

**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.

*Cennie Manggei*  
Signature of Presiding Judge or Court Executive

*November 19, 2013*  
Date

Monterey

\_\_\_\_\_  
Court

FY 13-14 1<sup>st</sup> Qtr

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Monterey

Court

FY 13-14 1<sup>st</sup> Qtr

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Monterey  
 Court

FY 13-14 1<sup>st</sup> Qtr  
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	186.2	186.2			

<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 Monterey  
 Trial Court Operations Fund  
 Statement of Program Expenditures  
 (Unaudited)

	For the month ended September									
	Fiscal Year 2013/14								2012/13	
	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	\$ 1,155,302	\$ 61,632					\$ 1,216,934	\$ 6,033,386	\$ 1,316,675	\$ 6,087,347
Traffic & Other Infractions	\$ 207,217	\$ 29,153					\$ 236,371	\$ 1,296,119	\$ 285,704	\$ 1,172,929
Other Criminal Cases	\$ 596,825	\$ 34,062					\$ 630,887	\$ 2,676,573	\$ 699,623	\$ 3,168,861
Civil	\$ 220,610	\$ (5,844)					\$ 214,766	\$ 1,402,716	\$ 232,238	\$ 1,200,300
Family & Children Services	\$ 242,641	\$ 97,217					\$ 339,858	\$ 1,417,859	\$ 366,779	\$ 1,787,789
Probate, Guardianship & Mental Health Services	\$ 63,277	\$ 13,573			\$ 0		\$ 76,850	\$ 303,781	\$ 112,294	\$ 458,569
Juvenile Dependency Services	\$ 25,684	\$ 43,043					\$ 68,727	\$ 444,767	\$ 69,264	\$ 414,950
Juvenile Delinquency Services	\$ 20,235	\$ 228					\$ 20,462	\$ 102,298	\$ 19,870	\$ 143,078
Other Court Operations	\$ 94,313	\$ 1,564					\$ 95,877	\$ 872,260	\$ 135,001	\$ 581,686
Court Interpreters	\$ 155,032	\$ 60,055					\$ 215,087	\$ 1,110,681	\$ 204,792	\$ 1,223,722
Jury Services	\$ 85,472	\$ 18,798	\$ 45,064				\$ 149,334	\$ 734,461	\$ 147,803	\$ 549,616
Security		\$ 1,545					\$ 1,545	\$ 691,560	\$ 109,060	\$ 736,872
Trial Court Operations Program	\$ 2,866,607	\$ 355,026	\$ 45,064		\$ 0		\$ 3,266,697	\$ 17,086,461	\$ 3,699,102	\$ 17,525,719
Enhanced Collections	\$ 22,328	\$ 371					\$ 22,699	\$ 57,000	\$ 24,269	\$ 71,199
Other Non-Court Operations	\$ 9,822	\$ 801	\$ 0				\$ 10,622	\$ 41,020	\$ 11,218	\$ 27,190
Non-Court Operations Program	\$ 32,149	\$ 1,172	\$ 0				\$ 33,321	\$ 98,020	\$ 35,487	\$ 98,389
Executive Office	\$ 135,811	\$ 2,640					\$ 138,451	\$ 823,984	\$ 152,156	\$ 802,280
Fiscal Services	\$ 213,606	\$ 2,621					\$ 216,227	\$ 1,104,050	\$ 252,388	\$ 1,178,063
Human Resources	\$ 93,105	\$ 967					\$ 94,072	\$ 237,171	\$ 93,872	\$ 345,879
Business & Facilities Services	\$ 47,416	\$ 53,989					\$ 101,405	\$ 127,711	\$ 68,318	\$ 842,738
Information Technology	\$ 298,600	\$ 200,504					\$ 499,105	\$ 1,625,217	\$ 226,532	\$ 1,480,911
Court Administration Program	\$ 788,539	\$ 260,720					\$ 1,049,259	\$ 3,918,133	\$ 793,266	\$ 4,649,871
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 3,687,296</b>	<b>\$ 616,919</b>	<b>\$ 45,064</b>		<b>\$ 0</b>		<b>\$ 4,349,278</b>	<b>\$ 21,102,614</b>	<b>\$ 4,527,856</b>	<b>\$ 22,273,979</b>



Superior Court of California, County of Monterey  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended September										
Fiscal Year 2013/14								2012/13		
	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							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 6,416,801	\$ 15,289					\$ 6,432,090	\$ 16,539,832	\$ 3,079,622	\$ 13,585,765
Improvement and Modernization Fund	\$ 1						\$ 1	\$ 38,595	\$ (38,229)	\$ 20,865
Judges' Compensation (45.25)	\$ 47,499						\$ 47,499	\$ 176,542	\$ 47,499	\$ 190,000
Court Interpreter (45.45)	\$ 204,131						\$ 204,131	\$ 1,192,747	\$ 197,791	\$ 994,700
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 19,932						\$ 19,932	\$ 759,868	\$ (63,205)	\$ 762,597
Other Miscellaneous								\$ 277,496		\$ 446,453
	<b>\$ 6,688,364</b>	<b>\$ 15,289</b>					<b>\$ 6,703,653</b>	<b>\$ 18,985,080</b>	<b>\$ 3,223,478</b>	<b>\$ 16,000,380</b>
Grants										
AB 1058 Commissioner/Facilitator			\$ 29,782				\$ 29,782	\$ 635,385	\$ 14,727	\$ 635,385
Other AOC Grants			\$ (34,000)				\$ (34,000)	\$ 41,197	\$ (15,480)	\$ 34,000
Non-AOC Grants										
			<b>\$ (4,218)</b>				<b>\$ (4,218)</b>	<b>\$ 676,582</b>	<b>\$ (753)</b>	<b>\$ 669,385</b>
Other Financing Sources										
Interest Income	\$ 1,257	\$ 3					\$ 1,260	\$ 14,000	\$ 1,896	\$ 8,500
Investment Income										
Donations										
Local Fees	\$ 40,506	\$ 21,685					\$ 62,191	\$ 386,100	\$ 71,579	\$ 394,200
Non-Fee Revenues								\$ 7,500		\$ 6,500
Enhanced Collections		\$ 11,916					\$ 11,916	\$ 57,000	\$ 15,074	\$ 71,199
Escheatment								\$ 20,000		\$ 20,000
Prior Year Revenue										
County Program - Restricted			\$ (105)				\$ (105)		\$ 43,979	
Reimbursement Other	\$ 4,170	\$ 6,420					\$ 6,420	\$ 73,500	\$ 0	\$ 78,500
Sale of Fixed Assets		\$ 9,799					\$ 13,969	\$ 375,402	\$ 9,677	\$ 55,964
Other Miscellaneous	\$ 6,221						\$ 6,221	\$ 8,000	\$ 5,918	\$ 8,000
	<b>\$ 52,154</b>	<b>\$ 49,823</b>	<b>\$ (105)</b>				<b>\$ 101,872</b>	<b>\$ 941,502</b>	<b>\$ 148,123</b>	<b>\$ 642,863</b>
<b>Total Revenues</b>	<b>\$ 6,740,518</b>	<b>\$ 65,112</b>	<b>\$ (4,323)</b>				<b>\$ 6,801,307</b>	<b>\$ 20,603,164</b>	<b>\$ 3,370,848</b>	<b>\$ 17,312,628</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 2,452,824	\$ 14,404	\$ 67,866				\$ 2,535,094	\$ 11,564,596	\$ 2,623,770	\$ 11,439,885
Temp Help	\$ 22,536						\$ 22,536	\$ 77,095	\$ 9,045	
Overtime	\$ 6,385						\$ 6,385	\$ 25,000	\$ 1,218	\$ 15,000
Staff Benefits	\$ 1,079,183	\$ 17,745	\$ 26,353				\$ 1,123,282	\$ 4,990,631	\$ 1,264,815	\$ 5,626,330
	<b>\$ 3,560,927</b>	<b>\$ 32,149</b>	<b>\$ 94,219</b>				<b>\$ 3,687,296</b>	<b>\$ 16,657,322</b>	<b>\$ 3,898,849</b>	<b>\$ 17,081,215</b>
Operating Expenses and Equipment										
General Expense	\$ 52,420		\$ 575				\$ 52,995	\$ 477,045	\$ 14,119	\$ 502,967
Printing	\$ 15,177						\$ 15,177	\$ 64,000	\$ 9,430	\$ 69,500
Telecommunications	\$ 26,004		\$ 434				\$ 26,438	\$ 125,002	\$ 20,279	\$ 138,200
Postage	\$ 14,481		\$ 70				\$ 14,551	\$ 125,000	\$ 35,540	\$ 127,000
Insurance								\$ 16,000		\$ 15,825
In-State Travel	\$ 2,424						\$ 2,424	\$ 22,001	\$ 1,958	\$ 22,200
Out-of-State Travel	\$ 395	\$ 801					\$ 1,196	\$ 12,000		\$ 2,000
Training	\$ 448						\$ 448	\$ 21,546	\$ 148	\$ 5,100
Security Services	\$ 1,540		\$ 5				\$ 1,545	\$ 691,560	\$ 109,060	\$ 736,872
Facility Operations	\$ 41,187		\$ 159				\$ 41,346	\$ 253,002	\$ 51,699	\$ 276,413
Utilities	\$ 66						\$ 66	\$ 400	\$ 31	\$ 340
Contracted Services	\$ 228,870	\$ 21,060	\$ 1,271				\$ 251,201	\$ 1,796,291	\$ 265,032	\$ 2,327,885
Consulting and Professional Services	\$ 938						\$ 938	\$ 7,400	\$ 0	\$ 11,600
Information Technology	\$ 96,065		\$ 32,531				\$ 128,595	\$ 445,048	\$ 73,516	\$ 648,790
Major Equipment	\$ 71,725		\$ 6,656				\$ 78,381	\$ 149,998	\$ (158)	\$ 61,159
Other Items of Expense	\$ 1,591		\$ 27				\$ 1,618	\$ 17,999	\$ 2,839	\$ 20,413
	<b>\$ 553,329</b>	<b>\$ 21,860</b>	<b>\$ 41,729</b>				<b>\$ 616,919</b>	<b>\$ 4,224,292</b>	<b>\$ 583,492</b>	<b>\$ 4,966,264</b>
Special Items of Expense										
Grand Jury		\$ 0					\$ 0	\$ 6,000		\$ 7,000
Jury Costs	\$ 45,064						\$ 45,064	\$ 215,000	\$ 45,515	\$ 219,500
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (17,949)		\$ 17,949				\$ 0			\$ 0
Prior Year Expense Adjustment										
	<b>\$ 27,115</b>	<b>\$ 0</b>	<b>\$ 17,949</b>				<b>\$ 45,064</b>	<b>\$ 221,000</b>	<b>\$ 45,515</b>	<b>\$ 226,500</b>
<b>Total Expenditures</b>	<b>\$ 4,141,372</b>	<b>\$ 54,010</b>	<b>\$ 153,897</b>				<b>\$ 4,349,278</b>	<b>\$ 21,102,614</b>	<b>\$ 4,527,856</b>	<b>\$ 22,273,979</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 2,599,147	\$ 11,102	\$ (158,220)				\$ 2,452,028	\$ (499,450)	\$ (1,157,007)	\$ (4,961,351)
Operating Transfers In (Out)										\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 3,188,816	\$ 206,561	\$ 0				\$ 3,395,377	\$ 3,395,377	\$ 6,634,116	\$ 6,634,116
Ending Balance (Deficit)	<b>\$ 5,787,963</b>	<b>\$ 217,663</b>	<b>\$ (158,220)</b>				<b>\$ 5,847,406</b>	<b>\$ 2,895,927</b>	<b>\$ 5,477,108</b>	<b>\$ 1,672,765</b>

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

For the month ended September									
Fiscal Year 2013/14									2012/13
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 155,531	\$ 214,183	\$ (355,437)				\$ 2,753,051	\$ 2,767,327	\$ 3,372,000
Payroll	\$ (200)	\$ 0						\$ (200)	\$ (200)
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution							\$ 942	\$ 942	\$ 9,780
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (57,943)	\$ (57,943)	\$ (1,148,929)
Credit Card									
Cash on Hand	\$ 5,300							\$ 5,300	\$ 4,850
Cash with County									
Cash Outside of the AOC								\$ 0	\$ 166,996
<b>Total Cash</b>	<b>\$ 185,631</b>	<b>\$ 214,183</b>	<b>\$ (355,437)</b>				<b>\$ 2,696,049</b>	<b>\$ 2,740,426</b>	<b>\$ 2,429,497</b>
Short Term Investment	\$ 6,138,457						\$ 1,709,159	\$ 7,847,616	\$ 7,588,917
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 6,138,457</b>						<b>\$ 1,709,159</b>	<b>\$ 7,847,616</b>	<b>\$ 7,588,917</b>
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 1,118							\$ 1,118	
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 6,761	\$ 0					\$ 6,761	\$ 3,747
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 10,009	\$ (3,282)	\$ 197,217				\$ 0	\$ 203,945	\$ 86,540
Trust Due To/From							\$ 691,258	\$ 691,258	\$ 955,541
Distribution Due To/From							\$ 596,895	\$ 596,895	\$ 753,155
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,204							\$ 1,204	\$ 3,111
<b>Total Receivables</b>	<b>\$ 12,331</b>	<b>\$ 3,480</b>	<b>\$ 197,217</b>				<b>\$ 1,288,153</b>	<b>\$ 1,501,181</b>	<b>\$ 1,802,094</b>
Prepaid Expenses - General									
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 6,336,419</b>	<b>\$ 217,663</b>	<b>\$ (158,220)</b>				<b>\$ 5,693,361</b>	<b>\$ 12,089,223</b>	<b>\$ 11,820,508</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 24,031	\$ 0	\$ 0				\$ 0	\$ 24,031	\$ 34,085
Due to Other Funds	\$ 5	\$ 0	\$ 0				\$ 1,289,352	\$ 1,289,357	\$ 1,711,807
Due to Other Courts									
Due to State									
TC145 Liability							\$ 462,708	\$ 462,708	\$ 523,504
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 277,504	\$ 277,504	\$ 315,578
Due to Other Public Agencies									
Sales and Use Tax	\$ 57							\$ 57	\$ 76
Interest							\$ 319	\$ 319	\$ 549
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 24,093</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 2,029,893</b>	<b>\$ 2,053,975</b>	<b>\$ 2,585,598</b>
Civil									
Criminal							\$ 1,372,542	\$ 1,372,542	\$ 1,053,701
Unreconciled - Civil and Criminal							\$ 2,086,957	\$ 2,086,957	\$ 2,174,934
Trust Held Outside of the AOC							\$ 196,631	\$ 196,631	
Trust Interest Payable							\$ 0	\$ 0	\$ 166,996
Miscellaneous Trust							\$ 11	\$ 11	\$ 93
<b>Total Trust Deposits</b>							<b>\$ 3,656,141</b>	<b>\$ 3,656,141</b>	<b>\$ 3,395,724</b>
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 264,535							\$ 264,535	\$ 232,184
Deferred Compensation Payable	\$ 14,879							\$ 14,879	\$ 14,934
Deductions Payable	\$ 235,364							\$ 235,364	\$ 77,060
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 514,777</b>	<b>\$ 0</b>						<b>\$ 514,777</b>	<b>\$ 324,179</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 9,587						\$ 3,049	\$ 12,635	\$ 3,771
Jury Fees - Non-Interest							\$ 4,289	\$ 4,289	\$ 33,723
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 405
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 9,587</b>						<b>\$ 7,338</b>	<b>\$ 16,924</b>	<b>\$ 37,899</b>
<b>Total Liabilities</b>	<b>\$ 548,456</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 5,693,361</b>	<b>\$ 6,241,818</b>	<b>\$ 6,343,400</b>
<b>Total Fund Balance</b>	<b>\$ 5,787,963</b>	<b>\$ 217,663</b>	<b>\$ (158,220)</b>					<b>\$ 5,847,406</b>	<b>\$ 5,477,108</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 6,336,419</b>	<b>\$ 217,663</b>	<b>\$ (158,220)</b>				<b>\$ 5,693,361</b>	<b>\$ 12,089,223</b>	<b>\$ 11,820,508</b>