


**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

03/14/2016

Date

Mono

Court

FY 15-16 Q2

Fiscal Year and Ending Quarter

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

Mono  
 Court

2015 Q2

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)		12.5	13.5		

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mono

Court

FY 15-16 Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**Superior Court of California, County of Mono  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)**

	For the month ended December								2014/15
	Fiscal Year 2015/16								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ 46,611	\$ 3,181	\$ (45,597)				\$ 0	\$ 4,194	\$ (13,013)
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	\$ (1,504)		\$ 0					\$ (1,504)	\$ 106,634
Cash Outside of the JCC	\$ 565						\$ 494,231	\$ 494,796	\$ 435,318
Cash Equivalents	\$ 281,953						\$ 0	\$ 281,953	\$ 143,835
<b>Total Cash and Cash Equivalents</b>	<b>\$ 328,044</b>	<b>\$ 3,181</b>	<b>\$ (45,597)</b>				<b>\$ 494,232</b>	<b>\$ 779,858</b>	<b>\$ 873,184</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 9,500		\$ 33,079					\$ 42,580	\$ 40,530
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 0						\$ 0	
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 3,727
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 9,500</b>	<b>\$ 0</b>	<b>\$ 33,079</b>				<b>\$ 0</b>	<b>\$ 42,580</b>	<b>\$ 44,258</b>
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 337,545</b>	<b>\$ 3,181</b>	<b>\$ (12,518)</b>				<b>\$ 494,232</b>	<b>\$ 822,439</b>	<b>\$ 717,450</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,094	\$ 0	\$ 0				\$ 0	\$ 1,094	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State									
TC145 Liability							\$ 0	\$ 0	\$ 19,461
Due to Other Governments									
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									\$ 0
Interest							\$ 0	\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 1,094</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 1,094</b>	<b>\$ 19,461</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 494,231	\$ 494,231	\$ 434,754
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 494,231</b>	<b>\$ 494,231</b>	<b>\$ 434,754</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Revenue Collected In Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 377							\$ 377	\$ 377
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 377</b>							<b>\$ 377</b>	<b>\$ 377</b>
<b>Total Liabilities</b>	<b>\$ 1,470</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 494,232</b>	<b>\$ 495,702</b>	<b>\$ 454,591</b>
<b>Total Fund Balance</b>	<b>\$ 335,074</b>	<b>\$ 3,181</b>	<b>\$ (12,518)</b>					<b>\$ 326,737</b>	<b>\$ 262,859</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 337,545</b>	<b>\$ 3,181</b>	<b>\$ (12,518)</b>				<b>\$ 494,232</b>	<b>\$ 822,439</b>	<b>\$ 717,450</b>

**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 2015/16										
	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								
<b>REVENUES</b>										
<b>State Financing Sources</b>										
Trial Court Trust Fund	\$ 1,014,026	\$ 4,223					\$ 1,018,249	\$ 1,497,996	\$ 876,414	\$ 1,338,446
Improvement and Modernization Fund								\$ 1,828	\$ (1)	\$ 18,759
Judges' Compensation (45.25)	\$ 5,502						\$ 5,502	\$ 11,000	\$ 5,502	\$ 11,000
Court Interpreter (45.45)	\$ 21,486						\$ 21,486	\$ 49,694	\$ 23,891	\$ 45,000
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 22,484						\$ 22,484	\$ 52,003	\$ 18,832	\$ 65,547
Other Miscellaneous	\$ 85,641						\$ 85,641	\$ 85,641	\$ 85,641	\$ 85,641
	\$ 1,149,139	\$ 4,223					\$ 1,153,361	\$ 1,698,169	\$ 1,010,278	\$ 1,664,366
<b>Grants</b>										
AD 1058 Commissioner/Facilitator			\$ 23,164				\$ 23,164	\$ 97,080	\$ 45,311	\$ 63,407
Other Judicial Council Grants										
Non-Judicial Council Grants										
			\$ 23,164				\$ 23,164	\$ 97,080	\$ 45,311	\$ 63,407
<b>Other Financing Sources</b>										
Interest Income	\$ 307	\$ 0					\$ 307	\$ 350	\$ 146	\$ 1,000
Investment Income										
Donations										
Local Fees	\$ 9,056						\$ 9,056	\$ 30,250	\$ 13,427	\$ 36,500
Non-Fee Revenues										
Enhanced Collections		\$ 13,310					\$ 13,310	\$ 36,600	\$ 5,751	\$ 24,500
Escheatment										
Prior Year Revenue	\$ (1,773)						\$ (1,773)		\$ 78	
County Program - Restricted								\$ 600	\$ 318	\$ 600
Reimbursement Other	\$ 1,570						\$ 1,570	\$ 2,500	\$ 4,240	\$ 6,300
Sale of Fixed Assets										
Other Miscellaneous	\$ 1,166						\$ 1,166		\$ 11	\$ 200
	\$ 10,325	\$ 13,310					\$ 23,635	\$ 73,300	\$ 23,971	\$ 69,100
<b>Total Revenues</b>	<b>\$ 1,159,465</b>	<b>\$ 17,533</b>	<b>\$ 23,164</b>				<b>\$ 1,200,160</b>	<b>\$ 1,868,549</b>	<b>\$ 1,079,660</b>	<b>\$ 1,726,902</b>
<b>EXPENDITURES</b>										
<b>Personal Services</b>										
Salaries - Permanent	\$ 330,853	\$ 7,173	\$ 4,076				\$ 342,022	\$ 680,557	\$ 293,947	\$ 730,784
Temp Help	\$ 12,648						\$ 12,648		\$ 2,269	
Overtime	\$ 326						\$ 326		\$ 2,878	
Staff Benefits	\$ 268,063	\$ 970	\$ 853				\$ 269,886	\$ 638,781	\$ 228,312	\$ 555,408
	\$ 601,889	\$ 8,143	\$ 5,029				\$ 615,066	\$ 1,319,338	\$ 527,206	\$ 1,287,192
<b>Operating Expenses and Equipment</b>										
General Expense	\$ 28,130	\$ 263	\$ 6,710				\$ 36,103	\$ 65,425	\$ 46,772	\$ 71,660
Printing	\$ 119						\$ 119	\$ 1,450	\$ 427	\$ 1,450
Telecommunications	\$ 12,728	\$ 299	\$ 2,785				\$ 15,812	\$ 30,100	\$ 15,458	\$ 19,900
Postage	\$ 3,801	\$ 1,250					\$ 5,051	\$ 9,100	\$ 9,100	\$ 9,100
Insurance	\$ (1,984)						\$ (1,984)	\$ 4,900	\$ 1,784	\$ 4,900
In-State Travel	\$ 1,407						\$ 1,407	\$ 4,600	\$ 1,335	\$ 4,600
Out-of-State Travel										
Training								\$ 600		\$ 600
Security Services	\$ 1,535						\$ 1,535	\$ 1,300	\$ 796	
Facility Operations	\$ 5,187						\$ 5,187	\$ 40,905	\$ 7,414	\$ 32,094
Utilities										
Contracted Services	\$ 62,973	\$ 671	\$ 20,785				\$ 104,429	\$ 234,443	\$ 121,206	\$ 245,973
Consulting and Professional Services	\$ 1,337						\$ 1,337	\$ 2,600		\$ 800
Information Technology	\$ 83,565	\$ 3,000					\$ 86,565	\$ 91,604	\$ 113,961	\$ 108,519
Major Equipment	\$ 0						\$ 0	\$ 33,711		
Other Items of Expense	\$ 1,102						\$ 1,102	\$ 2,870	\$ 1,244	\$ 4,670
	\$ 220,901	\$ 5,483	\$ 30,279				\$ 256,663	\$ 643,608	\$ 310,407	\$ 604,256
<b>Special Items of Expense</b>										
Grand Jury	\$ 97						\$ 97	\$ 600	\$ 463	\$ 600
Jury Costs	\$ 1,570						\$ 1,570	\$ 5,000	\$ 4,240	\$ 4,600
Judgements, Settlements and Claims										
Debt Service										
Other										
<b>Capital Costs</b>										
Internal Cost Recovery	\$ (1,092)	\$ 717	\$ 375				\$ 0	\$ (1)	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (78)						\$ (78)		\$ (688)	
	\$ 499	\$ 717	\$ 375				\$ 1,591	\$ 5,509	\$ 4,074	\$ 5,100
<b>Total Expenditures</b>	<b>\$ 823,388</b>	<b>\$ 14,353</b>	<b>\$ 35,682</b>				<b>\$ 873,424</b>	<b>\$ 1,868,549</b>	<b>\$ 841,638</b>	<b>\$ 1,796,958</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 336,074</b>	<b>\$ 3,181</b>	<b>\$ (12,518)</b>				<b>\$ 326,737</b>	<b>\$ 0</b>	<b>\$ 237,933</b>	<b>\$ (69,656)</b>
<b>Operating Transfers In (Out)</b>	<b>\$ 0</b>						<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Fund Balance (Deficit)</b>										
Beginning Balance (Deficit)	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 24,926	\$ 24,926
Ending Balance (Deficit)	\$ 336,074	\$ 3,181	\$ (12,518)				\$ 326,737	\$ 0	\$ 262,859	\$ (44,730)

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

For the month ended December										
Fiscal Year 2015/16								2014/15		
	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	\$ 77,363	\$ 69,295					\$ 146,658	\$ 270,132	\$ 130,662	\$ 349,506
Traffic & Other Infractions	\$ 71,283	\$ 4,277					\$ 75,560	\$ 271,709	\$ 100,843	\$ 291,368
Other Criminal Cases	\$ 34,404						\$ 34,404	\$ 82,420	\$ 46,840	\$ 102,815
Civil	\$ 111,013	\$ 0					\$ 111,013	\$ 119,104	\$ 42,739	\$ 110,262
Family & Children Services		\$ 41,797			\$ 375		\$ 42,172	\$ 123,656	\$ 67,981	\$ 131,269
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 17,220					\$ 17,220	\$ 13,956	\$ 8,900	\$ 27,000
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 11,012	\$ 3,791					\$ 14,803	\$ 49,695	\$ 12,429	\$ 34,709
Jury Services	\$ 11,657	\$ 3,815	\$ 1,667				\$ 17,139	\$ 29,478	\$ 46,265	\$ 23,431
Security		\$ 1,535					\$ 1,535	\$ 3,100	\$ 796	\$ 750
<b>Trial Court Operations Program</b>	<b>\$ 316,732</b>	<b>\$ 141,730</b>	<b>\$ 1,667</b>		<b>\$ 375</b>		<b>\$ 460,504</b>	<b>\$ 963,250</b>	<b>\$ 457,465</b>	<b>\$ 1,071,110</b>
Enhanced Collections	\$ 8,152	\$ 5,408			\$ 717		\$ 14,278	\$ 39,600	\$ 8,869	\$ 24,500
Other Non-Court Operations								\$ 600	\$ 463	\$ 600
<b>Non-Court Operations Program</b>	<b>\$ 8,152</b>	<b>\$ 5,408</b>			<b>\$ 717</b>		<b>\$ 14,278</b>	<b>\$ 40,200</b>	<b>\$ 7,331</b>	<b>\$ 25,100</b>
Executive Office	\$ 127,358	\$ 508					\$ 127,866	\$ 256,516	\$ 93,534	\$ 205,088
Fiscal Services	\$ 79,797	\$ 4,061			\$ (811)		\$ 83,047	\$ 206,312	\$ 81,915	\$ 166,861
Human Resources	\$ 29,436	\$ 222			\$ (94)		\$ 29,565	\$ 66,261	\$ 29,647	\$ 59,752
Business & Facilities Services	\$ 1,269	\$ 93,408			\$ (94)		\$ 94,584	\$ 102,200	\$ 26,438	\$ 75,235
Information Technology	\$ 52,424	\$ 11,326			\$ (94)	\$ (76)	\$ 63,581	\$ 233,806	\$ 145,306	\$ 193,412
<b>Court Administration Program</b>	<b>\$ 290,285</b>	<b>\$ 109,525</b>			<b>\$ (1,092)</b>	<b>\$ (76)</b>	<b>\$ 388,642</b>	<b>\$ 865,095</b>	<b>\$ 376,840</b>	<b>\$ 700,348</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 615,189</b>	<b>\$ 256,683</b>	<b>\$ 1,667</b>		<b>\$ 0</b>	<b>\$ (76)</b>	<b>\$ 873,424</b>	<b>\$ 1,868,545</b>	<b>\$ 841,628</b>	<b>\$ 1,796,568</b>