

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

2/14/2012
Date

Superior Court of Monterey

Court

FY 2011-2012 / December

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Superior Court of Monterey
Court

FY 2011-2012 / December
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

Superior Court of Monterey
 Court

FY 2011-2012 / December
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions ¹	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	228.2	193.2	187.2		-

¹ Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

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

		For the month ended Dec							2010/11	
		Fiscal Year 2011/12								
		Governmental Funds							Total Funds	Total Funds
		Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
		General	Non-Grant	Grant						
ASSETS										
Operations		\$ 209,298	\$ (23,546)	\$ (316,479)			\$ 10,199	\$ (120,528)	\$ 21,982	
Payroll		\$ (200)	\$ 0					\$ (200)	\$ (665)	
Jury										
Revolving		\$ 25,000						\$ 25,000	\$ 25,000	
Other										
Distribution							\$ 129,052	\$ 129,052	\$ 112,460	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ 1,377,864	\$ 1,377,864	\$ 16,880	
Credit Card										
Cash on Hand		\$ 4,850						\$ 4,850	\$ 4,850	
Cash with County										
Cash Outside of the AOC							\$ 878,103	\$ 878,103	\$ 4,042,642	
Total Cash		\$ 238,948	\$ (23,546)	\$ (316,479)			\$ 2,395,217	\$ 2,294,140	\$ 4,223,149	
Short Term Investment										
Investment in Financial Institution		\$ 7,174,137					\$ 1,788,797	\$ 8,962,935	\$ 11,004,076	
Total Investments		\$ 7,174,137					\$ 1,788,797	\$ 8,962,935	\$ 11,004,076	
Accrued Revenue		\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee		\$ 0						\$ 0	\$ 0	
Civil Jury Fees									\$ 0	
Trust										
Due From Other Funds		\$ 0						\$ 0	\$ 246,048	
Due From Other Governments		\$ 0	\$ 32,545	\$ 0				\$ 32,545	\$ 106,337	
Due From Other Courts		\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Due From State		\$ 0	\$ 0	\$ 282,479				\$ 282,479	\$ 315,963	
Trust Due To/From							\$ 799,514	\$ 799,514		
Distribution Due To/From							\$ 554,519	\$ 554,519		
Civil Filing Fee Due To/From										
General Due To/From		\$ 784						\$ 784		
Total Receivables		\$ 784	\$ 32,545	\$ 282,479			\$ 1,354,033	\$ 1,669,841	\$ 668,348	
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		\$ 7,413,869	\$ 8,998	\$ (34,000)			\$ 5,538,048	\$ 12,926,918	\$ 15,895,573	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General		\$ 0	\$ 0	\$ 0			\$ 1,117	\$ 1,117	\$ 8,122	
Due to Other Funds		\$ 21	\$ 0	\$ 0			\$ 1,354,796	\$ 1,354,817	\$ 246,048	
Due to Other Courts										
Due to State										
TC145 Liability							\$ 422,443	\$ 422,443	\$ 475,789	
Due to Other Governments				\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 293,549	\$ 293,549	\$ 301,546	
Due to Other Public Agencies										
Sales and Use Tax		\$ 21						\$ 21	\$ 1,367	
Interest							\$ 196	\$ 196	\$ 45	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.		\$ 42	\$ 0	\$ 0			\$ 2,072,101	\$ 2,072,143	\$ 1,032,918	
Civil							\$ 798,484	\$ 798,484	\$ 93,115	
Criminal		\$ 0					\$ 1,768,162	\$ 1,768,162	\$ 1,066,305	
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 878,103	\$ 878,103	\$ 4,041,449	
Trust Interest Payable		\$ 0					\$ 37	\$ 36		
Miscellaneous Trust										
Total Trust Deposits		\$ 0					\$ 3,444,785	\$ 3,444,785	\$ 5,200,869	
Accrued Payroll		\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable		\$ 219,334						\$ 219,334	\$ 242,136	
Deferred Compensation Payable		\$ 0						\$ 0	\$ 12,632	
Deductions Payable		\$ 86,070						\$ 86,070	\$ 147,917	
Payroll Clearing										
Total Payroll Liabilities		\$ 305,404	\$ 0					\$ 305,404	\$ 402,686	
Revenue Collected in Advance		\$ 0						\$ 0	\$ 0	
Liabilities For Deposits		\$ 3,795						\$ 3,795	\$ 2,750	
Jury Fees - Non-Interest							\$ 21,111	\$ 21,111	\$ 600	
Fees - Partial Payment & Overpayment										
Uncleared Collections		\$ 0					\$ 50	\$ 50	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities		\$ 3,795					\$ 21,161	\$ 24,956	\$ 3,350	
Total Liabilities		\$ 309,240	\$ 0	\$ 0			\$ 5,538,048	\$ 5,847,288	\$ 6,639,823	
Fund Balance - Nonspendable								\$ 140,991	\$ 139,462	
Fund Balance - Restricted		\$ 132,000	\$ 8,991							
Fund Balance - Committed										
Fund Balance - Assigned		\$ 7,450,430	\$ 0					\$ 7,450,430	\$ 9,100,239	
Fund Balance - Unassigned		\$ 79,318	\$ 0	\$ 0				\$ 79,318	\$ 0	
Excess (Deficit) of Rev. Over Expenses/Op. Transfers		\$ (557,119)	\$ 7	\$ (34,000)				\$ (591,112)	\$ 16,049	
Total Fund Balance		\$ 7,104,629	\$ 8,998	\$ (34,000)				\$ 7,079,627	\$ 9,255,750	
Total Liabilities and Fund Balance		\$ 7,413,869	\$ 8,998	\$ (34,000)			\$ 5,538,048	\$ 12,926,918	\$ 15,895,573	

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

For the month ended Dec											
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	\$ 8,652,164						\$ 8,652,164	\$ 18,181,953	\$ 11,044,115	\$ 22,433,180	
Judicial Administration Efficiency & Mod Fund	\$ 6,250						\$ 6,250	\$ 40,862	\$ 23,825	\$ 54,012	
Judges' Compensation (45.25)	\$ 94,998						\$ 94,998	\$ 190,000	\$ 64,730	\$ 190,000	
Court Interpreter (45.45)	\$ 489,898						\$ 489,898	\$ 840,000	\$ 476,290	\$ 885,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 166,455						\$ 166,455	\$ 713,982	\$ 152,995	\$ 750,480	
Other Miscellaneous											
	\$ 9,409,765						\$ 9,409,765	\$ 19,968,797	\$ 11,761,955	\$ 24,312,672	
Grants											
AB 1058 Commissioner/Facilitator			\$ 282,479				\$ 282,479	\$ 639,814	\$ 269,462	\$ 639,814	
Other AOC Grants			\$ (34,000)				\$ (34,000)	\$ 34,000	\$ 0	\$ 31,300	
Non-AOC Grants											
			\$ 248,479				\$ 248,479	\$ 673,814	\$ 269,462	\$ 671,114	
Other Financing Sources											
Interest Income	\$ 9,447	\$ 7					\$ 9,454	\$ 52,000	\$ 15,405	\$ 36,000	
Investment Income											
Donations											
Local Fees	\$ 159,443						\$ 159,443	\$ 410,200	\$ 127,466	\$ 412,800	
Non-Fee Revenues	\$ 3,137						\$ 3,137	\$ 12,000	\$ 5,528	\$ 10,500	
Enhanced Collections		\$ 54,248					\$ 54,248	\$ 90,000	\$ 22,569	\$ 90,000	
Escheatment										\$ 5,000	
Prior Year Revenue	\$ 104,393		\$ 0				\$ 104,393		\$ 21,909		
County Program - Restricted		\$ 29,844					\$ 29,844	\$ 73,500	\$ 42,990	\$ 93,000	
Reimbursement Other	\$ 1,327	\$ 23,414					\$ 24,741	\$ 55,896	\$ 131,718	\$ 655,551	
Sale of Fixed Assets											
Other Miscellaneous	\$ 6,566						\$ 6,566	\$ 8,000	\$ 6,339	\$ 10,000	
	\$ 284,313	\$ 107,513	\$ 0				\$ 391,827	\$ 701,596	\$ 373,924	\$ 1,312,851	
Total Revenues	\$ 9,694,078	\$ 107,513	\$ 248,479				\$ 10,050,070	\$ 21,342,207	\$ 12,405,341	\$ 26,296,637	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,650,833	\$ 45,061	\$ 156,406				\$ 5,852,300	\$ 10,477,354	\$ 5,433,123	\$ 11,700,383	
Temp Help	\$ 52,514						\$ 52,514	\$ 513,066	\$ 38,328	\$ 111,849	
Overtime	\$ 23,767						\$ 23,767	\$ 25,000	\$ 36,003	\$ 45,000	
Staff Benefits	\$ 2,495,527	\$ 42,886	\$ 61,520				\$ 2,599,933	\$ 6,258,336	\$ 2,548,406	\$ 6,025,900	
	\$ 8,222,642	\$ 87,947	\$ 217,926				\$ 8,528,514	\$ 17,273,756	\$ 8,055,859	\$ 17,883,132	
Operating Expenses and Equipment											
General Expense	\$ 156,871		\$ 2,240				\$ 159,111	\$ 694,934	\$ 732,164	\$ 1,833,027	
Printing	\$ 23,910		\$ 450				\$ 24,360	\$ 77,473	\$ 14,851	\$ 64,400	
Telecommunications	\$ 61,268		\$ 965				\$ 62,232	\$ 132,317	\$ 70,446	\$ 142,500	
Postage	\$ 77,979		\$ 361				\$ 78,340	\$ 130,000	\$ 71,010	\$ 189,750	
Insurance	\$ 10,087						\$ 10,087	\$ 13,339	\$ 8,731	\$ 14,200	
In-State Travel	\$ 7,005		\$ 2,428				\$ 9,432	\$ 19,133	\$ 9,689	\$ 38,975	
Out-of-State Travel	\$ 0						\$ 0	\$ 2,500	\$ 0	\$ 0	
Training	\$ 2,141						\$ 2,141	\$ 20,032	\$ 6,035	\$ 34,050	
Security Services	\$ 316,884		\$ 9,439				\$ 326,323	\$ 852,355	\$ 1,409,541	\$ 4,586,043	
Facility Operations	\$ 127,057		\$ 486				\$ 127,542	\$ 334,979	\$ 200,303	\$ 471,500	
Utilities	\$ 91						\$ 91	\$ 1,600	\$ 141	\$ 500	
Contracted Services	\$ 1,026,471	\$ 0	\$ 3,612				\$ 1,030,083	\$ 2,517,683	\$ 901,422	\$ 2,962,250	
Consulting and Professional Services	\$ 645						\$ 645	\$ 3,000	\$ 5,622	\$ 62,300	
Information Technology	\$ 198,126		\$ 2,638				\$ 200,765	\$ 664,439	\$ 223,421	\$ 614,200	
Major Equipment							\$ 4,180	\$ 14,000	\$ 4,995	\$ 22,200	
Other Items of Expense	\$ 4,086		\$ 94				\$ 4,180	\$ 14,000	\$ 4,995	\$ 22,200	
	\$ 2,012,620	\$ 0	\$ 22,712				\$ 2,035,331	\$ 5,624,443	\$ 4,257,913	\$ 11,819,895	
Special Items of Expense											
Grand Jury	\$ (4,000)	\$ 10,821					\$ 6,821	\$ 17,920	\$ 12,905	\$ 15,654	
Jury Costs	\$ 70,516						\$ 70,516	\$ 129,000	\$ 62,615	\$ 155,000	
Judgements, Settlements and Claims	\$ 0						\$ 0				
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (50,580)	\$ 8,738	\$ 41,842				\$ 0	\$ 0			
Prior Year Expense Adjustment	\$ (1)		\$ 0				\$ (1)				
	\$ 15,935	\$ 19,559	\$ 41,842				\$ 77,337	\$ 146,920	\$ 75,519	\$ 170,654	
Total Expenditures	\$ 10,251,197	\$ 107,506	\$ 282,479				\$ 10,641,182	\$ 23,045,119	\$ 12,389,292	\$ 29,873,681	
Excess (Deficit) of Revenues Over Expenditures	\$ (557,119)	\$ 7	\$ (34,000)				\$ (591,112)	\$ (1,702,912)	\$ 16,049	\$ (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)	\$ 7,104,629	\$ 8,998	\$ (34,000)				\$ 7,079,627	\$ 5,967,827	\$ 9,255,750	\$ 5,662,657	

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

For the month ended Dec										
Fiscal Year 2011/12										
2010/11										
	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	\$ 2,544,746	\$ 384,772				\$ 0	\$ 2,929,518	\$ 6,576,623	\$ 3,274,767	\$ 6,949,618
Traffic & Other Infractions	\$ 500,065	\$ 149,326			\$ (8,738)		\$ 640,654	\$ 1,150,744	\$ 676,562	\$ 1,760,206
Other Criminal Cases	\$ 1,469,173	\$ 202,921					\$ 1,672,094	\$ 3,635,121	\$ 1,733,581	\$ 4,149,911
Civil	\$ 600,183	\$ 108,320	\$ 0				\$ 708,502	\$ 1,421,935	\$ 613,443	\$ 1,602,487
Family & Children Services	\$ 575,939	\$ 196,883			\$ 0		\$ 772,822	\$ 1,523,942	\$ 725,744	\$ 1,601,631
Probate, Guardianship & Mental Health Services	\$ 151,747	\$ 42,642					\$ 194,389	\$ 320,821	\$ 147,814	\$ 349,727
Juvenile Dependency Services	\$ 51,769	\$ 124,408					\$ 176,177	\$ 445,680	\$ 202,891	\$ 486,830
Juvenile Delinquency Services	\$ 30,443	\$ 4,811					\$ 35,254	\$ 121,984	\$ 39,821	\$ 186,175
Other Court Operations	\$ 298,026	\$ 36,187					\$ 334,213	\$ 945,706	\$ 510,519	\$ 1,213,566
Court Interpreters	\$ 295,642	\$ 204,107					\$ 499,750	\$ 1,163,850	\$ 499,057	\$ 1,283,196
Jury Services	\$ 142,219	\$ 45,425	\$ 68,516				\$ 256,161	\$ 675,053	\$ 450,012	\$ 755,973
Security		\$ 328,441				\$ (1)	\$ 328,441	\$ 831,825	\$ 1,500,625	\$ 4,958,863
Trial Court Operations Program	\$ 6,659,951	\$ 1,828,244	\$ 68,516		\$ (8,738)	\$ (1)	\$ 8,547,973	\$ 18,813,284	\$ 10,374,837	\$ 25,298,183
Enhanced Collections	\$ 45,510	\$ 0					\$ 54,248	\$ 90,000	\$ 41,470	\$ 90,000
Other Non-Court Operations	\$ 42,436		\$ 10,821		\$ 8,738		\$ 53,258	\$ 131,946	\$ 66,309	\$ 135,255
Non-Court Operations Program	\$ 87,947	\$ 0	\$ 10,821		\$ 8,738		\$ 107,506	\$ 221,946	\$ 107,779	\$ 225,255
Executive Office	\$ 282,821	\$ 18,752	\$ (2,000)				\$ 299,573	\$ 853,162	\$ 307,819	\$ 969,493
Fiscal Services	\$ 409,849	\$ 56,267					\$ 466,116	\$ 912,724	\$ 460,020	\$ 1,007,406
Human Resources	\$ 241,492	\$ 17,869					\$ 259,361	\$ 483,952	\$ 286,617	\$ 530,701
Business & Facilities Services	\$ 296,544	\$ 43,078					\$ 339,622	\$ 369,011	\$ 235,905	\$ 521,334
Information Technology	\$ 549,909	\$ 71,122					\$ 621,031	\$ 1,391,040	\$ 616,314	\$ 1,321,309
Court Administration Program	\$ 1,780,616	\$ 207,087	\$ (2,000)				\$ 1,985,703	\$ 4,009,889	\$ 1,906,675	\$ 4,350,243
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,528,514	\$ 2,035,331	\$ 77,338		\$ 0	\$ (1)	\$ 10,641,182	\$ 23,045,119	\$ 12,389,292	\$ 29,873,681