$ 13	\$ 25				\$ 14,337		\$ 161		
	\$ 15,594	\$ 13,238	\$ 1,097				\$ 29,930	\$ 3,385	\$ 2,936	\$ 1,504	
Total Expenditures	\$ 2,797,988	\$ 167,406	\$ 62,505				\$ 3,027,898	\$ 2,470,981	\$ 2,691,793	\$ 2,322,724	
Excess (Deficit) of Revenues Over Expenditures	\$ 112,317	\$ 12,913	\$ (762)				\$ 124,469	\$ 0	\$ 63,756	\$ (128,940)	
Operating Transfers In (Out)	\$ (762)	\$ 0	\$ 762				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 635,452	\$ 78,010	\$ 0				\$ 713,462	\$ 713,462	\$ 649,706	\$ 649,706	
Ending Balance (Deficit)	\$ 747,007	\$ 90,924	\$ 0				\$ 837,930	\$ 713,462	\$ 713,462	\$ 520,766	

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

	For the month ended June									
	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	\$ 109,579	\$ 205,574				\$ (416)	\$ 314,737	\$ 375,413	\$ 288,098	\$ 255,786
Traffic & Other Infractions	\$ 214,231	\$ 7,276					\$ 221,507	\$ 171,946	\$ 219,124	\$ 368,987
Other Criminal Cases	\$ 174,379	\$ 131,418					\$ 305,797	\$ 211,699	\$ 178,771	\$ 105,670
Civil	\$ 145,368	\$ 1,445					\$ 146,814	\$ 231,962	\$ 123,577	\$ 194,318
Family & Children Services	\$ 5,360	\$ 74,822			\$ 1,072	\$ 15,310	\$ 96,564	\$ 193,271	\$ 80,649	\$ 111,247
Probate, Guardianship & Mental Health Services		\$ 268					\$ 268			\$ 19,389
Juvenile Dependency Services		\$ 5,865					\$ 5,865	\$ 20,055	\$ 8,880	\$ 34,706
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 51,891	\$ 26,097					\$ 77,989	\$ 84,385	\$ 54,448	\$ 69,499
Jury Services	\$ 26,447	\$ 3,001	\$ 4,199				\$ 33,648	\$ 25,082	\$ 28,320	\$ 28,188
Security		\$ 36,026					\$ 36,026	\$ 3,170	\$ 9,024	\$ 5,782
Trial Court Operations Program	\$ 727,257	\$ 491,792	\$ 4,199		\$ 1,072	\$ 14,894	\$ 1,239,214	\$ 1,316,983	\$ 990,890	\$ 1,193,572
Enhanced Collections	\$ 34,200	\$ 24,531			\$ 1,831		\$ 60,562	\$ 67,057	\$ 69,114	\$ 67,057
Other Non-Court Operations			\$ 11,394			\$ 13	\$ 11,407	\$ 763	\$ 2,980	\$ 763
Non-Court Operations Program	\$ 34,200	\$ 24,531	\$ 11,394		\$ 1,831	\$ 13	\$ 71,969	\$ 67,820	\$ 72,094	\$ 67,820
Executive Office	\$ 202,290	\$ 363			\$ (1,042)		\$ 201,611	\$ 255,215	\$ 191,865	\$ 248,529
Fiscal Services	\$ 218,058	\$ 7,083			\$ (989)	\$ (584)	\$ 223,568	\$ 273,507	\$ 191,235	\$ 241,082
Human Resources	\$ 221,936	\$ 7,566			\$ (88)		\$ 229,414	\$ 31,113	\$ 243,551	\$ 27,617
Business & Facilities Services	\$ 14,941	\$ 95,162			\$ (86)	\$ 14	\$ 110,031	\$ 169,794	\$ 125,235	\$ 335,717
Information Technology	\$ 213,476	\$ 739,313			\$ (698)		\$ 952,092	\$ 356,549	\$ 876,922	\$ 208,387
Court Administration Program	\$ 870,702	\$ 849,487			\$ (2,903)	\$ (570)	\$ 1,716,716	\$ 1,086,178	\$ 1,628,808	\$ 1,061,332
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,632,159	\$ 1,365,809	\$ 15,593		\$ 0	\$ 14,337	\$ 3,027,898	\$ 2,470,981	\$ 2,691,793	\$ 2,322,724

2021-22 Constraints on Fiscal Year-End Fund Balance - Summary

Mono

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	187,134	-	187,134	-	-	-	-	-	-	187,134
Restricted	382,681	-	382,681	90,924	-	-	-	-	-	473,605
Committed	44,898	-	44,898	-	-	-	-	-	-	44,898
Assigned	132,295	-	132,295	-	-	-	-	-	-	132,295
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 747,007	\$ -	\$ 747,007	\$ 90,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 837,930