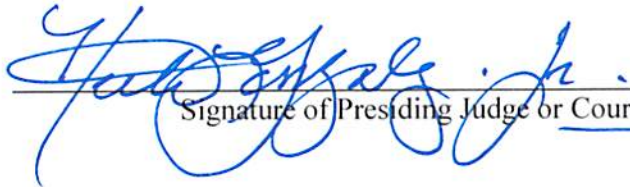


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

03/03/2015

Date

Mono

Court
FY 14-15 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mono

Court

FY 14-15 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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

Mono

 Court
 FY 14-15 Q2

 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)	16.58	13.75	13.75		

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 December							2013/14	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2014/15									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
		Non-Grant	Grant							
ASSETS										
Operations	\$ (8,311)	\$ 29,492	\$ (36,516)				\$ 2,322	\$ (13,013)	\$ (16,111)	
Payroll										
Jury										
Revolving	\$ 0							\$ 0	\$ 15,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust										
Credit Card										
Cash on Hand	\$ 420							\$ 420	\$ 420	
Cash with County	\$ 106,634		\$ 0					\$ 106,634	\$ 155,355	
Cash Outside of the AOC	\$ 565							\$ 565	\$ 578,196	
Total Cash	\$ 99,308	\$ 29,492	\$ (36,516)				\$ 437,075	\$ 529,359	\$ 732,860	
Short Term Investment	\$ 126,695						\$ 17,139	\$ 143,835	\$ 221,592	
Investment in Financial Institution										
Total Investments	\$ 126,695						\$ 17,139	\$ 143,835	\$ 221,592	
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 7,838		\$ 32,692					\$ 40,530	\$ 17,184	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments									\$ 0	
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 3,727					\$ 3,727	\$ 0	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables	\$ 7,838	\$ 0	\$ 36,419				\$ 0	\$ 44,256	\$ 17,184	
Prepaid Expenses - General									\$ 32,026	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses									\$ 32,026	
Other Assets										
Total Other Assets										
Total Assets	\$ 233,841	\$ 29,492	\$ (98)				\$ 454,215	\$ 717,450	\$ 1,003,662	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 78	
Due to Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Courts										
Due to State										
TC145 Liability							\$ 19,461	\$ 19,461	\$ 8,841	
Due to Other Governments									\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 80	
Interest							\$ 0	\$ 0	\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 0		\$ 0				\$ 19,461	\$ 19,461	\$ 8,999	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 434,754	\$ 434,754	\$ 384,503	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 434,754	\$ 434,754	\$ 384,503	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0	
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0	
Liabilities For Deposits	\$ 377							\$ 377	\$ 377	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections									\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 377							\$ 377	\$ 377	
Total Liabilities	\$ 377		\$ 0				\$ 454,215	\$ 454,591	\$ 393,879	
Total Fund Balance	\$ 233,464	\$ 29,492	\$ (98)					\$ 262,859	\$ 609,783	
Total Liabilities and Fund Balance	\$ 233,841	\$ 29,492	\$ (98)				\$ 454,215	\$ 717,450	\$ 1,003,662	

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 2014/15							2013/14			
	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	Grant						
	Non-Grant	Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 872,166	\$ 4,248					\$ 876,414	\$ 1,338,448	\$ 788,692	\$ 1,177,940	
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 18,759			
Judges' Compensation (45.25)	\$ 5,502						\$ 5,502	\$ 11,000	\$ 5,501	\$ 11,000	
Court Interpreter (45.45)	\$ 23,891						\$ 23,891	\$ 45,000	\$ 17,949	\$ 40,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 18,832						\$ 18,832	\$ 65,547	\$ 22,845	\$ 50,046	
Other Miscellaneous	\$ 85,641						\$ 85,641	\$ 85,641	\$ 85,641	\$ 85,641	
	\$ 1,006,030	\$ 4,248					\$ 1,010,278	\$ 1,564,395	\$ 920,628	\$ 1,364,627	
Grants											
AB 1058 Commissioner/Facilitator			\$ 45,311				\$ 45,311	\$ 93,407	\$ 26,943	\$ 93,407	
Other AOC Grants										\$ 27,206	
Non-AOC Grants										\$ 27,206	
			\$ 45,311				\$ 45,311	\$ 93,407	\$ 26,943	\$ 120,613	
Other Financing Sources											
Interest Income	\$ 134	\$ 12					\$ 146	\$ 1,000	\$ 345	\$ 1,150	
Investment Income											
Donations											
Local Fees	\$ 13,427						\$ 13,427	\$ 36,500	\$ 10,446	\$ 59,200	
Non-Fee Revenues											
Enhanced Collections		\$ 5,751					\$ 5,751	\$ 24,500		\$ 67,037	
Escheatment										\$ 4,574	
Prior Year Revenue	\$ 78		\$ 0				\$ 78		\$ (1,238)	\$ 1,856	
County Program - Restricted		\$ 318					\$ 318	\$ 600	\$ 160	\$ 808	
Reimbursement Other	\$ 4,240						\$ 4,240	\$ 6,300		\$ 3,600	
Sale of Fixed Assets											
Other Miscellaneous	\$ 11						\$ 11	\$ 200	\$ 172	\$ 650	
	\$ 17,890	\$ 6,080	\$ 0				\$ 23,971	\$ 69,100	\$ 9,884	\$ 138,875	
Total Revenues	\$ 1,023,921	\$ 10,328	\$ 45,311				\$ 1,079,560	\$ 1,726,902	\$ 957,455	\$ 1,624,115	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 282,532	\$ 3,418	\$ 7,997				\$ 293,947	\$ 730,754	\$ 310,752	\$ 744,164	
Temp Help	\$ 2,268						\$ 2,268		\$ 3,775	\$ 48,709	
Overtime	\$ 2,678						\$ 2,678		\$ 642		
Staff Benefits	\$ 228,008	\$ 575	\$ 1,729				\$ 228,312	\$ 556,408	\$ 209,589	\$ 682,014	
	\$ 513,486	\$ 3,993	\$ 9,727				\$ 527,206	\$ 1,287,192	\$ 524,757	\$ 1,474,887	
Operating Expenses and Equipment											
General Expense	\$ 39,529	\$ 104	\$ 7,139				\$ 46,772	\$ 71,660	\$ 38,387	\$ 84,258	
Printing	\$ 397	\$ 30					\$ 427	\$ 1,450	\$ 481	\$ 1,725	
Telecommunications	\$ 13,137	\$ 82	\$ 2,239				\$ 15,458	\$ 19,900	\$ 9,129	\$ 15,635	
Postage								\$ 9,100	\$ 5,000	\$ 10,700	
Insurance	\$ 1,794						\$ 1,794	\$ 4,900	\$ 3,154	\$ 5,250	
In-State Travel	\$ 1,335						\$ 1,335	\$ 4,600	\$ 1,475	\$ 5,014	
Out-of-State Travel											
Training								\$ 600		\$ 700	
Security Services	\$ 796						\$ 796		\$ 562	\$ 1,600	
Facility Operations	\$ 7,414						\$ 7,414	\$ 32,094	\$ 6,681	\$ 23,730	
Utilities											
Contracted Services	\$ 95,646	\$ 1,200	\$ 24,360				\$ 121,206	\$ 245,973	\$ 148,233	\$ 331,239	
Consulting and Professional Services								\$ 800	\$ 630	\$ 1,070	
Information Technology	\$ 113,961						\$ 113,961	\$ 108,519	\$ 85,961	\$ 132,498	
Major Equipment										\$ 8,000	
Other Items of Expense	\$ 1,244						\$ 1,244	\$ 4,670	\$ 827	\$ 3,400	
	\$ 275,253	\$ 1,416	\$ 33,737				\$ 310,407	\$ 504,266	\$ 300,519	\$ 624,819	
Special Items of Expense											
Grand Jury	\$ 463						\$ 463	\$ 600		\$ 808	
Jury Costs	\$ 4,240						\$ 4,240	\$ 4,500	\$ 1,231	\$ 2,100	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 63		
Capital Costs											
Internal Cost Recovery	\$ (2,287)	\$ 342	\$ 1,945				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (688)						\$ (688)		\$ (400)		
	\$ 1,727	\$ 342	\$ 1,945				\$ 4,014	\$ 5,100	\$ 894	\$ 2,908	
Total Expenditures	\$ 790,487	\$ 5,751	\$ 45,409				\$ 841,626	\$ 1,796,558	\$ 826,170	\$ 2,102,614	
Excess (Deficit) of Revenues Over Expenditures	\$ 233,434	\$ 4,577	\$ (89)				\$ 237,933	\$ (69,656)	\$ 131,284	\$ (478,499)	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 10	\$ 24,915	\$ 0				\$ 24,926	\$ 24,926	\$ 478,499	\$ 478,499	
Ending Balance (Deficit)	\$ 233,464	\$ 29,492	\$ (89)				\$ 262,859	\$ (44,730)	\$ 609,783	\$ 0	

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

	For the month ended December									
	Fiscal Year 2014/15							2013/14		
	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	\$ 69,580	\$ 61,082					\$ 130,662	\$ 349,506	\$ 136,658	\$ 408,227
Traffic & Other Infractions	\$ 106,479	\$ (5,636)					\$ 100,843	\$ 291,368	\$ 136,830	\$ 326,598
Other Criminal Cases	\$ 46,840						\$ 46,840	\$ 102,815	\$ 51,764	\$ 107,449
Civil	\$ 42,739						\$ 42,739	\$ 110,262	\$ 68,246	\$ 122,111
Family & Children Services		\$ 66,036			\$ 1,945		\$ 67,981	\$ 131,269	\$ 59,461	\$ 111,635
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 8,900					\$ 8,900	\$ 27,000	\$ 6,290	\$ 30,000
Juvenile Delinquency Services									\$ 3,713	
Other Court Operations										
Court Interpreters	\$ 8,673	\$ 3,756					\$ 12,429	\$ 34,709	\$ 13,189	\$ 40,461
Jury Services	\$ 8,964	\$ 33,062	\$ 4,240				\$ 46,265	\$ 23,431	\$ 11,763	\$ 26,592
Security		\$ 796					\$ 796	\$ 750	\$ 562	\$ 1,600
Trial Court Operations Program	\$ 283,274	\$ 167,996	\$ 4,240		\$ 1,945		\$ 457,455	\$ 1,071,110	\$ 488,475	\$ 1,174,673
Enhanced Collections	\$ 3,993	\$ 2,534			\$ 342		\$ 6,869	\$ 24,500	\$ 4,681	\$ 67,137
Other Non-Court Operations			\$ 463				\$ 463	\$ 600		\$ 808
Non-Court Operations Program	\$ 3,993	\$ 2,534	\$ 463		\$ 342		\$ 7,331	\$ 25,100	\$ 4,681	\$ 67,945
Executive Office	\$ 93,923				\$ (389)		\$ 93,534	\$ 205,088	\$ 98,583	\$ 247,564
Fiscal Services	\$ 75,908	\$ 6,738			\$ (731)		\$ 81,915	\$ 166,861	\$ 89,467	\$ 224,659
Human Resources	\$ 30,036				\$ (389)		\$ 29,647	\$ 59,752	\$ 9,961	\$ 79,920
Business & Facilities Services	\$ 0	\$ 26,827			\$ (389)		\$ 26,438	\$ 75,235	\$ 23,558	\$ 102,248
Information Technology	\$ 40,072	\$ 106,311			\$ (389)	\$ (688)	\$ 145,306	\$ 193,412	\$ 111,446	\$ 205,605
Court Administration Program	\$ 239,939	\$ 139,876			\$ (2,287)	\$ (688)	\$ 376,840	\$ 700,348	\$ 333,015	\$ 859,996
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 527,206	\$ 310,407	\$ 4,702		\$ 0	\$ (688)	\$ 841,626	\$ 1,796,558	\$ 826,170	\$ 2,102,614