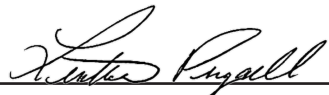


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

4/26/2024

Date

Mono

Court

2023-24 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mono

Court

2023-24 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Mono

Court

2023-24 Q3

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	14.20	14.20	14.20	14.20	

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 March									
Fiscal Year 2023/24									2022/23
	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	\$ (754,169)	\$ 590,399	\$ (33,427)	\$ (40)			\$ 314	\$ (196,923)	\$ (56,556)
Payroll	\$ 0							\$ 0	\$ (1,730)
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	\$ 267,870		\$ 0					\$ 267,870	\$ 132,522
Cash Outside of the JCC	\$ 565						\$ 564,575	\$ 565,140	\$ 514,965
Cash Equivalents	\$ 2,036,202						\$ 127,903	\$ 2,164,104	\$ 1,987,875
Total Cash and Cash Equivalents	\$ 1,551,097	\$ 590,399	\$ (33,427)	\$ (40)			\$ 692,792	\$ 2,800,822	\$ 2,577,706
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	\$ 0
Due From Other Governments		\$ 4,177	\$ 0					\$ 4,177	\$ 2,880
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 27					\$ 27	\$ 7,553
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 3,381	\$ 0						\$ 3,381	\$ 1,532
Total Receivables	\$ 3,381	\$ 4,177	\$ 27				\$ 0	\$ 7,585	\$ 11,965
Prepaid Expenses - General	\$ 7,697	\$ 0						\$ 7,697	\$ 187,134
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 7,697	\$ 0						\$ 7,697	\$ 187,134
Other Assets									
Total Other Assets									
Total Assets	\$ 1,562,175	\$ 594,576	\$ (33,399)	\$ (40)			\$ 692,792	\$ 2,816,104	\$ 2,776,805
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 341
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 3,381	\$ 3,381	\$ 1,532
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0						\$ 124,258	\$ 124,258	\$ 197,256
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							\$ 578	\$ 578	\$ 610
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 128,217	\$ 128,217	\$ 199,738
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 564,575	\$ 564,575	\$ 514,400
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 564,575	\$ 564,575	\$ 514,400
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 2,401							\$ 2,401	\$ 58,248
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 14,736							\$ 14,736	\$ 2
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 17,137	\$ 0	\$ 0					\$ 17,137	\$ 58,250
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 1,032							\$ 1,032	\$ 1,254
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,032	\$ 0						\$ 1,032	\$ 1,254
Total Liabilities	\$ 18,170	\$ 0	\$ 0				\$ 692,792	\$ 710,962	\$ 773,642
Total Fund Balance	\$ 1,544,006	\$ 594,576	\$ (33,399)	\$ (40)				\$ 2,105,142	\$ 2,003,162
Total Liabilities and Fund Balance	\$ 1,562,175	\$ 594,576	\$ (33,399)	\$ (40)			\$ 692,792	\$ 2,816,104	\$ 2,776,805

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 March											
Fiscal Year 2023/24										2022/23	
	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	\$ 1,828,620	\$ 7,384					\$ 1,836,004	\$ 2,314,521	\$ 2,034,170		
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 1,711	\$ (1,711)		
Judges' Compensation (0150019)	\$ 8,253						\$ 8,253	\$ 11,000	\$ 8,253		
Court Interpreter (0150037)	\$ 50,260						\$ 50,260	\$ 67,013	\$ 41,438		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 202,515						\$ 202,515	\$ 49,471	\$ 110,127		
Other Miscellaneous	\$ 85,641	\$ 551,954					\$ 637,595	\$ 285,641	\$ 591,404		
	\$ 2,175,289	\$ 559,338					\$ 2,734,626	\$ 2,729,357	\$ 2,783,681		
Grants											
AB 1058 Commissioner/Facilitator			\$ 325				\$ 325	\$ 95,187	\$ 2		
Other Judicial Council Grants											
Non-Judicial Council Grants			\$ 325				\$ 325	\$ 95,187	\$ 2		
Other Financing Sources											
Interest Income	\$ 63,424	\$ 22,127					\$ 85,551	\$ 8,000	\$ 51,084		
Investment Income											
Donations											
Local Fees	\$ 18,480						\$ 18,480	\$ 26,466	\$ 18,862		
Non-Fee Revenues											
Enhanced Collections		\$ 35,593					\$ 35,593	\$ 67,057	\$ 34,758		
Escheatment	\$ 222						\$ 222				
Prior Year Revenue	\$ 32,751	\$ 468					\$ 33,219	\$ 2,926	\$ 1,359		
County Program - Restricted		\$ 5,019					\$ 5,019	\$ 3,795	\$ 7,357		
Reimbursement Other	\$ 654						\$ 654	\$ 2,897	\$ (448)		
Sale of Fixed Assets											
Other Miscellaneous								\$ 106			
	\$ 115,531	\$ 63,207					\$ 178,738	\$ 111,247	\$ 112,973		
Total Revenues	\$ 2,290,820	\$ 622,544	\$ 325				\$ 2,913,689	\$ 2,935,791	\$ 2,896,656		
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 704,156	\$ 9,213	\$ 1,498				\$ 714,867	\$ 1,147,362	\$ 716,268		
Temp Help	\$ 19,394	\$ 649		\$ 37			\$ 20,080		\$ 23,731		
Overtime	\$ 875						\$ 875		\$ 166		
Staff Benefits	\$ 477,597	\$ 7,193	\$ 1,019	\$ 3			\$ 485,812	\$ 713,829	\$ 442,042		
	\$ 1,202,022	\$ 17,055	\$ 2,517	\$ 40			\$ 1,221,634	\$ 1,861,191	\$ 1,182,206		
Operating Expenses and Equipment											
General Expense	\$ 76,544	\$ 714	\$ 283				\$ 77,541	\$ 168,625	\$ 74,793		
Printing	\$ 356						\$ 356	\$ 718	\$ 794		
Telecommunications	\$ 13,236	\$ 703	\$ 254				\$ 14,193	\$ 25,659	\$ 14,805		
Postage	\$ 459	\$ 24					\$ 483	\$ 7,803	\$ 14,124		
Insurance	\$ 3,161						\$ 3,161	\$ 2,609	\$ 2,596		
In-State Travel	\$ 1,542		\$ 901				\$ 2,443	\$ 11,122	\$ 2,295		
Out-of-State Travel											
Training			\$ 250				\$ 250	\$ 105	\$ 270		
Security Services	\$ 765						\$ 765	\$ 691			
Facility Operations	\$ 4,420	\$ 61	\$ 22				\$ 4,503	\$ 40,620	\$ 946		
Utilities											
Contracted Services	\$ 256,055	\$ 14,242	\$ 29,350				\$ 299,646	\$ 410,832	\$ 257,843		
Consulting and Professional Services		\$ 82,762					\$ 82,762	\$ 200,000	\$ 85,507		
Information Technology	\$ 43,798	\$ 127	\$ 68				\$ 43,994	\$ 135,806	\$ 11,566		
Major Equipment	\$ 6,254						\$ 6,254	\$ 63,378	\$ 72,354		
Other Items of Expense	\$ 1,779		\$ 79				\$ 1,858	\$ 3,014	\$ 3,191		
	\$ 408,368	\$ 98,632	\$ 31,208				\$ 538,208	\$ 1,070,982	\$ 541,085		
Special Items of Expense											
Grand Jury		\$ 3,676					\$ 3,676	\$ 1,083	\$ 5,757		
Jury Costs	\$ 418						\$ 418				
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 2,540	\$ 0		
Prior Year Expense Adjustment	\$ (379)	\$ 15,639					\$ 15,261		\$ 2,378		
	\$ 40	\$ 19,315					\$ 19,355	\$ 3,623	\$ 8,134		
Total Expenditures	\$ 1,610,430	\$ 135,002	\$ 33,725	\$ 40			\$ 1,779,197	\$ 2,935,796	\$ 1,731,425		
Excess (Deficit) of Revenues Over Expenditures	\$ 680,390	\$ 487,542	\$ (33,399)	\$ (40)			\$ 1,134,492	\$ (5)	\$ 1,165,232		
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)	\$ 1,544,006	\$ 594,576	\$ (33,399)	\$ (40)			\$ 2,105,142	\$ 970,644	\$ 2,003,162	\$ 837,930	

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

For the month ended March										
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	\$ 372,416	\$ 145,229					\$ 517,645	\$ 383,714	\$ 246,336	
Traffic & Other Infractions	\$ 33,290	\$ 15,106				\$ (1,102)	\$ 47,294	\$ 246,040	\$ 146,472	
Other Criminal Cases	\$ 55,983	\$ 102,162				\$ 11,292	\$ 169,437	\$ 482,480	\$ 215,781	
Civil	\$ 45,536						\$ 45,536	\$ 189,195	\$ 97,648	
Family & Children Services	\$ 19,161	\$ 43,747				\$ 4,035	\$ 66,943	\$ 251,769	\$ 59,624	
Probate, Guardianship & Mental Health Services		\$ 1,819					\$ 1,819		\$ 1,736	
Juvenile Dependency Services		\$ 20,168					\$ 20,168	\$ 7,663	\$ 998	
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 35,583	\$ 10,558					\$ 46,141	\$ 81,486	\$ 43,348	
Jury Services		\$ 2,920	\$ 418				\$ 3,338	\$ 22,246	\$ 17,867	
Security		\$ 5,718					\$ 5,718	\$ 5,824	\$ 32,028	
Trial Court Operations Program	\$ 561,970	\$ 347,426	\$ 418			\$ 14,225	\$ 924,038	\$ 1,670,417	\$ 861,836	
Enhanced Collections	\$ 16,691	\$ 14,530				\$ 4,348	\$ 35,568	\$ 67,057	\$ 42,789	
Other Non-Court Operations			\$ 3,676				\$ 3,676	\$ 1,083	\$ 5,757	
Non-Court Operations Program	\$ 16,691	\$ 14,530	\$ 3,676			\$ 4,348	\$ 39,244	\$ 68,140	\$ 48,546	
Executive Office	\$ 243,981	\$ 517					\$ 244,497	\$ 267,318	\$ 183,434	
Fiscal Services	\$ 221,783	\$ 5,300					\$ 227,083	\$ 342,596	\$ 182,324	
Human Resources	\$ 15,576	\$ 0				\$ (66)	\$ 15,510	\$ 30,381	\$ 134,578	
Business & Facilities Services	\$ 15,306	\$ 71,665					\$ 86,971	\$ 121,533	\$ 50,803	
Information Technology	\$ 146,328	\$ 98,771				\$ (3,245)	\$ 241,853	\$ 435,411	\$ 269,904	
Court Administration Program	\$ 642,974	\$ 176,252				\$ (3,311)	\$ 815,915	\$ 1,197,239	\$ 821,043	
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,221,634	\$ 538,208	\$ 4,094			\$ 15,261	\$ 1,779,197	\$ 2,935,796	\$ 1,731,425	