


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

CEO

08/04/2015

Date

Mono

Court

FY 14-15 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mono

Court

FY 14-15 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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

Mono

Court

FY 14-15 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)	16.58	13.75	13.75	13.75	12.5

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 2014/15								2013/14	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ 2,019	\$ 0	\$ 0				\$ 1,465	\$ 3,483	\$ 646
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	\$ 90,040		\$ 0					\$ 90,040	\$ 114,929
Cash Outside of the AOC	\$ 565						\$ 281,314	\$ 281,878	\$ 248,517
Total Cash	\$ 93,043	\$ 0	\$ 0				\$ 282,778	\$ 375,821	\$ 364,512
Short Term Investment	\$ 148,498						\$ 13,828	\$ 162,327	\$ 23,945
Investment in Financial Institution									
Total Investments	\$ 148,498						\$ 13,828	\$ 162,327	\$ 23,945
Accrued Revenue	\$ 2,238	\$ 15						\$ 2,253	\$ 23
Accounts Receivable - General	\$ 9,509		\$ 26,310					\$ 35,819	\$ 35,496
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 35,708							\$ 35,708	\$ 55,711
Due From Other Governments		\$ 3,070						\$ 3,070	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 2,287
Due From State	\$ 37,505	\$ 2,174	\$ (39)					\$ 39,640	\$ 18,744
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 84,960	\$ 5,259	\$ 26,272				\$ 0	\$ 116,490	\$ 112,261
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 326,501	\$ 5,259	\$ 26,272				\$ 296,606	\$ 654,638	\$ 500,719
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 17,240	\$ 651	\$ 423					\$ 18,314	\$ 17,932
Accounts Payable - General	\$ 2,307		\$ 0				\$ 0	\$ 2,307	\$ 0
Due to Other Funds	\$ 5,924	\$ 4,608	\$ 25,176				\$ 0	\$ 35,708	\$ 55,711
Due to Other Courts									
Due to State									
TC145 Liability							\$ 15,292	\$ 15,292	\$ 15,803
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.	\$ 25,471	\$ 5,259	\$ 25,599				\$ 15,293	\$ 71,622	\$ 89,527
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 281,314	\$ 281,314	\$ 247,952
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 281,314	\$ 281,314	\$ 247,952
Accrued Payroll	\$ 25,381		\$ 162					\$ 25,543	\$ 28,196
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 89,273		\$ 510					\$ 89,783	\$ 109,741
Total Payroll Liabilities	\$ 114,654		\$ 672					\$ 115,326	\$ 137,937
Revenue Collected in Advance	\$ 186,000							\$ 186,000	\$ 0
Liabilities For Deposits	\$ 377							\$ 377	\$ 377
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 186,377							\$ 186,377	\$ 377
Total Liabilities	\$ 326,501	\$ 5,259	\$ 26,272				\$ 296,606	\$ 654,638	\$ 475,793
Total Fund Balance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 24,926
Total Liabilities and Fund Balance	\$ 326,501	\$ 5,259	\$ 26,272				\$ 296,606	\$ 654,638	\$ 500,719

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 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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,412,357	\$ 12,744						\$ 1,425,101	\$ 1,338,448	\$ 1,231,718	\$ 1,177,940
Improvement and Modernization Fund	\$ 29,026							\$ 29,026	\$ 18,759	\$ 1,822	
Judges' Compensation (45.25)	\$ 11,000							\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Court Interpreter (45.45)	\$ 40,722							\$ 40,722	\$ 45,000	\$ 32,708	\$ 40,000
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 48,683							\$ 48,683	\$ 65,547	\$ 50,863	\$ 50,046
Other Miscellaneous	\$ 85,641							\$ 85,641	\$ 85,641	\$ 85,641	\$ 85,641
	\$ 1,627,428	\$ 12,744						\$ 1,640,172	\$ 1,564,395	\$ 1,413,752	\$ 1,364,627
Grants											
AB 1058 Commissioner/Facilitator			\$ 92,930					\$ 92,930	\$ 93,407	\$ 78,195	\$ 93,407
Other AOC Grants											
Non-AOC Grants											\$ 27,206
			\$ 92,930					\$ 92,930	\$ 93,407	\$ 78,195	\$ 120,613
Other Financing Sources											
Interest Income	\$ 314	\$ 56						\$ 369	\$ 1,000	\$ 1,040	\$ 1,150
Investment Income											
Donations											
Local Fees	\$ 30,726							\$ 30,726	\$ 36,500	\$ 35,111	\$ 59,200
Non-Fee Revenues											
Enhanced Collections		\$ 34,196						\$ 34,196	\$ 24,500		\$ 67,037
Escheatment											\$ 4,574
Prior Year Revenue	\$ 78		\$ 0					\$ 78		\$ (1,238)	\$ 1,856
County Program - Restricted		\$ 768						\$ 768	\$ 600	\$ 160	\$ 808
Reimbursement Other	\$ 5,247							\$ 5,247	\$ 6,300	\$ 1,467	\$ 3,600
Sale of Fixed Assets											
Other Miscellaneous	\$ 94							\$ 94	\$ 200	\$ 191	\$ 650
	\$ 36,458	\$ 35,019	\$ 0					\$ 71,477	\$ 69,100	\$ 36,732	\$ 138,875
Total Revenues	\$ 1,663,886	\$ 47,763	\$ 92,930					\$ 1,804,579	\$ 1,726,902	\$ 1,528,679	\$ 1,624,115
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 709,137	\$ 15,529	\$ 14,776					\$ 739,442	\$ 730,784	\$ 809,499	\$ 744,164
Temp Help	\$ 8,329							\$ 8,329		\$ 22,710	\$ 48,709
Overtime	\$ 3,331							\$ 3,331		\$ 5,440	
Staff Benefits	\$ 535,233	\$ 3,408	\$ 3,275					\$ 541,917	\$ 556,408	\$ 596,128	\$ 682,014
	\$ 1,256,030	\$ 18,937	\$ 18,051					\$ 1,293,019	\$ 1,287,192	\$ 1,433,777	\$ 1,474,887
Operating Expenses and Equipment											
General Expense	\$ 79,390	\$ 9,144	\$ 16,053					\$ 104,588	\$ 71,660	\$ 70,400	\$ 84,258
Printing	\$ 2,833	\$ 69						\$ 2,902	\$ 1,450	\$ 1,636	\$ 1,725
Telecommunications	\$ 22,888	\$ 668	\$ 6,165					\$ 29,721	\$ 19,900	\$ 23,031	\$ 15,635
Postage	\$ 294							\$ 294	\$ 9,100	\$ 10,081	\$ 10,700
Insurance	\$ 4,727							\$ 4,727	\$ 4,900	\$ 4,891	\$ 5,250
In-State Travel	\$ 2,253		\$ 331					\$ 2,584	\$ 4,600	\$ 4,622	\$ 5,014
Out-of-State Travel											
Training									\$ 600	\$ 6,946	\$ 700
Security Services	\$ 990							\$ 990		\$ 1,288	\$ 1,600
Facility Operations	\$ 13,271							\$ 13,271	\$ 32,094	\$ 14,016	\$ 23,730
Utilities											
Contracted Services	\$ 178,606	\$ 11,296	\$ 48,719					\$ 238,622	\$ 245,973	\$ 311,243	\$ 331,239
Consulting and Professional Services	\$ 3,090							\$ 3,090	\$ 800	\$ 1,847	\$ 1,070
Information Technology	\$ 92,310	\$ 30,243						\$ 122,553	\$ 108,519	\$ 91,312	\$ 132,498
Major Equipment	\$ 5,543							\$ 5,543		\$ 8,000	
Other Items of Expense	\$ 1,885							\$ 1,885	\$ 4,670	\$ 2,883	\$ 3,400
	\$ 408,080	\$ 51,420	\$ 71,268					\$ 530,769	\$ 504,266	\$ 544,196	\$ 624,819
Special Items of Expense											
Grand Jury	\$ 0	\$ 768						\$ 768	\$ 600	\$ 160	\$ 808
Jury Costs	\$ 5,700							\$ 5,700	\$ 4,500	\$ 4,455	\$ 2,100
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 63	
Capital Costs											
Internal Cost Recovery	\$ (5,163)	\$ 1,553	\$ 3,610					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (750)							\$ (750)		\$ (400)	
	\$ (213)	\$ 2,320	\$ 3,610					\$ 5,717	\$ 5,100	\$ 4,279	\$ 2,908
Total Expenditures	\$ 1,663,897	\$ 72,678	\$ 92,930					\$ 1,829,505	\$ 1,796,558	\$ 1,982,252	\$ 2,102,614
Excess (Deficit) of Revenues Over Expenditures	\$ (10)	\$ (24,915)	\$ 0					\$ (24,926)	\$ (69,656)	\$ (453,573)	\$ (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)	\$ 0	\$ 0	\$ 0					\$ 0	\$ (44,730)	\$ 24,926	\$ 0

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

For the month ended June										
	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	\$ 159,418	\$ 123,140					\$ 282,558	\$ 349,506	\$ 320,323	\$ 408,227
Traffic & Other Infractions	\$ 244,612	\$ (1,668)					\$ 242,944	\$ 291,368	\$ 352,226	\$ 326,598
Other Criminal Cases	\$ 91,644	\$ 99					\$ 91,743	\$ 102,815	\$ 142,544	\$ 107,449
Civil	\$ 168,660	\$ 1,457					\$ 170,117	\$ 110,262	\$ 168,895	\$ 122,111
Family & Children Services		\$ 134,632			\$ 3,610		\$ 138,242	\$ 131,269	\$ 128,497	\$ 111,635
Probate, Guardianship & Mental Health Services		\$ 670					\$ 670			
Juvenile Dependency Services		\$ 26,879					\$ 26,879	\$ 27,000	\$ 19,117	\$ 30,000
Juvenile Delinquency Services									\$ 3,713	
Other Court Operations										
Court Interpreters	\$ 21,724	\$ 6,684					\$ 28,408	\$ 34,709	\$ 34,841	\$ 40,461
Jury Services	\$ 22,280	\$ 29,816	\$ 5,700				\$ 57,796	\$ 23,431	\$ 30,648	\$ 26,592
Security		\$ 15,833					\$ 15,833	\$ 750	\$ (4,024)	\$ 1,600
Trial Court Operations Program	\$ 708,338	\$ 337,542	\$ 5,700		\$ 3,610		\$ 1,055,190	\$ 1,071,110	\$ 1,196,780	\$ 1,174,673
Enhanced Collections	\$ 18,937	\$ 10,120			\$ 1,553		\$ 30,610	\$ 24,500	\$ 12,150	\$ 67,137
Other Non-Court Operations			\$ 768				\$ 768	\$ 600	\$ 160	\$ 808
Non-Court Operations Program	\$ 18,937	\$ 10,120	\$ 768		\$ 1,553		\$ 31,377	\$ 25,100	\$ 12,310	\$ 67,945
Executive Office	\$ 225,759	\$ 291			\$ (722)		\$ 225,328	\$ 205,088	\$ 246,566	\$ 247,564
Fiscal Services	\$ 176,839	\$ 11,249			\$ (2,275)		\$ 185,813	\$ 166,861	\$ 232,595	\$ 224,659
Human Resources	\$ 62,586	\$ 24			\$ (722)		\$ 61,889	\$ 59,752	\$ 41,748	\$ 79,920
Business & Facilities Services	\$ 0	\$ 49,263			\$ (722)		\$ 48,541	\$ 75,235	\$ 57,989	\$ 102,248
Information Technology	\$ 100,559	\$ 122,280			\$ (722)	\$ (750)	\$ 221,367	\$ 193,412	\$ 194,264	\$ 205,605
Court Administration Program	\$ 565,744	\$ 183,107			\$ (5,163)	\$ (750)	\$ 742,937	\$ 700,348	\$ 773,162	\$ 859,996
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,293,019	\$ 530,769	\$ 6,468		\$ 0	\$ (750)	\$ 1,829,505	\$ 1,796,558	\$ 1,982,252	\$ 2,102,614

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	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	-	-	-	-	-	-	
Committed	-	-	-	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	