

**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

05/14/2015

\_\_\_\_\_  
Date

Monterey

\_\_\_\_\_  
Court

FY 14-15 3rd Qtr

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Monterey

Court

FY 14-15 3rd 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 14-15 3rd 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)	186.2	166.6	165.6	166.6	

<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 2014/15									
	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	\$ (555,756)	\$ 657,341	\$ (92,272)				\$ 116,851	\$ 126,163	\$ 3,051,392
Payroll	\$ 0	\$ 0						\$ 0	\$ (1,135)
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution							\$ 0	\$ 0	\$ 2,500
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (45,098)	\$ (45,098)	\$ (69,149)
Credit Card									
Cash on Hand	\$ 5,300							\$ 5,300	\$ 5,300
Cash with County									
Cash Outside of the AOC								\$ 0	\$ 0
Total Cash	\$ (525,456)	\$ 657,341	\$ (92,272)				\$ 71,753	\$ 111,365	\$ 3,013,909
Short Term Investment									
Investment in Financial Institution	\$ 2,459,725						\$ 4,793,664	\$ 7,253,390	\$ 4,530,188
Total Investments	\$ 2,459,725						\$ 4,793,664	\$ 7,253,390	\$ 4,530,188
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 1,043							\$ 1,043	\$ 1,043
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 6,221	\$ 0					\$ 6,221	\$ 11,410
Due From Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due From State	\$ 6,005	\$ 0	\$ 106,231				\$ 0	\$ 112,236	\$ 270,307
Trust Due To/From							\$ 250,900	\$ 250,900	\$ 703,132
Distribution Due To/From							\$ 92,042	\$ 92,042	\$ 523,685
Civil Filing Fee Due To/From									
General Due To/From	\$ 80							\$ 80	\$ 139
Total Receivables	\$ 7,128	\$ 6,221	\$ 106,231				\$ 342,942	\$ 462,523	\$ 1,509,715
Prepaid Expenses - General									
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,941,398	\$ 663,562	\$ 13,959				\$ 5,208,360	\$ 7,827,278	\$ 9,053,812
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 5,121	\$ 0	\$ 0				\$ 0	\$ 5,121	\$ 3,800
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 343,022	\$ 343,022	\$ 1,226,955
Due to Other Courts									
Due to State									
TC145 Liability							\$ 485,433	\$ 485,433	\$ 421,528
Due to Other Governments									\$ 0
AB145 Due to Other Government Agency							\$ 340,523	\$ 340,523	\$ 306,565
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,407							\$ 2,407	\$ 20
Interest							\$ 84	\$ 84	\$ 344
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 7,528	\$ 0	\$ 0				\$ 1,169,061	\$ 1,176,589	\$ 1,959,213
Civil							\$ 1,717,250	\$ 1,717,250	\$ 1,749,569
Criminal							\$ 2,239,420	\$ 2,239,420	\$ 2,134,638
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 351	\$ 351	\$ 95
Miscellaneous Trust									
Total Trust Deposits							\$ 3,957,021	\$ 3,957,021	\$ 3,884,303
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 196,134							\$ 196,134	\$ 261,742
Deferred Compensation Payable	\$ 22,583							\$ 22,583	\$ 10,524
Deductions Payable	\$ 151,225							\$ 151,225	\$ 66,768
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 369,941	\$ 0						\$ 369,941	\$ 339,035
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 12,968						\$ 77,988	\$ 90,955	\$ 81,473
Jury Fees - Non-Interest							\$ 4,289	\$ 4,289	\$ 4,289
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 12,968						\$ 82,277	\$ 95,245	\$ 85,762
Total Liabilities	\$ 390,437	\$ 0	\$ 0				\$ 5,208,360	\$ 5,598,797	\$ 6,268,312
Total Fund Balance	\$ 1,550,960	\$ 663,562	\$ 13,959					\$ 2,228,481	\$ 2,785,500
Total Liabilities and Fund Balance	\$ 1,941,398	\$ 663,562	\$ 13,959				\$ 5,208,360	\$ 7,827,278	\$ 9,053,812

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 2014/15							2013/14			
	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	Total								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 12,420,033	\$ 130,113					\$ 12,550,146	\$ 17,153,376	\$ 12,250,189	\$ 16,447,169	
Improvement and Modernization Fund								\$ 57,146	\$ 1	\$ 38,595	
Judges' Compensation (45.25)	\$ 142,497						\$ 142,497	\$ 170,988	\$ 142,501	\$ 176,542	
Court Interpreter (45.45)	\$ 742,624						\$ 742,624	\$ 1,092,000	\$ 722,224	\$ 1,192,747	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 409,497						\$ 409,497	\$ 666,149	\$ 359,958	\$ 723,411	
Other Miscellaneous	\$ 277,496						\$ 277,496	\$ 264,491	\$ 277,496	\$ 277,496	
	<b>\$ 13,992,147</b>	<b>\$ 130,113</b>					<b>\$ 14,122,261</b>	<b>\$ 19,404,150</b>	<b>\$ 13,752,369</b>	<b>\$ 18,855,960</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 376,045				\$ 376,045	\$ 639,183	\$ 452,821	\$ 635,385	
Other AOC Grants			\$ 54				\$ 54	\$ 36,080	\$ 0	\$ 41,197	
Non-AOC Grants											
			<b>\$ 376,099</b>				<b>\$ 376,099</b>	<b>\$ 675,263</b>	<b>\$ 452,821</b>	<b>\$ 676,582</b>	
Other Financing Sources											
Interest Income	\$ 7,776	\$ 616					\$ 8,392	\$ 14,000	\$ 11,221	\$ 14,000	
Investment Income											
Donations											
Local Fees	\$ 113,195	\$ 118,311					\$ 231,506	\$ 370,000	\$ 234,114	\$ 386,100	
Non-Fee Revenues	\$ 9,422	\$ 9,422					\$ 9,422	\$ 9,000	\$ 7,335	\$ 7,500	
Enhanced Collections		\$ 28,309					\$ 28,309	\$ 65,000	\$ 48,836	\$ 57,000	
Escheatment	\$ 1,738						\$ 1,738	\$ 15,000		\$ 20,000	
Prior Year Revenue	\$ (1,558)						\$ (1,558)		\$ 1,088		
County Program - Restricted		\$ 36,716					\$ 36,716	\$ 72,000	\$ 39,835	\$ 73,500	
Reimbursement Other	\$ 6,792	\$ 17,781					\$ 24,573	\$ 99,480	\$ 49,682	\$ 59,522	
Sale of Fixed Assets											
Other Miscellaneous	\$ 50,913						\$ 50,913	\$ 60,500	\$ 7,359	\$ 8,000	
	<b>\$ 178,856</b>	<b>\$ 211,156</b>					<b>\$ 390,012</b>	<b>\$ 704,980</b>	<b>\$ 399,470</b>	<b>\$ 625,622</b>	
<b>Total Revenues</b>	<b>\$ 14,171,004</b>	<b>\$ 341,269</b>	<b>\$ 376,099</b>				<b>\$ 14,888,372</b>	<b>\$ 20,784,393</b>	<b>\$ 14,604,660</b>	<b>\$ 20,158,164</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 7,792,851	\$ 25,661	\$ 176,743				\$ 7,995,254	\$ 10,726,718	\$ 9,080,813	\$ 11,772,596	
Temp Help	\$ 24,925						\$ 24,925	\$ 81,981	\$ 114,024	\$ 77,095	
Overtime	\$ 56,772	\$ 423					\$ 57,195	\$ 90,000	\$ 13,869	\$ 25,000	
Staff Benefits	\$ 3,247,181	\$ 35,302	\$ 71,021				\$ 3,353,504	\$ 5,093,806	\$ 3,461,005	\$ 4,990,631	
	<b>\$ 11,121,728</b>	<b>\$ 61,386</b>	<b>\$ 247,763</b>				<b>\$ 11,430,877</b>	<b>\$ 15,992,505</b>	<b>\$ 12,669,711</b>	<b>\$ 16,865,322</b>	
Operating Expenses and Equipment											
General Expense	\$ 203,877		\$ 3,021				\$ 206,898	\$ 483,563	\$ 235,807	\$ 498,213	
Printing	\$ 34,283		\$ 15				\$ 34,297	\$ 52,550	\$ 32,407	\$ 64,000	
Telecommunications	\$ 59,064		\$ 815				\$ 59,879	\$ 93,600	\$ 80,699	\$ 125,002	
Postage	\$ 72,576		\$ 473				\$ 73,049	\$ 126,999	\$ 60,643	\$ 125,000	
Insurance	\$ 15,929						\$ 15,929	\$ 16,903	\$ 18,597	\$ 18,809	
In-State Travel	\$ 12,807		\$ 3,414				\$ 16,220	\$ 30,000	\$ 20,120	\$ 27,401	
Out-of-State Travel	\$ 2,265						\$ 2,265	\$ 7,500	\$ 5,987	\$ 9,000	
Training	\$ 8,631						\$ 8,631	\$ 22,802	\$ 6,803	\$ 21,546	
Security Services	\$ 278,212		\$ 3,628				\$ 281,840	\$ 621,620	\$ 298,409	\$ 661,360	
Facility Operations	\$ 166,165		\$ 475				\$ 166,640	\$ 257,655	\$ 162,534	\$ 252,615	
Utilities	\$ 144						\$ 144	\$ 150	\$ 265	\$ 400	
Contracted Services	\$ 1,115,148	\$ 89,576	\$ 47,051				\$ 1,251,774	\$ 2,064,807	\$ 1,105,042	\$ 1,798,901	
Consulting and Professional Services	\$ 3,867						\$ 3,867	\$ 6,650	\$ 4,605	\$ 9,000	
Information Technology	\$ 156,577		\$ 6,184				\$ 162,762	\$ 728,361	\$ 216,529	\$ 1,164,533	
Major Equipment	\$ 15,178						\$ 15,178	\$ 174,377	\$ 146,375	\$ 201,655	
Other Items of Expense	\$ 5,059		\$ 72				\$ 5,130	\$ 13,006	\$ 6,702	\$ 17,999	
	<b>\$ 2,149,781</b>	<b>\$ 89,576</b>	<b>\$ 65,146</b>				<b>\$ 2,304,503</b>	<b>\$ 4,700,543</b>	<b>\$ 2,401,324</b>	<b>\$ 4,995,434</b>	
Special Items of Expense											
Grand Jury	\$ 6,546						\$ 6,546	\$ 7,500	\$ 0	\$ 6,000	
Jury Costs	\$ 119,620						\$ 119,620	\$ 185,000	\$ 143,505	\$ 215,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (51,120)	\$ 1,890	\$ 49,231				\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ (702)						\$ (702)		\$ (1)		
	<b>\$ 74,344</b>	<b>\$ 1,890</b>	<b>\$ 49,231</b>				<b>\$ 125,465</b>	<b>\$ 192,500</b>	<b>\$ 143,503</b>	<b>\$ 221,000</b>	
<b>Total Expenditures</b>	<b>\$ 13,345,854</b>	<b>\$ 152,851</b>	<b>\$ 362,140</b>				<b>\$ 13,860,845</b>	<b>\$ 20,885,548</b>	<b>\$ 15,214,538</b>	<b>\$ 22,081,756</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 825,150	\$ 188,418	\$ 13,959				\$ 1,027,526	\$ (101,155)	\$ (609,877)	\$ (1,923,592)	
Operating Transfers In (Out)								\$ 0	\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 725,811	\$ 475,144	\$ 0				\$ 1,200,955	\$ 1,200,955	\$ 3,395,377	\$ 3,395,377	
Ending Balance (Deficit)	<b>\$ 1,550,960</b>	<b>\$ 663,562</b>	<b>\$ 13,959</b>				<b>\$ 2,228,481</b>	<b>\$ 1,099,800</b>	<b>\$ 2,785,500</b>	<b>\$ 1,471,785</b>	



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

For the month ended March										
Fiscal Year 2014/15								2013/14		
	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	\$ 3,651,815	\$ 354,746				\$ (242)	\$ 4,006,319	\$ 5,897,977	\$ 4,285,601	\$ 6,255,456
Traffic & Other Infractions	\$ 460,672	\$ 172,869			\$ (1,890)	\$ (28)	\$ 631,622	\$ 921,534	\$ 820,295	\$ 1,296,119
Other Criminal Cases	\$ 1,821,056	\$ 135,329				\$ (115)	\$ 1,956,270	\$ 2,800,729	\$ 2,162,954	\$ 2,679,173
Civil	\$ 643,744	\$ 62,846				\$ (40)	\$ 706,550	\$ 940,690	\$ 849,095	\$ 1,402,716
Family & Children Services	\$ 830,105	\$ 368,133			\$ 0	\$ (36)	\$ 1,198,202	\$ 1,987,020	\$ 1,100,448	\$ 1,415,210
Probate, Guardianship & Mental Health Services	\$ 189,154	\$ 73,419				\$ (12)	\$ 262,561	\$ 312,778	\$ 264,994	\$ 304,781
Juvenile Dependency Services	\$ 84,080	\$ 241,651				\$ (5)	\$ 325,726	\$ 483,375	\$ 293,736	\$ 444,767
Juvenile Delinquency Services	\$ 56,199	\$ 2,639				\$ (4)	\$ 58,835	\$ 150,690	\$ 77,528	\$ 106,498
Other Court Operations	\$ 307,815	\$ 13,253				\$ (18)	\$ 321,050	\$ 663,932	\$ 380,243	\$ 872,260
Court Interpreters	\$ 477,719	\$ 216,352				\$ (31)	\$ 694,041	\$ 1,162,855	\$ 670,860	\$ 1,110,681
Jury Services	\$ 216,894	\$ 59,292	\$ 126,166			\$ (14)	\$ 402,338	\$ 575,655	\$ 475,257	\$ 734,461
Security		\$ 281,840					\$ 281,840	\$ 765,040	\$ 298,409	\$ 689,560
Trial Court Operations Program	\$ 8,739,251	\$ 1,982,369	\$ 126,166		\$ (1,890)	\$ (544)	\$ 10,845,354	\$ 16,662,275	\$ 11,679,419	\$ 17,311,682
Enhanced Collections	\$ 41,742	\$ 1,743			\$ 1,890	\$ (2)	\$ 45,372	\$ 65,000	\$ 53,688	\$ 57,000
Other Non-Court Operations	\$ 19,643						\$ 19,643		\$ 29,846	\$ 41,020
Non-Court Operations Program	\$ 61,386	\$ 1,743			\$ 1,890	\$ (2)	\$ 65,016	\$ 65,000	\$ 83,535	\$ 98,020
Executive Office	\$ 276,090	\$ 30,503				\$ (18)	\$ 306,575	\$ 484,868	\$ 557,703	\$ 829,404
Fiscal Services	\$ 695,885	\$ 40,309				\$ (39)	\$ 736,154	\$ 985,624	\$ 768,955	\$ 1,106,830
Human Resources	\$ 454,354	\$ 24,427				\$ (19)	\$ 478,762	\$ 394,948	\$ 356,434	\$ 238,031
Business & Facilities Services	\$ 153,639	\$ 46,718				\$ (10)	\$ 200,348	\$ 388,860	\$ 358,433	\$ 138,550
Information Technology	\$ 1,050,271	\$ 178,434				\$ (70)	\$ 1,228,636	\$ 1,903,973	\$ 1,410,060	\$ 2,359,239
Court Administration Program	\$ 2,630,241	\$ 320,391				\$ (156)	\$ 2,950,476	\$ 4,158,273	\$ 3,451,584	\$ 4,672,054
Expenditures Not Distributed or Posted to a Program		\$ 0				\$ 0	\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 11,430,877	\$ 2,304,503	\$ 126,166		\$ 0	\$ (702)	\$ 13,860,845	\$ 20,885,548	\$ 15,214,538	\$ 22,081,756