

**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

Monterey

\_\_\_\_\_  
Court

FY 13-14 2nd Qtr

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Monterey  
Court

FY 13-14 2nd Qtr  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Monterey  
Court

FY 13-14 2nd Qtr

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
186.2	186.2	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 Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended December											
Fiscal Year 2013/14											
2012/13											
	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	\$ 9,956,653	\$ 61,156					\$ 10,017,809	\$ 16,539,832	\$ 6,491,095	\$ 13,585,765	
Improvement and Modernization Fund	\$ 1						\$ 1	\$ 38,595	\$ 0	\$ 20,865	
Judges' Compensation (45.25)	\$ 94,999						\$ 94,999	\$ 176,542	\$ 94,999	\$ 190,000	
Court Interpreter (45.45)	\$ 458,429						\$ 458,429	\$ 1,192,747	\$ 391,549	\$ 994,700	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 207,702						\$ 207,702	\$ 759,868	\$ 268,100	\$ 762,597	
Other Miscellaneous	\$ 277,496						\$ 277,496	\$ 277,496	\$ 184,042	\$ 446,453	
	<b>\$ 10,995,280</b>	<b>\$ 61,156</b>					<b>\$ 11,056,436</b>	<b>\$ 18,985,080</b>	<b>\$ 7,429,785</b>	<b>\$ 16,000,380</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 228,146				\$ 228,146	\$ 635,385	\$ 209,688	\$ 635,385	
Other AOC Grants			\$ 0				\$ 0	\$ 41,197	\$ 0	\$ 34,000	
Non-AOC Grants											
			<b>\$ 228,146</b>				<b>\$ 228,146</b>	<b>\$ 676,582</b>	<b>\$ 209,688</b>	<b>\$ 669,385</b>	
Other Financing Sources											
Interest Income	\$ 5,867	\$ 127					\$ 5,994	\$ 14,000	\$ 9,158	\$ 8,500	
Investment Income											
Donations											
Local Fees	\$ 101,263	\$ 49,828					\$ 151,091	\$ 386,100	\$ 162,556	\$ 394,200	
Non-Fee Revenues								\$ 7,500	\$ 6,500	\$ 6,500	
Enhanced Collections		\$ 32,660					\$ 32,660	\$ 57,000	\$ 27,794	\$ 71,199	
Escheatment								\$ 20,000		\$ 20,000	
Prior Year Revenue	\$ 61		\$ 1,412				\$ 1,473		\$ 1,755		
County Program - Restricted		\$ 23,731					\$ 23,731	\$ 73,500	\$ 0	\$ 78,500	
Reimbursement Other	\$ 14,399	\$ 19,643					\$ 34,042	\$ 375,402	\$ 31,955	\$ 55,964	
Sale of Fixed Assets											
Other Miscellaneous	\$ 7,008						\$ 7,008	\$ 8,000	\$ 6,521	\$ 8,000	
	<b>\$ 128,597</b>	<b>\$ 125,989</b>	<b>\$ 1,412</b>				<b>\$ 255,999</b>	<b>\$ 941,502</b>	<b>\$ 239,739</b>	<b>\$ 642,863</b>	
<b>Total Revenues</b>	<b>\$ 11,123,877</b>	<b>\$ 187,145</b>	<b>\$ 229,559</b>				<b>\$ 11,540,581</b>	<b>\$ 20,603,164</b>	<b>\$ 7,879,212</b>	<b>\$ 17,312,628</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 5,992,956	\$ 29,645	\$ 67,866				\$ 6,090,467	\$ 11,564,596	\$ 5,213,605	\$ 11,439,885	
Temp Help	\$ 48,547						\$ 48,547	\$ 77,095	\$ 9,045		
Overtime	\$ 8,093	\$ 24					\$ 8,117	\$ 25,000	\$ 9,828	\$ 15,000	
Staff Benefits	\$ 2,246,607	\$ 32,953	\$ 26,353				\$ 2,305,913	\$ 4,990,631	\$ 2,515,184	\$ 5,626,330	
	<b>\$ 8,296,203</b>	<b>\$ 62,622</b>	<b>\$ 94,219</b>				<b>\$ 8,453,044</b>	<b>\$ 16,657,322</b>	<b>\$ 7,747,662</b>	<b>\$ 17,081,215</b>	
Operating Expenses and Equipment											
General Expense	\$ 105,389		\$ 1,650				\$ 107,038	\$ 477,045	\$ 64,076	\$ 502,967	
Printing	\$ 19,145						\$ 19,145	\$ 64,000	\$ 17,084	\$ 69,500	
Telecommunications	\$ 59,481		\$ 434				\$ 59,915	\$ 125,002	\$ 39,868	\$ 138,200	
Postage	\$ 43,340		\$ 70				\$ 43,410	\$ 125,000	\$ 71,518	\$ 127,000	
Insurance	\$ 18,597						\$ 18,597	\$ 16,000	\$ 15,554	\$ 15,825	
In-State Travel	\$ 6,533		\$ 439				\$ 6,972	\$ 22,001	\$ 6,866	\$ 22,200	
Out-of-State Travel	\$ 5,186	\$ 801					\$ 5,987	\$ 12,000		\$ 2,000	
Training	\$ 3,084		\$ 763				\$ 3,847	\$ 21,548	\$ 348	\$ 5,100	
Security Services	\$ 232,528		\$ 5				\$ 232,533	\$ 691,560	\$ 109,180	\$ 736,872	
Facility Operations	\$ 102,592		\$ 159				\$ 102,751	\$ 253,002	\$ 128,535	\$ 276,413	
Utilities	\$ 98						\$ 98	\$ 400	\$ 134	\$ 340	
Contracted Services	\$ 583,950	\$ 49,203	\$ 2,380				\$ 635,534	\$ 1,796,291	\$ 650,338	\$ 2,327,885	
Consulting and Professional Services	\$ 2,195						\$ 2,195	\$ 7,400	\$ 2,484	\$ 11,600	
Information Technology	\$ 145,368		\$ 32,531				\$ 177,899	\$ 445,048	\$ 181,028	\$ 648,790	
Major Equipment	\$ 96,672		\$ 6,856				\$ 103,328	\$ 149,998	\$ 561	\$ 61,159	
Other Items of Expense	\$ 4,983		\$ 27				\$ 5,010	\$ 17,999	\$ 6,956	\$ 20,413	
	<b>\$ 1,429,141</b>	<b>\$ 50,004</b>	<b>\$ 45,115</b>				<b>\$ 1,524,260</b>	<b>\$ 4,224,292</b>	<b>\$ 1,294,528</b>	<b>\$ 4,966,264</b>	
Special Items of Expense											
Grand Jury		\$ 0					\$ 0	\$ 6,000		\$ 7,000	
Jury Costs	\$ 98,557						\$ 98,557	\$ 215,000	\$ 94,240	\$ 219,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (20,961)	\$ 3,013	\$ 17,949				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (2,191)		
	<b>\$ 77,596</b>	<b>\$ 3,013</b>	<b>\$ 17,949</b>				<b>\$ 98,557</b>	<b>\$ 221,000</b>	<b>\$ 92,049</b>	<b>\$ 226,500</b>	
<b>Total Expenditures</b>	<b>\$ 9,802,940</b>	<b>\$ 115,639</b>	<b>\$ 157,283</b>				<b>\$ 10,075,862</b>	<b>\$ 21,102,614</b>	<b>\$ 9,134,239</b>	<b>\$ 22,273,979</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,320,937	\$ 71,507	\$ 72,276				\$ 1,464,720	\$ (499,450)	\$ (1,255,027)	\$ (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>\$ 4,509,753</b>	<b>\$ 278,068</b>	<b>\$ 72,276</b>				<b>\$ 4,860,097</b>	<b>\$ 2,895,927</b>	<b>\$ 5,379,088</b>	<b>\$ 1,672,765</b>	



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

	For the month ended December									
	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	\$ 2,656,255	\$ 133,614					\$ 2,789,870	\$ 6,033,386	\$ 2,605,085	\$ 6,087,347
Traffic & Other Infractions	\$ 478,467	\$ 82,245			\$ (3,013)		\$ 557,699	\$ 1,296,119	\$ 587,760	\$ 1,172,929
Other Criminal Cases	\$ 1,377,670	\$ 57,585					\$ 1,435,255	\$ 2,676,573	\$ 1,378,714	\$ 3,168,861
Civil	\$ 535,145	\$ 31,301					\$ 566,446	\$ 1,402,716	\$ 454,234	\$ 1,200,300
Family & Children Services	\$ 549,825	\$ 191,606			\$ 0		\$ 741,431	\$ 1,417,859	\$ 744,143	\$ 1,787,789
Probate, Guardianship & Mental Health Services	\$ 134,685	\$ 44,264					\$ 178,949	\$ 303,781	\$ 216,018	\$ 458,569
Juvenile Dependency Services	\$ 57,046	\$ 124,916					\$ 181,962	\$ 444,767	\$ 175,256	\$ 414,950
Juvenile Delinquency Services	\$ 52,272	\$ 3,257					\$ 55,530	\$ 102,298	\$ 40,945	\$ 143,078
Other Court Operations	\$ 244,427	\$ 4,110					\$ 248,537	\$ 872,260	\$ 266,767	\$ 581,686
Court Interpreters	\$ 339,269	\$ 114,257					\$ 453,526	\$ 1,110,681	\$ 433,460	\$ 1,223,722
Jury Services	\$ 187,102	\$ 41,349	\$ 98,557				\$ 327,008	\$ 734,461	\$ 306,820	\$ 549,616
Security		\$ 232,533					\$ 232,533	\$ 691,560	\$ 109,180	\$ 736,872
Trial Court Operations Program	\$ 6,612,164	\$ 1,061,038	\$ 98,557		\$ (3,013)		\$ 7,768,746	\$ 17,086,461	\$ 7,318,381	\$ 17,525,719
Enhanced Collections	\$ 42,956	\$ 705			\$ 3,013		\$ 46,674	\$ 57,000	\$ 29,037	\$ 71,199
Other Non-Court Operations	\$ 19,666	\$ 801	\$ 0				\$ 20,467	\$ 41,020	\$ 22,459	\$ 27,190
Non-Court Operations Program	\$ 62,622	\$ 1,506	\$ 0		\$ 3,013		\$ 67,141	\$ 98,020	\$ 51,496	\$ 98,389
Executive Office	\$ 289,039	\$ 17,207					\$ 306,246	\$ 823,984	\$ 299,794	\$ 802,280
Fiscal Services	\$ 501,376	\$ 3,251					\$ 504,627	\$ 1,104,050	\$ 512,500	\$ 1,178,063
Human Resources	\$ 204,543	\$ 4,471					\$ 209,013	\$ 237,171	\$ 186,567	\$ 345,879
Business & Facilities Services	\$ 113,168	\$ 144,468					\$ 257,636	\$ 127,711	\$ 198,447	\$ 842,738
Information Technology	\$ 670,133	\$ 292,320					\$ 962,453	\$ 1,625,217	\$ 567,053	\$ 1,480,911
Court Administration Program	\$ 1,778,259	\$ 461,716					\$ 2,239,975	\$ 3,918,133	\$ 1,764,362	\$ 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>\$ 8,453,044</b>	<b>\$ 1,524,260</b>	<b>\$ 98,557</b>		<b>\$ 0</b>		<b>\$ 10,075,862</b>	<b>\$ 21,102,614</b>	<b>\$ 9,134,239</b>	<b>\$ 22,273,979</b>

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

For the month ended December									
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	\$ (154,956)	\$ 261,003	\$ (63,726)				\$ 3,011,514	\$ 3,053,836	\$ 2,093,336
Payroll	\$ 275,047	\$ 2,981						\$ 278,029	\$ (10,277)
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution							\$ 1,727	\$ 1,727	\$ 2,057
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (94,100)	\$ (94,100)	\$ (50,849)
Credit Card									
Cash on Hand	\$ 5,300							\$ 5,300	\$ 4,850
Cash with County									
Cash Outside of the AOC							\$ 0	\$ 0	\$ 166,996
<b>Total Cash</b>	<b>\$ 150,391</b>	<b>\$ 263,985</b>	<b>\$ (63,726)</b>				<b>\$ 2,919,141</b>	<b>\$ 3,269,791</b>	<b>\$ 2,231,114</b>
Short Term Investment									
Investment in Financial Institution	\$ 4,624,424						\$ 1,565,855	\$ 6,190,279	\$ 7,732,370
<b>Total Investments</b>	<b>\$ 4,624,424</b>						<b>\$ 1,565,855</b>	<b>\$ 6,190,279</b>	<b>\$ 7,732,370</b>
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 1,068							\$ 1,068	\$ 1,483
Dishonored Checks									
Due From Employee	\$ (130)							\$ (130)	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 14,083	\$ 0					\$ 14,083	\$ 10,266
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 22,519	\$ 0	\$ 136,002					\$ 158,521	\$ 256,323
Trust Due To/From							\$ 714,508	\$ 714,508	\$ 1,449,864
Distribution Due To/From							\$ 597,969	\$ 597,969	\$ 745,388
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,113							\$ 1,113	\$ 996
<b>Total Receivables</b>	<b>\$ 24,570</b>	<b>\$ 14,083</b>	<b>\$ 136,002</b>				<b>\$ 1,312,477</b>	<b>\$ 1,487,132</b>	<b>\$ 2,464,320</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>\$ 4,799,385</b>	<b>\$ 278,068</b>	<b>\$ 72,276</b>				<b>\$ 5,797,473</b>	<b>\$ 10,947,202</b>	<b>\$ 12,427,804</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 14,456	\$ 0	\$ 0				\$ 0	\$ 14,456	\$ 360
Due to Other Funds	\$ 20	\$ 0	\$ 0				\$ 1,313,570	\$ 1,313,589	\$ 2,196,248
Due to Other Courts									
Due to State									
TC145 Liability							\$ 419,178	\$ 419,178	\$ 416,445
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 289,372	\$ 289,372	\$ 275,667
Due to Other Public Agencies									
Sales and Use Tax	\$ 102							\$ 102	\$ 137
Interest							\$ 312	\$ 312	\$ 463
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 14,577</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 2,022,432</b>	<b>\$ 2,037,009</b>	<b>\$ 2,889,320</b>
Civil									
Criminal							\$ 1,634,003	\$ 1,634,003	\$ 1,160,821
Unreconciled - Civil and Criminal							\$ 1,932,072	\$ 1,932,072	\$ 2,396,350
Trust Held Outside of the AOC							\$ 196,631	\$ 196,631	
Trust Interest Payable							\$ 0	\$ 0	\$ 166,996
Miscellaneous Trust							\$ (258)	\$ (258)	\$ (161)
<b>Total Trust Deposits</b>							<b>\$ 3,762,448</b>	<b>\$ 3,762,448</b>	<b>\$ 3,724,006</b>
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 261,217							\$ 261,217	\$ 243,597
Deferred Compensation Payable	\$ 0							\$ 0	\$ 13,235
Deductions Payable	\$ 4,252							\$ 4,252	\$ 146,708
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 265,468</b>	<b>\$ 0</b>						<b>\$ 265,468</b>	<b>\$ 403,541</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 9,587						\$ 8,304	\$ 17,891	\$ 3,771
Jury Fees - Non-Interest							\$ 4,289	\$ 4,289	\$ 28,173
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ (95)
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 9,587</b>						<b>\$ 12,594</b>	<b>\$ 22,180</b>	<b>\$ 31,849</b>
<b>Total Liabilities</b>	<b>\$ 289,632</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 5,797,473</b>	<b>\$ 6,087,105</b>	<b>\$ 7,048,716</b>
<b>Total Fund Balance</b>	<b>\$ 4,509,753</b>	<b>\$ 278,068</b>	<b>\$ 72,276</b>					<b>\$ 4,860,097</b>	<b>\$ 5,379,088</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,799,385</b>	<b>\$ 278,068</b>	<b>\$ 72,276</b>				<b>\$ 5,797,473</b>	<b>\$ 10,947,202</b>	<b>\$ 12,427,804</b>