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.

Teresa Risi

Signature of Presiding Judge or Court Executive

02/04/2015

Date

Monterey

Court

FY 14-15 2nd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Monterey

Court

FY 14-15 2nd Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Monterey

Court

FY 14-15 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)	186.2	166.6	165.6		

[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 December								
	Fiscal Year 2014/15								2013/14
	Governmental Funds							Total Funds	Total Funds
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	$ (543,831)	$ 560,749	$ (60,994)				$ 121,646	$ 77,570	$ 3,053,836
Payroll	$ 333,128	$ 1,779						$ 334,906	$ 278,029
Jury									
Revolving	$ 25,000							$ 25,000	$ 25,000
Other									
Distribution							$ 2,471	$ 2,471	$ 1,727
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (108,645)	$ (108,645)	$ (94,100)
Credit Card									
Cash on Hand	$ 5,300							$ 5,300	$ 5,300
Cash with County									
Cash Outside of the AOC							$ 0	$ 0	$ 0
Total Cash	$ (180,403)	$ 562,527	$ (60,994)				$ 15,472	$ 336,602	$ 3,269,791
Short Term Investment	$ 4,307,860						$ 4,953,535	$ 9,261,395	$ 6,190,279
Investment in Financial Institution									
Total Investments	$ 4,307,860						$ 4,953,535	$ 9,261,395	$ 6,190,279
Accrued Revenue	$ 0	$ 0						$ 0	$ 0
Accounts Receivable - General	$ 1,043							$ 1,043	$ 1,068
Dishonored Checks									
Due From Employee	$ 0							$ 0	$ (130)
Civil Jury Fees									
Trust									
Due From Other Funds	$ 0							$ 0	$ 0
Due From Other Governments	$ (8,058)	$ 13,792	$ 0					$ 5,734	$ 14,083
Due From Other Courts	$ 0	$ 0					$ 0	$ 0	$ 0
Due From State	$ 52,105	$ 0	$ 34,031					$ 86,137	$ 158,521
Trust Due To/From							$ 137,611	$ 137,611	$ 714,508
Distribution Due To/From							$ 35,450	$ 35,450	$ 597,969
Civil Filing Fee Due To/From									
General Due To/From	$ 1,113							$ 1,113	$ 1,113
Total Receivables	$ 46,203	$ 13,792	$ 34,031				$ 173,061	$ 267,088	$ 1,487,132
Prepaid Expenses - General									
Salary and Travel Advances	$ 0							$ 0	$ 0
Counties									
Total Prepaid Expenses	$ 0							$ 0	$ 0
Other Assets									
Total Other Assets									
Total Assets	$ 4,173,660	$ 576,319	$ (26,962)				$ 5,142,068	$ 9,865,085	$ 10,947,202
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 0	$ 0	$ 0					$ 0	$ 0
Accounts Payable - General	$ 20,970	$ 0	$ 400				$ 0	$ 21,370	$ 14,456
Due to Other Funds	$ 30	$ 0	$ 0				$ 174,144	$ 174,174	$ 1,313,589
Due to Other Courts									
Due to State									
TC145 Liability							$ 383,122	$ 383,122	$ 419,178
Due to Other Governments									$ 0
AB145 Due to Other Government Agency							$ 345,855	$ 345,855	$ 289,372
Due to Other Public Agencies									
Sales and Use Tax	$ 1,685							$ 1,685	$ 102
Interest							$ (217)	$ (217)	$ 312
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 22,684	$ 0	$ 400				$ 902,904	$ 925,988	$ 2,037,009
Civil							$ 1,882,192	$ 1,882,192	$ 1,634,003
Criminal							$ 2,274,314	$ 2,274,314	$ 1,932,072
Unreconciled - Civil and Criminal									$ 196,631
Trust Held Outside of the AOC							$ 0	$ 0	$ 0
Trust Interest Payable							$ 381	$ 381	$ (258)
Miscellaneous Trust									
Total Trust Deposits							$ 4,156,888	$ 4,156,888	$ 3,762,448
Accrued Payroll	$ 0	$ 0						$ 0	$ 0
Benefits Payable	$ 193,133							$ 193,133	$ 261,217
Deferred Compensation Payable	$ 0							$ 0	$ 0
Deductions Payable	$ (100,267)							$ (100,267)	$ 4,252
Payroll Clearing	$ 0	$ 0						$ 0	$ 0
Total Payroll Liabilities	$ 92,866	$ 0						$ 92,866	$ 265,468
Revenue Collected in Advance	$ 0							$ 0	$ 0
Liabilities For Deposits	$ 12,968						$ 77,988	$ 90,955	$ 17,891
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	$ 22,180
Total Liabilities	$ 128,518	$ 0	$ 400				$ 5,142,068	$ 5,270,986	$ 6,087,105
Total Fund Balance	$ 4,045,141	$ 576,319	$ (27,362)					$ 4,594,098	$ 4,860,097
Total Liabilities and Fund Balance	$ 4,173,660	$ 576,319	$ (26,962)				$ 5,142,068	$ 9,865,085	$ 10,947,202

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 2014/15									2013/14	
	Governmental Funds										
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 10,464,405	$ 73,356						$ 10,537,761	$ 17,009,956	$ 10,017,809	$ 16,447,169
Improvement and Modernization Fund									$ 57,146	$ 1	$ 38,595
Judges' Compensation (45.25)	$ 94,998							$ 94,998	$ 170,988	$ 94,999	$ 176,542
Court Interpreter (45.45)	$ 485,258							$ 485,258	$ 1,092,000	$ 458,429	$ 1,192,747
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	$ 310,509							$ 310,509	$ 714,649	$ 207,702	$ 723,411
Other Miscellaneous	$ 277,496							$ 277,496	$ 264,491	$ 277,496	$ 277,496
	$ 11,632,666	$ 73,356						$ 11,706,022	$ 19,309,230	$ 11,056,436	$ 18,855,960
Grants											
AB 1058 Commissioner/Facilitator			$ 180,159					$ 180,159	$ 639,183	$ 228,146	$ 635,385
Other AOC Grants			$ 54					$ 54	$ 36,080	$ 0	$ 41,197
Non-AOC Grants											
			$ 180,213					$ 180,213	$ 675,263	$ 228,146	$ 676,582
Other Financing Sources											
Interest Income	$ 5,035	$ 266						$ 5,302	$ 14,000	$ 5,994	$ 14,000
Investment Income											
Donations											
Local Fees	$ 69,759	$ 77,319						$ 147,078	$ 370,000	$ 151,091	$ 386,100
Non-Fee Revenues		$ 2,138						$ 2,138	$ 9,000		$ 7,500
Enhanced Collections		$ 21,878						$ 21,878	$ 65,000	$ 32,660	$ 57,000
Escheatment	$ 1,738							$ 1,738	$ 15,000		$ 20,000
Prior Year Revenue	$ (58,703)							$ (58,703)		$ 1,473	
County Program - Restricted		$ 21,922						$ 21,922	$ 72,000	$ 23,731	$ 73,500
Reimbursement Other	$ 4,702	$ 14,046						$ 18,747	$ 99,480	$ 34,042	$ 59,522
Sale of Fixed Assets											
Other Miscellaneous	$ 33,751							$ 33,751	$ 60,500	$ 7,008	$ 8,000
	$ 56,282	$ 137,568						$ 193,851	$ 704,980	$ 255,999	$ 625,622
Total Revenues	$ 11,688,948	$ 210,924	$ 180,213					$ 12,080,085	$ 20,689,473	$ 11,540,581	$ 20,158,164
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 4,844,549	$ 19,133	$ 85,525					$ 4,949,206	$ 11,175,186	$ 6,090,467	$ 11,772,596
Temp Help	$ 15,821							$ 15,821	$ 81,981	$ 48,547	$ 77,095
Overtime	$ 25,944	$ 368						$ 26,312	$ 60,000	$ 8,117	$ 25,000
Staff Benefits	$ 2,083,617	$ 24,078	$ 36,015					$ 2,143,710	$ 5,093,806	$ 2,305,913	$ 4,990,631
	$ 6,969,931	$ 43,579	$ 121,540					$ 7,135,050	$ 16,410,973	$ 8,453,044	$ 16,865,322
Operating Expenses and Equipment											
General Expense	$ 105,829		$ 1,853					$ 107,682	$ 364,695	$ 107,038	$ 498,213
Printing	$ 22,323		$ 504					$ 22,826	$ 47,001	$ 19,145	$ 64,000
Telecommunications	$ 43,651		$ 285					$ 43,937	$ 133,002	$ 59,915	$ 125,002
Postage	$ 65,567		$ 222					$ 65,789	$ 119,999	$ 43,410	$ 125,000
Insurance	$ 15,958							$ 15,958	$ 19,500	$ 18,597	$ 18,809
In-State Travel	$ 8,626		$ 2,561					$ 11,187	$ 30,000	$ 6,972	$ 27,401
Out-of-State Travel	$ 163							$ 163	$ 7,500	$ 5,987	$ 9,000
Training	$ 6,035							$ 6,035	$ 17,002	$ 3,847	$ 21,546
Security Services	$ 184,697		$ 251					$ 184,948	$ 651,545	$ 232,533	$ 661,360
Facility Operations	$ 112,566		$ 225					$ 112,791	$ 246,729	$ 102,751	$ 252,615
Utilities	$ 144							$ 144	$ 398	$ 98	$ 400
Contracted Services	$ 669,686	$ 64,281	$ 50,659					$ 784,626	$ 2,155,908	$ 635,534	$ 1,798,901
Consulting and Professional Services	$ 3,042							$ 3,042	$ 7,950	$ 2,195	$ 9,000
Information Technology	$ 84,261		$ 5,297					$ 89,558	$ 518,863	$ 177,899	$ 1,164,533
Major Equipment	$ 0							$ 0	$ 36,057	$ 103,328	$ 201,655
Other Items of Expense	$ 3,603		$ 28					$ 3,631	$ 13,006	$ 5,010	$ 17,999
	$ 1,326,151	$ 64,281	$ 61,885					$ 1,452,317	$ 4,369,155	$ 1,524,260	$ 4,995,434
Special Items of Expense											
Grand Jury	$ 6,546							$ 6,546	$ 6,000	$ 0	$ 6,000
Jury Costs	$ 93,029							$ 93,029	$ 185,000	$ 98,557	$ 215,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	$ (26,040)	$ 1,890	$ 24,150					$ 0	$ 0	$ 0	
Prior Year Expense Adjustment											
	$ 73,535	$ 1,890	$ 24,150					$ 99,575	$ 191,000	$ 98,557	$ 221,000
Total Expenditures	$ 8,369,617	$ 109,749	$ 207,575					$ 8,686,942	$ 20,971,128	$ 10,075,862	$ 22,081,756
Excess (Deficit) of Revenues Over Expenditures	$ 3,319,331	$ 101,175	$ (27,362)					$ 3,393,143	$ (281,655)	$ 1,464,720	$ (1,923,592)
Operating Transfers In (Out)									$ 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)	$ 4,045,141	$ 576,319	$ (27,362)					$ 4,594,098	$ 919,300	$ 4,860,097	$ 1,471,785

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

	For the month ended December									
	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	$ 2,299,991	$ 202,878					$ 2,502,869	$ 6,042,124	$ 2,789,870	$ 6,255,456
Traffic & Other Infractions	$ 287,138	$ 117,410			$ (1,890)		$ 402,658	$ 925,936	$ 557,699	$ 1,296,119
Other Criminal Cases	$ 1,162,412	$ 81,191					$ 1,243,603	$ 3,138,394	$ 1,435,255	$ 2,679,173
Civil	$ 384,684	$ 44,702					$ 429,386	$ 960,907	$ 566,446	$ 1,402,716
Family & Children Services	$ 522,102	$ 262,348			$ 0		$ 784,450	$ 2,259,588	$ 741,431	$ 1,415,210
Probate, Guardianship & Mental Health Services	$ 114,947	$ 37,136					$ 152,083	$ 310,193	$ 178,949	$ 304,781
Juvenile Dependency Services	$ 52,699	$ 147,825					$ 200,524	$ 78,487	$ 181,962	$ 444,767
Juvenile Delinquency Services	$ 35,225	$ 1,484					$ 36,709	$ 150,429	$ 55,530	$ 106,498
Other Court Operations	$ 197,502	$ 7,528					$ 205,031	$ 667,117	$ 248,537	$ 872,260
Court Interpreters	$ 301,411	$ 146,354					$ 447,764	$ 1,161,759	$ 453,526	$ 1,110,681
Jury Services	$ 134,999	$ 47,346	$ 99,575				$ 281,920	$ 583,518	$ 327,008	$ 734,461
Security		$ 184,948					$ 184,948	$ 651,545	$ 232,533	$ 689,560
Trial Court Operations Program	$ 5,493,109	$ 1,281,150	$ 99,575		$ (1,890)		$ 6,871,945	$ 16,929,997	$ 7,768,746	$ 17,311,682
Enhanced Collections	$ 29,533	$ 1,180			$ 1,890		$ 32,603	$ 65,000	$ 46,674	$ 57,000
Other Non-Court Operations	$ 14,046						$ 14,046		$ 20,467	$ 41,020
Non-Court Operations Program	$ 43,579	$ 1,180			$ 1,890		$ 46,649	$ 65,000	$ 67,141	$ 98,020
Executive Office	$ 179,768	$ 13,663					$ 193,432	$ 473,416	$ 306,246	$ 829,404
Fiscal Services	$ 441,288	$ 13,666					$ 454,954	$ 983,635	$ 504,627	$ 1,106,830
Human Resources	$ 257,455	$ 11,329					$ 268,784	$ 394,395	$ 209,013	$ 238,031
Business & Facilities Services	$ 93,981	$ 33,854					$ 127,835	$ 286,224	$ 257,636	$ 138,550
Information Technology	$ 625,869	$ 97,474					$ 723,344	$ 1,838,461	$ 962,453	$ 2,359,239
Court Administration Program	$ 1,598,362	$ 169,986					$ 1,768,348	$ 3,976,131	$ 2,239,975	$ 4,672,054
Expenditures Not Distributed or Posted to a Program		$ 0					$ 0		$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	$ 7,135,050	$ 1,452,317	$ 99,575		$ 0		$ 8,686,942	$ 20,971,128	$ 10,075,862	$ 22,081,756

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