

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

02/10/2017

Date

Mono

Court

FY 16-17 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mono

Court

FY 16-17 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mono

Court
FY 16-17 Q2

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)		12.5	12.5		

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							2015/16	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2016/17									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service	Total Funds (Info. Purposes Only)			Total Funds (Info. Purposes Only)		
		Non-Grant	Grant							
ASSETS										
Operations	\$ 41,638	\$ 13,134	\$ (54,166)				\$ 0	\$ 606	\$ 4,194	
Payroll										
Jury										
Revolving	\$ 0							\$ 0	\$ 0	
Other										
Distribution										
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0	
Trust										
Credit Card										
Cash on Hand	\$ 420							\$ 420	\$ 420	
Cash with County	\$ (3,033)		\$ 0					\$ (3,033)	\$ (1,504)	
Cash Outside of the JCC	\$ 565						\$ 567,187	\$ 567,751	\$ 494,796	
Cash Equivalents	\$ 363,540						\$ 1	\$ 363,541	\$ 281,953	
Total Cash and Cash Equivalents	\$ 403,130	\$ 13,134	\$ (54,166)				\$ 567,188	\$ 929,286	\$ 779,859	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 7,679		\$ 998					\$ 8,677	\$ 7,679	
Dishonored Checks										
Due From Employee										
Civil Jury Fees	\$ 0							\$ 0		
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments		\$ 0	\$ 5,391					\$ 5,391	\$ 0	
Due From Other Courts								\$ 0	\$ 0	
Due From State	\$ (1,821)	\$ 0	\$ 20,049				\$ 0	\$ 18,228	\$ 34,900	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables	\$ 5,858	\$ 0	\$ 26,438				\$ 0	\$ 32,296	\$ 42,580	
Prepaid Expenses - General	\$ 0							\$ 0		
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0		
Other Assets										
Total Other Assets										
Total Assets	\$ 408,988	\$ 13,134	\$ (27,728)				\$ 567,188	\$ 961,583	\$ 822,439	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 1,094	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Courts										
Due to State										
TC145 Liability							\$ 0	\$ 0	\$ 0	
Due to Other Governments	\$ 0							\$ 0		
AB145 Due to Other Government Agency								\$ 0		
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 1	\$ 1	\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 1	\$ 1	\$ 1,094	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 567,187	\$ 567,187	\$ 494,231	
Miscellaneous Trust										
Total Trust Deposits							\$ 567,187	\$ 567,187	\$ 494,231	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 0							\$ 0	\$ 0	
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0	
Liabilities For Deposits	\$ 545							\$ 545	\$ 377	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections	\$ 0							\$ 0		
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 545							\$ 545	\$ 377	
Total Liabilities	\$ 545	\$ 0	\$ 0				\$ 567,188	\$ 567,734	\$ 495,702	
Total Fund Balance	\$ 408,443	\$ 13,134	\$ (27,728)					\$ 393,849	\$ 326,737	
Total Liabilities and Fund Balance	\$ 408,988	\$ 13,134	\$ (27,728)				\$ 567,188	\$ 961,583	\$ 822,439	

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 2016/17										2015/16	
	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	\$ 1,127,484	\$ 4,198					\$ 1,131,682	\$ 1,685,431	\$ 1,018,249	\$ 1,497,999	
Improvement and Modernization Fund	\$ (1,821)						\$ (1,821)	\$ 1,829		\$ 1,828	
Judges' Compensation (45.25)	\$ 5,502						\$ 5,502	\$ 11,000	\$ 5,502	\$ 11,000	
Court Interpreter (45.45)	\$ 25,001						\$ 25,001	\$ 39,622	\$ 21,486	\$ 49,694	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 18,394						\$ 18,394	\$ 49,503	\$ 22,484	\$ 52,003	
Other Miscellaneous	\$ 85,641						\$ 85,641	\$ 85,641	\$ 85,641	\$ 85,641	
	\$ 1,260,201	\$ 4,198					\$ 1,264,399	\$ 1,873,026	\$ 1,153,361	\$ 1,698,165	
Grants											
AB 1058 Commissioner/Facilitator			\$ 8,581				\$ 8,581	\$ 95,611	\$ 23,164	\$ 97,080	
Other Judicial Council Grants			\$ 7,593				\$ 7,593	\$ 45,000			
Non-Judicial Council Grants			\$ 17,972				\$ 17,972	\$ 4,000			
			\$ 34,146				\$ 34,146	\$ 144,611	\$ 23,164	\$ 97,080	
Other Financing Sources											
Interest Income	\$ 582	\$ 19					\$ 601	\$ 1,264	\$ 307	\$ 350	
Investment Income											
Donations											
Local Fees	\$ 11,287						\$ 11,287	\$ 28,940	\$ 9,056	\$ 30,250	
Non-Fee Revenues											
Enhanced Collections		\$ 17,534					\$ 17,534	\$ 35,023	\$ 13,310	\$ 39,600	
Escheatment											
Prior Year Revenue	\$ (1,370)						\$ (1,370)		\$ (1,773)		
County Program - Restricted		\$ 240					\$ 240	\$ 400		\$ 600	
Reimbursement Other	\$ (454)						\$ (454)	\$ 2,973	\$ 1,570	\$ 2,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 900						\$ 900		\$ 1,166		
	\$ 10,945	\$ 17,793					\$ 28,738	\$ 68,600	\$ 23,635	\$ 73,300	
Total Revenues	\$ 1,271,146	\$ 21,991	\$ 34,146				\$ 1,327,283	\$ 2,086,237	\$ 1,200,160	\$ 1,868,545	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 332,614	\$ 10,764	\$ 6,833				\$ 350,211	\$ 806,574	\$ 342,202	\$ 680,557	
Temp Help	\$ 19,062						\$ 19,062	\$ 18,816	\$ 12,648		
Overtime	\$ 833						\$ 833		\$ 325		
Staff Benefits	\$ 296,291	\$ 2,999	\$ 2,622				\$ 301,913	\$ 629,782	\$ 259,995	\$ 638,781	
	\$ 648,801	\$ 13,763	\$ 9,455				\$ 672,019	\$ 1,455,172	\$ 615,169	\$ 1,319,338	
Operating Expenses and Equipment											
General Expense	\$ 26,378	\$ 999	\$ 4,645				\$ 32,022	\$ 93,598	\$ 36,103	\$ 85,425	
Printing	\$ 1,011	\$ 68					\$ 1,079	\$ 1,730	\$ 119	\$ 1,450	
Telecommunications	\$ 9,566	\$ 457	\$ 2,367				\$ 12,391	\$ 35,982	\$ 15,812	\$ 30,100	
Postage	\$ 6,342	\$ 490					\$ 6,832	\$ 9,148	\$ 5,051	\$ 9,100	
Insurance	\$ 1,513						\$ 1,513	\$ 3,409	\$ (1,984)	\$ 4,900	
In-State Travel	\$ 217		\$ 488				\$ 704	\$ 3,526	\$ 1,407	\$ 4,600	
Out-of-State Travel											
Training	\$ 195		\$ 115				\$ 310	\$ 2,575		\$ 600	
Security Services	\$ 595						\$ 595	\$ 1,600	\$ 1,535	\$ 1,300	
Facility Operations	\$ 22,712		\$ 1,680				\$ 24,391	\$ 46,745	\$ 5,187	\$ 40,905	
Utilities											
Contracted Services	\$ 94,440	\$ 1,446	\$ 42,395				\$ 138,281	\$ 305,612	\$ 104,429	\$ 234,443	
Consulting and Professional Services	\$ 1,161						\$ 1,161	\$ 2,600	\$ 1,337	\$ 2,600	
Information Technology	\$ 81,169	\$ 3,000	\$ 82				\$ 84,251	\$ 98,794	\$ 86,565	\$ 91,604	
Major Equipment	\$ (10)						\$ (10)		\$ 0	\$ 33,711	
Other Items of Expense	\$ 332		\$ 617				\$ 950	\$ 2,372	\$ 1,102	\$ 2,870	
	\$ 245,621	\$ 6,460	\$ 52,389				\$ 304,470	\$ 607,691	\$ 256,663	\$ 543,608	
Special Items of Expense											
Grand Jury	\$ 50	\$ 240					\$ 290	\$ 400	\$ 97	\$ 600	
Jury Costs	\$ 589						\$ 589	\$ 2,973	\$ 1,570	\$ 5,000	
Judgements, Settlements and Claims								\$ 20,000			
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (885)	\$ 855	\$ 30				\$ 0	\$ 0	\$ 0	\$ (1)	
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ (76)		
	\$ (246)	\$ 1,095	\$ 30				\$ 879	\$ 23,373	\$ 1,591	\$ 5,599	
Total Expenditures	\$ 894,176	\$ 21,318	\$ 61,874				\$ 977,368	\$ 2,086,236	\$ 873,424	\$ 1,868,545	
Excess (Deficit) of Revenues Over Expenditures	\$ 376,970	\$ 673	\$ (27,728)				\$ 349,915	\$ 1	\$ 326,737	\$ 0	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 31,473	\$ 12,462	\$ 0				\$ 43,934	\$ 43,934	\$ 0	\$ 0	
Ending Balance (Deficit)	\$ 408,443	\$ 13,134	\$ (27,728)				\$ 393,849	\$ 43,935	\$ 326,737	\$ 0	

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

	For the month ended December									
	Fiscal Year 2016/17							2015/16		
	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	\$ 97,242	\$ 63,932					\$ 161,174	\$ 273,161	\$ 146,658	\$ 270,132
Traffic & Other Infractions	\$ 87,200	\$ 6,421			\$ 0		\$ 93,620	\$ 299,072	\$ 75,560	\$ 271,709
Other Criminal Cases	\$ 58,621	\$ 8,453					\$ 67,075	\$ 98,295	\$ 34,404	\$ 82,420
Civil	\$ 100,756						\$ 100,756	\$ 178,688	\$ 111,013	\$ 119,104
Family & Children Services	\$ 300	\$ 69,309			\$ 30		\$ 69,639	\$ 185,799	\$ 42,172	\$ 123,656
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 11,201					\$ 11,201	\$ 21,443	\$ 17,220	\$ 13,956
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 10,113	\$ 2,507					\$ 12,620	\$ 59,388	\$ 14,803	\$ 49,695
Jury Services	\$ 22,748	\$ 4,311	\$ 639				\$ 27,698	\$ 29,180	\$ 17,139	\$ 29,478
Security		\$ 1,176					\$ 1,176	\$ 7,425	\$ 1,535	\$ 3,100
Trial Court Operations Program	\$ 376,980	\$ 167,310	\$ 639		\$ 30		\$ 544,959	\$ 1,152,451	\$ 460,504	\$ 963,250
Enhanced Collections	\$ 15,372	\$ 5,898	\$ 240		\$ 855		\$ 22,366	\$ 35,023	\$ 14,278	\$ 39,600
Other Non-Court Operations								\$ 400		\$ 600
Non-Court Operations Program	\$ 15,372	\$ 5,898	\$ 240		\$ 855		\$ 22,366	\$ 35,423	\$ 14,278	\$ 40,200
Executive Office	\$ 122,268	\$ 30					\$ 122,298	\$ 263,654	\$ 127,866	\$ 256,516
Fiscal Services	\$ 77,542	\$ 2,643			\$ (863)	\$ 0	\$ 79,322	\$ 229,663	\$ 83,047	\$ 206,312
Human Resources	\$ 19,693	\$ 199			\$ (7)		\$ 19,885	\$ 31,354	\$ 29,565	\$ 66,261
Business & Facilities Services	\$ (948)	\$ 117,529			\$ (7)		\$ 116,573	\$ 142,659	\$ 94,584	\$ 102,200
Information Technology	\$ 61,112	\$ 10,861			\$ (7)		\$ 71,966	\$ 231,032	\$ 63,581	\$ 233,806
Court Administration Program	\$ 279,667	\$ 131,262			\$ (885)	\$ 0	\$ 410,043	\$ 898,362	\$ 398,642	\$ 865,095
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 672,019	\$ 304,470	\$ 879		\$ 0	\$ 0	\$ 977,368	\$ 2,086,236	\$ 873,424	\$ 1,868,545