

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

12/06/2016

Date

Mono

Court

FY 16-17 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mono

Court

FY 16-17 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Mono

Court

FY 16-17 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.

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

	For the month ended September								
	Fiscal Year 2016/17							2015/16	
	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	\$ 24,707	\$ 11,548	\$ (29,561)				\$ 0	\$ 6,694	\$ 36,901
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	\$ (14,819)		\$ (1,623)					\$ (16,443)	\$ 622
Cash Outside of the JCC	\$ 565						\$ 646,285	\$ 646,850	\$ 454,372
Cash Equivalents	\$ 516,111						\$ 0	\$ 516,111	\$ 317,729
Total Cash and Cash Equivalents	\$ 526,984	\$ 11,548	\$ (31,184)				\$ 646,285	\$ 1,153,633	\$ 810,045
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 7,679		\$ 0					\$ 7,679	\$ 7,688
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 0							\$ 0	
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	\$ (1,821)	\$ 0	\$ 11,031					\$ 9,210	\$ 36,099
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 5,858	\$ 0	\$ 11,031				\$ 0	\$ 16,890	\$ 43,787
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 532,842	\$ 11,548	\$ (20,152)				\$ 646,285	\$ 1,170,523	\$ 853,831
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State									
TC145 Liability							\$ 0	\$ 0	\$ 17,217
Due to Other Governments	\$ 0							\$ 0	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 0	\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 17,218
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 646,285	\$ 646,285	\$ 453,808
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 646,285	\$ 646,285	\$ 453,808
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 0							\$ 0	\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	\$ 49,000
Liabilities For Deposits	\$ 545							\$ 545	\$ 377
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 545							\$ 545	\$ 49,377
Total Liabilities	\$ 545	\$ 0	\$ 0				\$ 646,285	\$ 646,830	\$ 520,402
Total Fund Balance	\$ 532,297	\$ 11,548	\$ (20,152)					\$ 523,692	\$ 333,429
Total Liabilities and Fund Balance	\$ 532,842	\$ 11,548	\$ (20,152)				\$ 646,285	\$ 1,170,523	\$ 853,831

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 2016/17										
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								
REVENUES										
Slate Financing Sources										
Trial Court Trust Fund	\$ 817,998	\$ 1,062					\$ 819,060	\$ 1,685,431	\$ 736,653	\$ 1,497,999
Improvement and Modernization Fund	\$ (1,821)						\$ (1,821)	\$ 1,829		\$ 1,828
Judges' Compensation (45.25)	\$ 2,751						\$ 2,751	\$ 11,000	\$ 2,751	\$ 11,000
Court Interpreter (45.45)	\$ 13,270						\$ 13,270	\$ 39,622	\$ 10,890	\$ 49,694
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 8,653						\$ 8,653	\$ 49,503	\$ 2,199	\$ 52,003
Other Miscellaneous								\$ 85,641		\$ 85,641
	\$ 840,851	\$ 1,062					\$ 841,913	\$ 1,873,026	\$ 752,493	\$ 1,698,165
Grants										
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 95,611	\$ 15,077	\$ 97,080
Other Judicial Council Grants								\$ 45,000		
Non-Judicial Council Grants			\$ 3,984				\$ 3,984	\$ 4,000		
			\$ 3,984				\$ 3,984	\$ 144,611	\$ 15,077	\$ 97,080
Other Financing Sources										
Interest Income	\$ 68	\$ 3					\$ 69	\$ 1,264	\$ 16	\$ 350
Investment Income										
Donations										
Local Fees	\$ 2,639						\$ 2,639	\$ 28,940	\$ 5,017	\$ 30,250
Non-Fee Revenues										
Enhanced Collections		\$ 5,621					\$ 5,621	\$ 35,023	\$ 7,310	\$ 39,600
Escheatment										
Prior Year Revenue										
County Program - Restricted								\$ 400		\$ 600
Reimbursement Other	\$ (484)						\$ (484)	\$ 2,973		\$ 2,500
Sale of Fixed Assets										
Other Miscellaneous									\$ 1,168	
	\$ 2,221	\$ 5,624					\$ 7,845	\$ 68,600	\$ 13,509	\$ 73,300
Total Revenues	\$ 843,073	\$ 6,686	\$ 3,984				\$ 853,743	\$ 2,086,237	\$ 781,079	\$ 1,868,545
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 144,475	\$ 3,583	\$ 4,715				\$ 152,774	\$ 806,574	\$ 159,351	\$ 680,557
Temp Help	\$ 8,168						\$ 8,168	\$ 18,816	\$ 5,733	
Overtime	\$ 783						\$ 783	\$ 78	\$ 78	
Staff Benefits	\$ 152,873	\$ 657	\$ 1,958				\$ 155,489	\$ 629,782	\$ 120,995	\$ 638,781
	\$ 306,299	\$ 4,240	\$ 6,674				\$ 317,213	\$ 1,455,172	\$ 286,157	\$ 1,319,338
Operating Expenses and Equipment										
General Expense	\$ (17,624)	\$ 474	\$ 2,694				\$ (14,456)	\$ 93,598	\$ 18,454	\$ 85,425
Printing	\$ (273)						\$ (273)	\$ 1,730	\$ 16	\$ 1,450
Telecommunications	\$ 5,125	\$ 147	\$ 1,584				\$ 6,855	\$ 35,982	\$ 6,974	\$ 30,100
Postage	\$ 1,860	\$ 140					\$ 2,000	\$ 9,148	\$ 5,051	\$ 9,100
Insurance								\$ 3,409	\$ 4,900	\$ 4,900
In-State Travel								\$ 3,526	\$ 1,360	\$ 4,600
Out-of-State Travel										
Training								\$ 2,575		\$ 600
Security Services	\$ 417						\$ 417	\$ 1,600	\$ 1,535	\$ 1,900
Facility Operations	\$ 451		\$ 807				\$ 1,258	\$ 46,745	\$ 2,020	\$ 40,905
Utilities										
Contracted Services	\$ 46,175	\$ 441	\$ 12,377				\$ 58,993	\$ 305,612	\$ 43,054	\$ 234,443
Consulting and Professional Services	\$ 0						\$ 0	\$ 2,600	\$ 467	\$ 2,600
Information Technology	\$ (668)	\$ 1,800					\$ 1,132	\$ 98,794	\$ 81,930	\$ 91,604
Major Equipment	\$ 0						\$ 0		\$ 0	\$ 33,711
Other Items of Expense	\$ 396						\$ 396	\$ 2,372	\$ 631	\$ 2,870
	\$ 35,858	\$ 3,001	\$ 17,463				\$ 56,322	\$ 607,691	\$ 161,493	\$ 543,609
Special Items of Expense										
Grand Jury	\$ 50						\$ 50	\$ 400		\$ 600
Jury Costs	\$ 399						\$ 399	\$ 2,973		\$ 5,000
Judgements, Settlements and Claims								\$ 20,000		
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (358)	\$ 358					\$ 0	\$ 0	\$ 0	\$ (1)
Prior Year Expense Adjustment										
	\$ 91	\$ 358					\$ 449	\$ 23,373	\$ 0	\$ 5,599
Total Expenditures	\$ 342,248	\$ 7,600	\$ 24,136				\$ 373,985	\$ 2,086,236	\$ 447,649	\$ 1,868,545
Excess (Deficit) of Revenues Over Expenditures	\$ 500,824	\$ (914)	\$ (20,152)				\$ 479,758	\$ 1	\$ 333,429	\$ 0
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 31,473	\$ 12,462	\$ 0				\$ 43,934	\$ 43,934	\$ 0	\$ 0
Ending Balance (Deficit)	\$ 532,297	\$ 11,548	\$ (20,152)				\$ 523,692	\$ 43,935	\$ 333,429	\$ 0

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

	For the month ended September									
	Fiscal Year 2016/17							2015/16		
	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	\$ 48,919	\$ 29,632					\$ 78,550	\$ 273,161	\$ 61,593	\$ 270,132
Traffic & Other Infractions	\$ 40,485	\$ 1,560			\$ 0		\$ 42,045	\$ 299,072	\$ 42,889	\$ 271,709
Other Criminal Cases	\$ 31,338						\$ 31,338	\$ 98,295	\$ 16,178	\$ 82,420
Civil	\$ 47,039						\$ 47,039	\$ 178,688	\$ 49,068	\$ 119,104
Family & Children Services		\$ 34,211					\$ 34,211	\$ 185,799	\$ 16,479	\$ 123,656
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 2,340					\$ 2,340	\$ 21,443	\$ 6,891	\$ 13,956
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 5,068	\$ 535					\$ 5,603	\$ 59,388	\$ 6,747	\$ 49,695
Jury Services	\$ 15,983	\$ 3,056	\$ 449				\$ 19,488	\$ 29,180	\$ 9,193	\$ 29,478
Security		\$ 417					\$ 417	\$ 7,425	\$ 0	\$ 3,100
Trial Court Operations Program	\$ 188,831	\$ 71,750	\$ 449		\$ 0		\$ 261,030	\$ 1,152,451	\$ 209,037	\$ 963,250
Enhanced Collections	\$ 4,240	\$ 2,465			\$ 358		\$ 7,064	\$ 35,023	\$ 7,326	\$ 39,600
Other Non-Court Operations								\$ 400		\$ 600
Non-Court Operations Program	\$ 4,240	\$ 2,465			\$ 358		\$ 7,064	\$ 35,423	\$ 7,326	\$ 40,200
Executive Office	\$ 55,581						\$ 55,581	\$ 263,654	\$ 65,640	\$ 256,516
Fiscal Services	\$ 31,935	\$ 444			\$ (358)		\$ 32,021	\$ 229,663	\$ 33,575	\$ 206,312
Human Resources	\$ 8,092	\$ 20					\$ 8,112	\$ 31,354	\$ 14,166	\$ 66,261
Business & Facilities Services		\$ 7,905					\$ 7,905	\$ 142,659	\$ 85,791	\$ 102,200
Information Technology	\$ 28,534	\$ (26,263)					\$ 2,271	\$ 231,032	\$ 32,115	\$ 233,806
Court Administration Program	\$ 124,142	\$ (17,893)			\$ (358)		\$ 105,890	\$ 898,362	\$ 231,287	\$ 865,095
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 317,213	\$ 56,322	\$ 449		\$ 0		\$ 373,985	\$ 2,086,236	\$ 447,649	\$ 1,868,545