

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

01/31/2018

Date

MONTEREY

Court

FY 2017-2018 2ND QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

MONTEREY

Court

FY 2017-2018 2ND QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

MONTEREY

Court

FY 2017-2018 2ND 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)	189.20	185.17	186.2		

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 Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended December													
Fiscal Year 2017/18													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2016/17			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds	Final Budget
		Non-Grant	Grant									(Info. Purposes Only)	(Annual)
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 12,098,243	\$ 74,702					\$ 12,172,945	\$ 18,825,351	\$ 12,213,259	\$ 18,909,800			
Improvement and Modernization Fund								\$ 57,146		\$ 57,146			
Judges' Compensation (0150019)	\$ 90,252						\$ 90,252	\$ 180,501	\$ 90,252	\$ 181,900			
Court Interpreter (0150037)	\$ 503,323						\$ 503,323	\$ 1,111,093	\$ 593,946	\$ 1,049,028			
Civil Coordination Reimbursement (0150091)													
MOU Reimbursements (0150010 and General)	\$ 289,663						\$ 289,663	\$ 831,240	\$ 189,184	\$ 796,328			
Other Miscellaneous	\$ 277,496						\$ 277,496	\$ 277,496	\$ 277,496	\$ 277,496			
	\$ 13,258,977	\$ 74,702					\$ 13,333,679	\$ 21,282,827	\$ 13,364,137	\$ 21,271,698			
Grants													
AB 1058 Commissioner/Facilitator			\$ 244,397				\$ 244,397	\$ 652,985	\$ 444,005	\$ 652,985			
Other Judicial Council Grants			\$ 628,748				\$ 628,748	\$ 764,362	\$ 94,999	\$ 630,748			
Non-Judicial Council Grants								\$ 600,000					
			\$ 873,145				\$ 873,145	\$ 2,017,347	\$ 539,004	\$ 1,283,733			
Other Financing Sources													
Interest Income	\$ 15,200	\$ 3,423					\$ 18,623	\$ 27,988	\$ 8,566	\$ 18,000			
Investment Income													
Donations													
Local Fees	\$ 65,168	\$ 49,366					\$ 114,534	\$ 300,126	\$ 120,553	\$ 340,600			
Non-Fee Revenues								\$ 16,205	\$ 8,152	\$ 11,000			
Enhanced Collections		\$ (826)					\$ (826)	\$ 53,490	\$ 4,252	\$ 54,523			
Escheatment								\$ 30,000		\$ 15,000			
Prior Year Revenue													
County Program - Restricted		\$ 23,495					\$ 23,495	\$ 69,971	\$ 22,779	\$ 64,000			
Reimbursement Other	\$ 4,174	\$ 3,619					\$ 7,793	\$ 36,055	\$ 34,882	\$ 41,623			
Sale of Fixed Assets									\$ 2,430				
Other Miscellaneous	\$ 159,193						\$ 159,193	\$ 182,109	\$ 43,042	\$ 60,500			
	\$ 243,735	\$ 79,077					\$ 322,812	\$ 715,944	\$ 244,657	\$ 605,246			
Total Revenues	\$ 13,502,712	\$ 153,779	\$ 873,145				\$ 14,529,636	\$ 24,016,118	\$ 14,147,798	\$ 23,160,677			
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 5,845,941	\$ 2,325	\$ 120,827				\$ 5,969,092	\$ 12,434,632	\$ 5,690,814	\$ 12,298,919			
Temp Help	\$ 33,426						\$ 33,426	\$ 72,547	\$ 33,600	\$ 78,000			
Overtime	\$ 53,532	\$ 42					\$ 53,574	\$ 60,000	\$ 79,299	\$ 290,000			
Staff Benefits	\$ 3,173,826	\$ 18,862	\$ 76,034				\$ 3,268,722	\$ 5,616,241	\$ 2,511,532	\$ 5,562,725			
	\$ 9,106,725	\$ 21,228	\$ 196,861				\$ 9,324,814	\$ 18,183,420	\$ 8,315,245	\$ 18,229,644			
Operating Expenses and Equipment													
General Expense	\$ 189,280		\$ 6,339				\$ 195,618	\$ 445,827	\$ 148,124	\$ 570,326			
Printing	\$ 8,774						\$ 8,774	\$ 25,350	\$ 15,370	\$ 34,150			
Telecommunications	\$ 49,380		\$ 113				\$ 49,492	\$ 135,094	\$ 47,913	\$ 109,714			
Postage	\$ 55,192		\$ 348				\$ 55,540	\$ 109,440	\$ 41,225	\$ 119,000			
Insurance	\$ 1,043						\$ 1,043	\$ 8,500	\$ 8,489	\$ 8,500			
In-State Travel	\$ 8,024		\$ 8,578				\$ 16,602	\$ 58,793	\$ 18,877	\$ 50,750			
Out-of-State Travel	\$ 2,394		\$ 7,698				\$ 10,092	\$ 4,000	\$ 5,469	\$ 11,838			
Training	\$ 7,340		\$ 7,690				\$ 15,030	\$ 48,000	\$ 13,755	\$ 46,300			
Security Services	\$ 239,298		\$ 5				\$ 239,303	\$ 642,427	\$ 203,242	\$ 631,332			
Facility Operations	\$ 93,513		\$ 55				\$ 93,568	\$ 221,985	\$ 90,388	\$ 222,115			
Utilities													
Contracted Services	\$ 843,741	\$ 64,659	\$ 119,173				\$ 1,027,574	\$ 3,514,564	\$ 962,540	\$ 2,811,047			
Consulting and Professional Services	\$ 10,863						\$ 10,863	\$ 13,888	\$ 8,297	\$ 7,000			
Information Technology	\$ 287,362	\$ 216,060	\$ 329				\$ 503,752	\$ 802,417	\$ 289,081	\$ 583,478			
Major Equipment	\$ 168,162						\$ 168,162	\$ 314,481	\$ 8,120	\$ 378,010			
Other Items of Expense	\$ 2,284		\$ 5				\$ 2,290	\$ 10,125	\$ 4,225	\$ 12,000			
	\$ 1,966,650	\$ 280,719	\$ 150,332				\$ 2,397,701	\$ 6,364,891	\$ 1,865,095	\$ 5,595,560			
Special Items of Expense													
Grand Jury	\$ 1,575						\$ 1,575	\$ 17,575	\$ 0	\$ 16,000			
Jury Costs	\$ 63,546						\$ 63,546	\$ 186,850	\$ 73,881	\$ 205,000			
Judgements, Settlements and Claims													
Debt Service													
Other													
Capital Costs													
Internal Cost Recovery	\$ (34,603)		\$ 34,603				\$ 0	\$ 0	\$ 0	\$ 0			
Prior Year Expense Adjustment									\$ 1,200				
	\$ 30,519		\$ 34,603				\$ 65,121	\$ 204,425	\$ 75,081	\$ 221,000			
Total Expenditures	\$ 11,103,893	\$ 301,947	\$ 381,796				\$ 11,787,636	\$ 24,742,736	\$ 10,255,421	\$ 24,046,204			
Excess (Deficit) of Revenues Over Expenditures	\$ 2,398,819	\$ (148,168)	\$ 491,349				\$ 2,742,000	\$ (726,618)	\$ 3,892,378	\$ (885,527)			
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0		\$ 0			
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 564,966	\$ 805,915	\$ 0				\$ 1,370,880	\$ 1,370,880	\$ 1,402,215	\$ 1,402,215			
Ending Balance (Deficit)	\$ 2,963,784	\$ 657,747	\$ 491,349				\$ 4,112,880	\$ 644,262	\$ 5,294,593	\$ 516,688			

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

For the month ended December									
Fiscal Year 2017/18								2016/17	
	Governmental Funds						Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			
		Non-Grant	Grant						
ASSETS									
Operations	\$ (795,776)	\$ 669,459	\$ 104,488				\$ 49,481	\$ 27,651	\$ 180,913
Payroll	\$ (3,049)	\$ 0						\$ (3,049)	\$ (17,892)
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution							\$ 1,294	\$ 1,294	\$ 173
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (31,239)	\$ (31,239)	\$ (404,914)
Credit Card									
Cash on Hand	\$ 5,300							\$ 5,300	\$ 5,300
Cash with County									
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 4,545,481						\$ 2,959,873	\$ 7,505,354	\$ 8,583,360
Total Cash and Cash Equivalents	\$ 3,776,956	\$ 669,459	\$ 104,488				\$ 2,979,410	\$ 7,530,312	\$ 8,371,941
Short-Term Investment									
Investments									
Total Investments									
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	\$ 0	\$ 0					\$ 669	\$ (363)
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 15,758	\$ 0	\$ 387,490					\$ 403,248	\$ 357,078
Trust Due To/From							\$ 244,497	\$ 244,497	\$ 200,440
Distribution Due To/From							\$ 77,747	\$ 77,747	\$ 34,969
Civil Filing Fee Due To/From									
General Due To/From	\$ 3,519	\$ 0						\$ 3,519	\$ 1,073
Total Receivables	\$ 19,946	\$ 0	\$ 387,490				\$ 322,244	\$ 729,680	\$ 593,197
Prepaid Expenses - General	\$ 18,470		\$ (614)					\$ 17,857	\$ 98,969
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 18,470		\$ (614)					\$ 17,857	\$ 98,969
Other Assets									
Total Other Assets									
Total Assets	\$ 3,815,373	\$ 669,459	\$ 491,364				\$ 3,301,654	\$ 8,277,849	\$ 9,064,107
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 394,761	\$ 11,712	\$ 14				\$ 0	\$ 406,487	\$ 55,929
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 325,763	\$ 325,763	\$ 236,482
Due to Other Courts									
Due to State	\$ 128,507							\$ 128,507	\$ 0
TC145 Liability							\$ 351,179	\$ 351,179	\$ 403,294
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 225,801	\$ 225,801	\$ 298,260
Due to Other Public Agencies									
Sales and Use Tax	\$ 4,734							\$ 4,734	\$ 1,139
Interest							\$ 2,714	\$ 2,714	\$ 925
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 528,002	\$ 11,712	\$ 14				\$ 905,457	\$ 1,445,186	\$ 996,029
Civil							\$ 880,753	\$ 880,753	\$ 780,123
Criminal							\$ 1,323,936	\$ 1,323,936	\$ 1,699,982
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 5,306	\$ 5,306	\$ 340
Miscellaneous Trust									
Total Trust Deposits							\$ 2,209,995	\$ 2,209,995	\$ 2,480,444
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 14,673						\$ 0	\$ 14,673	\$ 17,966
Deferred Compensation Payable	\$ 0							\$ 0	\$ 13,148
Deductions Payable	\$ 282,880		\$ 0					\$ 282,880	\$ 99,694
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 297,553	\$ 0	\$ 0				\$ 0	\$ 297,553	\$ 130,808
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 26,034						\$ 186,202	\$ 212,236	\$ 162,232
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 26,034		\$ 0				\$ 186,202	\$ 212,236	\$ 162,232
Total Liabilities	\$ 851,589	\$ 11,712	\$ 14				\$ 3,301,654	\$ 4,164,969	\$ 3,769,514
Total Fund Balance	\$ 2,963,784	\$ 657,747	\$ 491,349					\$ 4,112,880	\$ 5,294,593
Total Liabilities and Fund Balance	\$ 3,815,373	\$ 669,459	\$ 491,364				\$ 3,301,654	\$ 8,277,849	\$ 9,064,107

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

	For the month ended December									
	Fiscal Year 2017/18								2016/17	
	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	\$ 2,833,580	\$ 130,714					\$ 2,964,294	\$ 5,709,397	\$ 2,711,604	\$ 5,993,805
Traffic & Other Infractions	\$ 337,182	\$ 78,827					\$ 416,010	\$ 798,843	\$ 364,569	\$ 849,302
Other Criminal Cases	\$ 1,217,544	\$ 76,421					\$ 1,293,964	\$ 2,366,288	\$ 1,190,611	\$ 2,310,875
Civil	\$ 398,133	\$ 33,685					\$ 431,818	\$ 1,004,163	\$ 495,536	\$ 1,005,673
Family & Children Services	\$ 613,990	\$ 175,661			\$ 0		\$ 789,651	\$ 1,581,332	\$ 736,138	\$ 1,675,332
Probate, Guardianship & Mental Health Services	\$ 185,733	\$ 50,995					\$ 236,729	\$ 719,541	\$ 218,047	\$ 538,655
Juvenile Dependency Services	\$ 59,366	\$ 224,868					\$ 284,234	\$ 710,848	\$ 223,766	\$ 619,934
Juvenile Delinquency Services	\$ 108,059	\$ 525					\$ 108,584	\$ 206,232	\$ 87,504	\$ 196,998
Other Court Operations	\$ 840,023	\$ 4,094					\$ 844,117	\$ 1,709,714	\$ 639,093	\$ 1,605,333
Court Interpreters	\$ 346,029	\$ 177,393					\$ 523,422	\$ 1,118,677	\$ 485,636	\$ 1,052,253
Jury Services	\$ 106,261	\$ 31,344	\$ 63,546				\$ 201,151	\$ 591,828	\$ 211,532	\$ 579,507
Security		\$ 242,579					\$ 242,579	\$ 632,051	\$ 203,263	\$ 627,056
Trial Court Operations Program	\$ 7,045,900	\$ 1,227,107	\$ 63,546		\$ 0		\$ 8,336,553	\$ 17,148,914	\$ 7,567,299	\$ 17,054,724
Enhanced Collections	\$ 13,527	\$ 19					\$ 13,546	\$ 43,484	\$ 38,036	\$ 54,165
Other Non-Court Operations			\$ 1,575				\$ 1,575	\$ 0	\$ 0	\$ 360
Non-Court Operations Program	\$ 13,527	\$ 19	\$ 1,575				\$ 15,121	\$ 43,484	\$ 38,036	\$ 54,525
Executive Office	\$ 737,588	\$ 126,749			\$ 0		\$ 864,337	\$ 2,739,824	\$ 682,653	\$ 1,808,313
Fiscal Services	\$ 465,210	\$ 51,234					\$ 516,444	\$ 877,093	\$ 497,602	\$ 1,016,367
Human Resources	\$ 205,523	\$ 6,232					\$ 211,755	\$ 607,002	\$ 182,428	\$ 939,519
Business & Facilities Services	\$ 154,300	\$ 163,546					\$ 317,846	\$ 590,444	\$ 261,092	\$ 908,201
Information Technology	\$ 702,766	\$ 822,815					\$ 1,525,581	\$ 2,735,975	\$ 1,026,310	\$ 2,264,555
Court Administration Program	\$ 2,265,387	\$ 1,170,575			\$ 0		\$ 3,435,962	\$ 7,550,338	\$ 2,650,085	\$ 6,936,955
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,324,814	\$ 2,397,701	\$ 65,121		\$ 0		\$ 11,787,636	\$ 24,742,736	\$ 10,255,421	\$ 24,046,204