

**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**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
7	
8	
9	
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11	
12	

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

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Court

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Fiscal Year and Ending Quarter

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

<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 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						
<b>ASSETS</b>									
Operations	\$ (954,987)	\$ 937,914	\$ (223,498)				\$ 97,703	\$ (142,868)	\$ 8,743
Payroll	\$ (4,145)	\$ 0						\$ (4,145)	\$ (1,980)
Jury Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other Distribution							\$ 117,392	\$ 117,392	\$ 46,008
Civil Filing Fees							\$ 0	\$ 0	\$ (70,857)
Trust Credit Card							\$ (273,050)	\$ (273,050)	\$ (119,978)
Cash on Hand	\$ 5,100							\$ 5,100	\$ 5,100
Cash with County									\$ 0
Cash Outside of the JCC									\$ 0
Cash Equivalents	\$ 6,230,437						\$ 4,078,960	\$ 10,309,397	\$ 9,607,873
<b>Total Cash and Cash Equivalents</b>	<b>\$ 5,301,406</b>	<b>\$ 937,914</b>	<b>\$ (223,498)</b>				<b>\$ 4,021,005</b>	<b>\$ 10,036,827</b>	<b>\$ 9,499,908</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General							\$ 0	\$ 0	
Dishonored Checks									\$ 0
Due From Employee									\$ 0
Civil Jury Fees									\$ 0
Trust									\$ 0
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 17,396						\$ 17,396	\$ 19,345
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 7,595	\$ 0	\$ 287,011					\$ 294,606	\$ 346,847
Trust Due To/From							\$ 529,837	\$ 529,837	\$ 138,815
Distribution Due To/From							\$ 62,836	\$ 62,836	\$ 49,255
Civil Filing Fee Due To/From									\$ 15,694
General Due To/From	\$ 250							\$ 250	\$ 15,694
<b>Total Receivables</b>	<b>\$ 7,845</b>	<b>\$ 17,396</b>	<b>\$ 287,011</b>				<b>\$ 592,673</b>	<b>\$ 904,925</b>	<b>\$ 569,955</b>
Prepaid Expenses - General	\$ 181,900							\$ 181,900	\$ 186,333
Salary and Travel Advances									\$ 0
Counties									\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 181,900</b>							<b>\$ 181,900</b>	<b>\$ 186,333</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 5,491,151</b>	<b>\$ 955,311</b>	<b>\$ 63,513</b>				<b>\$ 4,613,678</b>	<b>\$ 11,123,652</b>	<b>\$ 10,256,196</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 7,252	\$ 0	\$ 1,901				\$ 0	\$ 9,153	\$ 14,786
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 592,923	\$ 592,923	\$ 203,763
Due to Other Courts									\$ 0
Due to State									\$ 0
TC145 Liability							\$ 447,983	\$ 447,983	\$ 364,790
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 370,934	\$ 370,934	\$ 380,812
Due to Other Public Agencies									\$ 1,513
Sales and Use Tax	\$ 2,797							\$ 2,797	\$ 4,691
Interest							\$ 90	\$ 90	\$ 4,691
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 10,049</b>	<b>\$ 0</b>	<b>\$ 1,901</b>				<b>\$ 1,411,930</b>	<b>\$ 1,423,880</b>	<b>\$ 970,355</b>
Civil							\$ 1,060,382	\$ 1,060,382	\$ 1,285,843
Criminal							\$ 1,713,267	\$ 1,713,267	\$ 1,312,919
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the JCC									\$ 0
Trust Interest Payable							\$ 28,147	\$ 28,147	\$ 35,135
Miscellaneous Trust									\$ 0
<b>Total Trust Deposits</b>							<b>\$ 2,801,796</b>	<b>\$ 2,801,796</b>	<b>\$ 2,633,898</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 20,280							\$ 20,280	\$ 285,641
Deferred Compensation Payable	\$ 0							\$ 0	\$ 923
Deductions Payable	\$ 86,254							\$ 86,254	\$ 170,042
Payroll Clearing									\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 106,534</b>							<b>\$ 106,534</b>	<b>\$ 456,607</b>
Revenue Collected in Advance	\$ 65		\$ 310,919					\$ 310,984	\$ 310,919
Liabilities For Deposits	\$ 46,057		\$ 243				\$ 399,896	\$ 446,197	\$ 392,179
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 55	\$ 55	\$ 0
Uncleared Collections							\$ 0	\$ 0	\$ 260
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 46,123</b>		<b>\$ 311,162</b>				<b>\$ 399,952</b>	<b>\$ 757,236</b>	<b>\$ 703,358</b>
<b>Total Liabilities</b>	<b>\$ 162,705</b>	<b>\$ 0</b>	<b>\$ 313,063</b>				<b>\$ 4,613,678</b>	<b>\$ 5,089,446</b>	<b>\$ 4,764,217</b>
<b>Total Fund Balance</b>	<b>\$ 5,328,446</b>	<b>\$ 955,311</b>	<b>\$ (249,550)</b>					<b>\$ 6,034,206</b>	<b>\$ 5,491,978</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,491,151</b>	<b>\$ 955,311</b>	<b>\$ 63,513</b>				<b>\$ 4,613,678</b>	<b>\$ 11,123,652</b>	<b>\$ 10,256,196</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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 14,039,978	\$ 62,703					\$ 14,102,682	\$ 20,814,320	\$ 14,692,363	\$ 22,224,597	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 55,962	\$ 0	\$ 55,962	
Judges' Compensation (0150019)	\$ 90,252						\$ 90,252	\$ 180,501	\$ 90,252	\$ 180,501	
Court Interpreter (0150037)	\$ 694,874						\$ 694,874	\$ 1,482,843	\$ 468,418	\$ 1,528,203	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 105,077						\$ 105,077	\$ 1,158,958	\$ 166,823	\$ 883,462	
Other Miscellaneous	\$ 277,496						\$ 277,496	\$ 277,496	\$ 277,496	\$ 277,496	
	<b>\$ 15,207,678</b>	<b>\$ 62,703</b>					<b>\$ 15,270,381</b>	<b>\$ 23,970,080</b>	<b>\$ 15,695,352</b>	<b>\$ 25,150,221</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 251,042				\$ 251,042	\$ 517,000	\$ 204,010	\$ 557,629	
Other Judicial Council Grants			\$ (178,240)				\$ (178,240)	\$ 208,019	\$ 364,488	\$ 569,356	
Non-Judicial Council Grants									\$ 125,061	\$ 133,329	
			<b>\$ 72,802</b>				<b>\$ 72,802</b>	<b>\$ 725,019</b>	<b>\$ 693,559</b>	<b>\$ 1,260,314</b>	
Other Financing Sources											
Interest Income	\$ 5,799	\$ 1,641					\$ 7,440	\$ 135,350	\$ 37,097	\$ 138,685	
Investment Income											
Donations											
Local Fees	\$ 52,878	\$ 52,379					\$ 105,257	\$ 235,287	\$ 103,053	\$ 247,117	
Non-Fee Revenues		\$ (1,274)					\$ (1,274)	\$ 4,700	\$ 3,601	\$ 3,484	
Enhanced Collections								\$ 150,000		\$ 100,000	
Escheatment											
Prior Year Revenue	\$ 822						\$ 822				
County Program - Restricted		\$ 19,181					\$ 19,181	\$ 64,860	\$ 26,461	\$ 74,436	
Reimbursement Other	\$ 105,000	\$ 45,190					\$ 150,190	\$ 265,539	\$ 63,244	\$ 129,450	
Sale of Fixed Assets											
Other Miscellaneous	\$ 37,976						\$ 37,976	\$ 69,584	\$ 57,516	\$ 126,528	
	<b>\$ 202,475</b>	<b>\$ 117,116</b>					<b>\$ 319,591</b>	<b>\$ 925,320</b>	<b>\$ 290,971</b>	<b>\$ 819,700</b>	
<b>Total Revenues</b>	<b>\$ 15,410,153</b>	<b>\$ 179,820</b>	<b>\$ 72,802</b>				<b>\$ 15,662,774</b>	<b>\$ 25,620,419</b>	<b>\$ 16,679,882</b>	<b>\$ 27,230,235</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 6,078,694	\$ 21,914	\$ 201,224				\$ 6,301,832	\$ 13,495,222	\$ 6,808,241	\$ 14,533,435	
Temp Help									\$ 28,514	\$ 67,954	
Overtime	\$ 11,037		\$ 1,786				\$ 12,823	\$ 20,000	\$ 46,872	\$ 75,000	
Staff Benefits	\$ 3,761,464	\$ 20,965	\$ 99,394				\$ 3,881,822	\$ 6,908,609	\$ 3,535,551	\$ 6,547,187	
	<b>\$ 9,851,195</b>	<b>\$ 42,878</b>	<b>\$ 302,404</b>				<b>\$ 10,196,477</b>	<b>\$ 20,423,831</b>	<b>\$ 10,419,177</b>	<b>\$ 21,223,576</b>	
Operating Expenses and Equipment											
General Expense	\$ 108,596		\$ (2,358)				\$ 106,237	\$ 585,029	\$ 335,665	\$ 640,207	
Printing	\$ 4,563						\$ 4,563	\$ 26,508	\$ 13,644	\$ 26,508	
Telecommunications	\$ 84,665		\$ 12,248				\$ 96,913	\$ 177,602	\$ 58,584	\$ 148,055	
Postage	\$ 43,232						\$ 43,232	\$ 119,285	\$ 66,531	\$ 118,585	
Insurance	\$ 16,704						\$ 16,704	\$ 21,592	\$ 14,269	\$ 9,006	
In-State Travel	\$ 834						\$ 834	\$ 19,883	\$ 27,394	\$ 41,104	
Out-of-State Travel									\$ 6,352	\$ 6,270	
Training	\$ 1,837		\$ 2,745				\$ 4,582	\$ 36,150	\$ 25,552	\$ 61,469	
Security Services	\$ 178,180						\$ 178,180	\$ 707,242	\$ 177,476	\$ 631,225	
Facility Operations	\$ 135,966		\$ 149				\$ 136,116	\$ 663,128	\$ 128,448	\$ 312,206	
Utilities											
Contracted Services	\$ 608,438	\$ 45,337	\$ 525				\$ 654,300	\$ 2,213,198	\$ 1,061,643	\$ 2,311,713	
Consulting and Professional Services	\$ 12,454						\$ 12,454	\$ 12,040	\$ 6,574	\$ 12,566	
Information Technology	\$ 283,852		\$ (10,127)				\$ 273,725	\$ 559,133	\$ 108,484	\$ 457,470	
Major Equipment	\$ 14,714		\$ (21,174)				\$ (6,461)	\$ 203,849	\$ 48,458	\$ 892,007	
Other Items of Expense	\$ 411						\$ 411	\$ 9,293	\$ 2,163	\$ 10,268	
	<b>\$ 1,494,446</b>	<b>\$ 45,337</b>	<b>\$ (17,992)</b>				<b>\$ 1,521,791</b>	<b>\$ 5,353,932</b>	<b>\$ 2,081,238</b>	<b>\$ 5,678,659</b>	
Special Items of Expense											
Grand Jury	\$ 443						\$ 443	\$ 16,286	\$ 1,660	\$ 16,286	
Jury Costs	\$ 18,189						\$ 18,189	\$ 75,755	\$ 53,744	\$ 160,981	
Judgements, Settlements and Claims									\$ 13,180		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (68,821)	\$ 9,294	\$ 59,527				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (3,414)						\$ (3,414)				
	<b>\$ (53,603)</b>	<b>\$ 9,294</b>	<b>\$ 59,527</b>				<b>\$ 15,218</b>	<b>\$ 92,041</b>	<b>\$ 68,584</b>	<b>\$ 177,267</b>	
<b>Total Expenditures</b>	<b>\$ 11,292,037</b>	<b>\$ 97,509</b>	<b>\$ 343,939</b>				<b>\$ 11,733,486</b>	<b>\$ 25,869,804</b>	<b>\$ 12,568,999</b>	<b>\$ 27,079,502</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,118,115	\$ 82,310	\$ (271,137)				\$ 3,929,289	\$ (249,385)	\$ 4,110,884	\$ 150,733	
Operating Transfers In (Out)	\$ (21,587)		\$ 21,587				\$ 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)	\$ 5,328,446	\$ 955,311	\$ (249,550)				\$ 6,034,206	\$ 1,855,532	\$ 5,491,978	\$ 1,531,828	

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

For the month ended December										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,852,858	\$ 70,066			\$ 0		\$ 2,922,924	\$ 6,147,645	\$ 3,194,425	\$ 6,290,405
Traffic & Other Infractions	\$ 464,454	\$ 40,901					\$ 505,355	\$ 809,064	\$ 563,640	\$ 882,020
Other Criminal Cases	\$ 1,439,468	\$ 40,984			\$ (9,294)		\$ 1,471,157	\$ 2,353,004	\$ 1,400,362	\$ 2,487,703
Civil	\$ 231,876	\$ 21,318					\$ 253,194	\$ 951,088	\$ 248,584	\$ 1,034,138
Family & Children Services	\$ 945,539	\$ 37,094			\$ 0		\$ 982,633	\$ 1,936,385	\$ 888,932	\$ 1,738,751
Probate, Guardianship & Mental Health Services	\$ 196,751	\$ 140,734					\$ 337,485	\$ 740,323	\$ 328,642	\$ 740,597
Juvenile Dependency Services	\$ 46,969	\$ 154,109					\$ 201,078	\$ 937,472	\$ 187,706	\$ 622,722
Juvenile Delinquency Services	\$ 89,109	\$ (2)					\$ 89,107	\$ 235,769	\$ 91,369	\$ 237,489
Other Court Operations	\$ 758,311	\$ 29,055					\$ 787,366	\$ 1,731,175	\$ 729,695	\$ 1,809,680
Court Interpreters	\$ 565,866	\$ 155,599					\$ 721,464	\$ 1,482,255	\$ 741,495	\$ 1,544,072
Jury Services	\$ 100,321	\$ 18,369	\$ 18,189			\$ (3,414)	\$ 133,465	\$ 396,033	\$ 172,560	\$ 534,462
Security		\$ 178,136					\$ 178,136	\$ 697,306	\$ 177,365	\$ 622,155
Trial Court Operations Program	\$ 7,691,523	\$ 886,361	\$ 18,189		\$ (9,294)	\$ (3,414)	\$ 8,583,366	\$ 18,417,519	\$ 8,724,775	\$ 18,544,195
Enhanced Collections	\$ 41,513	\$ (1)			\$ 9,294		\$ 50,806	\$ 88,161	\$ 61,615	\$ 87,910
Other Non-Court Operations			\$ 443				\$ 443	\$ 16,286	\$ 1,298	\$ 16,286
Non-Court Operations Program	\$ 41,513	\$ (1)	\$ 443		\$ 9,294		\$ 51,249	\$ 104,447	\$ 62,913	\$ 104,196
Executive Office	\$ 672,855	\$ (2,590)					\$ 670,265	\$ 1,471,512	\$ 941,358	\$ 1,691,320
Fiscal Services	\$ 443,718	\$ (1,873)					\$ 441,846	\$ 917,272	\$ 521,816	\$ 942,303
Human Resources	\$ 223,746	\$ 25,600					\$ 249,347	\$ 648,642	\$ 272,261	\$ 805,196
Business & Facilities Services	\$ 229,130	\$ 226,338					\$ 455,468	\$ 1,374,120	\$ 656,207	\$ 1,884,919
Information Technology	\$ 893,990	\$ 387,955			\$ 0		\$ 1,281,946	\$ 2,936,292	\$ 1,389,670	\$ 3,107,374
Court Administration Program	\$ 2,463,440	\$ 635,431			\$ 0		\$ 3,098,871	\$ 7,347,838	\$ 3,781,311	\$ 8,431,111
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 10,196,477	\$ 1,521,791	\$ 18,632		\$ 0	\$ (3,414)	\$ 11,733,486	\$ 25,869,804	\$ 12,568,999	\$ 27,079,502