

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.

Seresat Risi

Signature of Presiding Judge or Court Executive

8/17/2016

Date

Monterey

Court

FY 15-16 4TH QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Monterey

Court

FY 15-16 4TH QTR

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

Monterey

Court

FY 15-16 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	170.6	168.6	170.2	177.2

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
 Balance Sheet
 (Unaudited)

For the month ended June									
Fiscal Year 2015/16									
	Governmental Funds							Total	Total
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Funds (Info. Purposes Only)	Funds (Info. Purposes Only)
		Non-Grant	Grant						
ASSETS									
Operations	\$ (795,916)	\$ 650,760	\$ 0				\$ 248,371	\$ 103,214	\$ (78,309)
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution							\$ 1,059,611	\$ 1,059,611	\$ 78,643
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 2,243,938	\$ 2,243,938	\$ (68,190)
Credit Card									
Cash on Hand	\$ 5,300							\$ 5,300	\$ 5,300
Cash with County									
Cash Outside of the JCC								\$ 0	\$ 0
Cash Equivalents	\$ 1,750,081						\$ 5,204,536	\$ 6,954,617	\$ 7,203,388
Total Cash and Cash Equivalents	\$ 994,465	\$ 650,760	\$ 0				\$ 8,756,456	\$ 10,391,681	\$ 7,165,830
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 5,825	\$ 906						\$ 6,731	\$ 2,252
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 109,939							\$ 109,939	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 375,343							\$ 375,343	\$ 176,154
Due From Other Governments	\$ 669	\$ 16,962	\$ 0					\$ 17,631	\$ 26,449
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 32,839
Due From State	\$ 472,857	\$ 49,315	\$ 464,294					\$ 986,465	\$ 775,975
Trust Due To/From							\$ 88,608	\$ 88,608	\$ 264,660
Distribution Due To/From							\$ 54,443	\$ 54,443	\$ 118,303
Civil Filing Fee Due To/From									
General Due To/From	\$ 20,423	\$ 16,953						\$ 37,376	\$ 137
Total Receivables	\$ 985,057	\$ 84,136	\$ 464,294				\$ 143,051	\$ 1,676,538	\$ 1,396,769
Prepaid Expenses - General	\$ 129,005							\$ 129,005	\$ 153,788
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 129,005							\$ 129,005	\$ 153,788
Other Assets									
Total Other Assets									
Total Assets	\$ 2,098,527	\$ 734,896	\$ 464,294				\$ 8,899,507	\$ 12,197,224	\$ 8,716,387
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 320,151	\$ 15,171	\$ 10,430					\$ 345,751	\$ 441,730
Accounts Payable - General	\$ 99,621	\$ 0	\$ 0					\$ 3,478,322	\$ 104,283
Due to Other Funds	\$ 16,960	\$ 26,312	\$ 332,088				\$ 180,412	\$ 555,771	\$ 559,254
Due to Other Courts									
Due to State	\$ 158,340							\$ 158,340	\$ 123,632
TC145 Liability							\$ 394,532	\$ 394,532	\$ 436,058
Due to Other Governments	\$ 890		\$ 121,776					\$ 122,666	\$ 120
*B145 Due to Other Government Agency							\$ 384,946	\$ 384,946	\$ 411,677
Due to Other Public Agencies									
Sales and Use Tax	\$ 135							\$ 135	\$ 1,207
Interest							\$ 81	\$ 81	\$ 14
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 596,096	\$ 41,482	\$ 464,294				\$ 4,438,294	\$ 5,540,168	\$ 2,077,974
Civil							\$ 2,547,828	\$ 2,547,828	\$ 1,545,133
Criminal							\$ 1,822,798	\$ 1,822,798	\$ 2,192,711
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 1,729	\$ 1,729	\$ 393
Miscellaneous Trust									
Total Trust Deposits							\$ 4,372,355	\$ 4,372,355	\$ 3,738,237
Accrued Payroll	\$ 842,725	\$ 288						\$ 843,014	\$ 103,388
Benefits Payable	\$ 238,027						\$ 0	\$ 238,027	\$ 200,439
Deferred Compensation Payable	\$ 8,960							\$ 8,960	\$ 9,695
Deductions Payable	\$ 4,132							\$ 4,132	\$ 279,337
Payroll Clearing	\$ (316,564)							\$ (316,564)	\$ 0
Total Payroll Liabilities	\$ 777,280	\$ 288					\$ 0	\$ 777,568	\$ 592,857
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 680,707
Liabilities For Deposits	\$ 16,062						\$ 88,858	\$ 104,920	\$ 101,701
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ (38)
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 16,062		\$ 0				\$ 88,858	\$ 104,920	\$ 782,370
Total Liabilities	\$ 1,389,438	\$ 41,770	\$ 464,294				\$ 8,899,507	\$ 10,795,009	\$ 7,191,438
Total Fund Balance	\$ 709,089	\$ 693,126	\$ 0					\$ 1,402,215	\$ 1,524,949
Total Liabilities and Fund Balance	\$ 2,098,527	\$ 734,896	\$ 464,294				\$ 8,899,507	\$ 12,197,224	\$ 8,716,387

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 2015/16											
	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	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 17,858,516	\$ 221,875						\$ 18,080,391	\$ 18,343,907	\$ 17,299,191	\$ 17,153,376
Improvement and Modernization Fund	\$ 102,345							\$ 102,345	\$ 102,345	\$ 0	\$ 57,146
Judges' Compensation (45.25)	\$ 180,500							\$ 180,500	\$ 174,071	\$ 174,071	\$ 170,988
Court Interpreter '45.45)	\$ 1,068,314							\$ 1,068,314	\$ 999,765	\$ 955,207	\$ 1,092,000
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 644,275	\$ 0						\$ 644,275	\$ 746,463	\$ 729,916	\$ 686,149
Other Miscellaneous	\$ 277,496							\$ 277,496	\$ 277,496	\$ 277,496	\$ 264,491
	\$ 20,131,446	\$ 221,875						\$ 20,353,321	\$ 20,644,047	\$ 19,435,882	\$ 19,404,150
Grants											
AB 1058 Commissioner/Facilitator			\$ 602,433					\$ 602,433	\$ 649,601	\$ 666,829	\$ 639,183
Other Judicial Council Grants			\$ 403,333					\$ 403,333	\$ 488,792	\$ 70,533	\$ 78,503
Non-Judicial Council Grants											
			\$ 1,005,767					\$ 1,005,767	\$ 1,138,293	\$ 737,362	\$ 717,686
Other Financing Sources											
Interest Income	\$ 17,995	\$ 3,164						\$ 21,159	\$ 16,200	\$ 12,805	\$ 14,000
Investment Income											
Donations											
Local Fees	\$ 186,208	\$ 147,013						\$ 333,221	\$ 356,600	\$ 360,585	\$ 370,000
Non-Fee Revenues	\$ 7,993							\$ 7,993	\$ 12,600	\$ 16,822	\$ 9,000
Enhanced Collections		\$ 55,467						\$ 55,467	\$ 35,000	\$ 41,332	\$ 65,000
Escheatment	\$ 4,238							\$ 4,238	\$ 15,000	\$ 1,738	\$ 15,000
Prior Year Revenue	\$ (529)							\$ (529)		\$ 2,474	
County Program - Restricted		\$ 68,588						\$ 68,588	\$ 64,000	\$ 58,960	\$ 72,000
Reimbursement Other	\$ 19,244	\$ 22,344						\$ 41,588	\$ 73,424	\$ 45,763	\$ 99,480
Sale of Fixed Assets											
Other Miscellaneous	\$ 70,424							\$ 70,424	\$ 65,500	\$ 66,304	\$ 60,500
	\$ 297,579	\$ 304,571						\$ 602,150	\$ 637,324	\$ 606,784	\$ 704,980
Total Revenues	\$ 20,429,024	\$ 526,447	\$ 1,005,767					\$ 21,981,237	\$ 22,419,664	\$ 20,780,028	\$ 20,826,816
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 10,539,430	\$ 82,699	\$ 481,882					\$ 11,104,010	\$ 11,343,501	\$ 10,858,620	\$ 10,742,318
Temp Help	\$ 110,027							\$ 110,027	\$ 103,000	\$ 68,276	\$ 81,981
Overtime	\$ 245,871	\$ 656						\$ 246,527	\$ 260,000	\$ 119,844	\$ 90,000
Staff Benefits	\$ 4,857,951	\$ 37,950	\$ 205,616					\$ 5,101,517	\$ 5,287,992	\$ 4,598,178	\$ 5,089,936
	\$ 15,753,279	\$ 121,304	\$ 687,498					\$ 16,582,080	\$ 16,994,493	\$ 15,644,918	\$ 16,014,235
Operating Expenses and Equipment											
General Expense	\$ 522,490	\$ 115	\$ 9,715					\$ 532,320	\$ 654,824	\$ 510,145	\$ 491,001
Printing	\$ 41,117		\$ (476)					\$ 40,641	\$ 33,150	\$ 47,438	\$ 52,550
Telecommunications	\$ 105,835		\$ 1,562					\$ 107,397	\$ 134,060	\$ 94,453	\$ 93,600
Postage	\$ 120,211		\$ 705					\$ 120,917	\$ 119,000	\$ 109,343	\$ 128,999
Insurance	\$ 7,583							\$ 7,583	\$ 15,500	\$ 15,929	\$ 16,903
In-State Travel	\$ 30,010		\$ 16,233					\$ 46,243	\$ 51,290	\$ 25,401	\$ 30,000
Out-of-State Travel	\$ 12,386		\$ 815					\$ 13,201	\$ 14,838	\$ 4,183	\$ 7,500
Training	\$ 47,782		\$ 7,900					\$ 55,682	\$ 60,025	\$ 25,786	\$ 24,857
Security Services	\$ 627,817		\$ 9,604					\$ 637,420	\$ 623,332	\$ 614,146	\$ 621,620
Facility Operations	\$ 296,128		\$ 685					\$ 296,813	\$ 305,500	\$ 248,506	\$ 257,655
Utilities									\$ 144	\$ 144	\$ 150
Contracted Services	\$ 2,000,826	\$ 180,117	\$ 255,802					\$ 2,436,744	\$ 2,627,502	\$ 2,056,009	\$ 2,084,807
Consulting and Professional Services	\$ 8,612							\$ 8,612	\$ 8,000	\$ 4,437	\$ 6,650
Information Technology	\$ 587,877	\$ 116,888	\$ 3,446					\$ 708,011	\$ 1,014,227	\$ 513,571	\$ 739,661
Major Equipment	\$ 313,281	\$ 0						\$ 313,281	\$ 456,002	\$ 185,135	\$ 174,377
Other Items of Expense	\$ 14,118		\$ 238					\$ 14,356	\$ 15,500	\$ 10,237	\$ 13,006
	\$ 4,736,072	\$ 296,919	\$ 306,230					\$ 5,339,222	\$ 6,032,750	\$ 4,461,864	\$ 4,721,236
Special Items of Expense											
Grand Jury	\$ 14,280							\$ 14,260	\$ 16,000	\$ 18,212	\$ 7,500
Jury Costs	\$ 167,065							\$ 167,065	\$ 205,000	\$ 203,241	\$ 185,000
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0							\$ 0		\$ 128,500	
Capital Costs											
Internal Cost Recovery	\$ (146,770)	\$ 9,194	\$ 137,576					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 1,345							\$ 1,345		\$ (702)	
	\$ 35,899	\$ 9,194	\$ 137,576					\$ 182,669	\$ 221,000	\$ 349,251	\$ 192,500
Total Expenditures	\$ 20,525,250	\$ 427,418	\$ 1,131,303					\$ 22,083,971	\$ 23,248,243	\$ 20,456,034	\$ 20,927,971
Excess (Deficit) of Revenues Over Expenditures	\$ (96,225)	\$ 99,029	\$ (125,537)					\$ (122,734)	\$ (828,579)	\$ 323,994	\$ (101,155)
Operating Transfers In (Out)	\$ (125,537)		\$ 125,537					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 930,851	\$ 594,097	\$ 0					\$ 1,524,949	\$ 1,524,949	\$ 1,200,955	\$ 1,200,955
Ending Balance (Deficit)	\$ 709,089	\$ 693,128	\$ 0					\$ 1,402,215	\$ 696,370	\$ 1,524,949	\$ 1,099,800

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

	For the month ended June									
	Fiscal Year 2015/16							2014/15		
	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	\$ 5,218,781	\$ 386,777				\$ 457	\$ 5,606,015	\$ 6,527,610	\$ 5,561,018	\$ 5,897,977
Traffic & Other Infractions	\$ 747,373	\$ 202,123			\$ (9,194)	\$ 60	\$ 940,361	\$ 925,986	\$ 911,643	\$ 921,534
Other Criminal Cases	\$ 2,656,397	\$ 366,457				\$ 216	\$ 3,023,070	\$ 2,366,668	\$ 2,625,168	\$ 2,800,729
Civil	\$ 1,173,840	\$ 114,075				\$ 97	\$ 1,288,012	\$ 870,513	\$ 1,049,379	\$ 940,690
Family & Children Services	\$ 1,246,377	\$ 488,172			\$ 0	\$ 72	\$ 1,734,621	\$ 1,572,876	\$ 1,668,027	\$ 1,987,020
Probate, Guardianship & Mental Health Services	\$ 286,505	\$ 125,486				\$ 26	\$ 412,017	\$ 366,189	\$ 369,284	\$ 312,778
Juvenile Dependency Services	\$ 121,953	\$ 370,784				\$ 11	\$ 492,747	\$ 698,308	\$ 497,140	\$ 483,375
Juvenile Delinquency Services	\$ 114,323	\$ 1,109				\$ 8	\$ 115,440	\$ 192,948	\$ 74,235	\$ 150,690
Other Court Operations	\$ 431,791	\$ 52,857				\$ 32	\$ 484,680	\$ 773,611	\$ 422,233	\$ 663,932
Court Interpreters	\$ 709,614	\$ 363,148				\$ 61	\$ 1,072,822	\$ 1,032,854	\$ 964,649	\$ 1,162,855
Jury Services	\$ 234,416	\$ 121,172	\$ 167,065			\$ 20	\$ 522,673	\$ 553,367	\$ 603,680	\$ 575,655
Security		\$ 677,846					\$ 677,846	\$ 660,396	\$ 758,580	\$ 765,040
Trial Court Operations Program	\$ 12,941,371	\$ 3,270,003	\$ 167,065		\$ (9,194)	\$ 1,058	\$ 16,370,303	\$ 16,541,326	\$ 15,505,035	\$ 16,662,275
Enhanced Collections	\$ 47,904	\$ 573			\$ 9,194	\$ 4	\$ 57,675	\$ 78,672	\$ 42,745	\$ 65,000
Other Non-Court Operations			\$ 14,260				\$ 14,260	\$ 16,500	\$ 3,864	
Non-Court Operations Program	\$ 47,904	\$ 573	\$ 14,260		\$ 9,194	\$ 4	\$ 71,935	\$ 95,172	\$ 46,609	\$ 65,000
Executive Office	\$ 621,960	\$ 227,450			\$ 0	\$ 42	\$ 849,452	\$ 1,439,788	\$ 482,888	\$ 527,291
Fiscal Services	\$ 995,031	\$ 101,452				\$ 71	\$ 1,096,554	\$ 877,357	\$ 1,029,187	\$ 985,624
Human Resources	\$ 522,831	\$ 38,910	\$ 0			\$ 45	\$ 561,786	\$ 497,207	\$ 808,286	\$ 394,948
Business & Facilities Services	\$ 231,064	\$ 458,193				\$ 19	\$ 689,276	\$ 998,955	\$ 488,998	\$ 388,860
Information Technology	\$ 1,201,920	\$ 1,242,640				\$ 105	\$ 2,444,665	\$ 2,798,438	\$ 2,095,030	\$ 1,903,973
Court Administration Program	\$ 3,572,805	\$ 2,068,646	\$ 0		\$ 0	\$ 283	\$ 5,641,733	\$ 6,611,745	\$ 4,904,389	\$ 4,200,696
Expenditures Not Distributed or Posted to a Program		\$ 0				\$ 0	\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 16,562,080	\$ 5,339,222	\$ 181,325		\$ 0	\$ 1,345	\$ 22,083,971	\$ 23,248,243	\$ 20,456,034	\$ 20,927,971

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	180,919	-	180,919	-	-	-	-	-	180,919	
Restricted	-	-	-	693,126	-	-	-	-	693,126	
Committed	422,825	-	422,825	-	-	-	-	-	422,825	
Assigned	105,345	-	105,345	-	-	-	-	-	105,345	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 709,089	\$ -	\$ 709,089	\$ 693,126	\$ -	\$ -	\$ -	\$ -	\$ 1,402,215	