

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

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

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)

Court

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

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 September
 Fiscal Year 2020/21

2019/20

	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	\$ (457,279)	\$ 858,922	\$ (12,676)				\$ 84,503	\$ 473,470	\$ (3,190)
Payroll	\$ 0	\$ 0						\$ 0	\$ (1,980)
Jury Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other Distribution	\$ 0						\$ 38,762	\$ 38,762	\$ (55,960)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (121,588)	\$ (121,588)	\$ (71,548)
Cash on Hand	\$ 5,100							\$ 5,100	\$ 5,750
Cash with County									
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 5,362,468						\$ 4,630,126	\$ 9,992,594	\$ 9,423,565
Total Cash and Cash Equivalents	\$ 4,935,289	\$ 858,922	\$ (12,676)				\$ 4,631,802	\$ 10,413,338	\$ 9,321,637
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General							\$ 0	\$ 0	
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 27,793	\$ 0					\$ 27,793	\$ 32,800
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ (37)	\$ 0	\$ 111,173					\$ 111,137	\$ 130,885
Trust Due To/From							\$ 56,799	\$ 56,799	\$ 142,404
Distribution Due To/From							\$ 32,898	\$ 32,898	\$ 64,195
Civil Filing Fee Due To/From									
General Due To/From	\$ 431							\$ 431	\$ 9,149
Total Receivables	\$ 394	\$ 27,793	\$ 111,173				\$ 89,697	\$ 229,058	\$ 379,433
Prepaid Expenses - General	\$ 181,900		\$ 0					\$ 181,900	\$ 186,333
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 181,900		\$ 0					\$ 181,900	\$ 186,333
Other Assets									
Total Other Assets									
Total Assets	\$ 5,117,583	\$ 886,715	\$ 98,498				\$ 4,721,499	\$ 10,824,295	\$ 9,887,402
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 33,954	\$ 0	\$ 1,850				\$ 7,655	\$ 43,459	\$ 224,633
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 90,128	\$ 90,128	\$ 215,684
Due to Other Courts									
Due to State									\$ 0
TC145 Liability							\$ 357,107	\$ 357,107	\$ 428,572
Due to Other Governments	\$ 0							\$ 0	
AB145 Due to Other Government Agency							\$ 350,228	\$ 350,228	\$ 306,723
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,650							\$ 2,650	\$ 1,143
Interest							\$ 174	\$ 174	\$ 6,139
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 36,604	\$ 0	\$ 1,850				\$ 805,292	\$ 843,745	\$ 1,182,894
Civil							\$ 1,331,426	\$ 1,331,426	\$ 1,207,118
Criminal							\$ 2,197,425	\$ 2,197,425	\$ 1,412,020
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 39,983	\$ 39,983	\$ 28,122
Miscellaneous Trust									
Total Trust Deposits							\$ 3,568,834	\$ 3,568,834	\$ 2,647,260
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 13,678							\$ 13,678	\$ 257,414
Deferred Compensation Payable	\$ 0							\$ 0	\$ 923
Deductions Payable	\$ 82,524							\$ 82,524	\$ 83,272
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 96,202							\$ 96,202	\$ 341,610
Revenue Collected in Advance	\$ 65		\$ 310,919					\$ 310,984	\$ 325,000
Liabilities For Deposits	\$ 40,074		\$ 228				\$ 347,318	\$ 387,620	\$ 388,013
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 55	\$ 55	
Uncleared Collections							\$ 0	\$ 0	
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 260
Total Other Liabilities	\$ 40,139		\$ 311,147				\$ 347,373	\$ 698,659	\$ 713,273
Total Liabilities	\$ 172,945	\$ 0	\$ 312,996				\$ 4,721,499	\$ 5,207,441	\$ 4,885,036
Total Fund Balance	\$ 4,944,637	\$ 886,715	\$ (214,499)					\$ 5,616,854	\$ 5,002,366
Total Liabilities and Fund Balance	\$ 5,117,583	\$ 886,715	\$ 98,498				\$ 4,721,499	\$ 10,824,295	\$ 9,887,402

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 September											
Fiscal Year 2020/21										2019/20	
	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	\$ 9,064,794	\$ 15,637					\$ 9,080,430	\$ 20,814,320	\$ 9,176,738	\$ 22,224,597	
Improvement and Modernization Fund	\$ (55,962)						\$ (55,962)	\$ 55,962	\$ 0	\$ 55,962	
Judges' Compensation (0150019)	\$ 45,126						\$ 45,126	\$ 180,501	\$ 45,126	\$ 180,501	
Court Interpreter (0150037)	\$ 236,487						\$ 236,487	\$ 1,482,843	\$ 70,185	\$ 1,528,203	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 7,145						\$ 7,145	\$ 1,158,958	\$ 30,898	\$ 883,462	
Other Miscellaneous								\$ 277,496		\$ 277,496	
	\$ 9,297,590	\$ 15,637					\$ 9,313,227	\$ 23,970,080	\$ 9,322,947	\$ 25,150,221	
Grants											
AB 1058 Commissioner/Facilitator			\$ (5,215)				\$ (5,215)	\$ 517,000	\$ (2,623)	\$ 557,629	
Other Judicial Council Grants			\$ (214,595)				\$ (214,595)	\$ 208,019	\$ 330,365	\$ 569,356	
Non-Judicial Council Grants									\$ 60,998	\$ 133,329	
			\$ (219,810)				\$ (219,810)	\$ 725,019	\$ 388,739	\$ 1,260,314	
Other Financing Sources											
Interest Income	\$ 342	\$ 38					\$ 380	\$ 135,350	\$ 9,078	\$ 138,685	
Investment Income											
Donations											
Local Fees	\$ 25,917	\$ 18,818					\$ 44,734	\$ 235,287	\$ 42,903	\$ 247,117	
Non-Fee Revenues		\$ (1,274)					\$ (1,274)	\$ 4,700	\$ 1,841	\$ 3,484	
Enhanced Collections								\$ 150,000		\$ 100,000	
Escheatment											
Prior Year Revenue	\$ 822						\$ 822				
County Program - Restricted		\$ 5,047					\$ 5,047	\$ 64,860	\$ 6,910	\$ 74,436	
Reimbursement Other		\$ 27,793					\$ 27,793	\$ 265,539	\$ 31,878	\$ 129,450	
Sale of Fixed Assets											
Other Miscellaneous	\$ 20,238						\$ 20,238	\$ 69,584	\$ 30,838	\$ 126,528	
	\$ 47,319	\$ 50,422					\$ 97,741	\$ 925,320	\$ 123,448	\$ 819,700	
Total Revenues	\$ 9,344,909	\$ 66,059	\$ (219,810)				\$ 9,191,158	\$ 25,620,419	\$ 9,835,135	\$ 27,230,235	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,687,547	\$ 14,079	\$ 18,498				\$ 2,720,124	\$ 13,495,222	\$ 2,912,349	\$ 14,533,435	
Temp Help									\$ 13,519	\$ 67,954	
Overtime	\$ 3,489						\$ 3,489	\$ 20,000	\$ 17,548	\$ 75,000	
Staff Benefits	\$ 2,491,500	\$ 12,006	\$ 11,697				\$ 2,515,203	\$ 6,908,609	\$ 2,179,394	\$ 6,547,187	
	\$ 5,182,537	\$ 26,084	\$ 30,195				\$ 5,238,816	\$ 20,423,831	\$ 5,122,810	\$ 21,223,576	
Operating Expenses and Equipment											
General Expense	\$ (6,221)		\$ (10,838)				\$ (17,059)	\$ 581,367	\$ 205,634	\$ 640,207	
Printing	\$ 1,531						\$ 1,531	\$ 26,508	\$ 1,624	\$ 26,508	
Telecommunications	\$ 30,200		\$ 7,112				\$ 37,312	\$ 177,602	\$ 26,476	\$ 148,055	
Postage	\$ 41,879						\$ 41,879	\$ 119,285	\$ 56,193	\$ 118,585	
Insurance	\$ 509						\$ 509	\$ 18,384		\$ 9,006	
In-State Travel	\$ 466						\$ 466	\$ 19,883	\$ 14,544	\$ 41,104	
Out-of-State Travel									\$ 3,638	\$ 6,270	
Training	\$ 24		\$ 0				\$ 24	\$ 36,150	\$ 15,366	\$ 61,469	
Security Services	\$ 40,302						\$ 40,302	\$ 716,812	\$ 120,144	\$ 631,225	
Facility Operations	\$ 63,008						\$ 63,008	\$ 660,428	\$ 73,796	\$ 312,206	
Utilities											
Contracted Services	\$ 214,307	\$ 20,361					\$ 234,668	\$ 2,213,198	\$ 413,966	\$ 2,311,713	
Consulting and Professional Services	\$ 3,684						\$ 3,684	\$ 12,040	\$ 3,895	\$ 12,566	
Information Technology	\$ 67,243		\$ (10,607)				\$ 56,636	\$ 559,133	\$ 82,721	\$ 457,470	
Major Equipment	\$ 853		\$ (21,174)				\$ (20,322)	\$ 203,849	\$ 48,688	\$ 892,007	
Other Items of Expense	\$ 263						\$ 263	\$ 9,293	\$ 609	\$ 10,268	
	\$ 458,047	\$ 20,361	\$ (35,507)				\$ 442,901	\$ 5,353,932	\$ 1,067,292	\$ 5,678,659	
Special Items of Expense											
Grand Jury	\$ 443						\$ 443	\$ 16,286	\$ 185	\$ 16,286	
Jury Costs	\$ 474						\$ 474	\$ 75,755	\$ 23,576	\$ 160,981	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (11,938)	\$ 5,898	\$ 6,039				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (3,414)						\$ (3,414)				
	\$ (14,434)	\$ 5,898	\$ 6,039				\$ (2,497)	\$ 92,041	\$ 23,761	\$ 177,267	
Total Expenditures	\$ 5,626,150	\$ 52,344	\$ 728				\$ 5,679,221	\$ 25,869,804	\$ 6,213,863	\$ 27,079,502	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,718,759	\$ 13,715	\$ (220,538)				\$ 3,511,937	\$ (249,385)	\$ 3,621,271	\$ 150,733	
Operating Transfers In (Out)	\$ (6,039)		\$ 6,039				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,231,917	\$ 873,000	\$ 0				\$ 2,104,917	\$ 2,104,917	\$ 1,381,095	\$ 1,381,095	
Ending Balance (Deficit)	\$ 4,944,637	\$ 886,715	\$ (214,499)				\$ 5,616,854	\$ 1,855,532	\$ 5,002,366	\$ 1,531,828	

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

For the month ended September										
Fiscal Year 2020/21									2019/20	
	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	\$ 1,144,752	\$ 29,713					\$ 1,174,464	\$ 6,147,645	\$ 1,530,213	\$ 6,290,405
Traffic & Other Infractions	\$ 197,443	\$ 25,282					\$ 222,725	\$ 809,064	\$ 262,160	\$ 882,020
Other Criminal Cases	\$ 559,980	\$ 11,953					\$ 566,034	\$ 2,353,004	\$ 692,028	\$ 2,487,703
Civil	\$ 75,822	\$ 8,304					\$ 84,125	\$ 951,088	\$ 135,352	\$ 1,034,138
Family & Children Services	\$ 380,715	\$ 13,648					\$ 394,364	\$ 1,936,385	\$ 446,237	\$ 1,738,751
Probate, Guardianship & Mental Health Services	\$ 76,734	\$ 54,773					\$ 131,507	\$ 740,323	\$ 143,589	\$ 740,597
Juvenile Dependency Services	\$ 16,962	\$ 57,369					\$ 74,331	\$ 937,472	\$ 89,116	\$ 622,722
Juvenile Delinquency Services	\$ 34,308	\$ (2)					\$ 34,305	\$ 235,769	\$ 47,266	\$ 237,489
Other Court Operations	\$ 303,123	\$ 6,477					\$ 309,599	\$ 1,731,175	\$ 377,544	\$ 1,809,680
Court Interpreters	\$ 221,528	\$ 48,141					\$ 269,669	\$ 1,482,255	\$ 334,606	\$ 1,544,072
Jury Services	\$ 36,976	\$ 14,109	\$ 474				\$ 48,145	\$ 396,033	\$ 89,990	\$ 534,462
Security		\$ 40,282					\$ 40,282	\$ 706,876	\$ 62,526	\$ 622,155
Trial Court Operations Program	\$ 3,048,342	\$ 310,047	\$ 474				\$ 3,349,550	\$ 18,427,089	\$ 4,210,627	\$ 18,544,195
Enhanced Collections	\$ 22,987	\$ (2)					\$ 28,883	\$ 88,161	\$ 37,109	\$ 87,910
Other Non-Court Operations			\$ 443				\$ 443	\$ 16,286	\$ (177)	\$ 16,286
Non-Court Operations Program	\$ 22,987	\$ (2)	\$ 443				\$ 29,326	\$ 104,447	\$ 36,932	\$ 104,196
Executive Office	\$ 278,912	\$ (2,589)					\$ 276,323	\$ 1,471,512	\$ 431,523	\$ 1,691,320
Fiscal Services	\$ 162,255	\$ (15,567)					\$ 146,688	\$ 917,272	\$ 241,339	\$ 942,303
Human Resources	\$ 1,279,682	\$ 13,436					\$ 1,293,117	\$ 647,480	\$ 120,581	\$ 805,196
Business & Facilities Services	\$ 91,281	\$ 89,249					\$ 180,530	\$ 1,365,712	\$ 406,772	\$ 1,884,919
Information Technology	\$ 355,359	\$ 48,328					\$ 403,686	\$ 2,936,292	\$ 766,088	\$ 3,107,374
Court Administration Program	\$ 2,167,488	\$ 132,856					\$ 2,300,344	\$ 7,338,268	\$ 1,966,304	\$ 8,431,111
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,238,816	\$ 442,901	\$ 917		\$ 0	\$ (3,414)	\$ 5,679,221	\$ 25,869,804	\$ 6,213,863	\$ 27,079,502