

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.

Victor Gonzalez, Jr.

Signature of Presiding Judge or Court Executive

1/21/16

Date

MONO

Court

FY 15-16 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mono
 Court

2015 Q1
 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)		12.5			

¹ 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 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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

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

For the month ended September
 Fiscal Year 2015/16

2014/15

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ 67,579	\$ 1,021	\$ (34,278)				\$ 2,579	\$ 36,901	\$ 10,415
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	\$ 622		\$ 0					\$ 622	\$ 2,250
Cash Outside of the JCC	\$ 565							\$ 565	\$ 274,632
Cash Equivalents	\$ 303,090						\$ 453,808	\$ 454,372	\$ 274,632
Total Cash and Cash Equivalents	\$ 372,276	\$ 1,021	\$ (34,278)				\$ 14,639	\$ 317,729	\$ 215,074
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 9,509		\$ 34,278					\$ 43,787	\$ 24,468
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 9,509	\$ 0	\$ 34,278				\$ 0	\$ 43,787	\$ 24,468
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 381,785	\$ 1,021	\$ 0				\$ 471,025	\$ 853,831	\$ 527,258
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 7,700
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State									
TC145 Liability							\$ 17,217	\$ 17,217	\$ 12,915
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.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 17,218	\$ 17,218	\$ 20,615
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 453,808	\$ 453,808	\$ 274,067
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 453,808	\$ 453,808	\$ 274,067
Accrued Payroll	\$ 0		\$ 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	\$ 49,000							\$ 49,000	\$ 0
Liabilities For Deposits	\$ 377							\$ 377	\$ 377
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 49,377							\$ 49,377	\$ 377
Total Liabilities	\$ 49,377	\$ 0	\$ 0				\$ 471,025	\$ 520,402	\$ 295,059
Total Fund Balance	\$ 332,408	\$ 1,021	\$ 0					\$ 333,429	\$ 232,199
Total Liabilities and Fund Balance	\$ 381,785	\$ 1,021	\$ 0				\$ 471,025	\$ 853,831	\$ 527,258

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 September											
	Fiscal Year 2015/16							2014/15			
	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	\$ 735,591		\$ 1,062					\$ 736,653	\$ 1,497,999	\$ 672,014	\$ 1,338,448
Improvement and Modernization Fund									\$ 1,828	\$ (1,822)	\$ 18,759
Judges' Compensation (45.25)	\$ 2,751							\$ 2,751	\$ 11,000	\$ 2,751	\$ 11,000
Court Interpreter (45.45)	\$ 10,890							\$ 10,890	\$ 49,694	\$ 11,749	\$ 45,000
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 2,199							\$ 2,199	\$ 52,003	\$ 8,575	\$ 65,547
Other Miscellaneous									\$ 85,641		\$ 85,641
	\$ 751,431	\$ 1,062						\$ 752,493	\$ 1,698,165	\$ 693,267	\$ 1,564,395
Grants											
AB 1058 Commissioner/Facilitator								\$ 15,077	\$ 97,080	\$ 16,230	\$ 93,407
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 15,077					\$ 15,077	\$ 97,080	\$ 16,230	\$ 93,407
Other Financing Sources											
Interest Income	\$ 16		\$ 0					\$ 16	\$ 350	\$ 8	\$ 1,000
Investment Income											
Donations											
Local Fees	\$ 5,017							\$ 5,017	\$ 30,250	\$ 5,516	\$ 36,500
Non-Fee Revenues											
Enhanced Collections			\$ 7,310					\$ 7,310	\$ 39,600		\$ 24,500
Escheatment											
Prior Year Revenue											
County Program - Restricted									\$ 600		\$ 600
Reimbursement Other									\$ 2,500		\$ 6,300
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,166							\$ 1,166		\$ 0	\$ 200
	\$ 6,199	\$ 7,310						\$ 13,509	\$ 73,300	\$ 5,524	\$ 69,100
Total Revenues	\$ 757,630	\$ 8,372	\$ 15,077					\$ 781,079	\$ 1,868,545	\$ 715,021	\$ 1,728,902
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 154,565	\$ 3,593	\$ 1,193					\$ 159,351	\$ 680,557	\$ 168,291	\$ 730,784
Temp Help	\$ 5,733							\$ 5,733		\$ 2,268	
Overtime	\$ 78							\$ 78		\$ 1,156	
Staff Benefits	\$ 119,775	\$ 538	\$ 682					\$ 120,995	\$ 638,781	\$ 130,743	\$ 556,408
	\$ 280,151	\$ 4,131	\$ 1,875					\$ 286,157	\$ 1,310,338	\$ 302,458	\$ 1,287,192
Operating Expenses and Equipment											
General Expense	\$ 15,190	\$ 132	\$ 3,133					\$ 18,454	\$ 85,425	\$ 26,268	\$ 71,660
Printing	\$ 16							\$ 16	\$ 1,450	\$ 427	\$ 1,450
Telecommunications	\$ 5,409	\$ 184	\$ 1,381					\$ 6,974	\$ 30,100	\$ 8,899	\$ 19,900
Postage	\$ 3,801	\$ 1,250						\$ 5,051	\$ 9,100	\$ 9,100	\$ 9,100
Insurance									\$ 4,900	\$ 744	\$ 4,900
In-State Travel	\$ 1,360							\$ 1,360	\$ 4,600	\$ 726	\$ 4,600
Out-of-State Travel											
Training									\$ 600		\$ 600
Security Services	\$ 1,535							\$ 1,535	\$ 1,300	\$ 796	
Facility Operations	\$ 2,020							\$ 2,020	\$ 40,905	\$ 4,049	\$ 32,094
Utilities											
Contracted Services	\$ 34,646	\$ 94	\$ 8,314					\$ 43,054	\$ 234,443	\$ 65,043	\$ 245,973
Consulting and Professional Services	\$ 467							\$ 467	\$ 2,600	\$ 800	\$ 800
Information Technology	\$ 80,730	\$ 1,200						\$ 81,930	\$ 91,604	\$ 97,612	\$ 108,519
Major Equipment	\$ 0							\$ 0	\$ 33,711		
Other Items of Expense	\$ 631							\$ 631	\$ 2,870	\$ 926	\$ 4,670
	\$ 145,805	\$ 2,860	\$ 12,827					\$ 161,493	\$ 543,608	\$ 205,260	\$ 504,266
Special Items of Expense											
Grand Jury									\$ 600		\$ 600
Jury Costs									\$ 5,000		\$ 4,500
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (734)	\$ 359	\$ 375					\$ 0	\$ (1)	\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ (734)	\$ 359	\$ 375					\$ 0	\$ 5,599	\$ 0	\$ 5,100
Total Expenditures	\$ 425,222	\$ 7,351	\$ 15,077					\$ 447,649	\$ 1,868,545	\$ 507,748	\$ 1,796,558
Excess (Deficit) of Revenues Over Expenditures	\$ 332,408	\$ 1,021	\$ 0					\$ 333,429	\$ 0	\$ 207,273	\$ (69,656)
Operating Transfers In (Out)	\$ 0							\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	\$ 24,926	\$ 24,926
Ending Balance (Deficit)	\$ 332,408	\$ 1,021	\$ 0					\$ 333,429	\$ 0	\$ 232,199	\$ (44,730)

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

	For the month ended September									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 29,660	\$ 31,933					\$ 61,593	\$ 270,132	\$ 68,502	\$ 349,506
Traffic & Other Infractions	\$ 39,782	\$ 3,107					\$ 42,889	\$ 271,709	\$ 58,872	\$ 291,368
Other Criminal Cases	\$ 16,178						\$ 16,178	\$ 82,420	\$ 27,638	\$ 102,815
Civil	\$ 49,018	\$ 50					\$ 49,068	\$ 119,104	\$ 22,397	\$ 110,262
Family & Children Services		\$ 16,104			\$ 375		\$ 16,479	\$ 123,656	\$ 34,297	\$ 131,269
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 6,891					\$ 6,891	\$ 13,956	\$ 6,375	\$ 27,000
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 4,989	\$ 1,758					\$ 6,747	\$ 49,695	\$ 7,742	\$ 34,709
Jury Services	\$ 5,383	\$ 3,810					\$ 9,193	\$ 29,478	\$ 24,623	\$ 23,431
Security		\$ 0					\$ 0	\$ 3,100	\$ 796	\$ 750
Trial Court Operations Program	\$ 145,009	\$ 63,653			\$ 375		\$ 209,037	\$ 963,250	\$ 251,243	\$ 1,071,110
Enhanced Collections	\$ 4,131	\$ 2,835			\$ 359		\$ 7,326	\$ 39,600	\$ 1,360	\$ 24,500
Other Non-Court Operations								\$ 600		\$ 600
Non-Court Operations Program	\$ 4,131	\$ 2,835			\$ 359		\$ 7,326	\$ 40,200	\$ 1,360	\$ 25,100
Executive Office	\$ 65,315	\$ 325					\$ 65,640	\$ 256,516	\$ 53,484	\$ 205,088
Fiscal Services	\$ 31,430	\$ 2,598			\$ (453)		\$ 33,575	\$ 206,312	\$ 49,861	\$ 166,861
Human Resources	\$ 14,179	\$ 81			\$ (94)		\$ 14,166	\$ 66,261	\$ 15,404	\$ 59,752
Business & Facilities Services	\$ 1,269	\$ 84,616			\$ (94)		\$ 85,791	\$ 102,200	\$ 15,213	\$ 75,235
Information Technology	\$ 24,823	\$ 7,385			\$ (94)		\$ 32,115	\$ 233,806	\$ 121,183	\$ 193,412
Court Administration Program	\$ 137,016	\$ 95,005			\$ (734)		\$ 231,287	\$ 865,095	\$ 255,145	\$ 700,348
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 286,157	\$ 161,493			\$ 0		\$ 447,649	\$ 1,868,545	\$ 507,748	\$ 1,796,558