

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 September
 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	\$ (771,542)	\$ 678,143	\$ (53,362)				\$ 409	\$ (146,352)	\$ (208,942)
Payroll	\$ 0							\$ 0	\$ 0
Jury								\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ (694)
Credit Card								\$ 630	\$ 630
Cash on Hand	\$ 630							\$ 630	\$ 630
Cash with County	\$ 282,671		\$ 0					\$ 282,671	\$ 185,891
Cash Outside of the JCC	\$ 565						\$ 561,844	\$ 562,408	\$ 616,448
Cash Equivalents	\$ 2,297,833						\$ 144,122	\$ 2,441,956	\$ 2,436,821
Total Cash and Cash Equivalents	\$ 1,810,157	\$ 678,143	\$ (53,362)				\$ 706,375	\$ 3,141,313	\$ 3,030,154
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks								\$ 0	\$ 0
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 17,748							\$ 17,748	\$ 10,884
Due From Other Governments		\$ 842	\$ 0					\$ 842	\$ 476
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 52,298					\$ 52,298	\$ 25,028
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,901	\$ 0						\$ 1,901	\$ 0
Total Receivables	\$ 19,649	\$ 842	\$ 52,298				\$ 0	\$ 72,789	\$ 36,389
Prepaid Expenses - General	\$ 9,643	\$ 0						\$ 9,643	\$ 187,134
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 9,643	\$ 0						\$ 9,643	\$ 187,134
Other Assets									
Total Other Assets									
Total Assets	\$ 1,839,449	\$ 678,985	\$ (1,064)				\$ 706,375	\$ 3,223,745	\$ 3,253,676
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 5,341	\$ 0	\$ 0				\$ 0	\$ 5,341	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 19,649	\$ 19,649	\$ 10,884
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 25,000						\$ 124,258	\$ 149,258	\$ 379,789
TC145 Liability							\$ 0	\$ 0	\$ 15,724
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 624	\$ 624	\$ 329
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 30,341	\$ 0	\$ 0				\$ 144,531	\$ 174,873	\$ 406,726
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 561,844	\$ 561,844	\$ 615,883
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 561,844	\$ 561,844	\$ 615,883
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 23,215							\$ 23,215	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 1,997							\$ 1,997	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 25,212	\$ 0	\$ 0					\$ 25,212	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 1,032							\$ 1,032	\$ 964
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,032	\$ 0						\$ 1,032	\$ 964
Total Liabilities	\$ 56,586	\$ 0	\$ 0				\$ 706,375	\$ 762,961	\$ 1,023,573
Total Fund Balance	\$ 1,782,864	\$ 678,985	\$ (1,064)					\$ 2,460,785	\$ 2,230,103
Total Liabilities and Fund Balance	\$ 1,839,449	\$ 678,985	\$ (1,064)				\$ 706,375	\$ 3,223,745	\$ 3,253,676

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 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	\$ 1,197,396	\$ 1,087					\$ 1,198,483		\$ 1,108,467		
Improvement and Modernization Fund	\$ (1,711)						\$ (1,711)		\$ (1,711)		
Judges' Compensation (0150019)	\$ 2,751						\$ 2,751		\$ 2,751		
Court Interpreter (0150037)	\$ 8,527						\$ 8,527		\$ 13,813		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 116,635						\$ 116,635		\$ 87,282		
Other Miscellaneous	\$ 0	\$ 551,954					\$ 551,954		\$ 505,763		
	\$ 1,323,598	\$ 553,041					\$ 1,876,638		\$ 1,716,365		
Grants											
AB 1058 Commissioner/Facilitator			\$ (290)				\$ (290)		\$ 2		
Other Judicial Council Grants											
Non-Judicial Council Grants			\$ (290)				\$ (290)		\$ 2		
Other Financing Sources											
Interest Income	\$ 19,440	\$ 4,313					\$ 23,753		\$ 7,710		
Investment Income											
Donations											
Local Fees	\$ 2,538						\$ 2,538		\$ 5,232		
Non-Fee Revenues											
Enhanced Collections		\$ 5,625					\$ 5,625		\$ 6,321		
Escheatment	\$ 222						\$ 222				
Prior Year Revenue	\$ 964						\$ 964		\$ 805		
County Program - Restricted		\$ 842					\$ 842		\$ 2,877		
Reimbursement Other	\$ (482)						\$ (482)		\$ (448)		
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 22,682	\$ 10,781					\$ 33,462		\$ 22,496		
Total Revenues	\$ 1,346,279	\$ 563,821	\$ (290)				\$ 1,909,811		\$ 1,738,863		
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 207,133	\$ 3,659	\$ 446				\$ 211,237		\$ 135,994		
Temp Help	\$ 6,718	\$ 257					\$ 6,975		\$ 5,459		
Overtime	\$ 547						\$ 547		\$ 94		
Staff Benefits	\$ 165,208	\$ 3,005	\$ 329				\$ 168,542		\$ 106,871		
	\$ 379,606	\$ 6,921	\$ 775				\$ 387,301		\$ 248,418		
Operating Expenses and Equipment											
General Expense	\$ (245)	\$ 148	\$ 0				\$ (97)		\$ 7,253		
Printing											
Telecommunications	\$ 3,005	\$ 134	\$ 0				\$ 3,139		\$ 2,656		
Postage	\$ 179	\$ 9					\$ 188		\$ 9,639		
Insurance											
In-State Travel	\$ 0						\$ 0		\$ 135		
Out-of-State Travel											
Training									\$ 270		
Security Services	\$ 765						\$ 765				
Facility Operations	\$ 523	\$ 27					\$ 550				
Utilities											
Contracted Services	\$ 35,963	\$ 4,706					\$ 40,668		\$ 60,863		
Consulting and Professional Services		\$ (20,095)					\$ (20,095)		\$ 0		
Information Technology	\$ 7,216	\$ 20					\$ 7,237		\$ 6,142		
Major Equipment	\$ (168)						\$ (168)		\$ 7,545		
Other Items of Expense	\$ 189						\$ 189		\$ 376		
	\$ 47,426	\$ (15,051)	\$ 0				\$ 32,374		\$ 94,877		
Special Items of Expense											
Grand Jury									\$ 2,877		
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 0		
Prior Year Expense Adjustment									\$ 518		
									\$ 3,394		
Total Expenditures	\$ 427,031	\$ (8,130)	\$ 775				\$ 419,676		\$ 346,690		
Excess (Deficit) of Revenues Over Expenditures	\$ 919,248	\$ 571,952	\$ (1,064)				\$ 1,490,135		\$ 1,392,173		
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)	\$ 1,782,864	\$ 678,985	\$ (1,064)				\$ 2,460,785	\$ 970,649	\$ 2,230,103	\$ 837,930	

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

For the month ended September

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	\$ 116,580	\$ 12,528					\$ 129,107		\$ 47,131	
Traffic & Other Infractions	\$ 10,117	\$ 4,106					\$ 14,223		\$ 32,420	
Other Criminal Cases	\$ 16,939	\$ (14,295)					\$ 2,644		\$ 31,038	
Civil	\$ 13,739						\$ 13,739		\$ 15,452	
Family & Children Services	\$ 5,833	\$ 2,307					\$ 8,140		\$ 13,866	
Probate, Guardianship & Mental Health Services		\$ 1,092					\$ 1,092		\$ 404	
Juvenile Dependency Services		\$ 135					\$ 135		\$ 0	
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 11,652	\$ 3,629					\$ 15,281		\$ 8,086	
Jury Services		\$ 2,624					\$ 2,624		\$ 9,856	
Security		\$ 778					\$ 778			
Trial Court Operations Program	\$ 174,861	\$ 12,904					\$ 187,765		\$ 158,253	
Enhanced Collections	\$ 6,598	\$ 4,202					\$ 10,799		\$ 6,266	
Other Non-Court Operations									\$ 2,877	
Non-Court Operations Program	\$ 6,598	\$ 4,202					\$ 10,799		\$ 9,143	
Executive Office	\$ 72,496						\$ 72,496		\$ 28,037	
Fiscal Services	\$ 67,200	\$ 596					\$ 67,795		\$ 30,617	
Human Resources	\$ 15,577	\$ (123)					\$ 15,454		\$ 73,437	
Business & Facilities Services	\$ 4,964	\$ 6,205					\$ 11,169		\$ 17,350	
Information Technology	\$ 45,606	\$ 8,591					\$ 54,197		\$ 29,853	
Court Administration Program	\$ 205,842	\$ 15,269					\$ 221,111		\$ 179,294	
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 387,301	\$ 32,374					\$ 419,676		\$ 346,690	