

**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

01/08/2018

\_\_\_\_\_  
Date

Mono

\_\_\_\_\_  
Court

FY 17-18 Q2

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Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

<sup>1</sup> 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									
Fiscal Year 2017/18									2016/17
	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						
<b>ASSETS</b>									
Operations	\$ 71,478	\$ 24,918	\$ (72,833)				\$ 0	\$ 23,564	\$ 606
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	\$ 107,303		\$ 0					\$ 107,303	\$ (3,033)
Cash Outside of the JCC	\$ 565						\$ 686,472	\$ 687,036	\$ 567,751
Cash Equivalents	\$ 531,915						\$ 8	\$ 531,922	\$ 363,541
Total Cash and Cash Equivalents	\$ 711,681	\$ 24,918	\$ (72,833)				\$ 686,480	\$ 1,350,246	\$ 929,286
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 7,679	\$ 289	\$ 0					\$ 7,969	\$ 8,677
Dishonored Checks									
Due From Employee									
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 1,200	\$ 0	\$ 0					\$ 1,200	\$ 5,391
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 5,797					\$ 5,797	\$ 18,228
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 8,879	\$ 289	\$ 5,797				\$ 0	\$ 14,966	\$ 32,296
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 720,560	\$ 25,208	\$ (67,036)				\$ 686,480	\$ 1,365,212	\$ 961,583
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 31,294	\$ 86	\$ 876				\$ 0	\$ 32,256	\$ 0
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	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 8	\$ 8	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 31,294	\$ 86	\$ 876				\$ 8	\$ 32,264	\$ 1
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 686,472	\$ 686,472	\$ 567,187
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 686,472	\$ 686,472	\$ 567,187
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 553							\$ 553	\$ 545
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 553							\$ 553	\$ 545
Total Liabilities	\$ 31,847	\$ 86	\$ 876				\$ 686,480	\$ 719,288	\$ 567,734
Total Fund Balance	\$ 688,713	\$ 25,122	\$ (67,911)					\$ 645,924	\$ 393,849
Total Liabilities and Fund Balance	\$ 720,560	\$ 25,208	\$ (67,036)				\$ 686,480	\$ 1,365,212	\$ 961,583

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 2017/18										2016/17	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,255,690	\$ 4,225					\$ 1,259,915	\$ 1,868,288	\$ 1,131,682	\$ 1,685,431	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 1,829	\$ (1,821)	\$ 1,829	
Judges' Compensation (0150019)	\$ 5,502						\$ 5,502	\$ 11,000	\$ 5,502	\$ 11,000	
Court Interpreter (0150037)	\$ 22,305						\$ 22,305	\$ 41,182	\$ 25,001	\$ 39,622	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 16,805						\$ 16,805	\$ 53,968	\$ 18,394	\$ 49,503	
Other Miscellaneous	\$ 85,641						\$ 85,641	\$ 85,641	\$ 85,641	\$ 85,641	
	\$ 1,385,943	\$ 4,225					\$ 1,390,168	\$ 2,061,908	\$ 1,264,399	\$ 1,873,026	
Grants											
AB 1058 Commissioner/Facilitator			\$ (40)				\$ (40)	\$ 95,698	\$ 8,581	\$ 95,611	
Other Judicial Council Grants								\$ 45,000	\$ 7,593	\$ 45,000	
Non-Judicial Council Grants			\$ 759				\$ 759	\$ 4,000	\$ 17,972	\$ 4,000	
			\$ 719				\$ 719	\$ 144,698	\$ 34,146	\$ 144,611	
Other Financing Sources											
Interest Income	\$ 1,709	\$ 97					\$ 1,806	\$ 1,323	\$ 601	\$ 1,264	
Investment Income											
Donations											
Local Fees	\$ 12,240						\$ 12,240	\$ 30,233	\$ 11,287	\$ 28,940	
Non-Fee Revenues											
Enhanced Collections		\$ 15,481					\$ 15,481	\$ 37,278	\$ 17,534	\$ 35,023	
Escheatment											
Prior Year Revenue	\$ 72	\$ 50					\$ 122		\$ (1,370)		
County Program - Restricted		\$ 315					\$ 315	\$ 485	\$ 240	\$ 400	
Reimbursement Other	\$ 1,200						\$ 1,200	\$ 2,272	\$ (454)	\$ 2,973	
Sale of Fixed Assets											
Other Miscellaneous	\$ 200						\$ 200		\$ 900		
	\$ 15,421	\$ 15,943					\$ 31,365	\$ 71,591	\$ 28,738	\$ 68,600	
<b>Total Revenues</b>	\$ 1,401,364	\$ 20,168	\$ 719				\$ 1,422,252	\$ 2,278,197	\$ 1,327,283	\$ 2,086,237	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 372,701	\$ 9,528	\$ 3,864				\$ 386,094	\$ 885,231	\$ 350,211	\$ 806,574	
Temp Help	\$ 1,229						\$ 1,229	\$ 17,423	\$ 19,062	\$ 18,816	
Overtime	\$ 2,152						\$ 2,152	\$ 4,459	\$ 833		
Staff Benefits	\$ 274,877	\$ 510	\$ 6,877				\$ 282,264	\$ 663,642	\$ 301,913	\$ 629,782	
	\$ 650,960	\$ 10,038	\$ 10,741				\$ 671,738	\$ 1,570,755	\$ 672,019	\$ 1,455,172	
Operating Expenses and Equipment											
General Expense	\$ 32,141	\$ 483	\$ 10,101				\$ 42,725	\$ 121,691	\$ 32,022	\$ 93,598	
Printing	\$ 257		\$ 12				\$ 269	\$ 2,290	\$ 1,079	\$ 1,730	
Telecommunications	\$ 5,660	\$ 504	\$ 2,480				\$ 8,644	\$ 30,774	\$ 12,391	\$ 35,982	
Postage	\$ 4,574	\$ 340	\$ 13				\$ 4,928	\$ 10,396	\$ 6,832	\$ 9,148	
Insurance	\$ 1,493						\$ 1,493	\$ 2,980	\$ 1,513	\$ 3,409	
In-State Travel	\$ 2,434		\$ 1,182				\$ 3,616	\$ 8,330	\$ 704	\$ 3,526	
Out-of-State Travel											
Training	\$ 200						\$ 200	\$ 363	\$ 310	\$ 2,575	
Security Services								\$ 1,918	\$ 595	\$ 1,600	
Facility Operations	\$ 6,147		\$ 1,606				\$ 7,754	\$ 14,473	\$ 24,391	\$ 46,745	
Utilities											
Contracted Services	\$ 83,833	\$ 2,446	\$ 42,657				\$ 128,937	\$ 385,052	\$ 138,281	\$ 305,612	
Consulting and Professional Services	\$ 0						\$ 0	\$ 6,810	\$ 1,161	\$ 2,600	
Information Technology	\$ 78,154	\$ 5,010	\$ 929				\$ 84,093	\$ 116,442	\$ 84,251	\$ 98,794	
Major Equipment	\$ 6,545						\$ 6,545		\$ (10)		
Other Items of Expense	\$ 1,133						\$ 1,133	\$ 2,619	\$ 950	\$ 2,372	
	\$ 222,571	\$ 8,783	\$ 58,981				\$ 290,335	\$ 704,138	\$ 304,470	\$ 607,691	
Special Items of Expense											
Grand Jury	\$ 0	\$ 352					\$ 352	\$ 485	\$ 290	\$ 400	
Jury Costs	\$ 1,232						\$ 1,232	\$ 2,819	\$ 589	\$ 2,973	
Judgements, Settlements and Claims										\$ 20,000	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (902)	\$ 898	\$ 4				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 330	\$ 1,250	\$ 4				\$ 1,584	\$ 3,304	\$ 879	\$ 23,373	
<b>Total Expenditures</b>	\$ 873,860	\$ 20,072	\$ 69,726				\$ 963,658	\$ 2,278,197	\$ 977,368	\$ 2,086,236	
Excess (Deficit) of Revenues Over Expenditures	\$ 527,504	\$ 97	\$ (69,007)				\$ 458,594	\$ 0	\$ 349,915	\$ 1	
Operating Transfers In (Out)	\$ (1,096)		\$ 1,096				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 162,304	\$ 25,025	\$ 0				\$ 187,329	\$ 187,329	\$ 43,934	\$ 43,934	
Ending Balance (Deficit)	\$ 688,713	\$ 25,122	\$ (67,911)				\$ 645,924	\$ 187,329	\$ 393,849	\$ 43,935	

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

	For the month ended December									
	Fiscal Year 2017/18							2016/17		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 60,912	\$ 69,453					\$ 130,365	\$ 365,777	\$ 161,174	\$ 273,161
Traffic & Other Infractions	\$ 81,474	\$ 3,027					\$ 84,501	\$ 343,100	\$ 93,620	\$ 299,072
Other Criminal Cases	\$ 54,893	\$ 12,750					\$ 67,643	\$ 116,709	\$ 67,075	\$ 98,295
Civil	\$ 116,722	\$ 1,684	\$ 0				\$ 118,406	\$ 165,282	\$ 100,756	\$ 178,688
Family & Children Services	\$ 6,053	\$ 81,784			\$ 4		\$ 87,841	\$ 197,320	\$ 69,639	\$ 185,799
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 2,690					\$ 2,690	\$ 34,557	\$ 11,201	\$ 21,443
Juvenile Delinquency Services										
Other Court Operations		\$ (536)					\$ (536)			
Court Interpreters	\$ 13,184	\$ 6,643					\$ 19,828	\$ 52,077	\$ 12,620	\$ 59,388
Jury Services	\$ 10,418	\$ 3,790	\$ 1,232				\$ 15,440	\$ 26,087	\$ 27,698	\$ 29,180
Security		\$ 8,024					\$ 8,024	\$ 7,000	\$ 1,176	\$ 7,425
Trial Court Operations Program	\$ 343,656	\$ 189,308	\$ 1,232		\$ 4		\$ 534,200	\$ 1,307,909	\$ 544,959	\$ 1,152,451
Enhanced Collections	\$ 10,038	\$ 8,658			\$ 898		\$ 19,594	\$ 37,278	\$ 22,366	\$ 35,023
Other Non-Court Operations			\$ 352				\$ 352	\$ 485		\$ 400
Non-Court Operations Program	\$ 10,038	\$ 8,658	\$ 352		\$ 898		\$ 19,947	\$ 37,763	\$ 22,366	\$ 35,423
Executive Office	\$ 112,612	\$ 1,861			\$ (173)		\$ 114,300	\$ 260,923	\$ 122,298	\$ 263,654
Fiscal Services	\$ 82,516	\$ 3,947			\$ (172)		\$ 86,291	\$ 221,442	\$ 79,322	\$ 229,663
Human Resources	\$ 65,885	\$ 213			\$ (172)		\$ 65,925	\$ 42,677	\$ 19,885	\$ 31,354
Business & Facilities Services	\$ 4,419	\$ 81,932			\$ (212)		\$ 86,139	\$ 128,788	\$ 116,573	\$ 142,659
Information Technology	\$ 52,612	\$ 4,416			\$ (173)		\$ 56,856	\$ 278,695	\$ 71,966	\$ 231,032
Court Administration Program	\$ 318,044	\$ 92,369			\$ (902)		\$ 409,511	\$ 932,525	\$ 410,043	\$ 898,362
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 671,738	\$ 290,335	\$ 1,584		\$ 0		\$ 963,658	\$ 2,278,197	\$ 977,368	\$ 2,086,236