

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

05/10/2018

\_\_\_\_\_  
Date

MONTEREY

\_\_\_\_\_  
Court

FY 2017-2018 3RD QTR

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

MONTEREY

Court

FY 2017-2018 3RD QTR

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
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3	
4	
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11	
12	

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

MONTEREY

Court

FY 2017-2018 3RD QTR

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	185.17	186.2	187.2	

<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 March									
Fiscal Year 2017/18									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (925,116)	\$ 570,110	\$ 509,643				\$ 203,806	\$ 358,442	\$ 188,936
Payroll	\$ (3,541)	\$ 0						\$ (3,541)	\$ 2
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution							\$ 25	\$ 25	\$ 523
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (64,673)	\$ (64,673)	\$ (139,002)
Credit Card									
Cash on Hand	\$ 5,300							\$ 5,300	\$ 5,300
Cash with County									
Cash Outside of the JCC								\$ 0	\$ 0
Cash Equivalents	\$ 2,107,461						\$ 0	\$ 0	\$ 0
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,209,103</b>	<b>\$ 570,110</b>	<b>\$ 509,643</b>				<b>\$ 3,393,102</b>	<b>\$ 5,681,958</b>	<b>\$ 6,272,138</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	\$ 0	\$ 0					\$ 669	\$ 16,680
Due From Other Courts	\$ 0	\$ 0					\$ 598	\$ 598	\$ 0
Due From State	\$ 5,301	\$ 0	\$ 5,456					\$ 10,757	\$ 370,281
Trust Due To/From							\$ 190,135	\$ 190,135	\$ 238,470
Distribution Due To/From							\$ 95,919	\$ 95,919	\$ 151,984
Civil Filing Fee Due To/From									
General Due To/From	\$ 3,084	\$ 0						\$ 3,084	\$ 1,058
<b>Total Receivables</b>	<b>\$ 9,054</b>	<b>\$ 0</b>	<b>\$ 5,456</b>				<b>\$ 286,651</b>	<b>\$ 301,161</b>	<b>\$ 778,472</b>
Prepaid Expenses - General	\$ 17,857		\$ 0					\$ 17,857	\$ 142,806
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 17,857</b>		<b>\$ 0</b>					<b>\$ 17,857</b>	<b>\$ 142,806</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,236,014</b>	<b>\$ 570,110</b>	<b>\$ 515,099</b>				<b>\$ 3,679,754</b>	<b>\$ 6,000,976</b>	<b>\$ 7,193,416</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 144,304	\$ 11,712	\$ 0				\$ 1,827	\$ 157,844	\$ 50,282
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 289,138	\$ 289,138	\$ 338,081
Due to Other Courts									
Due to State	\$ 72,655							\$ 72,655	\$ 0
TC145 Liability							\$ 396,865	\$ 396,865	\$ 362,314
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 292,827	\$ 292,827	\$ 347,701
Due to Other Public Agencies									
Sales and Use Tax	\$ 4,892							\$ 4,892	\$ 3,185
Interest							\$ 4,189	\$ 4,189	\$ 1,469
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 221,851</b>	<b>\$ 11,712</b>	<b>\$ 0</b>				<b>\$ 984,846</b>	<b>\$ 1,218,409</b>	<b>\$ 1,103,033</b>
Civil									
Criminal							\$ 901,548	\$ 901,548	\$ 972,187
Unreconciled - Civil and Criminal							\$ 1,598,614	\$ 1,598,614	\$ 1,830,949
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 0	\$ 0	\$ 0
Miscellaneous Trust							\$ 8,438	\$ 8,438	\$ 1,319
<b>Total Trust Deposits</b>							<b>\$ 2,508,601</b>	<b>\$ 2,508,601</b>	<b>\$ 2,804,454</b>
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 10,968						\$ 0	\$ 10,968	\$ 133,620
Deferred Compensation Payable	\$ 923							\$ 923	\$ 0
Deductions Payable	\$ 79,819		\$ 0					\$ 79,819	\$ 9,483
Payroll Clearing									\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 91,710</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 91,710</b>	<b>\$ 143,103</b>
Revenue Collected in Advance	\$ 69		\$ 0					\$ 69	\$ 0
Liabilities For Deposits	\$ 26,034						\$ 186,307	\$ 212,341	\$ 162,232
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 26,103</b>		<b>\$ 0</b>				<b>\$ 186,307</b>	<b>\$ 212,410</b>	<b>\$ 162,232</b>
<b>Total Liabilities</b>	<b>\$ 339,663</b>	<b>\$ 11,712</b>	<b>\$ 0</b>				<b>\$ 3,679,754</b>	<b>\$ 4,031,129</b>	<b>\$ 4,212,822</b>
<b>Total Fund Balance</b>	<b>\$ 896,351</b>	<b>\$ 558,398</b>	<b>\$ 515,099</b>					<b>\$ 1,969,847</b>	<b>\$ 2,980,594</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,236,014</b>	<b>\$ 570,110</b>	<b>\$ 515,099</b>				<b>\$ 3,679,754</b>	<b>\$ 6,000,976</b>	<b>\$ 7,193,416</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 March										
Fiscal Year 2017/18										
2016/17										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 14,189,828	\$ 129,672					\$ 14,319,500	\$ 18,825,351	\$ 14,397,744	\$ 18,909,800
Improvement and Modernization Fund	\$ 57,146						\$ 57,146	\$ 57,146	\$ 57,146	\$ 57,146
Judges' Compensation (0150019)	\$ 135,378						\$ 135,378	\$ 180,501	\$ 135,378	\$ 181,900
Court Interpreter (0150037)	\$ 786,038						\$ 786,038	\$ 1,111,093	\$ 821,886	\$ 1,049,028
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 379,218						\$ 379,218	\$ 831,240	\$ 378,423	\$ 796,328
Other Miscellaneous	\$ 277,496						\$ 277,496	\$ 277,496	\$ 277,496	\$ 277,496
	\$ 15,825,104	\$ 129,672					\$ 15,954,776	\$ 21,282,827	\$ 16,068,073	\$ 21,271,698
Grants										
AB 1058 Commissioner/Facilitator			\$ 289,987				\$ 289,987	\$ 679,053	\$ 464,017	\$ 652,985
Other Judicial Council Grants			\$ 712,543				\$ 712,543	\$ 567,987	\$ 208,345	\$ 630,748
Non-Judicial Council Grants								\$ 800,793		
			\$ 1,002,530				\$ 1,002,530	\$ 2,047,833	\$ 672,362	\$ 1,283,733
Other Financing Sources										
Interest Income	\$ 36,174	\$ 6,311					\$ 42,485	\$ 27,988	\$ 21,370	\$ 18,000
Investment Income										
Donations										
Local Fees	\$ 92,203	\$ 78,319					\$ 170,522	\$ 300,126	\$ 187,005	\$ 340,600
Non-Fee Revenues	\$ 9,045	\$ 9,045					\$ 9,045	\$ 16,205	\$ 7,595	\$ 11,000
Enhanced Collections		\$ (826)					\$ (826)	\$ 53,490	\$ 4,252	\$ 54,523
Escheatment								\$ 30,000		\$ 15,000
Prior Year Revenue										
County Program - Restricted		\$ 40,139					\$ 40,139	\$ 69,971	\$ 38,952	\$ 64,000
Reimbursement Other	\$ 4,174	\$ 24,116					\$ 28,290	\$ 36,055	\$ 73,661	\$ 41,623
Sale of Fixed Assets									\$ 2,430	
Other Miscellaneous	\$ 168,652						\$ 168,652	\$ 182,109	\$ 68,751	\$ 60,500
	\$ 301,203	\$ 157,105					\$ 458,308	\$ 715,944	\$ 404,015	\$ 605,246
<b>Total Revenues</b>	<b>\$ 16,126,308</b>	<b>\$ 286,777</b>	<b>\$ 1,002,530</b>				<b>\$ 17,415,614</b>	<b>\$ 24,046,604</b>	<b>\$ 17,144,450</b>	<b>\$ 23,160,677</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 8,763,828	\$ 13,178	\$ 133,982				\$ 8,910,988	\$ 12,434,632	\$ 8,655,428	\$ 12,298,919
Temp Help	\$ 45,181						\$ 45,181	\$ 72,547	\$ 61,938	\$ 78,000
Overtime	\$ 63,206	\$ 42					\$ 63,248	\$ 60,000	\$ 102,118	\$ 290,000
Staff Benefits	\$ 4,186,850	\$ 23,903	\$ 82,757				\$ 4,293,509	\$ 5,616,241	\$ 3,861,091	\$ 5,562,725
	\$ 13,059,065	\$ 37,122	\$ 216,739				\$ 13,312,926	\$ 18,183,420	\$ 12,680,576	\$ 18,229,644
Operating Expenses and Equipment										
General Expense	\$ 187,441	\$ 73,924	\$ 13,685				\$ 275,050	\$ 464,584	\$ 258,863	\$ 570,326
Printing	\$ 19,602						\$ 19,602	\$ 25,350	\$ 25,095	\$ 34,150
Telecommunications	\$ 63,440		\$ 113				\$ 63,553	\$ 135,094	\$ 73,022	\$ 109,714
Postage	\$ 87,101		\$ 348				\$ 87,449	\$ 123,440	\$ 76,566	\$ 119,000
Insurance	\$ 8,733						\$ 8,733	\$ 8,732	\$ 8,469	\$ 8,500
In-State Travel	\$ 15,195		\$ 9,403				\$ 24,598	\$ 62,910	\$ 25,247	\$ 50,750
Out-of-State Travel	\$ 2,394		\$ 7,698				\$ 10,092	\$ 8,600	\$ 5,590	\$ 11,838
Training	\$ 12,063		\$ 7,690				\$ 19,753	\$ 54,700	\$ 25,826	\$ 46,300
Security Services	\$ 430,395		\$ 5				\$ 430,400	\$ 642,427	\$ 269,347	\$ 631,332
Facility Operations	\$ 145,814		\$ 55				\$ 145,869	\$ 232,589	\$ 141,503	\$ 222,115
Utilities										
Contracted Services	\$ 1,301,975	\$ 100,529	\$ 196,098				\$ 1,598,602	\$ 3,534,320	\$ 1,418,807	\$ 2,811,047
Consulting and Professional Services	\$ 17,179						\$ 17,179	\$ 14,100	\$ 12,313	\$ 7,000
Information Technology	\$ 265,912	\$ 270,624	\$ 991				\$ 537,526	\$ 789,380	\$ 305,341	\$ 583,478
Major Equipment	\$ 116,067	\$ 52,095					\$ 168,162	\$ 216,110	\$ 128,614	\$ 378,010
Other Items of Expense	\$ 3,322		\$ 5				\$ 3,327	\$ 8,125	\$ 5,884	\$ 12,000
	\$ 2,676,633	\$ 497,172	\$ 236,089				\$ 3,409,894	\$ 6,320,461	\$ 2,778,486	\$ 5,595,560
Special Items of Expense										
Grand Jury	\$ 615						\$ 615	\$ 17,575	\$ 0	\$ 16,000
Jury Costs	\$ 93,212						\$ 93,212	\$ 186,850	\$ 105,810	\$ 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	
	\$ 59,224		\$ 34,603				\$ 93,827	\$ 204,425	\$ 107,010	\$ 221,000
<b>Total Expenditures</b>	<b>\$ 15,794,922</b>	<b>\$ 534,294</b>	<b>\$ 487,431</b>				<b>\$ 16,816,647</b>	<b>\$ 24,708,306</b>	<b>\$ 15,566,071</b>	<b>\$ 24,046,204</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 331,385	\$ (247,517)	\$ 515,099				\$ 598,967	\$ (661,702)	\$ 1,578,379	\$ (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)	\$ 896,351	\$ 558,398	\$ 515,099				\$ 1,969,847	\$ 709,178	\$ 2,980,594	\$ 516,688

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

For the month ended March										
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 3,879,549	\$ 212,161					\$ 4,091,710	\$ 5,715,992	\$ 4,117,882	\$ 5,993,805
Traffic & Other Infractions	\$ 485,456	\$ 124,047					\$ 609,503	\$ 802,091	\$ 541,584	\$ 849,302
Other Criminal Cases	\$ 1,774,757	\$ 114,927					\$ 1,889,684	\$ 2,375,998	\$ 1,793,884	\$ 2,310,875
Civil	\$ 547,623	\$ 52,857					\$ 600,480	\$ 1,004,163	\$ 726,589	\$ 1,005,673
Family & Children Services	\$ 880,900	\$ 264,842			\$ 0		\$ 1,145,742	\$ 1,581,332	\$ 1,127,661	\$ 1,675,332
Probate, Guardianship & Mental Health Services	\$ 267,514	\$ 105,278					\$ 372,792	\$ 725,466	\$ 352,459	\$ 538,655
Juvenile Dependency Services	\$ 86,248	\$ 321,195					\$ 407,443	\$ 710,848	\$ 329,457	\$ 619,934
Juvenile Delinquency Services	\$ 158,175	\$ 892					\$ 159,066	\$ 206,232	\$ 134,409	\$ 196,998
Other Court Operations	\$ 1,239,322	\$ 14,883					\$ 1,254,205	\$ 1,709,714	\$ 1,028,176	\$ 1,605,333
Court Interpreters	\$ 503,047	\$ 288,446					\$ 791,493	\$ 1,119,652	\$ 722,364	\$ 1,052,253
Jury Services	\$ 141,736	\$ 46,147	\$ 93,212				\$ 281,095	\$ 610,828	\$ 301,735	\$ 579,507
Security		\$ 433,676					\$ 433,676	\$ 632,051	\$ 283,840	\$ 627,056
Trial Court Operations Program	\$ 9,964,326	\$ 1,979,351	\$ 93,212		\$ 0		\$ 12,036,889	\$ 17,194,367	\$ 11,460,041	\$ 17,054,724
Enhanced Collections	\$ 25,570	\$ 116					\$ 25,686	\$ 43,484	\$ 62,127	\$ 54,165
Other Non-Court Operations			\$ 615				\$ 615		\$ 0	\$ 360
Non-Court Operations Program	\$ 25,570	\$ 116	\$ 615				\$ 26,301	\$ 43,484	\$ 62,127	\$ 54,525
Executive Office	\$ 1,079,663	\$ 207,926			\$ 0		\$ 1,287,589	\$ 2,742,183	\$ 1,083,910	\$ 1,808,313
Fiscal Services	\$ 660,639	\$ 74,769					\$ 735,409	\$ 877,093	\$ 738,554	\$ 1,016,367
Human Resources	\$ 303,518	\$ 10,569					\$ 314,088	\$ 609,502	\$ 288,692	\$ 939,519
Business & Facilities Services	\$ 232,390	\$ 245,866					\$ 478,256	\$ 645,020	\$ 468,803	\$ 908,201
Information Technology	\$ 1,046,818	\$ 891,297					\$ 1,938,116	\$ 2,596,657	\$ 1,463,944	\$ 2,264,555
Court Administration Program	\$ 3,323,029	\$ 1,430,428			\$ 0		\$ 4,753,457	\$ 7,470,455	\$ 4,043,903	\$ 6,936,955
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 13,312,926</b>	<b>\$ 3,409,894</b>	<b>\$ 93,827</b>		<b>\$ 0</b>		<b>\$ 16,816,647</b>	<b>\$ 24,708,306</b>	<b>\$ 15,566,071</b>	<b>\$ 24,046,204</b>