

**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

11/29/16  
\_\_\_\_\_  
Date

MONTEREY

\_\_\_\_\_  
Court

FY 2016-2017 1ST QTR

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

MONTEREY

Court

FY 2016-2017 1<sup>ST</sup> QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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

MONTEREY

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Court

FY 2016-2017 1ST QTR

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	189.20	179.20			

<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  
 Balance Sheet  
 (Unaudited)

For the month ended September									
Fiscal Year 2016/17								2015/16	
	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	\$ (349,056)	\$ 686,248	\$ (200,207)				\$ 119,270	\$ 256,255	\$ 281,743
Payroll	\$ (18,177)	\$ 0						\$ (18,177)	\$ 507,727
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution							\$ 19	\$ 19	\$ (18,400)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (135,882)	\$ (135,882)	\$ (136,648)
Credit Card									
Cash on Hand	\$ 5,300							\$ 5,300	\$ 5,300
Cash with County									
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 6,197,450						\$ 3,625,605	\$ 9,823,055	\$ 9,887,579
<b>Total Cash and Cash Equivalents</b>	<b>\$ 5,860,517</b>	<b>\$ 686,248</b>	<b>\$ (200,207)</b>				<b>\$ 3,609,012</b>	<b>\$ 9,955,569</b>	<b>\$ 10,552,301</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 669	\$ 15,012	\$ 0					\$ 15,682	\$ (336)
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ (6,235)	\$ 0	\$ 137,827					\$ 131,591	\$ 179,849
Trust Due To/From							\$ 90,083	\$ 90,083	\$ 722,380
Distribution Due To/From							\$ 26,987	\$ 26,987	\$ 419,120
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 97
<b>Total Receivables</b>	<b>\$ (5,566)</b>	<b>\$ 15,012</b>	<b>\$ 137,827</b>				<b>\$ 117,069</b>	<b>\$ 264,342</b>	<b>\$ 1,321,110</b>
Prepaid Expenses - General	\$ 124,812							\$ 124,812	\$ 153,788
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 124,812</b>							<b>\$ 124,812</b>	<b>\$ 153,788</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 5,979,762</b>	<b>\$ 701,260</b>	<b>\$ (62,381)</b>				<b>\$ 3,726,081</b>	<b>\$ 10,344,723</b>	<b>\$ 12,027,200</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 65,571	\$ 0	\$ 0				\$ 13,847	\$ 79,418	\$ 47,484
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 117,069	\$ 117,069	\$ 1,141,597
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 431,795	\$ 431,795	\$ 419,518
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 329,728	\$ 329,728	\$ 310,486
Due to Other Public Agencies									
Sales and Use Tax	\$ 429							\$ 429	\$ 2,179
Interest							\$ 828	\$ 828	\$ 112
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 66,000</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 893,268</b>	<b>\$ 959,268</b>	<b>\$ 1,921,376</b>
Civil							\$ 1,016,843	\$ 1,016,843	\$ 1,177,943
Criminal							\$ 1,674,334	\$ 1,674,334	\$ 2,065,726
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 104	\$ 104	\$ 382
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 2,691,281</b>	<b>\$ 2,691,281</b>	<b>\$ 3,244,051</b>
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 127,149						\$ 0	\$ 127,149	\$ 198,274
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 95,659							\$ 95,659	\$ 598,693
Payroll Clearing	\$ 0							\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 222,808</b>	<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 222,808</b>	<b>\$ 796,967</b>
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ (41)
Liabilities For Deposits	\$ 16,062						\$ 141,532	\$ 157,594	\$ 101,826
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 16,062</b>		<b>\$ 0</b>				<b>\$ 141,532</b>	<b>\$ 157,594</b>	<b>\$ 101,785</b>
<b>Total Liabilities</b>	<b>\$ 304,870</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 3,726,081</b>	<b>\$ 4,030,951</b>	<b>\$ 6,064,179</b>
<b>Total Fund Balance</b>	<b>\$ 5,674,892</b>	<b>\$ 701,260</b>	<b>\$ (62,381)</b>					<b>\$ 6,313,772</b>	<b>\$ 5,963,021</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,979,762</b>	<b>\$ 701,260</b>	<b>\$ (62,381)</b>				<b>\$ 3,726,081</b>	<b>\$ 10,344,723</b>	<b>\$ 12,027,200</b>

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 September											
Fiscal Year 2016/17										2015/16	
	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						
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 8,873,057	\$ 19,181					\$ 8,892,238	\$ 18,909,800	\$ 8,415,745	\$ 18,343,907	
Improvement and Modernization Fund								\$ 57,146		\$ 102,345	
Judges' Compensation (45.25)	\$ 45,126						\$ 45,126	\$ 181,900	\$ 45,773	\$ 174,071	
Court Interpreter (45.45)	\$ 297,741						\$ 297,741	\$ 1,049,028	\$ 221,912	\$ 999,765	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ (1,933)						\$ (1,933)	\$ 796,328	\$ 10,170	\$ 746,463	
Other Miscellaneous								\$ 277,496		\$ 277,496	
	<b>\$ 9,213,991</b>	<b>\$ 19,181</b>					<b>\$ 9,233,172</b>	<b>\$ 21,271,698</b>	<b>\$ 8,693,600</b>	<b>\$ 20,644,047</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ (4,947)				\$ (4,947)	\$ 652,985	\$ 12,431	\$ 649,501	
Other Judicial Council Grants			\$ (34,085)				\$ (34,085)	\$ 630,748	\$ (27,832)	\$ 488,792	
Non-Judicial Council Grants											
			<b>\$ (39,032)</b>				<b>\$ (39,032)</b>	<b>\$ 1,283,733</b>	<b>\$ (15,401)</b>	<b>\$ 1,138,293</b>	
Other Financing Sources											
Interest Income	\$ 1,202	\$ 123					\$ 1,326	\$ 18,000	\$ 172	\$ 16,200	
Investment Income											
Donations											
Local Fees	\$ 32,176	\$ 6,787					\$ 38,962	\$ 340,600	\$ 52,213	\$ 355,600	
Non-Fee Revenues								\$ 11,000	\$ 11,000	\$ 12,600	
Enhanced Collections		\$ 1,566					\$ 1,566	\$ 55,000	\$ 4,654	\$ 35,000	
Escheatment								\$ 15,000		\$ 15,000	
Prior Year Revenue								\$ 4,900	\$ 64,000	\$ 10,557	
County Program - Restricted		\$ 4,900					\$ 4,900	\$ 64,000	\$ 10,557	\$ 64,000	
Reimbursement Other	\$ 3,424	\$ 21,861					\$ 25,285	\$ 41,623	\$ 8,104	\$ 73,424	
Sale of Fixed Assets											
Other Miscellaneous	\$ 24,437						\$ 24,437	\$ 60,500	\$ 20,113	\$ 65,500	
	<b>\$ 61,239</b>	<b>\$ 35,237</b>					<b>\$ 96,476</b>	<b>\$ 605,723</b>	<b>\$ 95,814</b>	<b>\$ 637,324</b>	
<b>Total Revenues</b>	<b>\$ 9,275,230</b>	<b>\$ 54,418</b>	<b>\$ (39,032)</b>				<b>\$ 9,290,616</b>	<b>\$ 23,161,154</b>	<b>\$ 8,774,013</b>	<b>\$ 22,419,664</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,477,573	\$ 7,319					\$ 2,484,891	\$ 12,386,213	\$ 2,314,274	\$ 11,343,501	
Temp Help	\$ 17,460						\$ 17,460	\$ 78,000	\$ 43,073	\$ 103,000	
Overtime	\$ 38,560	\$ 405					\$ 38,965	\$ 290,000	\$ 82,851	\$ 260,000	
Staff Benefits	\$ 1,109,957	\$ 10,497					\$ 1,120,454	\$ 5,713,070	\$ 1,149,980	\$ 5,287,992	
	<b>\$ 3,643,549</b>	<b>\$ 18,221</b>					<b>\$ 3,661,770</b>	<b>\$ 18,467,283</b>	<b>\$ 3,590,178</b>	<b>\$ 16,994,493</b>	
Operating Expenses and Equipment											
General Expense	\$ 61,275		\$ 0				\$ 61,275	\$ 408,303	\$ 138,681	\$ 554,824	
Printing	\$ 2,664						\$ 2,664	\$ 26,150	\$ 9,952	\$ 33,150	
Telecommunications	\$ 6,224						\$ 6,224	\$ 129,110	\$ 15,080	\$ 134,060	
Postage	\$ 8,560						\$ 8,560	\$ 119,000	\$ 25,854	\$ 119,000	
Insurance								\$ 8,500	\$ (506)	\$ 15,500	
In-State Travel	\$ 2,544		\$ 2,171				\$ 4,715	\$ 50,750	\$ 3,059	\$ 51,290	
Out-of-State Travel	\$ 3,064		\$ 0				\$ 3,064	\$ 11,838	\$ 3,690	\$ 14,838	
Training	\$ 4,738		\$ 1,045				\$ 5,783	\$ 33,000	\$ 1,992	\$ 60,025	
Security Services	\$ 91,639						\$ 91,639	\$ 631,332	\$ 94,542	\$ 623,332	
Facility Operations	\$ 38,896						\$ 38,896	\$ 214,215	\$ 29,954	\$ 305,500	
Utilities											
Contracted Services	\$ 336,728	\$ 28,063	\$ 20,132				\$ 384,924	\$ 2,653,000	\$ 329,226	\$ 2,627,502	
Consulting and Professional Services	\$ 1,435						\$ 1,435	\$ 7,000	\$ 240	\$ 8,000	
Information Technology	\$ 69,640						\$ 69,640	\$ 554,077	\$ 59,503	\$ 1,014,227	
Major Equipment	\$ 5,720						\$ 5,720	\$ 394,923	\$ 0	\$ 456,002	
Other Items of Expense	\$ 555						\$ 555	\$ 12,000	\$ 2,634	\$ 15,500	
	<b>\$ 633,680</b>	<b>\$ 28,063</b>	<b>\$ 23,348</b>				<b>\$ 685,092</b>	<b>\$ 5,253,198</b>	<b>\$ 713,901</b>	<b>\$ 6,032,750</b>	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0	\$ 16,000	\$ 959	\$ 16,000	
Jury Costs	\$ 30,997						\$ 30,997	\$ 205,000	\$ 30,903	\$ 205,000	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 0		
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 1,200						\$ 1,200	\$ 0		\$ 0	
	<b>\$ 32,197</b>						<b>\$ 32,197</b>	<b>\$ 221,000</b>	<b>\$ 31,861</b>	<b>\$ 221,000</b>	
<b>Total Expenditures</b>	<b>\$ 4,309,426</b>	<b>\$ 46,284</b>	<b>\$ 23,348</b>				<b>\$ 4,379,059</b>	<b>\$ 23,941,481</b>	<b>\$ 4,335,940</b>	<b>\$ 23,248,243</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,965,803	\$ 8,134	\$ (62,381)				\$ 4,911,557	\$ (780,327)	\$ 4,438,072	\$ (828,579)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 709,089	\$ 693,126	\$ 0				\$ 1,402,215	\$ 1,402,215	\$ 1,524,949	\$ 1,524,949	
Ending Balance (Deficit)	<b>\$ 5,674,892</b>	<b>\$ 701,260</b>	<b>\$ (62,381)</b>				<b>\$ 6,313,772</b>	<b>\$ 621,888</b>	<b>\$ 5,963,021</b>	<b>\$ 696,370</b>	

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

	For the month ended September									
	Fiscal Year 2016/17							2015/16		
	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	\$ 1,130,936	\$ 62,939					\$ 1,193,874	\$ 6,077,518	\$ 1,202,018	\$ 6,527,610
Traffic & Other Infractions	\$ 140,155	\$ 31,578					\$ 171,733	\$ 830,002	\$ 192,891	\$ 925,986
Other Criminal Cases	\$ 546,901	\$ 22,342				\$ 1,200	\$ 570,444	\$ 2,210,806	\$ 595,547	\$ 2,366,668
Civil	\$ 222,447	\$ 28,332					\$ 250,780	\$ 1,025,219	\$ 250,610	\$ 870,513
Family & Children Services	\$ 241,995	\$ 91,042					\$ 333,037	\$ 1,674,332	\$ 354,804	\$ 1,572,876
Probate, Guardianship & Mental Health Services	\$ 65,376	\$ 10,178					\$ 75,554	\$ 539,726	\$ 77,740	\$ 366,189
Juvenile Dependency Services	\$ 25,027	\$ 54,996					\$ 80,022	\$ 620,354	\$ 88,877	\$ 698,308
Juvenile Delinquency Services	\$ 31,714	\$ 107					\$ 31,821	\$ 197,434	\$ 25,187	\$ 192,948
Other Court Operations	\$ 209,647	\$ 719					\$ 210,366	\$ 1,606,010	\$ 111,519	\$ 773,611
Court Interpreters	\$ 137,986	\$ 70,897					\$ 208,883	\$ 1,052,674	\$ 215,103	\$ 1,032,854
Jury Services	\$ 47,101	\$ 22,147	\$ 30,997				\$ 100,244	\$ 580,343	\$ 98,214	\$ 553,367
Security		\$ 91,639					\$ 91,639	\$ 618,480	\$ 94,643	\$ 660,396
Trial Court Operations Program	\$ 2,799,285	\$ 486,917	\$ 30,997			\$ 1,200	\$ 3,318,398	\$ 17,032,899	\$ 3,307,153	\$ 16,541,326
Enhanced Collections	\$ 13,001	\$ 43					\$ 13,044	\$ 54,642	\$ 4,180	\$ 78,672
Other Non-Court Operations			\$ 0				\$ 0	\$ 959	\$ 16,500	
Non-Court Operations Program	\$ 13,001	\$ 43	\$ 0				\$ 13,044	\$ 54,642	\$ 5,139	\$ 95,172
Executive Office	\$ 238,854	\$ 1,787					\$ 240,641	\$ 1,887,725	\$ 116,980	\$ 1,439,788
Fiscal Services	\$ 212,513	\$ 38,940					\$ 251,454	\$ 994,023	\$ 236,544	\$ 877,357
Human Resources	\$ 68,114	\$ 6,716					\$ 74,830	\$ 935,164	\$ 197,510	\$ 497,207
Business & Facilities Services	\$ 48,900	\$ 58,652					\$ 107,552	\$ 889,766	\$ 101,282	\$ 998,955
Information Technology	\$ 281,103	\$ 92,037					\$ 373,140	\$ 2,147,262	\$ 371,332	\$ 2,798,438
Court Administration Program	\$ 849,484	\$ 198,133					\$ 1,047,617	\$ 6,853,940	\$ 1,023,648	\$ 6,611,745
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,661,770	\$ 685,092	\$ 30,997			\$ 1,200	\$ 4,379,059	\$ 23,941,481	\$ 4,335,940	\$ 23,248,243