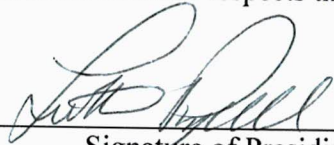


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

10/23/2020

\_\_\_\_\_  
Date

Mono

\_\_\_\_\_  
Court

FY 20-21 Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mono

Court

FY 20-21 Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Mono

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Court

FY 20-21 Q1

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Fiscal Year and Ending Quarter

		Positions (FTEs) Filled				
		Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	13.97	13.83				

<sup>1</sup> 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 2020/21

2019/20

	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						
<b>ASSETS</b>									
Operations	\$ (14,494)	\$ 59,381	\$ (36,544)				\$ 1,569	\$ 9,912	\$ 3,195
Payroll									
Jury Revolving	\$ 0							\$ 0	\$ 0
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	
Credit Card								\$ 630	\$ 630
Cash on Hand	\$ 630							\$ 630	\$ 630
Cash with County	\$ 69,981		\$ (299)				\$ 0	\$ 69,683	\$ 114,450
Cash Outside of the JCC	\$ 565						\$ 646,921	\$ 647,485	\$ 631,845
Cash Equivalents	\$ 962,759						\$ 814,560	\$ 1,777,319	\$ 680,810
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,019,440</b>	<b>\$ 59,381</b>	<b>\$ (36,842)</b>				<b>\$ 1,463,050</b>	<b>\$ 2,505,029</b>	<b>\$ 1,430,930</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 3,455		\$ 0					\$ 3,455	\$ 6,830
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 30	\$ 0					\$ 30	\$ 1,200
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 21,423					\$ 21,423	\$ 8,982
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From									
General Due To/From	\$ 111							\$ 111	
<b>Total Receivables</b>	<b>\$ 3,566</b>	<b>\$ 30</b>	<b>\$ 21,423</b>				<b>\$ 0</b>	<b>\$ 25,019</b>	<b>\$ 17,012</b>
Prepaid Expenses - General	\$ 57,079							\$ 57,079	\$ 27,337
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 57,079</b>							<b>\$ 57,079</b>	<b>\$ 27,337</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,080,086</b>	<b>\$ 59,411</b>	<b>\$ (15,419)</b>				<b>\$ 1,463,050</b>	<b>\$ 2,587,127</b>	<b>\$ 1,475,280</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 400	\$ 0	\$ 0				\$ 0	\$ 400	\$ 3,483
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 111	\$ 111	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State							\$ 815,985	\$ 815,985	
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 33	\$ 33	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 400</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 816,129</b>	<b>\$ 816,529</b>	<b>\$ 3,489</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal							\$ 0	\$ 0	
Trust Held Outside of the JCC							\$ 646,921	\$ 646,921	\$ 631,281
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 646,921</b>	<b>\$ 646,921</b>	<b>\$ 631,281</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<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	\$ 527							\$ 527	\$ 496
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 527</b>							<b>\$ 527</b>	<b>\$ 496</b>
<b>Total Liabilities</b>	<b>\$ 927</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 1,463,050</b>	<b>\$ 1,463,977</b>	<b>\$ 635,265</b>
<b>Total Fund Balance</b>	<b>\$ 1,079,159</b>	<b>\$ 59,411</b>	<b>\$ (15,419)</b>					<b>\$ 1,123,150</b>	<b>\$ 840,015</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,080,086</b>	<b>\$ 59,411</b>	<b>\$ (15,419)</b>				<b>\$ 1,463,050</b>	<b>\$ 2,587,127</b>	<b>\$ 1,475,280</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 September											
Fiscal Year 2020/21									2019/20		
	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	\$ 841,176	\$ 1,037					\$ 842,213	\$ 1,746,816	\$ 867,432	\$ 1,948,681	
Improvement and Modernization Fund								\$ 1,735	\$ 1,735	\$ 1,735	
Judges' Compensation (0150019)	\$ 2,751						\$ 2,751	\$ 11,000	\$ 2,751	\$ 11,000	
Court Interpreter (0150037)	\$ 29,174						\$ 29,174	\$ 69,499	\$ 13,877	\$ 51,098	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,522						\$ 1,522	\$ 57,876	\$ 5,797	\$ 56,900	
Other Miscellaneous								\$ 85,641		\$ 85,641	
	\$ 874,622	\$ 1,037					\$ 875,659	\$ 1,972,567	\$ 891,592	\$ 2,155,055	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 90,625	\$ 0	\$ 98,411	
Other Judicial Council Grants								\$ 2,160			
Non-Judicial Council Grants			\$ (2,795)				\$ (2,795)	\$ 4,000	\$ 0	\$ 4,000	
			\$ (2,795)				\$ (2,795)	\$ 96,785	\$ 0	\$ 102,411	
Other Financing Sources											
Interest Income	\$ 111	\$ 4					\$ 115	\$ 11,722	\$ (178)	\$ 7,684	
Investment Income											
Donations											
Local Fees	\$ 1,979						\$ 1,979	\$ 33,856	\$ 6,074	\$ 31,937	
Non-Fee Revenues											
Enhanced Collections		\$ 5,587					\$ 5,587	\$ 67,057	\$ 5,631	\$ 67,057	
Escheatment											
Prior Year Revenue	\$ 211	\$ 2					\$ 213				
County Program - Restricted		\$ 0					\$ 0	\$ 763		\$ 75	
Reimbursement Other	\$ (316)						\$ (316)	\$ 11,034	\$ 1,446	\$ 425	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 0		
	\$ 1,985	\$ 5,593					\$ 7,577	\$ 124,432	\$ 12,973	\$ 107,178	
Total Revenues	\$ 876,607	\$ 6,630	\$ (2,795)				\$ 880,442	\$ 2,193,784	\$ 904,565	\$ 2,364,644	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 188,130	\$ 3,803	\$ 1,924				\$ 193,857	\$ 1,002,711	\$ 174,974	\$ 960,202	
Temp Help	\$ 4,346						\$ 4,346	\$ 18,654	\$ 1,067	\$ 20,527	
Overtime	\$ 530						\$ 530		\$ 235		
Staff Benefits	\$ 97,219	\$ 2,154	\$ 166				\$ 99,539	\$ 609,186	\$ 116,839	\$ 771,734	
	\$ 290,224	\$ 5,957	\$ 2,090				\$ 298,271	\$ 1,630,551	\$ 293,115	\$ 1,752,463	
Operating Expenses and Equipment											
General Expense	\$ 25,849	\$ 39	\$ 0				\$ 25,887	\$ 111,214	\$ 2,922	\$ 108,373	
Printing	\$ 0						\$ 0	\$ 1,763	\$ 0	\$ 943	
Telecommunications	\$ 2,516	\$ 133	\$ 29				\$ 2,678	\$ 22,987	\$ 2,415	\$ 24,989	
Postage								\$ 5,826	\$ (7,246)	\$ 13,563	
Insurance								\$ 1,985		\$ 2,307	
In-State Travel								\$ 1,631	\$ 690	\$ 16,430	
Out-of-State Travel											
Training	\$ 0						\$ 0	\$ 4,260	\$ 2,595	\$ 5,618	
Security Services								\$ 732		\$ 891	
Facility Operations	\$ 187	\$ 0	\$ 0				\$ 187	\$ 13,429	\$ 4,746	\$ 30,176	
Utilities											
Contracted Services	\$ 58,983	\$ 3,823	\$ 10,500				\$ 73,307	\$ 466,630	\$ 33,888	\$ 352,241	
Consulting and Professional Services										\$ 1,451	
Information Technology	\$ 4,399	\$ 2,075	\$ 6				\$ 6,479	\$ 50,171	\$ (10,200)	\$ 46,782	
Major Equipment								\$ 6,629	\$ 0	\$ 4,073	
Other Items of Expense	\$ 188						\$ 188	\$ 3,412	\$ 525	\$ 3,588	
	\$ 92,122	\$ 6,070	\$ 10,534				\$ 108,726	\$ 690,669	\$ 30,334	\$ 611,425	
Special Items of Expense											
Grand Jury								\$ 763		\$ 75	
Jury Costs								\$ 741	\$ 365	\$ 681	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (372)	\$ 372					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (372)	\$ 372					\$ 0	\$ 1,504	\$ 365	\$ 756	
Total Expenditures	\$ 381,974	\$ 12,398	\$ 12,625				\$ 406,998	\$ 2,322,724	\$ 323,813	\$ 2,364,644	
Excess (Deficit) of Revenues Over Expenditures	\$ 494,633	\$ (5,769)	\$ (15,419)				\$ 473,445	\$ (128,940)	\$ 580,752	\$ 0	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 584,526	\$ 65,179	\$ 0				\$ 649,706	\$ 649,706	\$ 259,263	\$ 259,263	
Ending Balance (Deficit)	\$ 1,079,159	\$ 59,411	\$ (15,419)				\$ 1,123,150	\$ 520,766	\$ 840,015	\$ 259,263	

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

For the month ended September										
Fiscal Year 2020/21									2019/20	
	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	\$ 26,099	\$ 36,209					\$ 62,308	\$ 255,786	\$ 65,139	\$ 357,459
Traffic & Other Infractions	\$ 44,577						\$ 44,577	\$ 368,987	\$ 31,193	\$ 392,663
Other Criminal Cases	\$ 34,952						\$ 34,952	\$ 105,670	\$ 30,740	\$ 120,079
Civil	\$ 17,034						\$ 17,034	\$ 194,318	\$ 51,925	\$ 211,795
Family & Children Services		\$ 11,934					\$ 11,934	\$ 111,247	\$ 12,930	\$ 118,340
Probate, Guardianship & Mental Health Services								\$ 19,389		\$ 42,486
Juvenile Dependency Services		\$ 60					\$ 60	\$ 34,706	\$ 0	\$ 42,431
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 8,965	\$ 0					\$ 8,965	\$ 69,499	\$ 11,075	\$ 69,903
Jury Services	\$ 4,900						\$ 4,900	\$ 28,188	\$ 2,548	\$ 33,380
Security		\$ 232					\$ 232	\$ 5,782	\$ 82	\$ 4,064
Trial Court Operations Program	\$ 136,526	\$ 48,435					\$ 184,962	\$ 1,193,572	\$ 205,631	\$ 1,392,600
Enhanced Collections	\$ 5,957	\$ 4,895			\$ 372		\$ 11,223	\$ 67,057	\$ 7,899	\$ 67,057
Other Non-Court Operations		\$ 0					\$ 0	\$ 763		\$ 75
Non-Court Operations Program	\$ 5,957	\$ 4,895			\$ 372		\$ 11,223	\$ 67,820	\$ 7,899	\$ 67,132
Executive Office	\$ 44,234	\$ 0			\$ (104)		\$ 44,130	\$ 248,529	\$ 44,082	\$ 267,751
Fiscal Services	\$ 43,963	\$ 658			\$ (115)		\$ 44,506	\$ 241,082	\$ 42,309	\$ 284,047
Human Resources	\$ 29,313	\$ 205			\$ (93)		\$ 29,425	\$ 27,617	\$ 35,355	\$ 32,385
Business & Facilities Services	\$ 2,729	\$ 1,838					\$ 4,567	\$ 335,717	\$ (31,034)	\$ 170,283
Information Technology	\$ 35,548	\$ 52,696			\$ (59)		\$ 88,185	\$ 208,387	\$ 19,571	\$ 150,446
Court Administration Program	\$ 155,788	\$ 55,396			\$ (372)		\$ 210,812	\$ 1,061,332	\$ 110,283	\$ 904,912
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 298,271	\$ 108,726			\$ 0		\$ 406,998	\$ 2,322,724	\$ 323,813	\$ 2,364,644