

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total 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 2024/25								2023/24
	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	\$ (981,476)	\$ 708,734	\$ 0	\$ 0			\$ 337	\$ (272,405)	\$ (204,138)
Payroll	\$ (26,539)							\$ (26,539)	\$ (19,993)
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card									
Cash on Hand	\$ 630							\$ 630	\$ 630
Cash with County	\$ 314,157		\$ 0					\$ 314,157	\$ 270,786
Cash Outside of the JCC	\$ 565						\$ 679,063	\$ 679,628	\$ 624,471
Cash Held with the JCC									
Cash Equivalents	\$ 1,329,226						\$ 106,538	\$ 1,435,764	\$ 1,565,669
Total Cash and Cash Equivalents	\$ 636,563	\$ 708,734	\$ 0	\$ 0			\$ 785,939	\$ 2,131,235	\$ 2,237,426
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 491	\$ 5,448						\$ 5,939	\$ 1,575
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 65,344							\$ 65,344	\$ 60,015
Due From Other Governments		\$ 2,474	\$ 0					\$ 2,474	\$ 117
Due From Other Courts									
Due From State	\$ 47,051	\$ 2,126	\$ 56,328					\$ 105,505	\$ 172,508
Trust Due To/From							\$ 18,500	\$ 18,500	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 774
Civil Filing Fee Due To/From									
General Due To/From	\$ 7,525	\$ 9,927						\$ 17,451	\$ 16,348
Total Receivables	\$ 120,410	\$ 19,975	\$ 56,328				\$ 18,500	\$ 215,213	\$ 251,336
Prepaid Expenses - General	\$ 58,673	\$ 0						\$ 58,673	\$ 114,919
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 58,673	\$ 0						\$ 58,673	\$ 114,919
Other Assets									
Total Other Assets									
Total Assets	\$ 815,646	\$ 728,709	\$ 56,328	\$ 0			\$ 804,439	\$ 2,405,122	\$ 2,603,681
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 27,123	\$ 3,201	\$ 98					\$ 30,422	\$ 71,488
Accounts Payable - General	\$ 8,247	\$ 38,724	\$ 0				\$ 0	\$ 46,971	\$ 173,397
Due to Other Funds	\$ 18,500	\$ 9,201	\$ 56,143				\$ 17,451	\$ 101,295	\$ 77,136
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 41,887	\$ 478,101					\$ 124,258	\$ 644,246	\$ 827,639
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 4,500	\$ 53,853						\$ 58,353	\$ 38,837
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 8	\$ 8	\$ 21
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 100,257	\$ 583,080	\$ 56,241				\$ 141,717	\$ 881,296	\$ 1,188,519
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 662,721	\$ 662,721	\$ 608,863
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 662,721	\$ 662,721	\$ 608,863
Accrued Payroll	\$ 31,356	\$ 0	\$ 86					\$ 31,443	\$ 22,486
Benefits Payable	\$ 28,570							\$ 28,570	\$ 25,567
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 2							\$ 2	\$ 3
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 59,928	\$ 0	\$ 86					\$ 60,014	\$ 48,055
Revenue Collected in Advance	\$ 93,005							\$ 93,005	\$ 260,000
Liabilities For Deposits	\$ 57							\$ 57	\$ 1,032
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 93,062							\$ 93,062	\$ 261,032
Total Liabilities	\$ 253,248	\$ 583,080	\$ 56,328				\$ 804,439	\$ 1,697,094	\$ 2,106,470
Total Fund Balance	\$ 562,398	\$ 145,629	\$ 0	\$ 0				\$ 708,028	\$ 497,211
Total Liabilities and Fund Balance	\$ 815,646	\$ 728,709	\$ 56,328	\$ 0			\$ 804,439	\$ 2,405,122	\$ 2,603,681

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 2024/25									2023/24	
	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	\$ 2,287,870	\$ 12,621						\$ 2,300,491	\$ 2,333,817	\$ 1,572,034	\$ 2,314,521
Improvement and Modernization Fund	\$ 1,696							\$ 1,696	\$ 1,711	\$ 0	\$ 1,711
Judges' Compensation (0150019)	\$ 10,789							\$ 10,789	\$ 11,000	\$ 11,000	\$ 11,000
Court Interpreter (0150037)	\$ 83,483							\$ 83,483	\$ 70,612	\$ 67,577	\$ 67,013
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 80,007							\$ 80,007	\$ 57,038	\$ 71,833	\$ 49,471
Other Miscellaneous	\$ 85,641	\$ 160,683						\$ 246,324	\$ 285,641	\$ 236,378	\$ 285,641
	\$ 2,549,486	\$ 173,304						\$ 2,722,790	\$ 2,759,819	\$ 1,958,821	\$ 2,729,357
Grants											
AB 1058 Commissioner/Facilitator			\$ 56,328					\$ 56,328	\$ 95,187	\$ 51,938	\$ 95,187
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 56,328					\$ 56,328	\$ 95,187	\$ 51,938	\$ 95,187
Other Financing Sources											
Interest Income	\$ 51,188	\$ 14,206						\$ 65,394	\$ 8,000	\$ 103,093	\$ 8,000
Investment Income											
Donations											
Local Fees	\$ 38,933							\$ 38,933	\$ 28,682	\$ 31,865	\$ 26,466
Non-Fee Revenues											
Enhanced Collections		\$ 58,873						\$ 58,873	\$ 67,057	\$ 57,811	\$ 67,057
Escheatment	\$ 1,001							\$ 1,001		\$ 222	
Prior Year Revenue	\$ 22,346	\$ (651)	\$ (3)					\$ 21,693		\$ 33,219	\$ 2,926
County Program - Restricted		\$ 7,953						\$ 7,953	\$ 8,182	\$ 5,592	\$ 3,795
Reimbursement Other	\$ 2,079							\$ 2,079	\$ 1,661	\$ 1,663	\$ 2,897
Sale of Fixed Assets	\$ 9,010							\$ 9,010			
Other Miscellaneous	\$ 0							\$ 0	\$ 185	\$ 400	\$ 106
	\$ 124,558	\$ 80,381	\$ (3)					\$ 204,936	\$ 113,767	\$ 233,865	\$ 111,247
Total Revenues	\$ 2,674,043	\$ 253,685	\$ 56,325					\$ 2,984,053	\$ 2,968,773	\$ 2,244,623	\$ 2,935,791
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,066,944	\$ 12,185	\$ 2,515					\$ 1,081,644	\$ 1,221,817	\$ 1,039,384	\$ 1,147,362
Temp Help	\$ 38,965	\$ 1,235						\$ 40,200		\$ 27,723	
Overtime	\$ 2,074							\$ 2,074		\$ 1,603	
Staff Benefits	\$ 654,163	\$ 9,688	\$ 1,567					\$ 665,418	\$ 742,067	\$ 631,874	\$ 713,829
	\$ 1,762,146	\$ 23,108	\$ 4,082					\$ 1,789,336	\$ 1,963,884	\$ 1,700,583	\$ 1,861,191
Operating Expenses and Equipment											
General Expense	\$ 123,391	\$ 1,012	\$ 2,912					\$ 127,315	\$ 147,345	\$ 149,534	\$ 168,625
Printing	\$ 714	\$ 38	\$ 41					\$ 793	\$ 410	\$ 356	\$ 718
Telecommunications	\$ 18,417	\$ 980	\$ 704					\$ 20,101	\$ 24,530	\$ 20,217	\$ 25,659
Postage	\$ 33,113	\$ 1,555						\$ 34,668	\$ 9,523	\$ 5,358	\$ 7,803
Insurance	\$ 4,166							\$ 4,166	\$ 1,996	\$ 3,161	\$ 2,609
In-State Travel	\$ 4,707		\$ 747					\$ 5,453	\$ 9,025	\$ 5,841	\$ 11,122
Out-of-State Travel											
Training	\$ 60		\$ 760					\$ 820	\$ 363	\$ 1,685	\$ 105
Security Services	\$ 15,254	\$ 38	\$ 19					\$ 15,311	\$ 728	\$ 765	\$ 691
Facility Operations	\$ 10,044	\$ 142	\$ 89					\$ 10,274	\$ 60,683	\$ 6,603	\$ 40,620
Utilities											
Contracted Services	\$ 345,695	\$ 30,068	\$ 46,290					\$ 422,054	\$ 514,447	\$ 471,062	\$ 410,832
Consulting and Professional Services	\$ 100	\$ 166,306						\$ 166,406	\$ 200,000	\$ 153,536	\$ 200,000
Information Technology	\$ 91,246	\$ 593	\$ 198					\$ 92,037	\$ 26,687	\$ 168,186	\$ 135,806
Major Equipment	\$ 62,915							\$ 62,915	\$ 175	\$ 6,590	\$ 63,378
Other Items of Expense	\$ 3,289							\$ 3,289	\$ 389	\$ 2,952	\$ 3,014
	\$ 713,111	\$ 200,732	\$ 51,759					\$ 965,602	\$ 996,301	\$ 995,846	\$ 1,070,982
Special Items of Expense											
Grand Jury	\$ 0	\$ 4,033						\$ 4,033	\$ 6,048	\$ 3,750	\$ 1,083
Jury Costs	\$ 704							\$ 704		\$ 1,443	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,928)	\$ 1,111	\$ 816					\$ 0	\$ 2,540	\$ 0	\$ 2,540
Prior Year Expense Adjustment	\$ 8,838	\$ 4,723	\$ 0					\$ 13,561		\$ 16,439	
	\$ 7,615	\$ 9,867	\$ 816					\$ 18,298	\$ 8,588	\$ 21,633	\$ 3,623
Total Expenditures	\$ 2,482,871	\$ 233,707	\$ 56,658					\$ 2,773,236	\$ 2,968,773	\$ 2,718,062	\$ 2,935,796
Excess (Deficit) of Revenues Over Expenditures	\$ 191,172	\$ 19,978	\$ (333)					\$ 210,817	\$ 0	\$ (473,438)	\$ (5)
Operating Transfers In (Out)	\$ (333)		\$ 333					\$ 0			
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 371,559	\$ 125,652	\$ 0	\$ 0				\$ 497,211	\$ 497,211	\$ 970,649	\$ 970,649
Ending Balance (Deficit)	\$ 562,398	\$ 145,629	\$ 0	\$ 0				\$ 708,028	\$ 497,211	\$ 497,211	\$ 970,644

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

For the month ended June										
Fiscal Year 2024/25									2023/24	
	Personnel 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	\$ (343,965)	\$ 239,259				\$ (160)	\$ (104,867)	\$ 389,357	\$ 756,010	\$ 383,714
Traffic & Other Infractions	\$ 350,155	\$ 51,632				\$ (458)	\$ 401,329	\$ 278,665	\$ 69,239	\$ 246,040
Other Criminal Cases	\$ 352,566	\$ 178,882				\$ (651)	\$ 530,798	\$ 486,626	\$ 268,261	\$ 482,480
Civil	\$ 283,482	\$ 444					\$ 283,927	\$ 234,201	\$ 65,393	\$ 189,195
Family & Children Services	\$ 126,288	\$ 80,695			\$ 816	\$ 13,320	\$ 221,119	\$ 223,379	\$ 98,238	\$ 251,769
Probate, Guardianship & Mental Health Services		\$ 983					\$ 983		\$ 2,427	
Juvenile Dependency Services		\$ 22,410				\$ 2,985	\$ 25,395	\$ 14,891	\$ 35,768	\$ 7,663
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 69,753	\$ 14,536				\$ (1,125)	\$ 83,164	\$ 88,519	\$ 67,577	\$ 81,486
Jury Services	\$ 60,994	\$ 4,272	\$ 704			\$ 957	\$ 66,927	\$ 24,588	\$ 6,739	\$ 22,246
Security		\$ 16,993					\$ 16,993	\$ 4,072	\$ 6,022	\$ 5,824
Trial Court Operations Program	\$ 899,273	\$ 610,107	\$ 704		\$ 816	\$ 14,869	\$ 1,525,768	\$ 1,744,298	\$ 1,375,672	\$ 1,670,417
Enhanced Collections	\$ 21,566	\$ 30,507			\$ 1,111	\$ 5,373	\$ 58,558	\$ 67,057	\$ 58,337	\$ 67,057
Other Non-Court Operations		\$ 30	\$ 4,033				\$ 4,063	\$ 6,048	\$ 3,750	\$ 1,083
Non-Court Operations Program	\$ 21,566	\$ 30,537	\$ 4,033		\$ 1,111	\$ 5,373	\$ 62,621	\$ 73,105	\$ 62,087	\$ 68,140
Executive Office	\$ 232,534	\$ 654			\$ (655)		\$ 232,532	\$ 286,142	\$ 345,550	\$ 267,318
Fiscal Services	\$ 329,093	\$ 6,279			\$ (655)		\$ 334,717	\$ 348,547	\$ 303,785	\$ 342,596
Human Resources	\$ 78,146	\$ 4,147			\$ (59)	\$ (2,812)	\$ 79,421	\$ 32,944	\$ 13,528	\$ 30,381
Business & Facilities Services	\$ 24,684	\$ 142,929			\$ (75)	\$ 1,047	\$ 168,584	\$ 227,052	\$ 112,118	\$ 121,533
Information Technology	\$ 204,041	\$ 170,950			\$ (482)	\$ (4,916)	\$ 369,593	\$ 256,686	\$ 505,321	\$ 435,411
Court Administration Program	\$ 868,497	\$ 324,958			\$ (1,928)	\$ (6,681)	\$ 1,184,847	\$ 1,151,370	\$ 1,280,303	\$ 1,197,239
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,789,336	\$ 965,602	\$ 4,737		\$ 0	\$ 13,561	\$ 2,773,236	\$ 2,968,773	\$ 2,718,062	\$ 2,935,796