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

5/29/14
Date

Monterey
Court

FY 13-14 3rd Qtr
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Monterey
Court

FY 13-14 3rd Qtr
Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs)[1] (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	186.2	179.2	171.2	172.2	

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Monterey
Court

FY 13-14 3rd Qtr
Fiscal Year and Ending Quarter

FOOTNOTES

1	This includes 1st & 2nd Qtr. amended filled positions. Previous reported Total Authorized FTE's in error. Changed to actual filled FTE's per report instructions.
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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 2013/14									2012/13	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 12,143,166	$ 107,023						$ 12,250,189	$ 16,447,169	$ 9,987,344	$ 13,585,765
Improvement and Modernization Fund	$ 1							$ 1	$ 38,595	$ 15,862	$ 20,865
Judges' Compensation (45.25)	$ 142,501							$ 142,501	$ 176,542	$ 142,500	$ 190,000
Court Interpreter (45.45)	$ 722,224							$ 722,224	$ 1,192,747	$ 622,506	$ 994,700
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	$ 359,958							$ 359,958	$ 723,411	$ 435,547	$ 762,597
Other Miscellaneous	$ 277,496							$ 277,496	$ 277,496	$ 277,496	$ 446,453
	$ 13,645,346	$ 107,023						$ 13,752,369	$ 18,855,960	$ 11,481,256	$ 16,000,380
Grants											
AB 1058 Commissioner/Facilitator			$ 452,821					$ 452,821	$ 635,385	$ 352,577	$ 635,385
Other AOC Grants			$ 0					$ 0	$ 41,197	$ 0	$ 34,000
Non-AOC Grants											
			$ 452,821					$ 452,821	$ 676,582	$ 352,577	$ 669,385
Other Financing Sources											
Interest Income	$ 10,933	$ 289						$ 11,221	$ 14,000	$ 15,103	$ 8,500
Investment Income											
Donations											
Local Fees	$ 126,096	$ 108,017						$ 234,114	$ 386,100	$ 243,348	$ 394,200
Non-Fee Revenues		$ 7,335						$ 7,335	$ 7,500	$ 3,286	$ 6,500
Enhanced Collections		$ 48,836						$ 48,836	$ 57,000	$ 38,378	$ 71,199
Escheatment									$ 20,000		$ 20,000
Prior Year Revenue	$ 61		$ 1,027					$ 1,088		$ 759	
County Program - Restricted		$ 39,835						$ 39,835	$ 73,500	$ 16,948	$ 78,500
Reimbursement Other	$ 20,659	$ 29,023						$ 49,682	$ 59,522	$ 44,273	$ 55,964
Sale of Fixed Assets											
Other Miscellaneous	$ 7,359							$ 7,359	$ 8,000	$ 7,871	$ 8,000
	$ 165,109	$ 233,334	$ 1,027					$ 399,470	$ 625,622	$ 369,966	$ 642,863
Total Revenues	$ 13,810,455	$ 340,357	$ 453,849					$ 14,604,660	$ 20,158,164	$ 12,203,798	$ 17,312,628
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 8,802,136	$ 30,981	$ 247,696					$ 9,080,813	$ 11,564,596	$ 8,219,738	$ 11,439,885
Temp Help	$ 114,024							$ 114,024	$ 77,095	$ 9,045	
Overtime	$ 13,833	$ 36						$ 13,869	$ 25,000	$ 13,331	$ 15,000
Staff Benefits	$ 3,330,669	$ 44,203	$ 86,133					$ 3,461,005	$ 4,990,631	$ 3,865,501	$ 5,626,330
	$ 12,260,661	$ 75,220	$ 333,829					$ 12,669,711	$ 16,657,322	$ 12,107,615	$ 17,081,215
Operating Expenses and Equipment											
General Expense	$ 233,085		$ 2,522					$ 235,607	$ 500,036	$ 130,383	$ 502,967
Printing	$ 32,407							$ 32,407	$ 64,000	$ 44,760	$ 69,500
Telecommunications	$ 79,278		$ 1,420					$ 80,699	$ 125,002	$ 76,134	$ 138,200
Postage	$ 60,305		$ 338					$ 60,643	$ 125,000	$ 90,127	$ 127,000
Insurance	$ 18,597							$ 18,597	$ 18,809	$ 15,554	$ 15,825
In-State Travel	$ 18,743		$ 1,377					$ 20,120	$ 24,401	$ 11,918	$ 22,200
Out-of-State Travel	$ 5,186	$ 801						$ 5,987	$ 12,000		$ 2,000
Training	$ 6,040		$ 763					$ 6,803	$ 21,546	$ 902	$ 5,100
Security Services	$ 287,302		$ 11,107					$ 298,409	$ 661,360	$ 387,861	$ 736,872
Facility Operations	$ 161,772		$ 761					$ 162,534	$ 253,002	$ 179,388	$ 276,413
Utilities	$ 265							$ 265	$ 400	$ 228	$ 340
Contracted Services	$ 1,022,920	$ 77,662	$ 4,459					$ 1,105,042	$ 1,796,691	$ 1,022,770	$ 2,327,885
Consulting and Professional Services	$ 4,605							$ 4,605	$ 9,000	$ 5,121	$ 11,600
Information Technology	$ 182,818		$ 33,711					$ 216,529	$ 445,048	$ 241,404	$ 648,790
Major Equipment	$ 138,432		$ 7,943					$ 146,375	$ 149,998	$ 0	$ 61,159
Other Items of Expense	$ 6,617		$ 85					$ 6,702	$ 17,999	$ 13,751	$ 20,413
	$ 2,258,373	$ 78,463	$ 64,488					$ 2,401,324	$ 4,224,292	$ 2,220,302	$ 4,966,264
Special Items of Expense											
Grand Jury		$ 0						$ 0	$ 6,000		$ 7,000
Jury Costs	$ 143,505							$ 143,505	$ 215,000	$ 174,240	$ 219,500
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	$ (70,352)	$ 6,482	$ 63,870					$ 0		$ 0	$ 0
Prior Year Expense Adjustment	$ (1)							$ (1)		$ (2,191)	
	$ 73,151	$ 6,482	$ 63,870					$ 143,503	$ 221,000	$ 172,049	$ 226,500
Total Expenditures	$ 14,592,185	$ 160,165	$ 462,188					$ 15,214,538	$ 21,102,614	$ 14,499,967	$ 22,273,979
Excess (Deficit) of Revenues Over Expenditures	$ (781,731)	$ 180,192	$ (8,339)					$ (609,877)	$ (944,450)	$ (2,296,168)	$ (4,961,351)
Operating Transfers In (Out)	$ (18)		$ 18					$ 0			$ 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)	$ 2,407,068	$ 386,754	$ (8,321)					$ 2,785,500	$ 2,450,927	$ 4,337,947	$ 1,672,765

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

	For the month ended March								
	Fiscal Year 2013/14								2012/13
	Governmental Funds							Total Funds	Total Funds
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	$ (86,700)	$ 375,344	$ (233,106)				$ 2,995,854	$ 3,051,392	$ 1,875,991
Payroll	$ (1,135)	$ 0						$ (1,135)	$ (1,396)
Jury									
Revolving	$ 25,000							$ 25,000	$ 25,000
Other									
Distribution							$ 2,500	$ 2,500	$ 6,350
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (69,149)	$ (69,149)	$ (324,002)
Credit Card									
Cash on Hand	$ 5,300							$ 5,300	$ 5,300
Cash with County									
Cash Outside of the AOC							$ 0	$ 0	$ 0
Total Cash	$ (57,535)	$ 375,344	$ (233,106)				$ 2,929,206	$ 3,013,909	$ 1,587,243
Short Term Investment	$ 2,775,595						$ 1,754,594	$ 4,530,188	$ 7,867,939
Investment in Financial Institution									
Total Investments	$ 2,775,595						$ 1,754,594	$ 4,530,188	$ 7,867,939
Accrued Revenue	$ 0	$ 0						$ 0	$ 0
Accounts Receivable - General	$ 1,043							$ 1,043	$ 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	$ 11,410	$ 0					$ 11,410	$ 6,853
Due From Other Courts	$ 0	$ 0					$ 0	$ 0	$ 0
Due From State	$ 45,522	$ 0	$ 224,784					$ 270,307	$ 331,108
Trust Due To/From							$ 703,132	$ 703,132	$ 2,757,421
Distribution Due To/From							$ 523,685	$ 523,685	$ 812,268
Civil Filing Fee Due To/From									
General Due To/From	$ 139							$ 139	$ 1,002
Total Receivables	$ 46,705	$ 11,410	$ 224,784				$ 1,226,817	$ 1,509,715	$ 3,909,895
Prepaid Expenses - General									
Salary and Travel Advances	$ 0							$ 0	$ 0
Counties									
Total Prepaid Expenses	$ 0							$ 0	$ 0
Other Assets									
Total Other Assets									
Total Assets	$ 2,764,764	$ 386,754	$ (8,321)				$ 5,910,616	$ 9,053,812	$ 13,365,077
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 0	$ 0	$ 0					$ 0	$ 0
Accounts Payable - General	$ 3,750	$ 0	$ 0				$ 50	$ 3,800	$ 395
Due to Other Funds	$ 185	$ 0	$ 0				$ 1,226,770	$ 1,226,955	$ 3,570,690
Due to Other Courts									
Due to State									
TC145 Liability							$ 421,528	$ 421,528	$ 465,802
Due to Other Governments	$ 0							$ 0	
AB145 Due to Other Government Agency							$ 306,565	$ 306,565	$ 321,693
Due to Other Public Agencies									
Sales and Use Tax	$ 20							$ 20	$ 254
Interest							$ 344	$ 344	$ 367
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 3,955	$ 0	$ 0				$ 1,955,257	$ 1,959,213	$ 4,359,201
Civil							$ 1,749,569	$ 1,749,569	$ 1,952,797
Criminal							$ 2,134,638	$ 2,134,638	$ 2,224,721
Unreconciled - Civil and Criminal							$ 0	$ 0	$ 70,982
Trust Held Outside of the AOC							$ 0	$ 0	$ 0
Trust Interest Payable							$ 95	$ 95	$ 72
Miscellaneous Trust									
Total Trust Deposits							$ 3,884,303	$ 3,884,303	$ 4,248,573
Accrued Payroll	$ 0	$ 0						$ 0	$ 0
Benefits Payable	$ 261,742							$ 261,742	$ 282,642
Deferred Compensation Payable	$ 10,524							$ 10,524	$ 13,565
Deductions Payable	$ 66,768							$ 66,768	$ 82,488
Payroll Clearing	$ 0	$ 0						$ 0	$ 0
Total Payroll Liabilities	$ 339,035	$ 0						$ 339,035	$ 378,694
Revenue Collected in Advance	$ 0							$ 0	$ 0
Liabilities For Deposits	$ 14,706						$ 66,767	$ 81,473	$ 12,999
Jury Fees - Non-Interest							$ 4,289	$ 4,289	$ 27,663
Fees - Partial Payment & Overpayment									
Uncleared Collections	$ 0							$ 0	$ 0
Other Miscellaneous Liabilities	$ 0							$ 0	$ 0
Total Other Liabilities	$ 14,706						$ 71,056	$ 85,762	$ 40,661
Total Liabilities	$ 357,696	$ 0	$ 0				$ 5,910,616	$ 6,268,312	$ 9,027,129
Total Fund Balance	$ 2,407,068	$ 386,754	$ (8,321)					$ 2,785,500	$ 4,337,947
Total Liabilities and Fund Balance	$ 2,764,764	$ 386,754	$ (8,321)				$ 5,910,616	$ 9,053,812	$ 13,365,077

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

	For the month ended March									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	$ 3,988,558	$ 196,326					$ 4,184,884	$ 6,041,286	$ 4,057,909	$ 6,087,347
Traffic & Other Infractions	$ 691,244	$ 118,840			$ (6,482)		$ 803,602	$ 1,296,119	$ 873,619	$ 1,172,929
Other Criminal Cases	$ 2,059,434	$ 54,799					$ 2,114,233	$ 2,679,173	$ 2,131,573	$ 3,168,861
Civil	$ 778,268	$ 52,029					$ 830,297	$ 1,402,716	$ 714,922	$ 1,200,300
Family & Children Services	$ 811,025	$ 278,280			$ 0		$ 1,089,304	$ 1,415,259	$ 1,160,931	$ 1,787,789
Probate, Guardianship & Mental Health Services	$ 201,277	$ 58,962					$ 260,238	$ 303,781	$ 313,784	$ 458,569
Juvenile Dependency Services	$ 86,667	$ 205,043					$ 291,710	$ 444,767	$ 275,707	$ 414,950
Juvenile Delinquency Services	$ 73,446	$ 2,408					$ 75,854	$ 106,498	$ 64,584	$ 143,078
Other Court Operations	$ 371,544	$ 0					$ 371,544	$ 872,260	$ 400,253	$ 581,686
Court Interpreters	$ 460,488	$ 198,723					$ 659,211	$ 1,110,681	$ 688,393	$ 1,223,722
Jury Services	$ 262,077	$ 63,463	$ 143,505				$ 469,045	$ 734,461	$ 511,661	$ 549,616
Security		$ 298,409					$ 298,409	$ 689,560	$ 387,861	$ 736,872
Trial Court Operations Program	$ 9,784,028	$ 1,527,280	$ 143,505		$ (6,482)		$ 11,448,331	$ 17,096,561	$ 11,581,195	$ 17,525,719
Enhanced Collections	$ 46,175	$ 0			$ 6,482		$ 52,657	$ 57,000	$ 39,854	$ 71,199
Other Non-Court Operations	$ 29,046	$ 801	$ 0				$ 29,846	$ 41,020	$ 32,304	$ 27,190
Non-Court Operations Program	$ 75,220	$ 801	$ 0		$ 6,482		$ 82,503	$ 98,020	$ 72,158	$ 98,389
Executive Office	$ 518,559	$ 25,650					$ 544,209	$ 829,404	$ 473,048	$ 802,280
Fiscal Services	$ 744,035	$ 7,132				$ (1)	$ 751,166	$ 1,106,550	$ 827,263	$ 1,178,063
Human Resources	$ 345,761	$ 5,543					$ 351,304	$ 237,571	$ 286,194	$ 345,879
Business & Facilities Services	$ 168,082	$ 186,312					$ 354,394	$ 138,651	$ 291,296	$ 842,738
Information Technology	$ 1,034,025	$ 350,499					$ 1,384,524	$ 1,595,857	$ 968,811	$ 1,480,911
Court Administration Program	$ 2,810,463	$ 575,135				$ (1)	$ 3,385,596	$ 3,908,033	$ 2,846,613	$ 4,649,871
Expenditures Not Distributed or Posted to a Program	$ 0	$ 298,108					$ 298,108		$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	$ 12,669,711	$ 2,401,324	$ 143,505		$ 0	$ (1)	$ 15,214,538	$ 21,102,614	$ 14,499,967	$ 22,273,979

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