

Monterey Superior Court
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended Sep									
Fiscal Year 2011/12								2010/11	
	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	\$ (53,087)	\$ (11,327)	\$ (243,936)				\$ 9,095	\$ (299,255)	\$ (257,932)
Payroll	\$ (100)	\$ 0						\$ (100)	\$ 314,955
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution							\$ 127,096	\$ 127,096	
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 1,178,000	\$ 1,178,000	
Credit Card								\$ 4,850	\$ 4,850
Cash on Hand	\$ 4,850							\$ 4,850	\$ 4,850
Cash with County							\$ 878,103	\$ 878,103	\$ 4,042,642
Total Cash	\$ (23,337)	\$ (11,327)	\$ (243,936)				\$ 2,192,294	\$ 1,913,695	\$ 4,129,515
Short Term Investment	\$ 7,226,646						\$ 1,948,211	\$ 9,174,857	\$ 9,594,720
Investment in Financial Institution									
Total Investments	\$ 7,226,646						\$ 1,948,211	\$ 9,174,857	\$ 9,594,720
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks								\$ 0	\$ 0
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 1,193
Due From Other Governments	\$ 0	\$ 20,319	\$ 0					\$ 20,319	\$ 108,138
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 45,257	\$ 0	\$ 184,709					\$ 229,966	\$ 120,123
Trust Due To/From							\$ 711,294	\$ 711,294	
Distribution Due To/From							\$ 595,561	\$ 595,561	
Civil Filing Fee Due To/From									
General Due To/From	\$ 632							\$ 632	
Total Receivables	\$ 45,888	\$ 20,319	\$ 184,709				\$ 1,306,855	\$ 1,557,772	\$ 229,454
Prepaid Expenses - General									\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 7,249,198	\$ 8,992	\$ (59,226)				\$ 5,447,360	\$ 12,646,323	\$ 13,953,688
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 74	\$ 0	\$ 0				\$ 0	\$ 74	\$ 0
Due to Other Funds	\$ 5	\$ 0	\$ 0				\$ 1,307,482	\$ 1,307,487	\$ 1,193
Due to Other Courts									
Due to State									
TC145 Liability							\$ 507,542	\$ 507,542	\$ 518,517
Due to Other Governments			\$ 0					\$ 0	
AB145 Due to Other Government Agency							\$ 302,992	\$ 302,992	
Due to Other Public Agencies									
Sales and Use Tax	\$ (58)							\$ (58)	\$ 340
Interest							\$ 184	\$ 184	\$ 162
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 20	\$ 0	\$ 0				\$ 2,118,200	\$ 2,118,220	\$ 520,211
Civil							\$ 707,496	\$ 707,496	
Criminal	\$ 0						\$ 1,722,348	\$ 1,722,348	
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 878,103	\$ 878,103	\$ 4,041,449
Trust Interest Payable							\$ 102	\$ 102	
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 3,308,049	\$ 3,308,049	\$ 4,041,449
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 48,457							\$ 48,457	\$ 65,351
Deferred Compensation Payable	\$ 16,943							\$ 16,943	\$ 0
Deductions Payable	\$ 76,938							\$ 76,938	\$ (62,737)
Payroll Clearing									
Total Payroll Liabilities	\$ 142,338	\$ 0						\$ 142,338	\$ 2,614
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 3,795							\$ 3,795	\$ 2,746
Jury Fees - Non-Interest							\$ 21,111	\$ 21,111	
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 188						\$ 0	\$ 188	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,983						\$ 21,111	\$ 25,094	\$ 2,746
Total Liabilities	\$ 146,341	\$ 0	\$ 0				\$ 5,447,360	\$ 5,593,701	\$ 4,567,021
Fund Balance - Restricted	\$ 132,000	\$ 8,991						\$ 140,991	\$ 139,462
Fund Balance - Unrestricted									
Designated	\$ 7,450,430	\$ 0						\$ 7,450,430	\$ 10,746,543
Undesignated	\$ 79,318	\$ 0	\$ 0					\$ 79,318	\$ (1,646,304)
Excess (Deficit) of Rev. Over Expenses/Op.	\$ (558,891)	\$ 0	\$ (59,226)					\$ (618,117)	\$ 146,966
Total Fund Balance	\$ 7,102,857	\$ 8,992	\$ (59,226)					\$ 7,052,622	\$ 9,386,668
Total Liabilities and Fund Balance	\$ 7,249,198	\$ 8,992	\$ (59,226)				\$ 5,447,360	\$ 12,646,323	\$ 13,953,688

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

For the month ended Sep											
Fiscal Year 2011/12										2010/11	
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 4,134,320						\$ 4,134,320	\$ 18,181,953	\$ 4,421,166	\$ 22,433,180	
Trial Court Improvement Fund											
Judicial Administration Efficiency & Mod Fund	\$ 6,250						\$ 6,250	\$ 40,862		\$ 54,012	
Judges' Compensation (45.25)	\$ 47,499						\$ 47,499	\$ 190,000	\$ 17,229	\$ 190,000	
Court Interpreter (45.45)	\$ 229,800						\$ 229,800	\$ 840,000	\$ 306,000	\$ 885,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 26,798						\$ 26,798	\$ 713,982	\$ 11,098	\$ 750,480	
Other Miscellaneous											
	\$ 4,444,667						\$ 4,444,667	\$ 19,966,797	\$ 4,755,492	\$ 24,312,672	
Grants											
AB 1058 Commissioner/Facilitator			\$ 125,409				\$ 125,409	\$ 639,814	\$ 3,488	\$ 639,814	
Other AOC Grants			\$ (34,000)				\$ (34,000)	\$ 34,000	\$ (31,300)	\$ 31,300	
Non-AOC Grants											
			\$ 91,409				\$ 91,409	\$ 673,814	\$ (27,812)	\$ 671,114	
Other Financing Sources											
Interest Income	\$ 895	\$ 0					\$ 896	\$ 52,000	\$ 1,589	\$ 36,000	
Investment Income											
Donations											
Local Fees	\$ 64,430						\$ 64,430	\$ 410,200	\$ 52,157	\$ 412,800	
Non-Fee Revenues	\$ 3,137						\$ 3,137	\$ 12,000		\$ 10,500	
Enhanced Collections		\$ 21,999					\$ 21,999	\$ 90,000	\$ 6,164	\$ 90,000	
Escheatment										\$ 5,000	
Prior Year Revenue	\$ 88,425						\$ 88,425		\$ 89,584		
County Program - Restricted		\$ 10,674					\$ 10,674	\$ 73,500	\$ 3,655	\$ 93,000	
Reimbursement Other	\$ 828	\$ 12,172					\$ 13,000	\$ 55,896	\$ 115,698	\$ 655,551	
Sale of Fixed Assets											
Other Miscellaneous	\$ 6,501						\$ 6,501	\$ 8,000	\$ 6,163	\$ 10,000	
	\$ 164,217	\$ 44,845					\$ 209,062	\$ 701,596	\$ 275,010	\$ 1,312,851	
Total Revenues	\$ 4,608,883	\$ 44,845	\$ 91,409				\$ 4,745,137	\$ 21,342,207	\$ 5,002,690	\$ 26,296,637	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,061,139	\$ 18,434	\$ 82,693				\$ 3,162,265	\$ 10,477,354	\$ 2,286,600	\$ 11,700,383	
Temp Help	\$ 35,387						\$ 35,387	\$ 513,066	\$ 10,770	\$ 111,849	
Overtime	\$ 5,508						\$ 5,508	\$ 25,000	\$ 9,950	\$ 45,000	
Staff Benefits	\$ 1,287,504	\$ 20,675	\$ 33,987				\$ 1,342,167	\$ 6,258,336	\$ 1,091,788	\$ 6,025,900	
	\$ 4,389,537	\$ 39,110	\$ 116,680				\$ 4,546,327	\$ 17,273,756	\$ 3,399,109	\$ 17,883,132	
Operating Expenses and Equipment											
General Expense	\$ 74,352		\$ 1,466				\$ 75,818	\$ 689,027	\$ 209,990	\$ 1,833,027	
Printing	\$ 9,559						\$ 9,559	\$ 77,473	\$ 2,314	\$ 64,400	
Telecommunications	\$ 29,436		\$ 558				\$ 29,993	\$ 132,317	\$ 28,324	\$ 142,500	
Postage	\$ 36,891		\$ 361				\$ 37,252	\$ 130,000	\$ 35,284	\$ 189,750	
Insurance	\$ 943						\$ 943	\$ 11,550	\$ 1,938	\$ 14,200	
In-State Travel	\$ 2,648		\$ 1,586				\$ 4,235	\$ 19,133	\$ 5,004	\$ 38,975	
Out-of-State Travel	\$ 1,126						\$ 1,126	\$ 2,500	\$ 0		
Training	\$ 406						\$ 406	\$ 20,032	\$ 410	\$ 34,050	
Security Services	\$ 113,028		\$ 3,380				\$ 116,408	\$ 891,830	\$ 170,945	\$ 4,586,043	
Facility Operations	\$ 57,316		\$ 226				\$ 57,542	\$ 328,000	\$ 96,839	\$ 471,500	
Utilities	\$ 33						\$ 33	\$ 1,300	\$ 49	\$ 500	
Contracted Services	\$ 349,205	\$ 0	\$ 2,358				\$ 351,562	\$ 2,617,683	\$ 406,394	\$ 2,962,250	
Consulting and Professional Services	\$ 490						\$ 490	\$ 3,000	\$ 5,622	\$ 62,300	
Information Technology	\$ 99,600		\$ 1,571				\$ 101,171	\$ 652,939	\$ 120,999	\$ 614,200	
Major Equipment								\$ 133,659	\$ 347,778	\$ 784,000	
Other Items of Expense	\$ 2,020		\$ 46				\$ 2,067	\$ 14,000	\$ 2,150	\$ 22,200	
	\$ 777,051	\$ 0	\$ 11,553				\$ 788,604	\$ 5,624,443	\$ 1,434,040	\$ 11,819,895	
Special Items of Expense											
Grand Jury	\$ (2,000)	\$ 2,192					\$ 192	\$ 17,920	\$ 273	\$ 15,654	
Jury Costs	\$ 28,972						\$ 28,972	\$ 129,000	\$ 22,302	\$ 155,000	
Judgements, Settlements and Claims	\$ 161						\$ 161				
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (25,946)	\$ 3,543	\$ 22,403				\$ 0	\$ 0			
Prior Year Expense Adjustment	\$ (1)						\$ (1)				
	\$ 1,186	\$ 5,735	\$ 22,403				\$ 29,324	\$ 146,920	\$ 22,575	\$ 170,654	
Total Expenditures	\$ 5,167,774	\$ 44,845	\$ 150,635				\$ 5,363,254	\$ 23,045,119	\$ 4,855,724	\$ 29,873,681	
Excess (Deficit) of Revenues Over Expenditures	\$ (558,891)	\$ 0	\$ (59,226)				\$ (618,117)	\$ (1,702,912)	\$ 146,966	\$ (3,577,044)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 7,661,748	\$ 8,991	\$ 0				\$ 7,670,739	\$ 7,670,739	\$ 9,239,701	\$ 9,239,701	
Ending Balance (Deficit)	\$ 7,102,857	\$ 8,992	\$ (59,226)				\$ 7,052,622	\$ 5,967,827	\$ 9,386,668	\$ 5,662,657	

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

For the month ended Sep										
Fiscal Year 2011/12										
	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	\$ 1,321,339	\$ 161,665					\$ 1,483,004	\$ 6,578,993	\$ 1,313,296	\$ 6,949,618
Traffic & Other Infractions	\$ 273,248	\$ 56,685			\$ (3,543)		\$ 326,390	\$ 1,151,489	\$ 292,226	\$ 1,760,206
Other Criminal Cases	\$ 817,385	\$ 74,844					\$ 892,229	\$ 3,637,091	\$ 755,668	\$ 4,149,911
Civil	\$ 359,595	\$ 50,665	\$ 161				\$ 410,420	\$ 1,422,844	\$ 254,590	\$ 1,602,487
Family & Children Services	\$ 313,049	\$ 79,674			\$ 0		\$ 392,722	\$ 1,524,586	\$ 303,183	\$ 1,601,631
Probate, Guardianship & Mental Health Services	\$ 64,610	\$ 23,383					\$ 87,993	\$ 320,908	\$ 65,168	\$ 349,727
Juvenile Dependency Services	\$ 25,418	\$ 32,591					\$ 58,010	\$ 445,738	\$ 103,758	\$ 486,830
Juvenile Delinquency Services	\$ 15,799	\$ 1,731					\$ 17,530	\$ 122,042	\$ 17,000	\$ 186,175
Other Court Operations	\$ 190,821	\$ 13,090					\$ 203,912	\$ 946,361	\$ 224,707	\$ 1,213,566
Court Interpreters	\$ 147,548	\$ 90,903					\$ 238,451	\$ 1,164,181	\$ 230,301	\$ 1,283,196
Jury Services	\$ 69,909	\$ 14,000	\$ 28,972			\$ (1)	\$ 112,881	\$ 675,241	\$ 156,154	\$ 755,973
Security		\$ 118,526					\$ 118,525	\$ 871,300	\$ 229,784	\$ 4,958,863
Trial Court Operations Program	\$ 3,598,720	\$ 717,758	\$ 29,133		\$ (3,543)	\$ (1)	\$ 4,342,067	\$ 18,860,774	\$ 3,945,833	\$ 25,298,183
Enhanced Collections	\$ 18,455	\$ 0			\$ 3,543		\$ 21,999	\$ 90,000	\$ 16,948	\$ 90,000
Other Non-Court Operations	\$ 20,654		\$ 2,192				\$ 22,846	\$ 131,946	\$ 24,892	\$ 135,255
Non-Court Operations Program	\$ 39,110	\$ 0	\$ 2,192		\$ 3,543		\$ 44,845	\$ 221,946	\$ 41,840	\$ 225,255
Executive Office	\$ 144,817	\$ 7,060	\$ (2,000)				\$ 149,877	\$ 853,405	\$ 134,684	\$ 969,493
Fiscal Services	\$ 206,028	\$ 21,698					\$ 227,726	\$ 912,908	\$ 207,942	\$ 1,007,406
Human Resources	\$ 125,829	\$ 5,204					\$ 131,033	\$ 484,118	\$ 127,491	\$ 530,701
Business & Facilities Services	\$ 163,219	\$ 27,373					\$ 190,592	\$ 355,930	\$ 121,601	\$ 521,334
Information Technology	\$ 267,604	\$ 9,511					\$ 277,115	\$ 1,356,038	\$ 276,334	\$ 1,321,309
Court Administration Program	\$ 907,496	\$ 70,846	\$ (2,000)				\$ 976,342	\$ 3,962,399	\$ 888,051	\$ 4,350,243
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,545,327	\$ 788,604	\$ 29,324		\$ 0	\$ (1)	\$ 5,363,254	\$ 23,045,119	\$ 4,855,724	\$ 29,873,681

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



Date

Superior Court of Monterey

Court

FY 2011-2012 / September

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Superior Court of Monterey

 Court

 FY 2011-2012 / September

 Fiscal Year and Ending Quarter

FOOTNOTES

1	The fund balance constraints on the Balance Sheet report display classifications made by the courts for their fund balance as of June 30th in the prior fiscal year and, thus, do not reflect the current constraints on a court's total fund balance in accordance with GASB 54.
2	A permanent solution to this issue is currently in the process of being implemented.
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Superior Court of Monterey

 Court
 FY 2011-2012 / September

 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)				
Court Employee Positions (FTEs)	193.2			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.