

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.

 — CEO

Signature of Presiding Judge or Court Executive

08/15/2016

Date

Mono

Court

FY 15-16 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mono

Court

FY 15-16 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mono

Court

FY 15-16 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)		12.5	13.5	12.5	13.5

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 June									
Fiscal Year 2015/16									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	Special Revenue			Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (2,480)	\$ 10,382	\$ 0				\$ 0	\$ 7,902	\$ 3,483
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 420							\$ 420	\$ 420
Cash with County	\$ 111,146		\$ 0					\$ 111,146	\$ 90,040
Cash Outside of the JCC	\$ 565						\$ 589,833	\$ 590,398	\$ 281,878
Cash Equivalents	\$ 88,147						\$ 1	\$ 88,148	\$ 162,327
Total Cash and Cash Equivalents	\$ 197,798	\$ 10,382	\$ 0				\$ 589,835	\$ 798,014	\$ 538,148
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 5,033	\$ 6						\$ 5,039	\$ 2,253
Accounts Receivable - General	\$ 7,679		\$ 64,038					\$ 71,717	\$ 35,819
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 484							\$ 484	
Trust									
Due From Other Funds	\$ 67,029							\$ 67,029	\$ 35,708
Due From Other Governments		\$ 7,863						\$ 7,863	\$ 3,070
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 31,027	\$ 2,199	\$ (2,190)					\$ 31,036	\$ 39,640
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 111,252	\$ 10,068	\$ 61,847				\$ 0	\$ 183,167	\$ 116,490
Prepaid Expenses - General	\$ 192							\$ 192	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 192							\$ 192	
Other Assets									
Total Other Assets									
Total Assets	\$ 309,242	\$ 20,449	\$ 61,847				\$ 589,835	\$ 981,373	\$ 654,638
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 113,170	\$ 0	\$ 1,796					\$ 114,966	\$ 18,314
Accounts Payable - General	\$ 5,010	\$ 0	\$ 1,010				\$ 0	\$ 6,020	\$ 2,307
Due to Other Funds	\$ 0	\$ 7,988	\$ 59,041				\$ 0	\$ 67,029	\$ 35,708
Due to Other Courts									
Due to State									
TC145 Liability							\$ 0	\$ 0	\$ 15,292
Due to Other Governments	\$ 1,306							\$ 1,306	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									\$ 0
Interest							\$ 1	\$ 1	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 119,486	\$ 7,988	\$ 61,847				\$ 1	\$ 189,322	\$ 71,622
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 589,833	\$ 589,833	\$ 281,314
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 589,833	\$ 589,833	\$ 281,314
Accrued Payroll	\$ 42,259		\$ 0					\$ 42,259	\$ 25,543
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 110,931		\$ 0					\$ 110,931	\$ 89,783
Total Payroll Liabilities	\$ 153,190		\$ 0					\$ 153,190	\$ 115,326
Revenue Collected In Advance	\$ 0							\$ 0	\$ 186,000
Liabilities For Deposits	\$ 545							\$ 545	\$ 377
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 4,548							\$ 4,548	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 5,093							\$ 5,093	\$ 186,377
Total Liabilities	\$ 277,769	\$ 7,988	\$ 61,847				\$ 589,835	\$ 937,439	\$ 654,638
Total Fund Balance	\$ 31,473	\$ 12,462	\$ 0					\$ 43,934	\$ 0
Total Liabilities and Fund Balance	\$ 309,242	\$ 20,449	\$ 61,847				\$ 589,835	\$ 981,373	\$ 654,638

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 2015/16										2014/15	
	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	\$ 1,661,317	\$ 12,794					\$ 1,674,111	\$ 1,497,999	\$ 1,425,101	\$ 1,338,448	
Improvement and Modernization Fund	\$ 1,821						\$ 1,821	\$ 1,828	\$ 29,026	\$ 18,759	
Judges' Compensation (45.25)	\$ 11,000						\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	
Court Interpreter (45.45)	\$ 35,913						\$ 35,913	\$ 49,694	\$ 40,722	\$ 45,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 50,102						\$ 50,102	\$ 52,003	\$ 48,683	\$ 65,547	
Other Miscellaneous	\$ 85,641						\$ 85,641	\$ 85,641	\$ 85,641	\$ 85,641	
	\$ 1,845,794	\$ 12,794					\$ 1,858,588	\$ 1,698,165	\$ 1,640,172	\$ 1,564,395	
Grants											
AB 1058 Commissioner/Facilitator			\$ 88,056				\$ 88,056	\$ 97,080	\$ 92,930	\$ 93,407	
Other Judicial Council Grants			\$ 45,000				\$ 45,000				
Non-Judicial Council Grants	\$ 0						\$ 0				
	\$ 0		\$ 133,056				\$ 133,056	\$ 97,080	\$ 92,930	\$ 93,407	
Other Financing Sources											
Interest Income	\$ 1,247	\$ 18					\$ 1,265	\$ 350	\$ 369	\$ 1,000	
Investment Income											
Donations											
Local Fees	\$ 31,642						\$ 31,642	\$ 30,250	\$ 30,726	\$ 36,500	
Non-Fee Revenues											
Enhanced Collections		\$ 35,851					\$ 35,851	\$ 39,600	\$ 34,196	\$ 24,500	
Escheatment											
Prior Year Revenue	\$ (8,830)		\$ (98)				\$ (8,929)		\$ 78		
County Program - Restricted		\$ 397					\$ 397	\$ 600	\$ 768	\$ 600	
Reimbursement Other	\$ 71,842						\$ 71,842	\$ 2,500	\$ 5,247	\$ 6,300	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,208						\$ 1,208		\$ 94	\$ 200	
	\$ 97,109	\$ 36,266	\$ (98)				\$ 133,277	\$ 73,300	\$ 71,477	\$ 69,100	
Total Revenues	\$ 1,942,902	\$ 49,060	\$ 132,957				\$ 2,124,920	\$ 1,868,545	\$ 1,804,579	\$ 1,726,902	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 688,593	\$ 17,930	\$ 7,167				\$ 713,690	\$ 680,557	\$ 739,442	\$ 730,784	
Temp Help	\$ 42,745						\$ 42,745		\$ 8,329		
Overtime	\$ 5,143						\$ 5,143		\$ 3,331		
Staff Benefits	\$ 555,046	\$ 2,721	\$ 2,036				\$ 559,803	\$ 638,781	\$ 541,917	\$ 556,408	
	\$ 1,291,527	\$ 20,651	\$ 9,203				\$ 1,321,382	\$ 1,319,338	\$ 1,293,019	\$ 1,287,192	
Operating Expenses and Equipment											
General Expense	\$ 148,706	\$ 875	\$ 18,078				\$ 167,660	\$ 85,425	\$ 104,588	\$ 71,660	
Printing	\$ 2,184	\$ 38					\$ 2,223	\$ 1,450	\$ 2,902	\$ 1,450	
Telecommunications	\$ 23,774	\$ 920	\$ 6,922				\$ 31,616	\$ 30,100	\$ 29,721	\$ 19,900	
Postage	\$ 8,155	\$ 1,530					\$ 9,685	\$ 9,100	\$ 294	\$ 9,100	
Insurance	\$ (1,632)						\$ (1,632)	\$ 4,900	\$ 4,727	\$ 4,900	
In-State Travel	\$ 3,796						\$ 3,796	\$ 4,600	\$ 2,584	\$ 4,600	
Out-of-State Travel											
Training		\$ 480					\$ 480	\$ 600		\$ 600	
Security Services	\$ 3,632						\$ 3,632	\$ 1,300	\$ 990		
Facility Operations	\$ 32,911		\$ 8,947				\$ 41,858	\$ 40,905	\$ 13,271	\$ 32,094	
Utilities											
Contracted Services	\$ 193,909	\$ 2,713	\$ 94,602				\$ 291,223	\$ 234,443	\$ 238,622	\$ 245,973	
Consulting and Professional Services	\$ 5,110						\$ 5,110	\$ 2,600	\$ 3,090	\$ 800	
Information Technology	\$ 125,028	\$ 7,200					\$ 132,228	\$ 91,604	\$ 122,553	\$ 108,519	
Major Equipment	\$ 66,599						\$ 66,599	\$ 33,711	\$ 5,543		
Other Items of Expense	\$ 2,152						\$ 2,152	\$ 2,870	\$ 1,885	\$ 4,670	
	\$ 614,325	\$ 13,757	\$ 128,548				\$ 756,629	\$ 543,608	\$ 530,769	\$ 504,266	
Special Items of Expense											
Grand Jury	\$ 0	\$ 397					\$ 397	\$ 600	\$ 768	\$ 600	
Jury Costs	\$ 2,653						\$ 2,653	\$ 5,000	\$ 5,700	\$ 4,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (3,634)	\$ 1,793	\$ 1,841				\$ 0	\$ (1)	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (76)						\$ (76)		\$ (750)		
	\$ (1,057)	\$ 2,190	\$ 1,841				\$ 2,974	\$ 5,599	\$ 5,717	\$ 5,100	
Total Expenditures	\$ 1,904,795	\$ 36,599	\$ 139,592				\$ 2,080,985	\$ 1,868,545	\$ 1,829,505	\$ 1,796,558	
Excess (Deficit) of Revenues Over Expenditures	\$ 38,107	\$ 12,462	\$ (6,634)				\$ 43,934	\$ 0	\$ (24,926)	\$ (69,656)	
Operating Transfers In (Out)	\$ (6,634)		\$ 6,634				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 24,926	\$ 24,926	
Ending Balance (Deficit)	\$ 31,473	\$ 12,462	\$ 0				\$ 43,934	\$ 0	\$ 0	\$ (44,730)	

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

	For the month ended June									
	Fiscal Year 2015/16							2014/15		
	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	\$ 175,985	\$ 158,824					\$ 334,809	\$ 270,132	\$ 282,558	\$ 349,506
Traffic & Other Infractions	\$ 144,572	\$ 11,570			\$ 0		\$ 156,142	\$ 271,709	\$ 242,944	\$ 291,368
Other Criminal Cases	\$ 73,519						\$ 73,519	\$ 82,420	\$ 91,743	\$ 102,815
Civil	\$ 247,662	\$ 200					\$ 247,862	\$ 119,104	\$ 170,117	\$ 110,262
Family & Children Services	\$ 1,944	\$ 153,741			\$ 1,841		\$ 157,525	\$ 123,656	\$ 138,242	\$ 131,269
Probate, Guardianship & Mental Health Services									\$ 670	
Juvenile Dependency Services		\$ 28,212					\$ 28,212	\$ 13,956	\$ 26,879	\$ 27,000
Juvenile Delinquency Services										
Other Court Operations		\$ 1,380					\$ 1,380			
Court Interpreters	\$ 24,407	\$ 7,131					\$ 31,537	\$ 49,695	\$ 28,408	\$ 34,709
Jury Services	\$ 24,679	\$ 7,387	\$ 2,653				\$ 34,720	\$ 29,478	\$ 57,796	\$ 23,431
Security		\$ 40,108					\$ 40,108	\$ 3,100	\$ 15,833	\$ 750
Trial Court Operations Program	\$ 692,767	\$ 408,552	\$ 2,653		\$ 1,841		\$ 1,105,813	\$ 963,250	\$ 1,055,190	\$ 1,071,110
Enhanced Collections	\$ 20,651	\$ 13,918			\$ 1,793		\$ 36,363	\$ 39,600	\$ 30,610	\$ 24,500
Other Non-Court Operations			\$ 397				\$ 397	\$ 600	\$ 768	\$ 600
Non-Court Operations Program	\$ 20,651	\$ 13,918	\$ 397		\$ 1,793		\$ 36,760	\$ 40,200	\$ 31,377	\$ 25,100
Executive Office	\$ 261,466	\$ 538					\$ 262,004	\$ 256,516	\$ 225,328	\$ 205,088
Fiscal Services	\$ 170,894	\$ 13,179			\$ (2,253)		\$ 181,820	\$ 206,312	\$ 185,813	\$ 166,861
Human Resources	\$ 59,137	\$ 10,336			\$ (460)		\$ 69,012	\$ 66,261	\$ 61,889	\$ 59,752
Business & Facilities Services	\$ 2,543	\$ 149,917			\$ (460)		\$ 152,000	\$ 102,200	\$ 48,541	\$ 75,235
Information Technology	\$ 113,924	\$ 160,189			\$ (460)	\$ (76)	\$ 273,577	\$ 233,806	\$ 221,367	\$ 193,412
Court Administration Program	\$ 607,963	\$ 334,159			\$ (3,634)	\$ (76)	\$ 938,413	\$ 865,095	\$ 742,937	\$ 700,348
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,321,382	\$ 756,629	\$ 3,050		\$ 0	\$ (76)	\$ 2,080,985	\$ 1,868,545	\$ 1,829,505	\$ 1,796,558

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - 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	192	-	192	-	-	-	-	-	192	
Restricted	-	-	-	12,462	-	-	-	-	12,462	
Committed	12,960	-	12,960	-	-	-	-	-	12,960	
Assigned	-	18,320	18,320	-	-	-	-	-	18,320	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 13,152	\$ 18,320	\$ 31,473	\$ 12,462	\$ -	\$ -	\$ -	\$ -	\$ 43,934	