

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

05/01/2019

Date

Monterey

Court

FY 18-19 3rd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Monterey

Court

FY 18-19 3rd Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Monterey

Court

FY 18-19 3rd 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)	196.2	185.2	186.2	189.2	

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 March									
Fiscal Year 2018/19								2017/18	
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ (1,073,923)	\$ 956,313	\$ 67,769				\$ 80,833	\$ 30,991	\$ 358,442
Payroll	\$ (11,488)	\$ 0						\$ (11,488)	\$ (3,541)
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution									
Civil Filing Fees							\$ 595,454	\$ 595,454	\$ 25
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (224,420)	\$ (224,420)	\$ (64,673)
Cash on Hand	\$ 5,300							\$ 5,300	\$ 5,300
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 3,114,325						\$ 3,281,945	\$ 6,396,269	\$ 5,361,406
Total Cash and Cash Equivalents	\$ 2,059,213	\$ 956,313	\$ 67,769				\$ 3,733,812	\$ 6,817,107	\$ 5,681,958
Short-Term Investment									
Investments									
Total Investments									
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	\$ 30,321	\$ 0					\$ 30,990	\$ 669
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 598
Due From State	\$ 70,378	\$ 0	\$ 334,212					\$ 404,591	\$ 10,757
Trust Due To/From							\$ 1,108,871	\$ 1,108,871	\$ 190,135
Distribution Due To/From							\$ 135,356	\$ 135,356	\$ 95,919
Civil Filing Fee Due To/From									
General Due To/From	\$ 23,119	\$ 0						\$ 23,119	\$ 3,084
Total Receivables	\$ 94,166	\$ 30,321	\$ 334,212				\$ 1,244,227	\$ 1,702,926	\$ 301,161
Prepaid Expenses - General	\$ 14,006							\$ 14,006	\$ 17,857
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 14,006							\$ 14,006	\$ 17,857
Other Assets									
Total Other Assets									
Total Assets	\$ 2,167,385	\$ 986,633	\$ 401,982				\$ 4,978,039	\$ 8,534,038	\$ 6,000,976
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 49,661	\$ 11,712	\$ 75				\$ 0	\$ 61,448	\$ 157,844
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,267,345	\$ 1,267,345	\$ 289,138
Due to Other Courts									
Due to State			\$ 2					\$ 2	\$ 72,655
TC145 Liability							\$ 75,510	\$ 75,510	\$ 396,865
Due to Other Governments									\$ 0
AB145 Due to Other Government Agency							\$ 574,291	\$ 574,291	\$ 292,827
Due to Other Public Agencies									
Sales and Use Tax	\$ 3,619							\$ 3,619	\$ 4,892
Interest							\$ 6,048	\$ 6,048	\$ 4,189
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 53,280	\$ 11,712	\$ 77				\$ 1,923,195	\$ 1,988,264	\$ 1,218,409
Civil							\$ 1,035,367	\$ 1,035,367	\$ 901,548
Criminal							\$ 1,650,265	\$ 1,650,265	\$ 1,598,614
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 15,093	\$ 15,093	\$ 8,438
Miscellaneous Trust									
Total Trust Deposits							\$ 2,700,724	\$ 2,700,724	\$ 2,508,601
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 137,294							\$ 137,294	\$ 10,968
Deferred Compensation Payable	\$ 923							\$ 923	\$ 923
Deductions Payable	\$ 82,942							\$ 82,942	\$ 79,819
Payroll Clearing									
Total Payroll Liabilities	\$ 221,159	\$ 0	\$ 0					\$ 221,159	\$ 91,710
Revenue Collected in Advance	\$ 69		\$ 329,290					\$ 329,359	\$ 69
Liabilities For Deposits	\$ 33,666		\$ 228				\$ 354,120	\$ 388,013	\$ 212,341
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 33,735		\$ 329,518				\$ 354,120	\$ 717,372	\$ 212,410
Total Liabilities	\$ 308,174	\$ 11,712	\$ 329,595				\$ 4,978,039	\$ 5,627,519	\$ 4,031,129
Total Fund Balance	\$ 1,859,211	\$ 974,921	\$ 72,387					\$ 2,906,519	\$ 1,969,847
Total Liabilities and Fund Balance	\$ 2,167,385	\$ 986,633	\$ 401,982				\$ 4,978,039	\$ 8,534,038	\$ 6,000,976

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 2018/19										
2017/18										
	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								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 15,939,808	\$ 110,196					\$ 16,050,004	\$ 21,430,303	\$ 14,319,500	\$ 18,825,351
Improvement and Modernization Fund								\$ 0	\$ 57,146	\$ 57,146
Judges' Compensation (0150019)	\$ 135,378						\$ 135,378	\$ 180,501	\$ 135,378	\$ 180,501
Court Interpreter (0150037)	\$ 831,245						\$ 831,245	\$ 1,359,497	\$ 786,038	\$ 1,111,093
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 468,616						\$ 468,616	\$ 791,264	\$ 379,218	\$ 831,240
Other Miscellaneous	\$ 277,496						\$ 277,496	\$ 277,496	\$ 277,496	\$ 277,496
	\$ 17,652,543	\$ 110,196					\$ 17,762,739	\$ 24,039,061	\$ 15,954,776	\$ 21,282,827
Grants										
AB 1058 Commissioner/Facilitator			\$ 377,770				\$ 377,770	\$ 561,029	\$ 289,987	\$ 679,053
Other Judicial Council Grants			\$ 289,511				\$ 289,511	\$ 597,075	\$ 712,543	\$ 454,862
Non-Judicial Council Grants			\$ 308,803				\$ 308,803	\$ 638,353		\$ 800,793
			\$ 976,083				\$ 976,083	\$ 1,796,457	\$ 1,002,530	\$ 1,934,708
Other Financing Sources										
Interest Income	\$ 71,639	\$ 12,758					\$ 84,396	\$ 112,445	\$ 42,485	\$ 27,988
Investment Income										
Donations										
Local Fees	\$ 47,301	\$ 71,785					\$ 119,086	\$ 229,340	\$ 170,522	\$ 300,126
Non-Fee Revenues								\$ 13,746	\$ 9,045	\$ 16,205
Enhanced Collections									\$ (826)	\$ 53,490
Escheatment									\$ 100,000	\$ 30,000
Prior Year Revenue										
County Program - Restricted		\$ 42,059					\$ 42,059	\$ 73,488	\$ 40,139	\$ 69,971
Reimbursement Other	\$ 8,278	\$ 71,266					\$ 79,544	\$ 161,331	\$ 28,290	\$ 36,055
Sale of Fixed Assets										
Other Miscellaneous	\$ 52,154						\$ 52,154	\$ 118,228	\$ 168,652	\$ 182,109
	\$ 179,372	\$ 197,866					\$ 377,238	\$ 808,578	\$ 458,308	\$ 715,944
Total Revenues	\$ 17,831,914	\$ 308,062	\$ 976,083				\$ 19,116,060	\$ 26,644,096	\$ 17,415,614	\$ 23,933,479
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 9,102,883	\$ 19,583	\$ 307,421				\$ 9,429,886	\$ 13,436,585	\$ 8,910,988	\$ 12,506,986
Temp Help	\$ 40,157						\$ 40,157	\$ 60,923	\$ 45,181	\$ 72,547
Overtime	\$ 48,692		\$ 4,431				\$ 53,123	\$ 71,689	\$ 63,248	\$ 60,000
Staff Benefits	\$ 4,412,396	\$ 20,005	\$ 123,748				\$ 4,556,149	\$ 6,110,937	\$ 4,293,509	\$ 5,639,713
	\$ 13,604,129	\$ 39,588	\$ 435,600				\$ 14,079,316	\$ 19,680,134	\$ 13,312,926	\$ 18,279,246
Operating Expenses and Equipment										
General Expense	\$ 314,614		\$ 15,546				\$ 330,159	\$ 906,984	\$ 275,050	\$ 462,554
Printing	\$ 13,065						\$ 13,065	\$ 25,002	\$ 19,602	\$ 25,350
Telecommunications	\$ 64,265		\$ 4,185				\$ 68,449	\$ 140,114	\$ 63,553	\$ 135,094
Postage	\$ 80,424						\$ 80,424	\$ 115,000	\$ 87,449	\$ 123,440
Insurance	\$ 10,921						\$ 10,921	\$ 10,326	\$ 8,732	\$ 8,732
In-State Travel	\$ 19,321		\$ 15,212				\$ 34,533	\$ 69,697	\$ 24,598	\$ 67,118
Out-of-State Travel	\$ 2,343		\$ 5,744				\$ 8,087	\$ 2,861	\$ 10,092	\$ 8,600
Training	\$ 13,285		\$ 26,847				\$ 40,132	\$ 55,611	\$ 19,753	\$ 40,079
Security Services	\$ 368,268		\$ 6,333				\$ 374,602	\$ 630,261	\$ 430,400	\$ 642,427
Facility Operations	\$ 144,338		\$ 770				\$ 145,108	\$ 270,534	\$ 145,869	\$ 232,589
Utilities										
Contracted Services	\$ 1,073,395	\$ 88,996	\$ 306,777				\$ 1,469,168	\$ 2,808,063	\$ 1,598,602	\$ 3,330,800
Consulting and Professional Services	\$ 2,285						\$ 2,285	\$ 3,137	\$ 17,179	\$ 14,100
Information Technology	\$ 396,750		\$ (3,064)				\$ 393,686	\$ 584,161	\$ 537,526	\$ 781,392
Major Equipment	\$ 129,074						\$ 129,074	\$ 1,211,299	\$ 168,162	\$ 216,110
Other Items of Expense	\$ 6,049		\$ 99				\$ 6,148	\$ 10,739	\$ 3,328	\$ 8,125
	\$ 2,638,395	\$ 88,996	\$ 378,450				\$ 3,105,841	\$ 6,843,789	\$ 3,409,894	\$ 6,096,510
Special Items of Expense										
Grand Jury	\$ (640)	\$ 180					\$ (460)	\$ 16,301	\$ 615	\$ 17,575
Jury Costs	\$ 60,118						\$ 60,118	\$ 151,138	\$ 93,212	\$ 186,850
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (93,019)	\$ 6,668	\$ 86,351				\$ 0	\$ 0	\$ 0	\$ 15,000
Prior Year Expense Adjustment	\$ (3,295)		\$ 3,295				\$ 0			
	\$ (36,837)	\$ 6,848	\$ 89,647				\$ 59,658	\$ 167,439	\$ 93,827	\$ 219,425
Total Expenditures	\$ 16,205,686	\$ 135,432	\$ 903,696				\$ 17,244,815	\$ 26,691,362	\$ 16,816,647	\$ 24,595,181
Excess (Deficit) of Revenues Over Expenditures	\$ 1,626,228	\$ 172,630	\$ 72,387				\$ 1,871,246	\$ (47,266)	\$ 598,967	\$ (661,702)
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 232,983	\$ 802,291	\$ 0				\$ 1,035,273	\$ 1,035,273	\$ 1,370,880	\$ 1,370,880
Ending Balance (Deficit)	\$ 1,859,211	\$ 974,921	\$ 72,387				\$ 2,906,519	\$ 988,007	\$ 1,969,847	\$ 709,178

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

	For the month ended March									
	Fiscal Year 2018/19							2017/18		
	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	\$ 4,076,340	\$ 175,764				\$ 0	\$ 4,252,104	\$ 5,613,673	\$ 4,091,710	\$ 5,715,992
Traffic & Other Infractions	\$ 503,029	\$ 123,945			\$ (3,212)		\$ 623,762	\$ 882,220	\$ 609,503	\$ 802,091
Other Criminal Cases	\$ 1,878,888	\$ 96,301			\$ (2,083)		\$ 1,973,107	\$ 2,439,643	\$ 1,889,684	\$ 2,375,998
Civil	\$ 432,562	\$ 45,375					\$ 477,937	\$ 985,250	\$ 600,480	\$ 1,004,163
Family & Children Services	\$ 1,139,449	\$ 226,437			\$ 0		\$ 1,365,885	\$ 1,731,340	\$ 1,145,742	\$ 1,581,332
Probate, Guardianship & Mental Health Services	\$ 285,911	\$ 85,801					\$ 371,712	\$ 699,052	\$ 372,792	\$ 725,466
Juvenile Dependency Services	\$ 41,900	\$ 261,518					\$ 303,418	\$ 540,573	\$ 407,443	\$ 710,848
Juvenile Delinquency Services	\$ 121,474	\$ 290					\$ 121,764	\$ 191,632	\$ 159,066	\$ 206,232
Other Court Operations	\$ 1,131,815	\$ 3,043					\$ 1,134,858	\$ 1,526,035	\$ 1,254,205	\$ 1,709,714
Court Interpreters	\$ 648,895	\$ 243,710					\$ 892,605	\$ 1,355,427	\$ 791,493	\$ 1,119,652
Jury Services	\$ 122,287	\$ 34,454	\$ 60,118				\$ 216,858	\$ 497,266	\$ 281,095	\$ 610,828
Security		\$ 373,250					\$ 373,250	\$ 609,758	\$ 433,676	\$ 632,051
Trial Court Operations Program	\$ 10,382,549	\$ 1,669,886	\$ 60,118		\$ (5,295)	\$ 0	\$ 12,107,258	\$ 17,071,869	\$ 12,036,889	\$ 17,194,367
Enhanced Collections	\$ 32,143	\$ 85			\$ 6,668		\$ 38,895	\$ 119,394	\$ 25,686	\$ 43,484
Other Non-Court Operations			\$ (460)				\$ (460)	\$ 16,301	\$ 615	
Non-Court Operations Program	\$ 32,143	\$ 85	\$ (460)		\$ 6,668		\$ 38,435	\$ 135,695	\$ 26,301	\$ 43,484
Executive Office	\$ 1,067,930	\$ 339,983			\$ (1,374)	\$ 0	\$ 1,406,539	\$ 2,168,724	\$ 1,287,589	\$ 2,487,563
Fiscal Services	\$ 691,757	\$ 34,638					\$ 726,395	\$ 802,477	\$ 735,409	\$ 877,093
Human Resources	\$ 311,019	\$ 13,727					\$ 324,746	\$ 1,567,570	\$ 314,088	\$ 609,502
Business & Facilities Services	\$ 258,979	\$ 301,219					\$ 560,198	\$ 1,501,226	\$ 478,256	\$ 645,020
Information Technology	\$ 1,334,939	\$ 746,304			\$ 0		\$ 2,081,243	\$ 3,443,801	\$ 1,938,116	\$ 2,738,152
Court Administration Program	\$ 3,664,624	\$ 1,435,871			\$ (1,374)	\$ 0	\$ 5,099,122	\$ 9,483,798	\$ 4,753,457	\$ 7,357,330
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,079,316	\$ 3,105,841	\$ 59,658		\$ 0	\$ 0	\$ 17,244,815	\$ 26,691,362	\$ 16,816,647	\$ 24,595,181