

## 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

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Court

Fiscal Year and Ending Quarter

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

<sup>1</sup> 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 2022/23									2021/22
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
<b>ASSETS</b>									
Operations	\$ (610,363)	\$ 495,326	\$ 0				\$ 524	\$ (114,512)	\$ (42,696)
Payroll	\$ (6,728)							\$ (6,728)	
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	\$ 133,350		\$ 0					\$ 133,350	\$ 131,562
Cash Outside of the JCC	\$ 565							\$ 430,246	\$ 608,668
Cash Equivalents	\$ 1,366,870						\$ 429,682	\$ 1,509,019	\$ 1,484,553
Total Cash and Cash Equivalents	\$ 884,324	\$ 495,326	\$ 0				\$ 572,355	\$ 1,952,005	\$ 2,182,716
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 925	\$ 365						\$ 1,291	\$ 3,531
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ (2)
Dishonored Checks									
Due From Employee	\$ 602							\$ 602	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 87,439							\$ 87,439	\$ 76,815
Due From Other Governments		\$ 4,306	\$ 0					\$ 4,306	\$ 9,959
Due From Other Courts									
Due From State	\$ 59,783	\$ 2,126	\$ 52,588					\$ 114,497	\$ 103,870
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 396	\$ 396	\$ 862
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 4,635	\$ 15,866						\$ 20,502	\$ 17,463
Total Receivables	\$ 153,386	\$ 22,664	\$ 52,588				\$ 396	\$ 229,034	\$ 212,497
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 73,709	\$ 0						\$ 73,709	\$ 187,134
Total Prepaid Expenses	\$ 73,709	\$ 0						\$ 73,709	\$ 187,134
Other Assets									
Total Other Assets									
Total Assets	\$ 1,111,419	\$ 517,991	\$ 52,588				\$ 572,751	\$ 2,254,748	\$ 2,582,348
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 24,829	\$ 1,786	\$ 600					\$ 27,215	\$ 38,855
Accounts Payable - General	\$ 35,213	\$ 12	\$ 192				\$ 0	\$ 35,417	\$ 34,504
Due to Other Funds	\$ 396	\$ 17,896	\$ 51,796				\$ 38,250	\$ 108,338	\$ 95,139
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 25,000						\$ 124,258	\$ 149,258	\$ 379,816
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 3,420	\$ 38,781						\$ 42,201	\$ 76,809
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 7	\$ 7	\$ 5
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 88,858	\$ 58,474	\$ 52,588				\$ 162,514	\$ 362,434	\$ 625,128
Civil Unreconciled - Civil and Criminal Trust Held Outside of the JCC									
Trust Interest Payable							\$ 410,237	\$ 410,237	\$ 591,684
Miscellaneous Trust									
Total Trust Deposits							\$ 410,237	\$ 410,237	\$ 591,684
Accrued Payroll	\$ 21,732	\$ 529	\$ 0					\$ 22,262	\$ 96,809
Benefits Payable	\$ 19,456							\$ 19,456	
Deferred Compensation Payable	\$ 0							\$ 0	
Deductions Payable	\$ 2							\$ 2	
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ 41,190	\$ 529	\$ 0					\$ 41,720	\$ 96,809
Revenue Collected in Advance	\$ 116,500	\$ 351,954						\$ 468,454	\$ 429,832
Liabilities For Deposits	\$ 1,254							\$ 1,254	\$ 964
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 117,754	\$ 351,954						\$ 469,708	\$ 430,796
Total Liabilities	\$ 247,803	\$ 410,957	\$ 52,588				\$ 572,751	\$ 1,284,099	\$ 1,744,417
Total Fund Balance	\$ 863,616	\$ 107,033	\$ 0					\$ 970,649	\$ 837,930
Total Liabilities and Fund Balance	\$ 1,111,419	\$ 517,991	\$ 52,588				\$ 572,751	\$ 2,254,748	\$ 2,582,348

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 2022/23									2021/22		
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,198,405	\$ 12,571					\$ 2,210,976		\$ 2,079,087	\$ 1,911,318	
Improvement and Modernization Fund	\$ 19,001						\$ 19,001		\$ 1,711	\$ 1,711	
Judges' Compensation (0150019)	\$ 11,000						\$ 11,000		\$ 11,000	\$ 11,000	
Court Interpreter (0150037)	\$ 63,477						\$ 63,477		\$ 80,017	\$ 69,499	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 141,724						\$ 141,724		\$ 632,658	\$ 167,993	
Other Miscellaneous	\$ 85,641	\$ 153,809					\$ 239,450		\$ 179,878	\$ 85,641	
	<b>\$ 2,519,248</b>	<b>\$ 166,380</b>					<b>\$ 2,685,628</b>		<b>\$ 2,984,352</b>	<b>\$ 2,247,162</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 52,588				\$ 52,588		\$ 58,645	\$ 98,411	
Other Judicial Council Grants									\$ 5,600		
Non-Judicial Council Grants									\$ 4,113	\$ 4,000	
			<b>\$ 52,588</b>				<b>\$ 52,588</b>		<b>\$ 68,358</b>	<b>\$ 102,411</b>	
Other Financing Sources											
Interest Income	\$ 50,718	\$ 23,525					\$ 74,243		\$ 4,690	\$ 11,549	
Investment Income											
Donations											
Local Fees	\$ 29,333						\$ 29,333		\$ 28,421	\$ 34,598	
Non-Fee Revenues											
Enhanced Collections		\$ 60,862					\$ 60,862		\$ 60,135	\$ 67,057	
Escheatment											
Prior Year Revenue	\$ 1,358	\$ 2,879	\$ 0				\$ 4,236		\$ (8,101)		
County Program - Restricted		\$ 6,346					\$ 6,346		\$ 12,607	\$ 763	
Reimbursement Other	\$ 1,567						\$ 1,567		\$ 1,755	\$ 7,176	
Sale of Fixed Assets											
Other Miscellaneous	\$ 4						\$ 4		\$ 150	\$ 265	
	<b>\$ 82,979</b>	<b>\$ 93,612</b>	<b>\$ 0</b>				<b>\$ 176,592</b>		<b>\$ 99,657</b>	<b>\$ 121,408</b>	
<b>Total Revenues</b>	<b>\$ 2,602,228</b>	<b>\$ 259,993</b>	<b>\$ 52,588</b>				<b>\$ 2,914,808</b>		<b>\$ 3,152,367</b>	<b>\$ 2,470,981</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 973,547	\$ 17,592	\$ 1,679				\$ 992,818		\$ 977,514	\$ 1,053,183	
Temp Help	\$ 36,103	\$ 492					\$ 36,595		\$ 15,924	\$ 18,014	
Overtime	\$ 534						\$ 534		\$ 4,018	\$ 7,116	
Staff Benefits	\$ 573,871	\$ 12,228	\$ 1,613				\$ 587,712		\$ 634,704	\$ 640,470	
	<b>\$ 1,584,055</b>	<b>\$ 30,312</b>	<b>\$ 3,292</b>				<b>\$ 1,617,659</b>		<b>\$ 1,632,159</b>	<b>\$ 1,718,783</b>	
Operating Expenses and Equipment											
General Expense	\$ 161,584	\$ 829	\$ 1,584				\$ 163,997		\$ 138,243	\$ 151,464	
Printing	\$ 760	\$ 34					\$ 794		\$ 1,267	\$ 1,376	
Telecommunications	\$ 20,271	\$ 2,199	\$ 643				\$ 23,113		\$ 22,173	\$ 15,074	
Postage	\$ 20,010	\$ 1,348					\$ 21,358		\$ (546)	\$ 5,840	
Insurance	\$ 2,882						\$ 2,882		\$ 2,651	\$ 2,222	
In-State Travel	\$ 4,956						\$ 4,956		\$ 363	\$ 4,050	
Out-of-State Travel											
Training	\$ 270						\$ 270		\$ 291	\$ 1,821	
Security Services	\$ 650	\$ 35	\$ 24				\$ 710		\$ 710	\$ 696	
Facility Operations	\$ 171,123	\$ 24	\$ 17				\$ 171,164		\$ 4,482	\$ 12,167	
Utilities											
Contracted Services	\$ 303,090	\$ 25,196	\$ 46,247				\$ 374,534		\$ 423,410	\$ 404,996	
Consulting and Professional Services		\$ 172,816					\$ 172,816		\$ 93,579		
Information Technology	\$ 130,284	\$ 3,190	\$ 223				\$ 133,698		\$ 568,543	\$ 117,028	
Major Equipment	\$ 82,267						\$ 82,267		\$ 108,045	\$ 28,864	
Other Items of Expense	\$ 4,654						\$ 4,654		\$ 2,598	\$ 3,215	
	<b>\$ 902,802</b>	<b>\$ 205,672</b>	<b>\$ 48,739</b>				<b>\$ 1,157,212</b>		<b>\$ 1,365,809</b>	<b>\$ 748,813</b>	
Special Items of Expense											
Grand Jury		\$ 5,851					\$ 5,851		\$ 11,394	\$ 763	
Jury Costs									\$ 4,199	\$ 1,222	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,475)	\$ 1,918	\$ 557				\$ 0		\$ 0	\$ 1,400	
Prior Year Expense Adjustment	\$ 1,237	\$ 130					\$ 1,367		\$ 14,337		
	<b>\$ (1,238)</b>	<b>\$ 7,899</b>	<b>\$ 557</b>				<b>\$ 7,217</b>		<b>\$ 29,930</b>	<b>\$ 3,385</b>	
<b>Total Expenditures</b>	<b>\$ 2,485,619</b>	<b>\$ 243,883</b>	<b>\$ 52,588</b>				<b>\$ 2,782,089</b>		<b>\$ 3,027,898</b>	<b>\$ 2,470,981</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 116,609	\$ 16,110	\$ 0				\$ 132,719		\$ 124,469	\$ 0	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 747,007	\$ 90,924	\$ 0				\$ 837,930	\$ 837,930	\$ 713,462	\$ 713,462	
Ending Balance (Deficit)	<b>\$ 863,616</b>	<b>\$ 107,033</b>	<b>\$ 0</b>				<b>\$ 970,649</b>	<b>\$ 837,930</b>	<b>\$ 837,930</b>	<b>\$ 713,462</b>	

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

For the month ended June

Fiscal Year 2022/23 2021/22

	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 207,295	\$ 213,026				\$ 1	\$ 420,322		\$ 314,737	\$ 375,413
Traffic & Other Infractions	\$ 150,062	\$ 23,465					\$ 173,527		\$ 221,507	\$ 171,946
Other Criminal Cases	\$ 140,625	\$ 186,407					\$ 327,032		\$ 305,797	\$ 211,699
Civil	\$ 131,330	\$ 236					\$ 131,566		\$ 146,814	\$ 231,962
Family & Children Services	\$ 23,487	\$ 69,480			\$ 557	\$ 1,860	\$ 95,384		\$ 96,564	\$ 193,271
Probate, Guardianship & Mental Health Services		\$ 2,127					\$ 2,127		\$ 268	
Juvenile Dependency Services		\$ 8,243					\$ 8,243		\$ 5,865	\$ 20,055
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 54,013	\$ 9,464					\$ 63,477		\$ 77,989	\$ 84,385
Jury Services	\$ 8,973	\$ 23,484					\$ 32,457		\$ 33,648	\$ 25,082
Security		\$ 39,840					\$ 39,840		\$ 36,026	\$ 3,170
Trial Court Operations Program	\$ 715,786	\$ 575,771			\$ 557	\$ 1,861	\$ 1,293,975		\$ 1,239,214	\$ 1,316,983
Enhanced Collections	\$ 29,615	\$ 29,357			\$ 1,918		\$ 60,890		\$ 60,562	\$ 67,057
Other Non-Court Operations		\$ 12	\$ 5,851				\$ 5,863		\$ 11,407	\$ 763
Non-Court Operations Program	\$ 29,615	\$ 29,370	\$ 5,851		\$ 1,918		\$ 66,754		\$ 71,969	\$ 67,820
Executive Office	\$ 272,241	\$ 1,446			\$ (891)		\$ 272,796		\$ 201,611	\$ 255,215
Fiscal Services	\$ 258,695	\$ 6,538			\$ (841)		\$ 264,392		\$ 223,568	\$ 273,507
Human Resources	\$ 132,242	\$ 6,407			\$ (74)	\$ (165)	\$ 138,410		\$ 229,414	\$ 31,113
Business & Facilities Services	\$ 20,063	\$ 228,964			\$ (74)	\$ (847)	\$ 248,105		\$ 110,031	\$ 169,794
Information Technology	\$ 189,018	\$ 308,716			\$ (594)	\$ 518	\$ 497,658		\$ 952,092	\$ 356,549
Court Administration Program	\$ 872,259	\$ 552,071			\$ (2,475)	\$ (494)	\$ 1,421,361		\$ 1,716,716	\$ 1,086,178
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,617,659	\$ 1,157,212	\$ 5,851		\$ 0	\$ 1,367	\$ 2,782,089		\$ 3,027,898	\$ 2,470,981