

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

05/13/2013

Date

Monterey

Court

FY 12-13, 3rd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Monterey

Court

FY 12-13, 3rd Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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

Monterey

 Court

 FY 12-13, 3rd Qtr

 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)	192.2	192.2	192.2	

¹ 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 March									
	Fiscal Year 2012/13								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	\$ 3,728,303	\$ 329,605					\$ 4,057,909	\$ 6,167,935	\$ 4,567,953	\$ 6,386,346
Traffic & Other Infractions	\$ 714,240	\$ 165,400					\$ 873,619	\$ 1,202,929	\$ 994,779	\$ 1,117,034
Other Criminal Cases	\$ 1,991,379	\$ 140,194					\$ 2,131,573	\$ 3,241,361	\$ 2,575,326	\$ 3,460,405
Civil	\$ 678,913	\$ 36,009					\$ 714,922	\$ 1,236,800	\$ 1,033,260	\$ 1,398,194
Family & Children Services	\$ 845,623	\$ 315,869					\$ 1,160,931	\$ 1,736,689	\$ 1,219,846	\$ 1,570,955
Probate, Guardianship & Mental Health Services	\$ 244,219	\$ 69,564			\$ 0		\$ 313,784	\$ 462,069	\$ 321,891	\$ 322,917
Juvenile Dependency Services	\$ 77,436	\$ 198,271					\$ 275,707	\$ 417,350	\$ 271,830	\$ 445,587
Juvenile Delinquency Services	\$ 61,950	\$ 2,634					\$ 64,584	\$ 145,478	\$ 59,694	\$ 122,221
Other Court Operations	\$ 382,867	\$ 17,385					\$ 400,253	\$ 599,186	\$ 475,253	\$ 898,497
Court Interpreters	\$ 500,078	\$ 188,316					\$ 688,393	\$ 1,236,722	\$ 775,452	\$ 1,152,437
Jury Services	\$ 271,199	\$ 66,221	\$ 174,240				\$ 511,661	\$ 481,316	\$ 455,018	\$ 715,257
Security		\$ 387,861					\$ 387,861	\$ 736,872	\$ 517,639	\$ 637,955
Trial Court Operations Program	\$ 9,496,208	\$ 1,917,329	\$ 174,240				\$ 11,581,195	\$ 17,664,707	\$ 13,267,940	\$ 18,227,805
Enhanced Collections	\$ 32,356	\$ 1,477					\$ 39,854	\$ 71,199	\$ 76,204	\$ 90,000
Other Non-Court Operations	\$ 32,304						\$ 32,304	\$ 27,190	\$ 65,587	\$ 131,946
Non-Court Operations Program	\$ 64,660	\$ 1,477					\$ 72,158	\$ 98,389	\$ 141,790	\$ 221,946
Executive Office	\$ 449,140	\$ 23,908					\$ 473,048	\$ 810,580	\$ 474,498	\$ 846,356
Fiscal Services	\$ 759,651	\$ 67,612					\$ 827,263	\$ 1,034,091	\$ 708,333	\$ 905,933
Human Resources	\$ 278,846	\$ 7,348					\$ 286,194	\$ 351,979	\$ 403,487	\$ 620,345
Business & Facilities Services	\$ 159,686	\$ 131,611					\$ 291,296	\$ 918,237	\$ 490,401	\$ 737,966
Information Technology	\$ 899,424	\$ 71,017					\$ 968,811	\$ 1,396,011	\$ 963,006	\$ 1,484,768
Court Administration Program	\$ 2,546,747	\$ 301,496					\$ 2,846,613	\$ 4,510,898	\$ 3,039,725	\$ 4,595,368
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 12,107,615	\$ 2,220,302	\$ 174,240		\$ 0	\$ (2,191)	\$ 14,499,967	\$ 22,273,994	\$ 16,449,455	\$ 23,045,119

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 March											
Fiscal Year 2012/13											
2011/12											
	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	\$ 9,880,321	\$ 107,023					\$ 9,987,344	\$ 13,400,797	\$ 13,156,607	\$ 17,999,219	
Trial Court Improvement Fund	\$ 0						\$ 0				
Judicial Administration Efficiency & Mod Fund	\$ 15,862						\$ 15,862	\$ (2,135)	\$ 6,250	\$ 40,862	
Judges' Compensation (45.25)	\$ 142,500						\$ 142,500	\$ 190,000	\$ 142,497	\$ 190,000	
Court Interpreter (45.45)	\$ 622,506						\$ 622,506	\$ 994,700	\$ 733,597	\$ 840,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 435,547						\$ 435,547	\$ 762,597	\$ 390,756	\$ 713,982	
Other Miscellaneous	\$ 277,496						\$ 277,496			\$ 184,042	
	\$ 11,374,233	\$ 107,023					\$ 11,481,256	\$ 15,345,959	\$ 14,429,707	\$ 19,968,105	
Grants											
AB 1058 Commissioner/Facilitator			\$ 352,577				\$ 352,577	\$ 635,385	\$ 406,235	\$ 639,814	
Other AOC Grants			\$ 0				\$ 0	\$ 30,960	\$ 0	\$ 34,000	
Non-AOC Grants											
			\$ 352,577				\$ 352,577	\$ 666,345	\$ 406,235	\$ 673,814	
Other Financing Sources											
Interest Income	\$ 15,067	\$ 36					\$ 15,103	\$ 8,500	\$ 17,646	\$ 52,000	
Investment Income											
Donations											
Local Fees	\$ 243,348						\$ 243,348	\$ 394,200	\$ 248,793	\$ 410,200	
Non-Fee Revenues	\$ 3,286						\$ 3,286	\$ 6,500	\$ 6,686	\$ 12,000	
Enhanced Collections		\$ 38,378					\$ 38,378	\$ 71,199	\$ 76,204	\$ 90,000	
Escheatment								\$ 20,000	\$ 943		
Prior Year Revenue	\$ 2,421		\$ (1,663)				\$ 759		\$ 168,982		
County Program - Restricted		\$ 16,948					\$ 16,948	\$ 7,500	\$ 30,932	\$ 73,500	
Reimbursement Other	\$ 11,503	\$ 32,770					\$ 44,273	\$ 55,964	\$ 46,144	\$ 55,896	
Sale of Fixed Assets											
Other Miscellaneous	\$ 7,871						\$ 7,871	\$ 8,000	\$ 7,410	\$ 8,000	
	\$ 283,496	\$ 88,132	\$ (1,663)				\$ 369,966	\$ 571,863	\$ 603,140	\$ 701,596	
Total Revenues	\$ 11,657,729	\$ 195,155	\$ 350,914				\$ 12,203,798	\$ 16,584,167	\$ 15,439,083	\$ 21,343,515	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 7,996,201	\$ 21,562	\$ 201,975				\$ 8,219,738	\$ 11,439,885	\$ 8,966,853	\$ 10,837,354	
Temp Help	\$ 9,045						\$ 9,045	\$ 64,080	\$ 64,080	\$ 484,566	
Overtime	\$ 13,203	\$ 127					\$ 13,331	\$ 15,000	\$ 34,045	\$ 53,500	
Staff Benefits	\$ 3,746,554	\$ 42,971	\$ 75,977				\$ 3,865,501	\$ 5,626,330	\$ 3,993,092	\$ 6,258,336	
	\$ 11,765,003	\$ 64,660	\$ 277,952				\$ 12,107,615	\$ 17,081,215	\$ 13,058,071	\$ 17,633,756	
Operating Expenses and Equipment											
General Expense	\$ 127,790		\$ 2,593				\$ 130,383	\$ 561,719	\$ 262,943	\$ 563,714	
Printing	\$ 44,189		\$ 571				\$ 44,760	\$ 64,500	\$ 43,005	\$ 78,013	
Telecommunications	\$ 75,145		\$ 989				\$ 76,134	\$ 121,200	\$ 98,188	\$ 140,317	
Postage	\$ 89,793		\$ 334				\$ 90,127	\$ 127,000	\$ 104,573	\$ 130,000	
Insurance	\$ 15,554						\$ 15,554	\$ 10,225	\$ 10,087	\$ 13,339	
In-State Travel	\$ 11,237		\$ 681				\$ 11,918	\$ 20,200	\$ 14,264	\$ 21,133	
Out-of-State Travel								\$ 2,000	\$ 0	\$ 2,500	
Training	\$ 902						\$ 902	\$ 5,100	\$ 4,446	\$ 22,662	
Security Services	\$ 376,265		\$ 11,597				\$ 387,861	\$ 736,872	\$ 515,521	\$ 652,455	
Facility Operations	\$ 178,752		\$ 636				\$ 179,388	\$ 262,801	\$ 197,030	\$ 313,979	
Utilities	\$ 228						\$ 228	\$ 300	\$ 205	\$ 1,600	
Contracted Services	\$ 1,020,107		\$ 2,863				\$ 1,022,770	\$ 2,474,713	\$ 1,575,655	\$ 2,416,583	
Consulting and Professional Services	\$ 5,121						\$ 5,121	\$ 9,500	\$ 820	\$ 23,000	
Information Technology	\$ 239,307		\$ 2,097				\$ 241,404	\$ 568,790	\$ 416,218	\$ 665,439	
Major Equipment	\$ (579)		\$ 579				\$ 0	\$ 61,659	\$ 7,373	\$ 146,659	
Other Items of Expense	\$ 13,593		\$ 158				\$ 13,751	\$ 14,700	\$ 10,383	\$ 17,000	
	\$ 2,197,404		\$ 22,898				\$ 2,220,302	\$ 5,041,279	\$ 3,260,710	\$ 5,208,393	
Special Items of Expense											
Grand Jury								\$ 7,000	\$ 7,909	\$ 17,920	
Jury Costs	\$ 174,240						\$ 174,240	\$ 144,500	\$ 121,262	\$ 183,500	
Judgements, Settlements and Claims									\$ 1,503	\$ 1,550	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (57,748)	\$ 6,021	\$ 51,727				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2,191)						\$ (2,191)		\$ (1)		
	\$ 114,301	\$ 6,021	\$ 51,727				\$ 172,049	\$ 151,500	\$ 130,674	\$ 202,970	
Total Expenditures	\$ 14,076,708	\$ 70,682	\$ 352,577				\$ 14,499,967	\$ 22,273,994	\$ 16,449,455	\$ 23,045,119	
Excess (Deficit) of Revenues Over Expenditures	\$ (2,418,979)	\$ 124,473	\$ (1,663)				\$ (2,296,168)	\$ (5,689,827)	\$ (1,010,373)	\$ (1,701,604)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 6,624,897	\$ 9,218	\$ 0				\$ 6,634,116	\$ 6,634,116	\$ 7,670,739	\$ 7,670,739	
Ending Balance (Deficit)	\$ 4,205,918	\$ 133,691	\$ (1,663)				\$ 4,337,947	\$ 944,289	\$ 6,660,367	\$ 5,969,135	

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

For the month ended March										
Fiscal Year 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							
ASSETS										
Operations	\$ 218,472	\$ 126,839	\$ (263,407)				\$ 1,794,087	\$ 1,875,991	\$ (124,897)	
Payroll	\$ (1,396)	\$ 0						\$ (1,396)	\$ 0	
Jury										
Revolving	\$ 25,000							\$ 25,000	\$ 25,000	
Other										
Distribution										
Civil Filing Fees							\$ 6,350	\$ 6,350	\$ 80,136	
Trust							\$ 0	\$ 0	\$ 0	
Credit Card							\$ (324,002)	\$ (324,002)	\$ 1,557,962	
Cash on Hand	\$ 5,300							\$ 5,300	\$ 4,850	
Cash with County										
Cash Outside of the AOC	\$ 0						\$ 0	\$ 0	\$ 878,103	
Total Cash	\$ 247,376	\$ 126,839	\$ (263,407)				\$ 1,476,435	\$ 1,587,243	\$ 2,421,155	
Short Term Investment										
Investment in Financial Institution	\$ 4,275,931						\$ 3,592,008	\$ 7,867,939	\$ 8,628,259	
Total Investments	\$ 4,275,931						\$ 3,592,008	\$ 7,867,939	\$ 8,628,259	
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 1,243							\$ 1,243		
Dishonored Checks										
Due From Employee	\$ 0							\$ 0	\$ 0	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 6,853	\$ 0					\$ 6,853	\$ 13,824	
Due From Other Courts	\$ 0	\$ 0						\$ 0	\$ 0	
Due From State	\$ 69,364		\$ 261,745				\$ 0	\$ 331,108	\$ 428,048	
Trust Due To/From							\$ 2,757,421	\$ 2,757,421	\$ 707,329	
Distribution Due To/From							\$ 812,268	\$ 812,268	\$ 571,486	
Civil Filing Fee Due To/From										
General Due To/From	\$ 1,002							\$ 1,002	\$ 1,953	
Total Receivables	\$ 71,609	\$ 6,853	\$ 261,745				\$ 3,569,688	\$ 3,909,895	\$ 1,722,640	
Prepaid Expenses - General										
Salary and Travel Advances	\$ 0							\$ 0	\$ 0	
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 4,594,916	\$ 133,691	\$ (1,663)				\$ 8,638,132	\$ 13,365,077	\$ 12,772,054	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 395	\$ 0	\$ 0				\$ 0	\$ 395	\$ 194	
Due to Other Funds	\$ 5	\$ 0	\$ 0				\$ 3,570,686	\$ 3,570,690	\$ 1,280,768	
Due to Other Courts										
Due to State										
TC145 Liability							\$ 465,802	\$ 465,802	\$ 554,511	
Due to Other Governments									\$ 0	
AB145 Due to Other Government Agency							\$ 321,693	\$ 321,693	\$ 315,055	
Due to Other Public Agencies										
Sales and Use Tax	\$ 254							\$ 254	\$ 0	
Interest							\$ 367	\$ 367	\$ 265	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 653	\$ 0	\$ 0				\$ 4,358,548	\$ 4,359,201	\$ 2,150,793	
Civil	\$ 0						\$ 1,952,797	\$ 1,952,797	\$ 835,935	
Criminal	\$ 0						\$ 2,224,721	\$ 2,224,721	\$ 1,985,894	
Unreconciled - Civil and Criminal							\$ 70,982	\$ 70,982		
Trust Held Outside of the AOC	\$ 0						\$ 0	\$ 0	\$ 878,103	
Trust Interest Payable							\$ 72	\$ 72	\$ 52	
Miscellaneous Trust										
Total Trust Deposits	\$ 0						\$ 4,248,573	\$ 4,248,573	\$ 3,699,985	
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 282,642							\$ 282,642	\$ 60,904	
Deferred Compensation Payable	\$ 13,565							\$ 13,565	\$ 16,913	
Deductions Payable	\$ 82,488							\$ 82,488	\$ 153,737	
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0	
Total Payroll Liabilities	\$ 378,694	\$ 0						\$ 378,694	\$ 231,554	
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0	
Liabilities For Deposits	\$ 9,650						\$ 3,349	\$ 12,999	\$ 3,771	
Jury Fees - Non-Interest							\$ 27,663	\$ 27,663	\$ 25,585	
Fees - Partial Payment & Overpayment										
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 9,650						\$ 31,011	\$ 40,661	\$ 29,356	
Total Liabilities	\$ 388,997	\$ 0	\$ 0				\$ 8,638,132	\$ 9,027,129	\$ 6,111,687	
Total Fund Balance	\$ 4,205,918	\$ 133,691	\$ (1,663)					\$ 4,337,947	\$ 6,660,367	
Total Liabilities and Fund Balance	\$ 4,594,916	\$ 133,691	\$ (1,663)				\$ 8,638,132	\$ 13,365,077	\$ 12,772,054	