

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

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

¹ Total 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 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (829,922)	\$ 656,521	\$ (73,058)				\$ 1,702	\$ (244,756)	\$ (27,021)
Payroll	\$ 0							\$ 0	\$ 0
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	\$ 401,782		\$ 0					\$ 401,782	\$ 87,344
Cash Outside of the JCC	\$ 565						\$ 535,546	\$ 536,110	\$ 645,780
Cash Equivalents	\$ 2,141,340						\$ 135,290	\$ 2,276,630	\$ 2,156,907
Total Cash and Cash Equivalents	\$ 1,714,395	\$ 656,521	\$ (73,058)				\$ 672,538	\$ 2,970,396	\$ 2,863,639
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 10,884
Due From Other Governments		\$ 842	\$ 0					\$ 842	\$ 0
Due From Other Courts									
Due From State	\$ (1,711)	\$ 0	\$ 52,298					\$ 50,587	\$ 8,567
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,741	\$ 0						\$ 1,741	\$ 1,246
Total Receivables	\$ 30	\$ 842	\$ 52,298				\$ 0	\$ 53,170	\$ 20,697
Prepaid Expenses - General	\$ 12,790	\$ 0						\$ 12,790	\$ 187,134
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 12,790	\$ 0						\$ 12,790	\$ 187,134
Other Assets									
Total Other Assets									
Total Assets	\$ 1,727,215	\$ 657,363	\$ (20,760)				\$ 672,538	\$ 3,036,356	\$ 3,071,470
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 14,779	\$ 0	\$ 0				\$ 0	\$ 14,779	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,741	\$ 1,741	\$ 12,130
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0						\$ 124,258	\$ 124,258	\$ 354,789
TC145 Liability							\$ 10,396	\$ 10,396	\$ 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							\$ 597	\$ 597	\$ 502
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 14,779	\$ 0	\$ 0				\$ 136,992	\$ 151,771	\$ 367,421
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 535,546	\$ 535,546	\$ 645,215
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 535,546	\$ 535,546	\$ 645,215
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 2,401							\$ 2,401	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 12,065							\$ 12,065	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 14,466	\$ 0	\$ 0					\$ 14,466	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 1,032							\$ 1,032	\$ 1,106
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,032	\$ 0						\$ 1,032	\$ 1,106
Total Liabilities	\$ 30,278	\$ 0	\$ 0				\$ 672,538	\$ 702,816	\$ 1,013,742
Total Fund Balance	\$ 1,696,937	\$ 657,363	\$ (20,760)					\$ 2,333,540	\$ 2,057,727
Total Liabilities and Fund Balance	\$ 1,727,215	\$ 657,363	\$ (20,760)				\$ 672,538	\$ 3,036,356	\$ 3,071,470

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 2023/24									2022/23		
	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	\$ 1,591,399	\$ 4,273					\$ 1,595,672	\$ 2,314,521	\$ 1,556,773		
Improvement and Modernization Fund	\$ (1,711)						\$ (1,711)	\$ 1,711	\$ (1,711)		
Judges' Compensation (0150019)	\$ 5,502						\$ 5,502	\$ 11,000	\$ 5,502		
Court Interpreter (0150037)	\$ 25,280						\$ 25,280	\$ 67,013	\$ 27,625		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 130,045						\$ 130,045	\$ 49,471	\$ 99,204		
Other Miscellaneous	\$ 85,641	\$ 551,954					\$ 637,595	\$ 285,641	\$ 591,404		
	\$ 1,836,156	\$ 556,227					\$ 2,392,383	\$ 2,729,357	\$ 2,278,797		
Grants											
AB 1058 Commissioner/Facilitator			\$ (290)				\$ (290)	\$ 95,187	\$ 2		
Other Judicial Council Grants											
Non-Judicial Council Grants			\$ (290)				\$ (290)	\$ 95,187	\$ 2		
Other Financing Sources											
Interest Income	\$ 44,514	\$ 11,000					\$ 55,513	\$ 8,000	\$ 28,036		
Investment Income											
Donations											
Local Fees	\$ 8,486						\$ 8,486	\$ 26,466	\$ 11,827		
Non-Fee Revenues											
Enhanced Collections		\$ 17,203					\$ 17,203	\$ 67,057	\$ 20,874		
Escheatment	\$ 222						\$ 222				
Prior Year Revenue	\$ 32,751	\$ 468					\$ 33,219	\$ 2,926	\$ 1,359		
County Program - Restricted		\$ 842					\$ 842	\$ 3,795	\$ 2,877		
Reimbursement Other	\$ 0						\$ 0	\$ 2,897	\$ (448)		
Sale of Fixed Assets											
Other Miscellaneous								\$ 106			
	\$ 85,972	\$ 29,513					\$ 115,485	\$ 111,247	\$ 64,526		
Total Revenues	\$ 1,922,129	\$ 585,739	\$ (290)				\$ 2,507,579	\$ 2,935,791	\$ 2,343,325		
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 475,278	\$ 6,827	\$ 902				\$ 483,007	\$ 1,147,362	\$ 493,280		
Temp Help	\$ 14,070	\$ 490					\$ 14,561		\$ 18,648		
Overtime	\$ 863						\$ 863		\$ 156		
Staff Benefits	\$ 326,408	\$ 5,294	\$ 573				\$ 332,275	\$ 713,829	\$ 287,431		
	\$ 816,620	\$ 12,611	\$ 1,475				\$ 830,706	\$ 1,861,191	\$ 799,515		
Operating Expenses and Equipment											
General Expense	\$ 40,648	\$ 449	\$ 162				\$ 41,259	\$ 168,625	\$ 54,746		
Printing								\$ 718	\$ 794		
Telecommunications	\$ 8,130	\$ 428	\$ 92				\$ 8,650	\$ 25,659	\$ 9,758		
Postage	\$ 263	\$ 14					\$ 277	\$ 7,803	\$ 14,057		
Insurance	\$ 2,712						\$ 2,712	\$ 2,609	\$ 2,288		
In-State Travel	\$ 928		\$ 901				\$ 1,829	\$ 11,122	\$ 1,697		
Out-of-State Travel											
Training			\$ 250				\$ 250	\$ 105	\$ 270		
Security Services	\$ 765						\$ 765	\$ 691			
Facility Operations	\$ 974	\$ 34	\$ 4				\$ 1,013	\$ 40,620	\$ 303		
Utilities											
Contracted Services	\$ 174,084	\$ 8,315	\$ 17,493				\$ 199,893	\$ 410,832	\$ 164,963		
Consulting and Professional Services		\$ 11,292					\$ 11,292	\$ 200,000	\$ 23,871		
Information Technology	\$ 33,978	\$ 62	\$ 14				\$ 34,054	\$ 135,806	\$ 8,436		
Major Equipment	\$ 6,254						\$ 6,254	\$ 63,378	\$ 36,777		
Other Items of Expense	\$ 1,115		\$ 79				\$ 1,194	\$ 3,014	\$ 799		
	\$ 269,852	\$ 20,594	\$ 18,995				\$ 309,441	\$ 1,070,982	\$ 318,759		
Special Items of Expense											
Grand Jury		\$ 88					\$ 88	\$ 1,083	\$ 2,877		
Jury Costs	\$ 418						\$ 418				
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 2,540	\$ 0		
Prior Year Expense Adjustment	\$ 1,918	\$ 2,117					\$ 4,035		\$ 2,378		
	\$ 2,336	\$ 2,205					\$ 4,541	\$ 3,623	\$ 5,254		
Total Expenditures	\$ 1,088,807	\$ 35,410	\$ 20,470				\$ 1,144,688	\$ 2,935,796	\$ 1,123,528		
Excess (Deficit) of Revenues Over Expenditures	\$ 833,321	\$ 550,329	\$ (20,760)				\$ 1,362,891	\$ (5)	\$ 1,219,797		
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 863,616	\$ 107,033	\$ 0				\$ 970,649	\$ 970,649	\$ 837,930	\$ 837,930	
Ending Balance (Deficit)	\$ 1,696,937	\$ 657,363	\$ (20,760)				\$ 2,333,540	\$ 970,644	\$ 2,057,727	\$ 837,930	

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

For the month ended December										
Fiscal Year 2023/24									2022/23	
	Personnel 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	\$ 249,372	\$ 79,244					\$ 328,615	\$ 383,714	\$ 147,780	
Traffic & Other Infractions	\$ 22,249	\$ 10,305				\$ (495)	\$ 32,059	\$ 246,040	\$ 118,619	
Other Criminal Cases	\$ 37,627	\$ 21,092					\$ 58,719	\$ 482,480	\$ 120,019	
Civil	\$ 30,410						\$ 30,410	\$ 189,195	\$ 57,962	
Family & Children Services	\$ 12,600	\$ 29,232				\$ 4,035	\$ 45,867	\$ 251,769	\$ 35,616	
Probate, Guardianship & Mental Health Services		\$ 1,819					\$ 1,819		\$ 1,736	
Juvenile Dependency Services		\$ 11,565					\$ 11,565	\$ 7,663	\$ 998	
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 25,937	\$ 7,691					\$ 33,628	\$ 81,486	\$ 28,423	
Jury Services		\$ 2,811	\$ 418				\$ 3,229	\$ 22,246	\$ 17,867	
Security		\$ 4,191					\$ 4,191	\$ 5,824	\$ 30,845	
Trial Court Operations Program	\$ 378,195	\$ 167,950	\$ 418			\$ 3,540	\$ 550,103	\$ 1,670,417	\$ 559,864	
Enhanced Collections	\$ 12,288	\$ 7,962				\$ 2,117	\$ 22,367	\$ 67,057	\$ 26,980	
Other Non-Court Operations			\$ 88				\$ 88	\$ 1,083	\$ 2,877	
Non-Court Operations Program	\$ 12,288	\$ 7,962	\$ 88			\$ 2,117	\$ 22,455	\$ 68,140	\$ 29,857	
Executive Office	\$ 161,894	\$ 404					\$ 162,297	\$ 267,318	\$ 106,246	
Fiscal Services	\$ 153,015	\$ 3,495					\$ 156,510	\$ 342,596	\$ 111,923	
Human Resources	\$ 15,576	\$ (123)					\$ 15,454	\$ 30,381	\$ 133,671	
Business & Facilities Services	\$ 10,235	\$ 60,243					\$ 70,478	\$ 121,533	\$ 34,304	
Information Technology	\$ 99,503	\$ 69,511				\$ (1,623)	\$ 167,391	\$ 435,411	\$ 147,664	
Court Administration Program	\$ 440,223	\$ 133,529				\$ (1,623)	\$ 572,130	\$ 1,197,239	\$ 533,807	
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 830,706	\$ 309,441	\$ 506			\$ 4,035	\$ 1,144,688	\$ 2,935,796	\$ 1,123,528	