

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

08/10/2015

Date

Monterey

Court

14-15 4th Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Monterey

Court

FY 14-15 4th Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Monterey
 Court

FY 14-15 4th 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	166.6	165.6	169.3	167.6

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
 Balance Sheet
 (Unaudited)

For the month ended June									
Fiscal Year 2014/15									2013/14
	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						
ASSETS									
Operations	\$ (750,955)	\$ 566,820	\$ 0				\$ 105,826	\$ (78,309)	\$ 3,564,532
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution									
Civil Filing Fees							\$ 78,643	\$ 78,643	\$ 101,038
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (68,190)	\$ (68,190)	\$ (65,150)
Cash on Hand	\$ 5,300							\$ 5,300	\$ 5,300
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (720,655)	\$ 566,820	\$ 0				\$ 116,279	\$ (37,556)	\$ 3,630,720
Short Term Investment	\$ 2,644,809								
Investment in Financial Institution							\$ 4,558,577	\$ 7,203,386	\$ 3,207,592
Total Investments	\$ 2,644,809						\$ 4,558,577	\$ 7,203,386	\$ 3,207,592
Accrued Revenue	\$ 1,817	\$ 435							
Accounts Receivable - General	\$ 0							\$ 2,252	\$ 1,797
Dishonored Checks								\$ 0	\$ 1,043
Due From Employee	\$ 0								
Civil Jury Fees								\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 176,154							\$ 176,154	\$ 169,617
Due From Other Governments	\$ 744	\$ 25,705	\$ 0					\$ 26,449	\$ 22,409
Due From Other Courts	\$ 19,631	\$ 13,208						\$ 32,839	\$ 28,209
Due From State	\$ 541,477	\$ 42,655	\$ 191,842					\$ 775,975	\$ 866,268
Trust Due To/From							\$ 264,660	\$ 264,660	\$ 723,396
Distribution Due To/From							\$ 118,303	\$ 118,303	\$ 488,261
Civil Filing Fee Due To/From									
General Due To/From	\$ 137							\$ 137	\$ 36,369
Total Receivables	\$ 739,961	\$ 82,002	\$ 191,842				\$ 382,963	\$ 1,396,769	\$ 2,337,371
Prepaid Expenses - General	\$ 153,788							\$ 153,788	
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 153,788							\$ 153,788	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,817,903	\$ 648,823	\$ 191,842				\$ 5,057,819	\$ 8,716,387	\$ 9,175,683
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 386,513	\$ 17,604	\$ 37,613					\$ 441,730	\$ 324,001
Accounts Payable - General	\$ 97,361	\$ 5,936	\$ 986				\$ 0	\$ 104,283	\$ 240,802
Due to Other Funds	\$ 0	\$ 30,935	\$ 145,219				\$ 383,100	\$ 559,254	\$ 1,417,644
Due to Other Courts									
Due to State	\$ 123,632							\$ 123,632	
TC145 Liability									
Due to Other Governments	\$ 120						\$ 436,058	\$ 436,058	\$ 443,876
AB145 Due to Other Government Agency								\$ 120	\$ 0
Due to Other Public Agencies							\$ 411,677	\$ 411,677	\$ 352,611
Sales and Use Tax	\$ 1,207							\$ 1,207	\$ 911
Interest							\$ 14	\$ 14	\$ 7
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 608,832	\$ 54,475	\$ 183,818				\$ 1,230,849	\$ 2,077,974	\$ 2,779,851
Civil									
Criminal							\$ 1,545,133	\$ 1,545,133	\$ 2,128,439
Unreconciled - Civil and Criminal							\$ 2,192,711	\$ 2,192,711	\$ 2,327,880
Trust Held Outside of the AOC									\$ 0
Trust Interest Payable							\$ 0	\$ 0	\$ 0
Miscellaneous Trust							\$ 393	\$ 393	\$ 190
Total Trust Deposits							\$ 3,738,237	\$ 3,738,237	\$ 4,456,510
Accrued Payroll	\$ 103,136	\$ 250						\$ 103,386	\$ 81,494
Benefits Payable	\$ 200,439							\$ 200,439	\$ 10,239
Deferred Compensation Payable	\$ 9,695							\$ 9,695	\$ 9,630
Deductions Payable	\$ 279,337							\$ 279,337	\$ 277,275
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 274,295
Total Payroll Liabilities	\$ 592,607	\$ 250						\$ 592,857	\$ 652,932
Revenue Collected in Advance	\$ 672,683		\$ 8,024					\$ 680,707	\$ 0
Liabilities For Deposits	\$ 12,968						\$ 88,733	\$ 101,701	\$ 81,146
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 4,289
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (38)						\$ 0	\$ (38)	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 685,613		\$ 8,024				\$ 88,733	\$ 782,370	\$ 85,435
Total Liabilities	\$ 1,887,052	\$ 54,725	\$ 191,842				\$ 5,057,819	\$ 7,191,438	\$ 7,974,729
Total Fund Balance	\$ 930,851	\$ 594,097	\$ 0					\$ 1,524,949	\$ 1,200,955
Total Liabilities and Fund Balance	\$ 2,817,903	\$ 648,823	\$ 191,842				\$ 5,057,819	\$ 8,716,387	\$ 9,175,683

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 June										
	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									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 17,076,341	\$ 222,850					\$ 17,299,191	\$ 17,153,376	\$ 16,481,193	\$ 16,447,169	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 57,146	\$ 57,146	\$ 38,595	
Judges' Compensation (45.25)	\$ 174,071						\$ 174,071	\$ 170,988	\$ 173,421	\$ 176,542	
Court Interpreter (45.45)	\$ 955,207						\$ 955,207	\$ 1,092,000	\$ 903,672	\$ 1,192,747	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 729,916	\$ 0					\$ 729,916	\$ 666,149	\$ 636,974	\$ 723,411	
Other Miscellaneous	\$ 277,496						\$ 277,496	\$ 264,491	\$ 277,496	\$ 277,496	
	\$ 19,213,031	\$ 222,850					\$ 19,435,882	\$ 19,404,150	\$ 18,529,902	\$ 18,855,960	
Grants											
AB 1058 Commissioner/Facilitator			\$ 666,829				\$ 666,829	\$ 639,183	\$ 630,369	\$ 635,385	
Other AOC Grants			\$ 70,533				\$ 70,533	\$ 78,503	\$ 41,143	\$ 41,197	
Non-AOC Grants											
			\$ 737,362				\$ 737,362	\$ 717,686	\$ 671,512	\$ 676,582	
Other Financing Sources											
Interest Income	\$ 11,348	\$ 1,457					\$ 12,805	\$ 14,000	\$ 17,519	\$ 14,000	
Investment Income											
Donations											
Local Fees	\$ 170,484	\$ 190,102					\$ 360,585	\$ 370,000	\$ 361,119	\$ 386,100	
Non-Fee Revenues		\$ 16,822					\$ 16,822	\$ 9,000	\$ 11,360	\$ 7,500	
Enhanced Collections		\$ 41,332					\$ 41,332	\$ 65,000	\$ 63,908	\$ 57,000	
Escheatment	\$ 1,738						\$ 1,738	\$ 15,000	\$ 34,173	\$ 20,000	
Prior Year Revenue	\$ (1,558)		\$ 4,032				\$ 2,474		\$ 698		
County Program - Restricted		\$ 58,960					\$ 58,960	\$ 72,000	\$ 68,305	\$ 73,500	
Reimbursement Other	\$ 20,534	\$ 25,230					\$ 45,763	\$ 99,480	\$ 59,835	\$ 59,522	
Sale of Fixed Assets											
Other Miscellaneous	\$ 66,304						\$ 66,304	\$ 60,500	\$ 15,088	\$ 8,000	
	\$ 268,850	\$ 333,903	\$ 4,032				\$ 606,784	\$ 704,980	\$ 632,006	\$ 625,622	
Total Revenues	\$ 19,481,881	\$ 556,753	\$ 741,394				\$ 20,780,028	\$ 20,826,816	\$ 19,833,420	\$ 20,158,164	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 10,276,344	\$ 169,380	\$ 412,896				\$ 10,858,620	\$ 10,742,318	\$ 11,986,865	\$ 11,772,596	
Temp Help	\$ 68,276						\$ 68,276	\$ 81,981	\$ 174,858	\$ 77,095	
Overtime	\$ 119,324	\$ 521					\$ 119,844	\$ 90,000	\$ 57,269	\$ 25,000	
Staff Benefits	\$ 4,383,830	\$ 36,064	\$ 178,284				\$ 4,598,178	\$ 5,099,936	\$ 4,628,379	\$ 4,990,631	
	\$ 14,847,773	\$ 205,964	\$ 591,180				\$ 15,644,918	\$ 16,014,235	\$ 16,847,372	\$ 16,865,322	
Operating Expenses and Equipment											
General Expense	\$ 465,730	\$ 34,486	\$ 9,930				\$ 510,145	\$ 491,001	\$ 472,725	\$ 498,213	
Printing	\$ 46,866		\$ 572				\$ 47,438	\$ 62,550	\$ 45,977	\$ 64,000	
Telecommunications	\$ 92,459		\$ 1,994				\$ 94,453	\$ 93,600	\$ 114,369	\$ 125,002	
Postage	\$ 108,371		\$ 972				\$ 109,343	\$ 126,999	\$ 108,723	\$ 125,000	
Insurance	\$ 15,929						\$ 15,929	\$ 16,903	\$ 18,597	\$ 18,809	
In-State Travel	\$ 20,935		\$ 4,466				\$ 25,401	\$ 30,000	\$ 32,638	\$ 27,401	
Out-of-State Travel	\$ 4,183						\$ 4,183	\$ 7,500	\$ 8,342	\$ 9,000	
Training	\$ 24,876		\$ 910				\$ 25,786	\$ 24,857	\$ 16,196	\$ 21,546	
Security Services	\$ 603,398		\$ 10,748				\$ 614,146	\$ 621,620	\$ 628,418	\$ 661,360	
Facility Operations	\$ 245,530		\$ 976				\$ 246,506	\$ 257,655	\$ 246,814	\$ 252,615	
Utilities	\$ 144						\$ 144	\$ 150	\$ 394	\$ 400	
Contracted Services	\$ 1,778,630	\$ 190,498	\$ 85,881				\$ 2,055,009	\$ 2,064,807	\$ 1,899,304	\$ 1,798,901	
Consulting and Professional Services	\$ 4,437						\$ 4,437	\$ 6,650	\$ 10,023	\$ 9,000	
Information Technology	\$ 494,678		\$ 18,893				\$ 513,571	\$ 739,561	\$ 1,236,760	\$ 1,164,533	
Major Equipment	\$ 185,135	\$ 0					\$ 185,135	\$ 174,377	\$ 201,655	\$ 201,655	
Other Items of Expense	\$ 10,027		\$ 210				\$ 10,237	\$ 13,006	\$ 11,700	\$ 17,999	
	\$ 4,101,328	\$ 224,984	\$ 135,553				\$ 4,461,864	\$ 4,721,236	\$ 5,052,635	\$ 4,995,434	
Special Items of Expense											
Grand Jury	\$ 18,212	\$ 0					\$ 18,212	\$ 7,500	\$ 5,508	\$ 6,000	
Jury Costs	\$ 203,241						\$ 203,241	\$ 185,000	\$ 172,264	\$ 215,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 128,500						\$ 128,500		\$ 5,000		
Capital Costs											
Internal Cost Recovery	\$ (124,761)	\$ 6,851	\$ 117,909				\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ (702)						\$ (702)		\$ (54,937)		
	\$ 224,491	\$ 6,851	\$ 117,909				\$ 349,251	\$ 192,500	\$ 127,835	\$ 221,000	
Total Expenditures	\$ 19,173,592	\$ 437,799	\$ 844,643				\$ 20,456,034	\$ 20,927,971	\$ 22,027,842	\$ 22,081,756	
Excess (Deficit) of Revenues Over Expenditures	\$ 308,289	\$ 118,954	\$ (103,249)				\$ 323,994	\$ (101,155)	\$ (2,194,423)	\$ (1,923,592)	
Operating Transfers In (Out)	\$ (103,249)		\$ 103,249				\$ 0	\$ 0	\$ 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)	\$ 930,851	\$ 594,097	\$ 0				\$ 1,524,949	\$ 1,098,800	\$ 1,200,955	\$ 1,471,785	

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

For the month ended June										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 5,087,248	\$ 474,016					\$ 5,561,018	\$ 5,897,977	\$ 6,187,346	\$ 6,255,456
Traffic & Other Infractions	\$ 672,546	\$ 245,978				\$ (246)	\$ 911,643	\$ 921,534	\$ 1,171,921	\$ 1,296,119
Other Criminal Cases	\$ 2,420,879	\$ 204,400				\$ (29)	\$ 2,625,168	\$ 2,800,729	\$ 3,119,018	\$ 2,679,173
Civil	\$ 917,078	\$ 132,343				\$ (111)	\$ 1,049,379	\$ 940,690	\$ 1,248,542	\$ 1,402,716
Family & Children Services	\$ 1,132,449	\$ 535,612				\$ (42)	\$ 1,668,027	\$ 1,987,020	\$ 1,641,669	\$ 1,415,210
Probate, Guardianship & Mental Health Services	\$ 248,801	\$ 120,494			\$ 0	\$ (34)	\$ 369,284	\$ 312,778	\$ 400,930	\$ 304,781
Juvenile Dependency Services	\$ 115,920	\$ 381,225				\$ (12)	\$ 497,140	\$ 483,375	\$ 470,967	\$ 444,767
Juvenile Delinquency Services	\$ 72,080	\$ 2,158				\$ (5)	\$ 74,235	\$ 150,690	\$ 104,741	\$ 106,498
Other Court Operations	\$ 406,411	\$ 15,839				\$ (3)	\$ 422,233	\$ 663,932	\$ 550,212	\$ 872,260
Court Interpreters	\$ 655,438	\$ 309,242				\$ (17)	\$ 964,649	\$ 1,162,855	\$ 957,470	\$ 1,110,681
Jury Services	\$ 280,663	\$ 103,579	\$ 219,451			\$ (31)	\$ 603,680	\$ 575,655	\$ 638,630	\$ 734,461
Security		\$ 758,580				\$ (13)	\$ 758,580	\$ 765,040	\$ 635,618	\$ 689,560
Trial Court Operations Program	\$ 12,009,514	\$ 3,283,466	\$ 219,451			\$ (545)	\$ 15,505,035	\$ 16,662,275	\$ 17,127,065	\$ 17,311,682
Enhanced Collections	\$ 34,481	\$ 1,415				\$ (2)	\$ 42,745	\$ 65,000	\$ 68,876	\$ 57,000
Other Non-Court Operations	\$ 1,862		\$ 2,002			\$ (2)	\$ 3,864		\$ 42,979	\$ 41,020
Non-Court Operations Program	\$ 36,343	\$ 1,415	\$ 2,002			\$ (2)	\$ 46,609	\$ 65,000	\$ 111,855	\$ 98,020
Executive Office	\$ 389,047	\$ 93,860					\$ 482,888	\$ 527,291	\$ 776,938	\$ 829,404
Fiscal Services	\$ 974,063	\$ 55,163			\$ 0	\$ (19)	\$ 1,029,187	\$ 985,624	\$ 1,089,584	\$ 1,106,830
Human Resources	\$ 650,080	\$ 29,727	\$ 128,500			\$ (39)	\$ 808,286	\$ 394,948	\$ 461,729	\$ 238,031
Business & Facilities Services	\$ 211,779	\$ 277,229				\$ (20)	\$ 488,998	\$ 388,860	\$ 370,545	\$ 138,550
Information Technology	\$ 1,374,093	\$ 721,004				\$ (10)	\$ 2,095,030	\$ 1,903,973	\$ 2,090,127	\$ 2,359,239
Court Administration Program	\$ 3,599,061	\$ 1,176,983	\$ 128,500		\$ 0	\$ (67)	\$ 4,904,389	\$ 4,200,696	\$ 4,788,923	\$ 4,672,054
Expenditures Not Distributed or Posted to a Program		\$ 0				\$ 0	\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program						\$ 0				
Total	\$ 15,644,918	\$ 4,461,864	\$ 349,953		\$ 0	\$ (702)	\$ 20,456,034	\$ 20,927,971	\$ 22,027,842	\$ 22,081,756

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Monterey

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	594,097	-	-	-	-	594,097	
Committed	593,013	-	593,013	-	-	-	-	-	593,013	
Assigned	135,626	202,213	337,839	-	-	-	-	-	337,839	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 728,638	\$ 202,213	\$ 930,851	\$ 594,097	\$ -	\$ -	\$ -	\$ -	\$ 1,524,949	