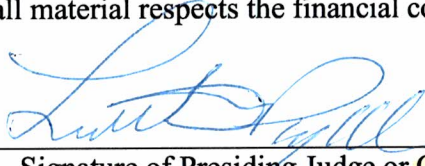


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

04/23/2021

Date

Mono

Court

FY 20-21 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mono

Court

FY 20-21 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

1	Q2 FTE's were changed from the Q2 submittal as a position was listed as filled when it was vacant. The Q2 submittal listed the FTE's filled positions as 13.97 instead of 13.83.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mono

Court

FY 20-21 Q3

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)	13.97	13.83	13.83	13.83	

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 March									
Fiscal Year 2020/21									2019/20
	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	\$ (19,780)	\$ 68,317	\$ (48,904)				\$ 4,038	\$ 3,671	\$ 4,691
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	
Credit Card									
Cash on Hand	\$ 630							\$ 630	\$ 630
Cash with County	\$ 65,084		\$ 0				\$ 0	\$ 65,084	\$ 70,144
Cash Outside of the JCC	\$ 565						\$ 780,927	\$ 781,492	\$ 665,905
Cash Equivalents	\$ 1,035,343						\$ 843,137	\$ 1,878,480	\$ 693,477
Total Cash and Cash Equivalents	\$ 1,081,842	\$ 68,317	\$ (48,904)				\$ 1,628,103	\$ 2,729,357	\$ 1,434,847
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 3,455							\$ 3,455	\$ 3,475
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 3,680	\$ 4,256					\$ 7,936	\$ 1,250
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 28,595					\$ 28,595	\$ 18,128
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From									
General Due To/From	\$ 47							\$ 47	
Total Receivables	\$ 3,502	\$ 3,680	\$ 32,851				\$ 0	\$ 40,034	\$ 22,853
Prepaid Expenses - General	\$ 0							\$ 0	\$ 7,655
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 7,655
Other Assets									
Total Other Assets									
Total Assets	\$ 1,085,344	\$ 71,997	\$ (16,053)				\$ 1,628,103	\$ 2,769,390	\$ 1,465,355
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 550	\$ 11	\$ 59				\$ 0	\$ 620	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 47	\$ 47	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State							\$ 815,985	\$ 815,985	
TC145 Liability							\$ 31,125	\$ 31,125	\$ 25,837
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									\$ 0
Interest							\$ 18	\$ 18	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 550	\$ 11	\$ 59				\$ 847,175	\$ 847,795	\$ 25,843
Civil									
Criminal									
Unreconciled - Civil and Criminal							\$ 0	\$ 0	
Trust Held Outside of the JCC							\$ 780,927	\$ 780,927	\$ 665,340
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 780,927	\$ 780,927	\$ 665,340
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 770							\$ 770	\$ 496
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 770							\$ 770	\$ 496
Total Liabilities	\$ 1,320	\$ 11	\$ 59				\$ 1,628,103	\$ 1,629,493	\$ 691,679
Total Fund Balance	\$ 1,084,024	\$ 71,986	\$ (16,112)					\$ 1,139,898	\$ 773,676
Total Liabilities and Fund Balance	\$ 1,085,344	\$ 71,997	\$ (16,053)				\$ 1,628,103	\$ 2,769,390	\$ 1,465,355

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 2020/21									2019/20	
	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				
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,723,400	\$ 7,384					\$ 1,730,784	\$ 1,746,816	\$ 1,683,539	\$ 1,948,681
Improvement and Modernization Fund								\$ 1,735	\$ 1,735	\$ 1,735
Judges' Compensation (0150019)	\$ 8,253						\$ 8,253	\$ 11,000	\$ 8,253	\$ 11,000
Court Interpreter (0150037)	\$ 70,728						\$ 70,728	\$ 69,499	\$ 53,860	\$ 51,098
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 68,055						\$ 68,055	\$ 57,876	\$ 23,105	\$ 56,900
Other Miscellaneous	\$ 85,641						\$ 85,641	\$ 85,641	\$ 85,641	\$ 85,641
	\$ 1,956,077	\$ 7,384					\$ 1,963,461	\$ 1,972,567	\$ 1,856,132	\$ 2,155,055
Grants										
AB 1058 Commissioner/Facilitator			\$ 28,595				\$ 28,595	\$ 90,625	\$ 18,128	\$ 98,411
Other Judicial Council Grants			\$ 2,160				\$ 2,160	\$ 2,160		
Non-Judicial Council Grants			\$ 4,256				\$ 4,256	\$ 4,000	\$ 2,802	\$ 4,000
			\$ 35,011				\$ 35,011	\$ 96,785	\$ 20,930	\$ 102,411
Other Financing Sources										
Interest Income	\$ 3,545	\$ 255					\$ 3,800	\$ 11,722	\$ 8,086	\$ 7,684
Investment Income										
Donations										
Local Fees	\$ 24,683						\$ 24,683	\$ 33,856	\$ 24,730	\$ 31,937
Non-Fee Revenues										
Enhanced Collections		\$ 43,226					\$ 43,226	\$ 67,057	\$ 46,700	\$ 67,057
Escheatment										
Prior Year Revenue	\$ 684	\$ 2					\$ 686		\$ (6,471)	
County Program - Restricted		\$ 5,755					\$ 5,755	\$ 763	\$ 1,250	\$ 75
Reimbursement Other	\$ 9,764						\$ 9,764	\$ 11,034	\$ 3,081	\$ 4,25
Sale of Fixed Assets										
Other Miscellaneous	\$ 165						\$ 165		\$ 141	
	\$ 38,841	\$ 49,238					\$ 88,079	\$ 124,432	\$ 77,518	\$ 107,178
Total Revenues	\$ 1,994,918	\$ 56,622	\$ 35,011				\$ 2,086,551	\$ 2,193,784	\$ 1,954,581	\$ 2,364,644
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 643,681	\$ 13,942	\$ 5,218				\$ 662,840	\$ 1,002,711	\$ 683,768	\$ 960,202
Temp Help	\$ 15,001						\$ 15,001	\$ 18,654	\$ 23,276	\$ 20,527
Overtime	\$ 5,995						\$ 5,995	\$ 5,995	\$ 1,583	
Staff Benefits	\$ 435,827	\$ 9,822	\$ 3,066				\$ 448,714	\$ 609,186	\$ 456,097	\$ 771,734
	\$ 1,100,503	\$ 23,763	\$ 8,283				\$ 1,132,550	\$ 1,630,551	\$ 1,164,724	\$ 1,752,463
Operating Expenses and Equipment										
General Expense	\$ 90,532	\$ 386	\$ 4,350				\$ 95,268	\$ 111,214	\$ 51,300	\$ 108,373
Printing	\$ 164						\$ 164	\$ 1,763	\$ 1,278	\$ 943
Telecommunications	\$ 11,929	\$ 781	\$ 3,061				\$ 15,771	\$ 22,987	\$ 12,904	\$ 24,989
Postage	\$ (125)	\$ 186					\$ 61	\$ 5,826	\$ 7,832	\$ 13,563
Insurance	\$ 2,293						\$ 2,293	\$ 1,985	\$ 2,265	\$ 2,307
In-State Travel								\$ 1,631	\$ 7,118	\$ 16,430
Out-of-State Travel										
Training	\$ 2,860						\$ 2,860	\$ 4,260	\$ 4,887	\$ 5,618
Security Services	\$ 446	\$ 32	\$ 176				\$ 655	\$ 732	\$ 655	\$ 891
Facility Operations	\$ 4,054	\$ 0	\$ 30				\$ 4,085	\$ 13,429	\$ 14,381	\$ 30,176
Utilities										
Contracted Services	\$ 221,198	\$ 14,028	\$ 31,500				\$ 266,726	\$ 466,630	\$ 171,677	\$ 352,241
Consulting and Professional Services										\$ 1,451
Information Technology	\$ 60,077	\$ 9,185	\$ 2,909				\$ 72,171	\$ 50,171	\$ (905)	\$ 46,782
Major Equipment								\$ 6,629	\$ 0	\$ 4,073
Other Items of Expense	\$ 818						\$ 818	\$ 3,412	\$ 2,357	\$ 3,588
	\$ 394,248	\$ 24,598	\$ 42,027				\$ 460,873	\$ 690,669	\$ 275,750	\$ 611,425
Special Items of Expense										
Grand Jury		\$ 100					\$ 100	\$ 763	\$ 325	\$ 75
Jury Costs	\$ 2,676						\$ 2,676	\$ 741	\$ 769	\$ 681
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (2,159)	\$ 1,354	\$ 805				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 151		\$ 10				\$ 161		\$ (1,400)	
	\$ 668	\$ 1,454	\$ 815				\$ 2,936	\$ 1,504	\$ (307)	\$ 756
Total Expenditures	\$ 1,495,419	\$ 49,815	\$ 51,125				\$ 1,596,359	\$ 2,322,724	\$ 1,440,167	\$ 2,364,644
Excess (Deficit) of Revenues Over Expenditures	\$ 499,499	\$ 6,806	\$ (16,113)				\$ 490,192	\$ (128,940)	\$ 514,414	\$ 0
Operating Transfers In (Out)	\$ (1)		\$ 1				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 584,526	\$ 65,179	\$ 0				\$ 649,706	\$ 649,706	\$ 259,263	\$ 259,263
Ending Balance (Deficit)	\$ 1,084,024	\$ 71,986	\$ (16,112)				\$ 1,139,898	\$ 520,766	\$ 773,676	\$ 259,263

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

	For the month ended March									
	Fiscal Year 2020/21								2019/20	
	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	\$ 86,021	\$ 132,467					\$ 218,488	\$ 255,786	\$ 227,763	\$ 357,459
Traffic & Other Infractions	\$ 152,910	\$ 179					\$ 153,089	\$ 368,987	\$ 159,824	\$ 392,663
Other Criminal Cases	\$ 124,153						\$ 124,153	\$ 105,670	\$ 126,528	\$ 120,079
Civil	\$ 90,658						\$ 90,658	\$ 194,318	\$ 171,758	\$ 211,795
Family & Children Services	\$ 1,936	\$ 56,532			\$ 805	\$ 10	\$ 59,283	\$ 111,247	\$ 42,689	\$ 118,340
Probate, Guardianship & Mental Health Services								\$ 19,389		\$ 42,486
Juvenile Dependency Services		\$ 2,003					\$ 2,003	\$ 34,706	\$ 2,295	\$ 42,431
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 33,249	\$ 4,192					\$ 37,442	\$ 69,499	\$ 45,102	\$ 69,903
Jury Services	\$ 17,144	\$ 154	\$ 2,676				\$ 19,973	\$ 28,188	\$ 20,688	\$ 33,380
Security		\$ 2,738					\$ 2,738	\$ 5,782	\$ 2,481	\$ 4,064
Trial Court Operations Program	\$ 506,072	\$ 198,264	\$ 2,676		\$ 805	\$ 10	\$ 707,827	\$ 1,193,572	\$ 799,129	\$ 1,392,600
Enhanced Collections	\$ 23,763	\$ 18,818			\$ 1,354		\$ 43,935	\$ 67,057	\$ 48,048	\$ 67,057
Other Non-Court Operations		\$ 2,880	\$ 100				\$ 2,980	\$ 763	\$ 325	\$ 75
Non-Court Operations Program	\$ 23,763	\$ 21,698	\$ 100		\$ 1,354		\$ 46,915	\$ 67,820	\$ 48,372	\$ 67,132
Executive Office	\$ 156,527	\$ 2,799			\$ (694)		\$ 158,632	\$ 248,529	\$ 165,754	\$ 267,751
Fiscal Services	\$ 146,007	\$ 6,039			\$ (759)		\$ 151,287	\$ 241,082	\$ 160,338	\$ 284,047
Human Resources	\$ 185,329	\$ 390			\$ (164)	\$ 161	\$ 185,715	\$ 27,617	\$ 150,874	\$ 32,385
Business & Facilities Services	\$ 9,554	\$ 38,927			\$ (36)	\$ (10)	\$ 48,436	\$ 335,717	\$ 11,572	\$ 170,283
Information Technology	\$ 105,297	\$ 192,756			\$ (506)		\$ 297,547	\$ 208,387	\$ 104,127	\$ 150,446
Court Administration Program	\$ 602,714	\$ 240,911			\$ (2,159)	\$ 151	\$ 841,617	\$ 1,061,332	\$ 592,666	\$ 904,912
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,132,550	\$ 460,873	\$ 2,776		\$ 0	\$ 161	\$ 1,596,359	\$ 2,322,724	\$ 1,440,167	\$ 2,364,644