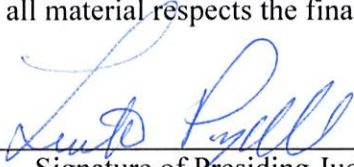


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

08/19/2021

\_\_\_\_\_  
Date

Mono

\_\_\_\_\_  
Court

FY 20-21 Q4

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Mono

Court

FY 20-21 Q4

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

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

Mono

---

Court

FY 20-21 Q4

---

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	13.83	13.83	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 June									
Fiscal Year 2020/21									2019/20
	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						
<b>ASSETS</b>									
Operations	\$ 56,242	\$ 75,881	\$ 0				\$ 1,700	\$ 133,822	\$ 97,337
Payroll									
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	\$ 130,704		\$ 0				\$ 0	\$ 130,704	\$ 129,629
Cash Outside of the JCC	\$ 565						\$ 656,295	\$ 656,859	\$ 464,932
Cash Equivalents	\$ 633,397						\$ 748,202	\$ 1,381,599	\$ 1,305,511
Total Cash and Cash Equivalents	\$ 821,537	\$ 75,881	\$ 0				\$ 1,406,196	\$ 2,303,614	\$ 1,998,040
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 1,264	\$ 56	\$ 0					\$ 1,320	\$ 3,518
Accounts Receivable - General	\$ 2,000							\$ 2,000	\$ 3,455
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 39,165							\$ 39,165	\$ 74,302
Due From Other Governments		\$ 800	\$ 1,511					\$ 2,311	\$ 17,823
Due From Other Courts									
Due From State	\$ 39,011	\$ 2,119	\$ 30,082					\$ 71,212	\$ 65,742
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 584	\$ 584	\$ 1,037
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,064	\$ 4,307						\$ 6,371	\$ 3,987
Total Receivables	\$ 83,504	\$ 7,282	\$ 31,592				\$ 584	\$ 122,963	\$ 169,865
Prepaid Expenses - General	\$ 65,621	\$ 0						\$ 65,621	\$ 57,079
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 65,621	\$ 0						\$ 65,621	\$ 57,079
Other Assets									
Total Other Assets									
Total Assets	\$ 970,662	\$ 83,162	\$ 31,592				\$ 1,406,781	\$ 2,492,198	\$ 2,224,985
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 54,714	\$ 2,679	\$ 954					\$ 58,348	\$ 40,936
Accounts Payable - General	\$ 18,010	\$ 0	\$ 0				\$ 0	\$ 18,010	\$ 82,560
Due to Other Funds	\$ 584	\$ 2,473	\$ 30,253				\$ 12,810	\$ 46,121	\$ 79,326
Due to Other Courts	\$ 0							\$ 0	\$ 539
Due to State	\$ 119,915						\$ 717,554	\$ 837,469	\$ 810,143
TC145 Liability							\$ 25,904	\$ 25,904	\$ 0
Due to Other Governments	\$ 6,113		\$ 384					\$ 6,497	\$ 675
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.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 199,336	\$ 5,152	\$ 31,592				\$ 756,268	\$ 992,349	\$ 1,014,180
Civil									
Criminal									
Unreconciled - Civil and Criminal							\$ 0	\$ 0	
Trust Held Outside of the JCC							\$ 650,513	\$ 650,513	\$ 461,422
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 650,513	\$ 650,513	\$ 461,422
Accrued Payroll	\$ 135,104		\$ 0					\$ 135,104	\$ 99,150
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 135,104		\$ 0					\$ 135,104	\$ 99,150
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 770							\$ 770	\$ 527
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 770							\$ 770	\$ 527
Total Liabilities	\$ 335,211	\$ 5,152	\$ 31,592				\$ 1,406,781	\$ 1,778,736	\$ 1,575,279
Total Fund Balance	\$ 635,452	\$ 78,010	\$ 0					\$ 713,462	\$ 649,706
Total Liabilities and Fund Balance	\$ 970,662	\$ 83,162	\$ 31,592				\$ 1,406,781	\$ 2,492,198	\$ 2,224,985

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 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	\$ 1,824,911	\$ 12,639					\$ 1,837,550	\$ 1,746,816	\$ 2,120,099	\$ 1,948,681	
Improvement and Modernization Fund	\$ 1,735						\$ 1,735	\$ 1,735	\$ 1,735	\$ 1,735	
Judges' Compensation (0150019)	\$ 11,000						\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	
Court Interpreter (0150037)	\$ 53,612						\$ 53,612	\$ 69,499	\$ 55,534	\$ 51,098	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 550,539						\$ 550,539	\$ 57,876	\$ 124,995	\$ 56,900	
Other Miscellaneous	\$ 85,641						\$ 85,641	\$ 85,641	\$ 85,641	\$ 85,641	
	<b>\$ 2,527,437</b>	<b>\$ 12,639</b>					<b>\$ 2,540,076</b>	<b>\$ 1,972,567</b>	<b>\$ 2,399,003</b>	<b>\$ 2,155,055</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 62,300				\$ 62,300	\$ 90,625	\$ 73,201	\$ 98,411	
Other Judicial Council Grants			\$ 2,160				\$ 2,160	\$ 2,160			
Non-Judicial Council Grants			\$ 7,458				\$ 7,458	\$ 4,000	\$ 7,514	\$ 4,000	
			<b>\$ 71,918</b>				<b>\$ 71,918</b>	<b>\$ 96,785</b>	<b>\$ 80,716</b>	<b>\$ 102,411</b>	
Other Financing Sources											
Interest Income	\$ 5,825	\$ 385					\$ 6,210	\$ 11,722	\$ 14,853	\$ 7,684	
Investment Income											
Donations	\$ 22						\$ 22				
Local Fees	\$ 38,091						\$ 38,091	\$ 33,856	\$ 34,973	\$ 31,937	
Non-Fee Revenues											
Enhanced Collections		\$ 69,114					\$ 69,114	\$ 67,057	\$ 67,057	\$ 67,057	
Escheatment											
Prior Year Revenue	\$ 12,639	\$ 2					\$ 12,641		\$ (12,942)		
County Program - Restricted		\$ 6,555					\$ 6,555	\$ 763	\$ 2,405	\$ 75	
Reimbursement Other	\$ 10,757						\$ 10,757	\$ 11,034	\$ 3,595	\$ 425	
Sale of Fixed Assets											
Other Miscellaneous	\$ 165						\$ 165		\$ 161		
	<b>\$ 67,499</b>	<b>\$ 76,056</b>					<b>\$ 143,555</b>	<b>\$ 124,432</b>	<b>\$ 110,101</b>	<b>\$ 107,178</b>	
<b>Total Revenues</b>	<b>\$ 2,594,936</b>	<b>\$ 88,695</b>	<b>\$ 71,918</b>				<b>\$ 2,755,549</b>	<b>\$ 2,193,784</b>	<b>\$ 2,589,820</b>	<b>\$ 2,364,644</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 953,299	\$ 20,790	\$ 8,191				\$ 982,280	\$ 1,002,711	\$ 956,645	\$ 960,202	
Temp Help	\$ 23,422						\$ 23,422	\$ 18,654	\$ 28,220	\$ 20,527	
Overtime	\$ 16,210						\$ 16,210		\$ 2,664		
Staff Benefits	\$ 610,212	\$ 13,948	\$ 5,274				\$ 629,434	\$ 609,186	\$ 583,487	\$ 771,734	
	<b>\$ 1,603,143</b>	<b>\$ 34,738</b>	<b>\$ 13,464</b>				<b>\$ 1,651,345</b>	<b>\$ 1,630,551</b>	<b>\$ 1,571,016</b>	<b>\$ 1,752,463</b>	
Operating Expenses and Equipment											
General Expense	\$ 191,487	\$ 591	\$ 4,907				\$ 196,985	\$ 111,214	\$ 105,389	\$ 108,373	
Printing	\$ 1,444						\$ 1,444	\$ 1,763	\$ 1,412	\$ 943	
Telecommunications	\$ 17,450	\$ 1,168	\$ 4,988				\$ 23,606	\$ 22,987	\$ 20,575	\$ 24,989	
Postage	\$ (171)	\$ 371					\$ 200	\$ 5,826	\$ 27,832	\$ 13,563	
Insurance	\$ 2,293						\$ 2,293	\$ 1,985	\$ 2,265	\$ 2,307	
In-State Travel	\$ 125						\$ 125	\$ 1,631	\$ 7,329	\$ 16,430	
Out-of-State Travel											
Training	\$ 2,860						\$ 2,860	\$ 4,260	\$ 5,650	\$ 5,618	
Security Services	\$ 568	\$ 32	\$ 176				\$ 776	\$ 732	\$ 655	\$ 891	
Facility Operations	\$ 5,747	\$ 91	\$ 526				\$ 6,365	\$ 13,429	\$ 24,471	\$ 30,176	
Utilities											
Contracted Services	\$ 353,180	\$ 25,431	\$ 43,016				\$ 421,627	\$ 466,630	\$ 338,656	\$ 352,241	
Consulting and Professional Services										\$ 1,451	
Information Technology	\$ 359,064	\$ 11,326	\$ 3,631				\$ 374,022	\$ 50,171	\$ 89,703	\$ 46,782	
Major Equipment	\$ 5,449						\$ 5,449	\$ 6,629	\$ 0	\$ 4,073	
Other Items of Expense	\$ 1,760						\$ 1,760	\$ 3,412	\$ 4,730	\$ 3,588	
	<b>\$ 941,256</b>	<b>\$ 39,011</b>	<b>\$ 57,244</b>				<b>\$ 1,037,511</b>	<b>\$ 690,669</b>	<b>\$ 628,668</b>	<b>\$ 611,425</b>	
Special Items of Expense											
Grand Jury		\$ 100					\$ 100	\$ 763	\$ 325	\$ 75	
Jury Costs	\$ 2,676						\$ 2,676	\$ 741	\$ 769	\$ 681	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (3,216)	\$ 2,015	\$ 1,201				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 151		\$ 10				\$ 161		\$ (1,400)		
	<b>\$ (390)</b>	<b>\$ 2,115</b>	<b>\$ 1,211</b>				<b>\$ 2,936</b>	<b>\$ 1,504</b>	<b>\$ (307)</b>	<b>\$ 756</b>	
<b>Total Expenditures</b>	<b>\$ 2,544,009</b>	<b>\$ 75,864</b>	<b>\$ 71,919</b>				<b>\$ 2,691,793</b>	<b>\$ 2,322,724</b>	<b>\$ 2,199,377</b>	<b>\$ 2,364,644</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 50,927	\$ 12,831	\$ (1)				\$ 63,756	\$ (128,940)	\$ 390,443	\$ 0	
Operating Transfers In (Out)	\$ (1)		\$ 1				\$ 0	\$ 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)	<b>\$ 635,452</b>	<b>\$ 78,010</b>	<b>\$ 0</b>				<b>\$ 713,462</b>	<b>\$ 520,766</b>	<b>\$ 649,706</b>	<b>\$ 259,263</b>	

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

For the month ended June										
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	\$ 93,423	\$ 194,675					\$ 288,098	\$ 255,786	\$ 300,605	\$ 357,459
Traffic & Other Infractions	\$ 219,131	\$ (7)					\$ 219,124	\$ 368,987	\$ 223,015	\$ 392,663
Other Criminal Cases	\$ 178,771						\$ 178,771	\$ 105,670	\$ 180,220	\$ 120,079
Civil	\$ 123,577						\$ 123,577	\$ 194,318	\$ 203,250	\$ 211,795
Family & Children Services	\$ 3,916	\$ 75,522			\$ 1,201	\$ 10	\$ 80,649	\$ 111,247	\$ 100,523	\$ 118,340
Probate, Guardianship & Mental Health Services								\$ 19,389		\$ 42,486
Juvenile Dependency Services		\$ 8,880					\$ 8,880	\$ 34,706	\$ 5,610	\$ 42,431
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 47,495	\$ 6,952					\$ 54,448	\$ 69,499	\$ 56,072	\$ 69,903
Jury Services	\$ 25,373	\$ 271	\$ 2,676				\$ 28,320	\$ 28,188	\$ 32,945	\$ 33,380
Security		\$ 9,024					\$ 9,024	\$ 5,782	\$ 2,481	\$ 4,064
Trial Court Operations Program	\$ 691,686	\$ 295,318	\$ 2,676		\$ 1,201	\$ 10	\$ 990,890	\$ 1,193,572	\$ 1,104,721	\$ 1,392,600
Enhanced Collections	\$ 34,738	\$ 32,361			\$ 2,015		\$ 69,114	\$ 67,057	\$ 67,046	\$ 67,057
Other Non-Court Operations		\$ 2,880	\$ 100				\$ 2,980	\$ 763	\$ 355	\$ 75
Non-Court Operations Program	\$ 34,738	\$ 35,241	\$ 100		\$ 2,015		\$ 72,094	\$ 67,820	\$ 67,401	\$ 67,132
Executive Office	\$ 190,129	\$ 2,799			\$ (1,043)	\$ (20)	\$ 191,865	\$ 248,529	\$ 201,324	\$ 267,751
Fiscal Services	\$ 183,244	\$ 9,130			\$ (1,139)		\$ 191,235	\$ 241,082	\$ 217,287	\$ 284,047
Human Resources	\$ 241,482	\$ 2,114			\$ (207)	\$ 161	\$ 243,551	\$ 27,617	\$ 206,831	\$ 32,385
Business & Facilities Services	\$ 12,791	\$ 112,551			\$ (57)	\$ (50)	\$ 125,235	\$ 335,717	\$ 85,257	\$ 170,283
Information Technology	\$ 297,276	\$ 580,357			\$ (771)	\$ 60	\$ 876,922	\$ 208,387	\$ 316,556	\$ 150,446
Court Administration Program	\$ 924,922	\$ 706,952			\$ (3,216)	\$ 151	\$ 1,628,808	\$ 1,061,332	\$ 1,027,255	\$ 904,912
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,651,345	\$ 1,037,511	\$ 2,776		\$ 0	\$ 161	\$ 2,691,793	\$ 2,322,724	\$ 2,199,377	\$ 2,364,644

### Constraints on Fiscal Year-End Fund Balance - Summary

Mono

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	65,621	-	65,621	-	-	-	-	-	<b>65,621</b>	
Restricted	322,095	-	322,095	78,010	-	-	-	-	<b>400,105</b>	
Committed	162,959	-	162,959	-	-	-	-	-	<b>162,959</b>	
Assigned	84,777	-	84,777	-	-	-	-	-	<b>84,777</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 635,452</b>	<b>\$ -</b>	<b>\$ 635,452</b>	<b>\$ 78,010</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 713,462</b>	