


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

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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 2021/22									2020/21
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (452,411)	\$ 1,052,513	\$ (117,417)				\$ 68,921	\$ 551,606	\$ 473,470
Payroll	\$ 1,306	\$ 0						\$ 1,306	\$ 0
Jury									
Revolving	\$ 25,495							\$ 25,495	\$ 25,000
Other									
Distribution							\$ 98,965	\$ 98,965	\$ 38,762
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (349,373)	\$ (349,373)	\$ (121,588)
Credit Card									
Cash on Hand	\$ 5,100							\$ 5,100	\$ 5,100
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 6,554,996						\$ 3,834,002	\$ 10,388,998	\$ 9,992,594
Total Cash and Cash Equivalents	\$ 6,134,486	\$ 1,052,513	\$ (117,417)				\$ 3,652,514	\$ 10,722,096	\$ 10,413,338
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General							\$ 0	\$ 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	\$ 24,651						\$ 24,651	\$ 27,793
Due From Other Courts									
Due From State	\$ 197,066	\$ 0	\$ 119,844					\$ 316,910	\$ 111,137
Trust Due To/From							\$ 96,787	\$ 96,787	\$ 56,799
Distribution Due To/From							\$ 62,056	\$ 62,056	\$ 32,898
Civil Filing Fee Due To/From									
General Due To/From	\$ 321	\$ 0						\$ 321	\$ 431
Total Receivables	\$ 197,387	\$ 24,651	\$ 119,844				\$ 158,843	\$ 500,725	\$ 229,058
Prepaid Expenses - General	\$ 4,780							\$ 4,780	\$ 181,900
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 4,780							\$ 4,780	\$ 181,900
Other Assets									
Total Other Assets									
Total Assets	\$ 6,336,653	\$ 1,077,164	\$ 2,427				\$ 3,811,358	\$ 11,227,601	\$ 10,824,295
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 54,021	\$ 0	\$ 1,850				\$ 0	\$ 55,871	\$ 43,459
Due to Other Funds	\$ 10	\$ 0	\$ 0				\$ 159,154	\$ 159,164	\$ 90,128
Due to Other Courts									
Due to State							\$ 0	\$ 0	\$ 0
TC145 Liability							\$ 416,620	\$ 416,620	\$ 357,107
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 393,403	\$ 393,403	\$ 350,228
Due to Other Public Agencies									
Sales and Use Tax	\$ 91							\$ 91	\$ 2,650
Interest							\$ 15	\$ 15	\$ 174
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 54,122	\$ 0	\$ 1,850				\$ 969,193	\$ 1,025,165	\$ 843,745
Civil							\$ 751,439	\$ 751,439	\$ 1,331,426
Criminal							\$ 1,653,738	\$ 1,653,738	\$ 2,197,425
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 21,630	\$ 21,630	\$ 39,983
Miscellaneous Trust									
Total Trust Deposits							\$ 2,426,807	\$ 2,426,807	\$ 3,568,834
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 300,167							\$ 300,167	\$ 13,678
Deferred Compensation Payable	\$ (14,052)							\$ (14,052)	\$ 0
Deductions Payable	\$ 85,066							\$ 85,066	\$ 82,524
Payroll Clearing									
Total Payroll Liabilities	\$ 371,181							\$ 371,181	\$ 96,202
Revenue Collected in Advance	\$ 21,807		\$ 1					\$ 21,807	\$ 310,984
Liabilities For Deposits	\$ 49,608		\$ 243				\$ 415,329	\$ 465,181	\$ 387,620
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 28	\$ 28	\$ 55
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 71,415		\$ 243				\$ 415,357	\$ 487,016	\$ 698,659
Total Liabilities	\$ 496,718	\$ 0	\$ 2,093				\$ 3,811,358	\$ 4,310,169	\$ 5,207,441
Total Fund Balance	\$ 5,839,934	\$ 1,077,164	\$ 334					\$ 6,917,432	\$ 5,616,854
Total Liabilities and Fund Balance	\$ 6,336,653	\$ 1,077,164	\$ 2,427				\$ 3,811,358	\$ 11,227,601	\$ 10,824,295

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 2021/22										2020/21	
	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	\$ 10,092,819	\$ 15,541					\$ 10,108,360	\$ 25,736,852	\$ 9,080,430	\$ 21,117,975	
Improvement and Modernization Fund	\$ (55,962)						\$ (55,962)	\$ 55,633	\$ (55,962)	\$ 105,962	
Judges' Compensation (0150019)	\$ 45,126						\$ 45,126	\$ 171,001	\$ 45,126	\$ 180,501	
Court Interpreter (0150037)	\$ 298,518						\$ 298,518	\$ 1,663,338	\$ 236,487	\$ 1,482,843	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 389,040						\$ 389,040	\$ 1,729,965	\$ 7,145	\$ 1,694,655	
Other Miscellaneous								\$ 277,496		\$ 277,496	
	\$ 10,769,542	\$ 15,541					\$ 10,785,083	\$ 29,634,285	\$ 9,313,227	\$ 24,859,432	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 576,723	\$ (5,215)	\$ 517,000	
Other Judicial Council Grants			\$ 9,967				\$ 9,967	\$ 40,601	\$ (214,595)	\$ 208,019	
Non-Judicial Council Grants											
			\$ 9,967				\$ 9,967	\$ 617,324	\$ (219,810)	\$ 725,019	
Other Financing Sources											
Interest Income	\$ 29	\$ 8					\$ 38	\$ 24,881	\$ 380	\$ 135,350	
Investment Income											
Donations											
Local Fees	\$ 20,863	\$ 31,269					\$ 52,132	\$ 287,331	\$ 44,734	\$ 235,287	
Non-Fee Revenues		\$ 1,978					\$ 1,978	\$ 3,216	\$ (1,274)	\$ 4,700	
Enhanced Collections											
Escheatment								\$ 150,000		\$ 150,000	
Prior Year Revenue									\$ 822		
County Program - Restricted		\$ 4,726					\$ 4,726	\$ 57,155	\$ 5,047	\$ 64,860	
Reimbursement Other	\$ 2,325	\$ 14,142					\$ 16,467	\$ 142,361	\$ 27,793	\$ 278,539	
Sale of Fixed Assets											
Other Miscellaneous	\$ 22,198						\$ 22,198	\$ 72,715	\$ 20,238	\$ 69,584	
	\$ 45,415	\$ 52,123					\$ 97,538	\$ 737,659	\$ 97,741	\$ 938,320	
Total Revenues	\$ 10,814,957	\$ 67,664	\$ 9,967				\$ 10,892,587	\$ 30,989,268	\$ 9,191,158	\$ 26,522,771	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,781,227	\$ 5,772	\$ 0				\$ 2,787,000	\$ 15,522,554	\$ 2,720,124	\$ 13,316,997	
Temp Help	\$ 3,804						\$ 3,804	\$ 248,442			
Overtime	\$ 2,466						\$ 2,466	\$ 90,000	\$ 3,489	\$ 20,000	
Staff Benefits	\$ 2,856,559	\$ 6,741	\$ 0				\$ 2,863,300	\$ 7,736,843	\$ 2,515,203	\$ 6,909,292	
	\$ 5,644,056	\$ 12,513	\$ 0				\$ 5,656,570	\$ 23,597,839	\$ 5,238,816	\$ 20,246,289	
Operating Expenses and Equipment											
General Expense	\$ 375,953		\$ 4,114				\$ 380,067	\$ 771,229	\$ (17,059)	\$ 1,014,348	
Printing	\$ 9,044						\$ 9,044	\$ 26,508	\$ 1,531	\$ 26,535	
Telecommunications	\$ 40,887						\$ 40,887	\$ 176,467	\$ 37,312	\$ 174,362	
Postage	\$ 14,910						\$ 14,910	\$ 122,156	\$ 41,879	\$ 119,285	
Insurance								\$ 21,904	\$ 509	\$ 18,592	
In-State Travel	\$ 1,022						\$ 1,022	\$ 43,000	\$ 466	\$ 18,361	
Out-of-State Travel			\$ 956				\$ 956	\$ 4,956			
Training	\$ 160		\$ 4,343				\$ 4,503	\$ 57,015	\$ 24	\$ 36,150	
Security Services	\$ 152,120						\$ 152,120	\$ 653,856	\$ 40,302	\$ 684,752	
Facility Operations	\$ 69,091						\$ 69,091	\$ 488,400	\$ 63,008	\$ 585,726	
Utilities											
Contracted Services	\$ 274,367	\$ 27,368	\$ 220				\$ 301,955	\$ 2,320,879	\$ 234,668	\$ 2,295,246	
Consulting and Professional Services	\$ 1,964						\$ 1,964	\$ 2,172,590	\$ 3,684	\$ 12,040	
Information Technology	\$ 108,492		\$ 0				\$ 108,492	\$ 574,557	\$ 56,636	\$ 688,227	
Major Equipment	\$ 72,119						\$ 72,119	\$ 670,907	\$ (20,322)	\$ 549,796	
Other Items of Expense	\$ 2,660						\$ 2,660	\$ 13,535	\$ 263	\$ 9,293	
	\$ 1,122,788	\$ 27,368	\$ 9,633				\$ 1,159,789	\$ 8,117,959	\$ 442,901	\$ 6,232,714	
Special Items of Expense											
Grand Jury								\$ 13,000	\$ 443	\$ 16,286	
Jury Costs	\$ 12,286						\$ 12,286	\$ 71,448	\$ 474	\$ 75,755	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,560)	\$ 2,560	\$ 0				\$ 0	\$ 0	\$ 0	\$ 1,003	
Prior Year Expense Adjustment	\$ 5,475						\$ 5,475		\$ (3,414)		
	\$ 15,201	\$ 2,560	\$ 0				\$ 17,761	\$ 84,448	\$ (2,497)	\$ 93,044	
Total Expenditures	\$ 6,782,045	\$ 42,441	\$ 9,633				\$ 6,834,119	\$ 31,800,246	\$ 5,679,221	\$ 26,572,048	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,032,911	\$ 25,223	\$ 334				\$ 4,058,468	\$ (810,978)	\$ 3,511,937	\$ (49,277)	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,807,023	\$ 1,051,941	\$ 0				\$ 2,858,964	\$ 2,858,964	\$ 2,104,917	\$ 2,104,917	
Ending Balance (Deficit)	\$ 5,839,934	\$ 1,077,164	\$ 334				\$ 6,917,432	\$ 2,047,986	\$ 5,616,854	\$ 2,055,640	

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

For the month ended September										
Fiscal Year 2021/22									2020/21	
	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	\$ 1,527,055	\$ 70,394			\$ 0	\$ 0	\$ 1,597,449	\$ 6,736,774	\$ 1,174,464	\$ 6,067,652
Traffic & Other Infractions	\$ 251,712	\$ 31,928					\$ 283,639	\$ 905,924	\$ 222,725	\$ 797,631
Other Criminal Cases	\$ 792,104	\$ 34,859			\$ (2,560)		\$ 824,402	\$ 4,990,096	\$ 566,034	\$ 2,319,809
Civil	\$ 147,868	\$ 5,101					\$ 152,968	\$ 1,068,824	\$ 84,125	\$ 937,803
Family & Children Services	\$ 547,700	\$ 16,047			\$ 0	\$ 40	\$ 563,786	\$ 2,185,013	\$ 394,364	\$ 1,925,046
Probate, Guardianship & Mental Health Services	\$ 115,937	\$ 57,813					\$ 173,750	\$ 798,100	\$ 131,507	\$ 734,301
Juvenile Dependency Services	\$ 31,995	\$ 56,340					\$ 88,335	\$ 942,992	\$ 74,331	\$ 934,872
Juvenile Delinquency Services	\$ 48,497						\$ 48,497	\$ 270,990	\$ 34,305	\$ 232,527
Other Court Operations	\$ 458,069	\$ 13,848					\$ 471,917	\$ 2,008,599	\$ 309,599	\$ 1,705,068
Court Interpreters	\$ 322,486	\$ 30,644				\$ 249	\$ 353,379	\$ 1,730,838	\$ 269,669	\$ 1,481,642
Jury Services	\$ 64,752	\$ 13,143	\$ 12,286				\$ 90,181	\$ 433,596	\$ 48,145	\$ 392,508
Security		\$ 150,768					\$ 150,768	\$ 652,349	\$ 40,282	\$ 674,816
Trial Court Operations Program	\$ 4,308,174	\$ 480,884	\$ 12,286		\$ (2,560)	\$ 289	\$ 4,799,073	\$ 22,724,095	\$ 3,349,550	\$ 18,203,675
Enhanced Collections	\$ 18,181				\$ 2,560		\$ 20,741	\$ 95,506	\$ 28,883	\$ 88,161
Other Non-Court Operations						\$ 806	\$ 806	\$ 13,000	\$ 443	\$ 16,286
Non-Court Operations Program	\$ 18,181				\$ 2,560	\$ 806	\$ 21,547	\$ 108,506	\$ 29,326	\$ 104,447
Executive Office	\$ 382,988	\$ 5,760					\$ 388,748	\$ 1,768,897	\$ 276,323	\$ 1,471,512
Fiscal Services	\$ 259,912	\$ 8,634					\$ 268,547	\$ 975,697	\$ 146,688	\$ 917,272
Human Resources	\$ 109,774	\$ 6,670				\$ 250	\$ 116,694	\$ 885,530	\$ 1,293,117	\$ 648,642
Business & Facilities Services	\$ 88,749	\$ 91,862				\$ 62	\$ 180,673	\$ 1,379,524	\$ 180,530	\$ 1,320,367
Information Technology	\$ 488,792	\$ 565,978				\$ 4,068	\$ 1,058,837	\$ 3,957,997	\$ 403,686	\$ 3,906,133
Court Administration Program	\$ 1,330,215	\$ 678,905				\$ 4,380	\$ 2,013,499	\$ 8,967,645	\$ 2,300,344	\$ 8,263,926
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,656,570	\$ 1,159,789	\$ 12,286		\$ 0	\$ 5,475	\$ 6,834,119	\$ 31,800,246	\$ 5,679,221	\$ 26,572,048