

**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

02/03/2020

\_\_\_\_\_  
Date

Monterey

\_\_\_\_\_  
Court

FY 19-20 2nd Qtr

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Monterey

Court

FY 19-20 2nd 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 19-20 2nd 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)	200.8	188.8	192.8		

<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 December									
Fiscal Year 2019/20									
	Governmental Funds						Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (818,870)	\$ 747,674	\$ 26,825				\$ 53,114	\$ 8,743	\$ 144,884
Payroll	\$ (1,980)	\$ 0						\$ (1,980)	\$ (1,837)
Jury Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other Distribution							\$ 46,008	\$ 46,008	\$ 25,246
Civil Filing Fees							\$ (70,857)	\$ (70,857)	\$ (55,705)
Trust							\$ (119,978)	\$ (119,978)	\$ (85,434)
Credit Card									
Cash on Hand	\$ 5,100							\$ 5,100	\$ 5,300
Cash with County									\$ 0
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 5,762,156						\$ 3,845,717	\$ 9,607,873	\$ 7,387,495
<b>Total Cash and Cash Equivalents</b>	<b>\$ 4,971,406</b>	<b>\$ 747,674</b>	<b>\$ 26,825</b>				<b>\$ 3,754,004</b>	<b>\$ 9,499,908</b>	<b>\$ 7,444,949</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
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	\$ 18,676	\$ 0					\$ 19,345	\$ 3,462
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 26,295	\$ 0	\$ 320,552					\$ 346,847	\$ 367,590
Trust Due To/From							\$ 138,815	\$ 138,815	\$ 255,791
Distribution Due To/From							\$ 49,255	\$ 49,255	\$ 135,169
Civil Filing Fee Due To/From									
General Due To/From	\$ 15,694							\$ 15,694	\$ 14,569
<b>Total Receivables</b>	<b>\$ 42,658</b>	<b>\$ 18,676</b>	<b>\$ 320,552</b>				<b>\$ 188,070</b>	<b>\$ 589,955</b>	<b>\$ 776,582</b>
Prepaid Expenses - General	\$ 183,473		\$ 2,859					\$ 186,333	\$ 14,006
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 183,473</b>		<b>\$ 2,859</b>					<b>\$ 186,333</b>	<b>\$ 14,006</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 5,197,537</b>	<b>\$ 766,350</b>	<b>\$ 350,236</b>				<b>\$ 3,942,073</b>	<b>\$ 10,256,196</b>	<b>\$ 8,235,537</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 14,786	\$ 0	\$ 0				\$ 0	\$ 14,786	\$ 58,818
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 203,763	\$ 203,763	\$ 405,529
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 2
TC145 Liability							\$ 364,790	\$ 364,790	\$ 377,420
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 380,812	\$ 380,812	\$ 278,546
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,513							\$ 1,513	\$ 2,609
Interest							\$ 4,691	\$ 4,691	\$ 4,941
Miscellaneous Accls. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 16,299</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 954,056</b>	<b>\$ 970,355</b>	<b>\$ 1,127,865</b>
Civil							\$ 1,285,843	\$ 1,285,843	\$ 211,565
Criminal							\$ 1,312,919	\$ 1,312,919	\$ 1,457,294
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC								\$ 0	\$ 0
Trust Interest Payable							\$ 35,135	\$ 35,135	\$ 12,127
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 2,633,898</b>	<b>\$ 2,633,898</b>	<b>\$ 1,680,986</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 285,641							\$ 285,641	\$ 269,908
Deferred Compensation Payable	\$ 923							\$ 923	\$ 923
Deductions Payable	\$ 170,042							\$ 170,042	\$ 156,367
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 456,607</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 456,607</b>	<b>\$ 427,198</b>
Revenue Collected in Advance	\$ 0		\$ 310,919					\$ 310,919	\$ 329,359
Liabilities For Deposits	\$ 37,832		\$ 228				\$ 354,120	\$ 392,179	\$ 388,032
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 260							\$ 260	\$ 80
<b>Total Other Liabilities</b>	<b>\$ 38,092</b>		<b>\$ 311,147</b>				<b>\$ 354,120</b>	<b>\$ 703,358</b>	<b>\$ 717,471</b>
<b>Total Liabilities</b>	<b>\$ 510,998</b>	<b>\$ 0</b>	<b>\$ 311,147</b>				<b>\$ 3,942,073</b>	<b>\$ 4,764,217</b>	<b>\$ 3,953,520</b>
<b>Total Fund Balance</b>	<b>\$ 4,686,539</b>	<b>\$ 766,350</b>	<b>\$ 39,089</b>					<b>\$ 5,491,978</b>	<b>\$ 4,282,017</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,197,537</b>	<b>\$ 766,350</b>	<b>\$ 350,236</b>				<b>\$ 3,942,073</b>	<b>\$ 10,256,196</b>	<b>\$ 8,235,537</b>



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 2019/20										2018/19	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 14,630,154	\$ 62,209					\$ 14,692,363	\$ 22,224,597	\$ 13,002,423	\$ 21,430,303	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 55,962		\$ 0	
Judges' Compensation (0150019)	\$ 90,252						\$ 90,252	\$ 180,501	\$ 90,252	\$ 180,501	
Court Interpreter (0150037)	\$ 468,418						\$ 468,418	\$ 1,528,203	\$ 540,971	\$ 1,359,497	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 166,823						\$ 166,823	\$ 883,462	\$ 205,486	\$ 791,264	
Other Miscellaneous	\$ 277,496						\$ 277,496	\$ 277,496	\$ 277,496	\$ 277,496	
	\$ 15,633,143	\$ 62,209					\$ 15,695,352	\$ 25,150,221	\$ 14,116,628	\$ 24,039,061	
Grants											
AB 1058 Commissioner/Facilitator			\$ 204,010				\$ 204,010	\$ 557,629	\$ 220,409	\$ 561,029	
Other Judicial Council Grants			\$ 364,488				\$ 364,488	\$ 569,356	\$ 289,511	\$ 597,075	
Non-Judicial Council Grants			\$ 125,061				\$ 125,061	\$ 133,329	\$ 139,182	\$ 638,353	
			\$ 693,559				\$ 693,559	\$ 1,260,314	\$ 649,101	\$ 1,796,457	
Other Financing Sources											
Interest Income	\$ 30,086	\$ 7,011					\$ 37,097	\$ 138,685	\$ 36,188	\$ 112,445	
Investment Income											
Donations											
Local Fees	\$ 46,638	\$ 56,415					\$ 103,053	\$ 247,117	\$ 85,137	\$ 229,340	
Non-Fee Revenues		\$ 3,601					\$ 3,601	\$ 3,484		\$ 13,746	
Enhanced Collections											
Escheatment								\$ 100,000		\$ 100,000	
Prior Year Revenue											
County Program - Restricted			\$ 26,461				\$ 26,461	\$ 74,436	\$ 24,372	\$ 73,488	
Reimbursement Other	\$ 6,270	\$ 56,974					\$ 63,244	\$ 129,450	\$ 44,973	\$ 161,331	
Sale of Fixed Assets											
Other Miscellaneous	\$ 57,516						\$ 57,516	\$ 126,528	\$ 35,325	\$ 118,228	
	\$ 140,509	\$ 150,462					\$ 290,971	\$ 819,700	\$ 225,994	\$ 808,578	
<b>Total Revenues</b>	<b>\$ 15,773,652</b>	<b>\$ 212,671</b>	<b>\$ 693,559</b>				<b>\$ 16,679,882</b>	<b>\$ 27,230,235</b>	<b>\$ 14,991,723</b>	<b>\$ 26,644,096</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 6,529,518	\$ 26,786	\$ 251,937				\$ 6,808,241	\$ 14,533,435	\$ 6,339,893	\$ 13,436,585	
Temp Help	\$ 28,514						\$ 28,514	\$ 67,954	\$ 29,435	\$ 60,923	
Overtime	\$ 44,950		\$ 1,922				\$ 46,872	\$ 75,000	\$ 34,406	\$ 71,689	
Staff Benefits	\$ 3,403,570	\$ 21,945	\$ 110,036				\$ 3,535,551	\$ 6,547,187	\$ 3,321,094	\$ 6,110,937	
	\$ 10,006,552	\$ 48,731	\$ 363,895				\$ 10,419,177	\$ 21,223,576	\$ 9,724,828	\$ 19,680,134	
Operating Expenses and Equipment											
General Expense	\$ 329,887		\$ 5,777				\$ 335,665	\$ 640,207	\$ 149,857	\$ 906,984	
Printing	\$ 13,644						\$ 13,644	\$ 26,508	\$ 10,808	\$ 25,002	
Telecommunications	\$ 55,590		\$ 2,994				\$ 58,584	\$ 148,055	\$ 45,139	\$ 140,114	
Postage	\$ 66,531						\$ 66,531	\$ 118,585	\$ 37,982	\$ 115,000	
Insurance	\$ 14,269						\$ 14,269	\$ 9,006	\$ 9,018	\$ 10,326	
In-State Travel	\$ 18,996		\$ 8,398				\$ 27,394	\$ 41,104	\$ 26,027	\$ 69,697	
Out-of-State Travel	\$ 3,605		\$ 2,747				\$ 6,352	\$ 6,270	\$ 8,087	\$ 2,861	
Training	\$ 24,906		\$ 646				\$ 25,552	\$ 61,469	\$ 33,807	\$ 55,611	
Security Services	\$ 177,476						\$ 177,476	\$ 631,225	\$ 273,990	\$ 630,261	
Facility Operations	\$ 128,448						\$ 128,448	\$ 312,206	\$ 81,728	\$ 270,534	
Utilities											
Contracted Services	\$ 775,249	\$ 67,271	\$ 219,123				\$ 1,061,643	\$ 2,311,713	\$ 868,644	\$ 2,808,063	
Consulting and Professional Services	\$ 6,574						\$ 6,574	\$ 12,566	\$ 1,040	\$ 3,137	
Information Technology	\$ 102,420		\$ 6,064				\$ 108,484	\$ 457,470	\$ 338,709	\$ 584,161	
Major Equipment	\$ 48,458						\$ 48,458	\$ 892,007	\$ 89,497	\$ 1,211,299	
Other Items of Expense	\$ 2,163						\$ 2,163	\$ 10,268	\$ 4,568	\$ 10,739	
	\$ 1,768,217	\$ 67,271	\$ 245,750				\$ 2,081,238	\$ 5,678,659	\$ 1,978,902	\$ 6,843,789	
Special Items of Expense											
Grand Jury	\$ 1,660						\$ 1,660	\$ 16,286	\$ (460)	\$ 16,301	
Jury Costs	\$ 53,744						\$ 53,744	\$ 160,981	\$ 41,709	\$ 151,138	
Judgements, Settlements and Claims	\$ 13,180						\$ 13,180				
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (83,465)	\$ 10,013	\$ 73,452				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (14,882)	\$ 10,013	\$ 73,452				\$ 68,584	\$ 177,267	\$ 41,249	\$ 167,439	
<b>Total Expenditures</b>	<b>\$ 11,759,887</b>	<b>\$ 126,015</b>	<b>\$ 683,096</b>				<b>\$ 12,568,999</b>	<b>\$ 27,079,502</b>	<b>\$ 11,744,979</b>	<b>\$ 26,691,362</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 4,013,765</b>	<b>\$ 86,656</b>	<b>\$ 10,463</b>				<b>\$ 4,110,884</b>	<b>\$ 150,733</b>	<b>\$ 3,246,744</b>	<b>\$ (47,266)</b>	
Operating Transfers In (Out)	\$ (28,626)		\$ 28,626				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 701,400	\$ 679,695	\$ 0				\$ 1,381,095	\$ 1,381,095	\$ 1,035,273	\$ 1,035,273	
Ending Balance (Deficit)	\$ 4,686,539	\$ 766,350	\$ 39,089				\$ 5,491,978	\$ 1,531,828	\$ 4,282,017	\$ 988,007	

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

For the month ended December										
Fiscal Year 2019/20									2018/19	
	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	\$ 3,019,333	\$ 161,913	\$ 13,180				\$ 3,194,425	\$ 6,290,405	\$ 2,932,034	\$ 5,613,673
Traffic & Other Infractions	\$ 479,795	\$ 83,845					\$ 563,640	\$ 882,020	\$ 386,824	\$ 882,220
Other Criminal Cases	\$ 1,354,205	\$ 56,170					\$ 1,400,362	\$ 2,487,703	\$ 1,349,019	\$ 2,439,643
Civil	\$ 218,881	\$ 29,703				\$ (10,013)	\$ 248,584	\$ 1,034,138	\$ 356,923	\$ 985,250
Family & Children Services	\$ 800,090	\$ 88,842				\$ 0	\$ 888,932	\$ 1,738,751	\$ 901,403	\$ 1,731,340
Probate, Guardianship & Mental Health Services	\$ 199,981	\$ 128,661					\$ 328,642	\$ 740,597	\$ 253,232	\$ 699,052
Juvenile Dependency Services	\$ 38,306	\$ 149,400					\$ 187,706	\$ 622,722	\$ 182,466	\$ 540,573
Juvenile Delinquency Services	\$ 91,369						\$ 91,369	\$ 237,489	\$ 97,516	\$ 191,632
Other Court Operations	\$ 728,293	\$ 1,402					\$ 729,695	\$ 1,809,680	\$ 830,991	\$ 1,526,035
Court Interpreters	\$ 545,631	\$ 195,864					\$ 741,495	\$ 1,544,072	\$ 603,809	\$ 1,355,427
Jury Services	\$ 96,682	\$ 22,133	\$ 53,744				\$ 172,560	\$ 534,462	\$ 143,187	\$ 497,266
Security		\$ 177,365					\$ 177,365	\$ 622,155	\$ 272,638	\$ 609,758
Trial Court Operations Program	\$ 7,572,566	\$ 1,095,299	\$ 66,924			\$ (10,013)	\$ 8,724,775	\$ 18,544,195	\$ 8,310,044	\$ 17,071,869
Enhanced Collections	\$ 51,601					\$ 10,013	\$ 61,615	\$ 87,910	\$ 38,617	\$ 119,394
Other Non-Court Operations			\$ 1,298				\$ 1,298	\$ 16,286	\$ (460)	\$ 16,301
Non-Court Operations Program	\$ 51,601		\$ 1,298			\$ 10,013	\$ 62,913	\$ 104,196	\$ 38,157	\$ 135,695
Executive Office	\$ 810,888	\$ 130,470					\$ 941,358	\$ 1,691,320	\$ 891,206	\$ 2,168,724
Fiscal Services	\$ 485,585	\$ 36,231					\$ 521,816	\$ 942,303	\$ 492,886	\$ 802,477
Human Resources	\$ 232,544	\$ 39,717					\$ 272,261	\$ 805,196	\$ 221,835	\$ 1,567,570
Business & Facilities Services	\$ 227,409	\$ 428,798					\$ 656,207	\$ 1,884,919	\$ 331,898	\$ 1,501,226
Information Technology	\$ 1,038,584	\$ 350,724	\$ 362			\$ 0	\$ 1,389,670	\$ 3,107,374	\$ 1,458,952	\$ 3,443,801
Court Administration Program	\$ 2,795,010	\$ 985,940	\$ 362			\$ 0	\$ 3,781,311	\$ 8,431,111	\$ 3,396,778	\$ 9,483,798
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 10,419,177	\$ 2,081,238	\$ 68,584			\$ 0	\$ 12,568,999	\$ 27,079,502	\$ 11,744,979	\$ 26,691,362