

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 June									
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	\$ (3,440,256)	\$ 3,283,269	\$ 0				\$ 68,643	\$ (88,344)	\$ 30,834
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving	\$ 25,000							\$ 25,000	\$ 25,495
Other Distribution							\$ 50,943	\$ 50,943	\$ 111,234
Civil Filing Fees							\$ 0	\$ 0	\$ 180,294
Trust Credit Card							\$ (213,776)	\$ (213,776)	\$ (123,916)
Cash on Hand	\$ 5,100							\$ 5,100	\$ 5,100
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 6,427,782						\$ 5,252,957	\$ 11,680,739	\$ 7,048,740
Total Cash and Cash Equivalents	\$ 3,017,627	\$ 3,283,269	\$ 0				\$ 5,158,767	\$ 11,459,662	\$ 7,277,781
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 7,664	\$ 5,836						\$ 13,501	\$ 3,670
Accounts Receivable - General	\$ 514						\$ 0	\$ 514	\$ 0
Dishonored Checks									
Due From Employee	\$ 2,962							\$ 2,962	\$ 1,167
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 263,933							\$ 263,933	\$ 199,902
Due From Other Governments	\$ 0	\$ 100,467						\$ 100,467	\$ 35,960
Due From Other Courts									
Due From State	\$ 473,485	\$ 47,240	\$ 163,110					\$ 683,834	\$ 1,237,765
Trust Due To/From							\$ 130,341	\$ 130,341	\$ 137,622
Distribution Due To/From							\$ 41,780	\$ 41,780	\$ 67,706
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,711	\$ 0						\$ 2,711	\$ 24,211
Total Receivables	\$ 751,270	\$ 153,542	\$ 163,110				\$ 172,121	\$ 1,240,043	\$ 1,708,003
Prepaid Expenses - General	\$ 0							\$ 0	\$ 4,780
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 4,780
Other Assets									
Total Other Assets									
Total Assets	\$ 3,768,896	\$ 3,436,812	\$ 163,110				\$ 5,330,888	\$ 12,699,705	\$ 8,990,563
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 343,828	\$ 20,471	\$ 0					\$ 364,299	\$ 428,030
Accounts Payable - General	\$ 12,139	\$ 0	\$ 0				\$ 0	\$ 12,139	\$ 27,945
Due to Other Funds	\$ 5	\$ 101,066	\$ 162,867				\$ 174,827	\$ 438,765	\$ 429,441
Due to Other Courts	\$ 10,805							\$ 10,805	
Due to State	\$ 801,265						\$ 0	\$ 801,265	\$ 0
TC145 Liability							\$ 397,173	\$ 397,173	\$ 587,988
Due to Other Governments	\$ 11,759	\$ 501,703	\$ 0					\$ 513,462	\$ 39,060
AB145 Due to Other Government Agency							\$ 449,290	\$ 449,290	\$ 414,353
Due to Other Public Agencies									
Sales and Use Tax	\$ 595							\$ 595	\$ 710
Interest							\$ 270	\$ 270	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,180,396	\$ 623,240	\$ 162,867				\$ 1,021,560	\$ 2,988,063	\$ 1,927,529
Civil							\$ 2,145,967	\$ 2,145,967	\$ 767,463
Criminal							\$ 1,713,296	\$ 1,713,296	\$ 1,851,374
Unreconciled - Civil and Criminal							\$ 486	\$ 486	
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 25,765	\$ 25,765	\$ 21,625
Miscellaneous Trust									
Total Trust Deposits							\$ 3,885,514	\$ 3,885,514	\$ 2,640,461
Accrued Payroll	\$ 688,092	\$ 4,095						\$ 692,187	\$ 567,671
Benefits Payable	\$ 10,772							\$ 10,772	\$ 157,540
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 6,804							\$ 6,804	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 705,668	\$ 4,095						\$ 709,763	\$ 725,210
Revenue Collected in Advance	\$ 233,162	\$ 1,570,546	\$ 0					\$ 1,803,707	\$ 380,015
Liabilities For Deposits	\$ 56,172		\$ 243				\$ 423,813	\$ 480,228	\$ 458,359
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment	\$ 0						\$ 0	\$ 0	\$ 26
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 289,333	\$ 1,570,546	\$ 243				\$ 423,813	\$ 2,283,935	\$ 838,399
Total Liabilities	\$ 2,175,398	\$ 2,197,881	\$ 163,110				\$ 5,330,888	\$ 9,867,275	\$ 6,131,599
Total Fund Balance	\$ 1,593,499	\$ 1,238,931	\$ 0					\$ 2,832,430	\$ 2,858,964
Total Liabilities and Fund Balance	\$ 3,768,896	\$ 3,436,812	\$ 163,110				\$ 5,330,888	\$ 12,699,705	\$ 8,990,563

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 June											
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	\$ 22,944.497	\$ 185.802					\$ 23,130.299	\$ 25,736.852	\$ 21,248.891	\$ 21,117.975	
Improvement and Modernization Fund	\$ 55.633						\$ 55.633	\$ 55.633	\$ 105.962	\$ 105.962	
Judges' Compensation (0150019)	\$ 168.684						\$ 168.684	\$ 171.001	\$ 164.025	\$ 180.501	
Court Interpreter (0150037)	\$ 1,482.218						\$ 1,482.218	\$ 1,663.338	\$ 1,548.575	\$ 1,482.843	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,473.434						\$ 1,473.434	\$ 1,729.965	\$ 1,096.362	\$ 1,694.655	
Other Miscellaneous	\$ 277.496	\$ 578.074					\$ 855.570	\$ 277.496	\$ 277.496	\$ 277.496	
	\$ 26,401.962	\$ 763.877					\$ 27,165.838	\$ 29,634.285	\$ 24,441.311	\$ 24,859.432	
Grants											
AB 1058 Commissioner/Facilitator			\$ 614.781				\$ 614.781	\$ 576.723	\$ 526.999	\$ 517.000	
Other Judicial Council Grants			\$ 73.773				\$ 73.773	\$ 40.601	\$ 147.882	\$ 208.019	
Non-Judicial Council Grants											
			\$ 688.554				\$ 688.554	\$ 617.324	\$ 674.882	\$ 725.019	
Other Financing Sources											
Interest Income	\$ 26.244	\$ 4.365					\$ 30.608	\$ 24.881	\$ 26.574	\$ 135.350	
Investment Income											
Donations											
Local Fees	\$ 81.651	\$ 152.536					\$ 234.187	\$ 287.331	\$ 287.332	\$ 235.287	
Non-Fee Revenues		\$ 15.895					\$ 15.895	\$ 3.216	\$ 3.216	\$ 4.700	
Enhanced Collections											
Escheatment								\$ 150.000		\$ 150.000	
Prior Year Revenue	\$ 1.106	\$ 2.860	\$ 1				\$ 3.967		\$ 19.756		
County Program - Restricted		\$ 53.933					\$ 53.933	\$ 57.155	\$ 57.200	\$ 64.860	
Reimbursement Other	\$ 31.352	\$ 136.712					\$ 168.064	\$ 142.361	\$ 185.013	\$ 278.539	
Sale of Fixed Assets											
Other Miscellaneous	\$ 77.796						\$ 77.796	\$ 72.715	\$ 95.137	\$ 69.584	
	\$ 218.149	\$ 366.301	\$ 1				\$ 584.451	\$ 737.659	\$ 674.228	\$ 938.320	
Total Revenues	\$ 26,620.111	\$ 1,130.177	\$ 688.555				\$ 28,438.843	\$ 30,989.268	\$ 25,790.421	\$ 26,522.771	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 14,401.548	\$ 142.590	\$ 521.624				\$ 15,065.762	\$ 15,522.554	\$ 13,300.301	\$ 13,316.997	
Temp Help	\$ 25.595						\$ 25.595	\$ 248.442			
Overtime	\$ 75.351						\$ 75.351	\$ 90.000	\$ 26.475	\$ 20.000	
Staff Benefits	\$ 7,096.011	\$ 84.436	\$ 272.333				\$ 7,452.780	\$ 7,736.843	\$ 6,797.001	\$ 6,909.292	
	\$ 21,598.505	\$ 227.026	\$ 793.957				\$ 22,619.488	\$ 23,597.839	\$ 20,123.777	\$ 20,246.289	
Operating Expenses and Equipment											
General Expense	\$ 698.072	\$ 2,232	\$ 6,929				\$ 707.234	\$ 771.229	\$ 591.534	\$ 1,014.348	
Printing	\$ 22.189						\$ 22.189	\$ 26.508	\$ 20.847	\$ 26.535	
Telecommunications	\$ 153.182						\$ 153.182	\$ 176.467	\$ 194.472	\$ 174.362	
Postage	\$ 91.041						\$ 91.041	\$ 122.156	\$ 92.302	\$ 119.285	
Insurance	\$ 21.309						\$ 21.309	\$ 21.904	\$ 17.754	\$ 18.592	
In-State Travel	\$ 10.080						\$ 10.080	\$ 43.000	\$ 1,808	\$ 18.361	
Out-of-State Travel	\$ 1,279		\$ 3,219				\$ 4,498	\$ 4,956	\$ 1,250		
Training	\$ 14,969		\$ 9,933				\$ 24,902	\$ 57,015	\$ 25,048	\$ 36,150	
Security Services	\$ 641.411						\$ 641.411	\$ 653,856	\$ 620,209	\$ 684,752	
Facility Operations	\$ 361.648						\$ 361.648	\$ 488,400	\$ 489,757	\$ 585,726	
Utilities											
Contracted Services	\$ 1,663.719	\$ 171,068	\$ 550				\$ 1,835,337	\$ 2,320,879	\$ 1,855,728	\$ 2,295,246	
Consulting and Professional Services	\$ 22,407	\$ 501,703					\$ 524,110	\$ 2,172,590	\$ 23,764	\$ 12,040	
Information Technology	\$ 563,969		\$ 4,475				\$ 568,444	\$ 574,557	\$ 586,587	\$ 688,227	
Major Equipment	\$ 714,540		\$ 49,864				\$ 764,404	\$ 670,907	\$ 331,217	\$ 549,796	
Other Items of Expense	\$ 6,668						\$ 6,668	\$ 13,535	\$ 2,387	\$ 9,293	
	\$ 4,986,482	\$ 675,003	\$ 74,971				\$ 5,736,457	\$ 8,117,959	\$ 4,854,662	\$ 6,232,714	
Special Items of Expense											
Grand Jury	\$ 11,505						\$ 11,505	\$ 13,000	\$ 11,250	\$ 16,286	
Jury Costs	\$ 94,686	\$ 0					\$ 94,686	\$ 71,448	\$ 73,293	\$ 75,755	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (197,400)	\$ 38,627	\$ 158,773				\$ 0	\$ 0	\$ 0	\$ 1,003	
Prior Year Expense Adjustment	\$ 458	\$ 2,783					\$ 3,242		\$ (26,608)		
	\$ (90,751)	\$ 41,410	\$ 158,773				\$ 109,432	\$ 84,448	\$ 57,935	\$ 93,044	
Total Expenditures	\$ 26,494,236	\$ 943,439	\$ 1,027,702				\$ 28,465,377	\$ 31,800,246	\$ 25,036,374	\$ 26,572,048	
Excess (Deficit) of Revenues Over Expenditures	\$ 125,874	\$ 186,738	\$ (339,147)				\$ (26,534)	\$ (810,978)	\$ 754,047	\$ (49,277)	
Operating Transfers In (Out)	\$ (339,399)	\$ 252	\$ 339,147				\$ 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)	\$ 1,593,499	\$ 1,238,931	\$ 0				\$ 2,832,430	\$ 2,047,986	\$ 2,858,964	\$ 2,055,640	

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

For the month ended June

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	\$ 6,085.250	\$ 297.010			\$ 0	\$ 296	\$ 6,382.555	\$ 6,736.774	\$ 5,876.453	\$ 6,067.652
Traffic & Other Infractions	\$ 1,034.130	\$ 133.676				\$ 588	\$ 1,168.394	\$ 905.924	\$ 1,016.907	\$ 797.631
Other Criminal Cases	\$ 3,109.928	\$ 167.639			\$ (26.270)	\$ (1,859)	\$ 3,249.437	\$ 4,990.096	\$ 2,934.225	\$ 2,319.809
Civil	\$ 510.018	\$ 64.617				\$ 367	\$ 575.002	\$ 1,068.824	\$ 448.577	\$ 937.803
Family & Children Services	\$ 2,211.599	\$ 90.586			\$ 0	\$ 264	\$ 2,302.450	\$ 2,185.013	\$ 1,961.900	\$ 1,925.046
Probate, Guardianship & Mental Health Services	\$ 389.252	\$ 296.456					\$ 685.708	\$ 798.100	\$ 727.710	\$ 734.301
Juvenile Dependency Services	\$ 101.007	\$ 407.330					\$ 508.337	\$ 942.992	\$ 436.236	\$ 934.872
Juvenile Delinquency Services	\$ 152.942					\$ 600	\$ 153.542	\$ 270.990	\$ 170.120	\$ 232.527
Other Court Operations	\$ 1,696.957	\$ 71.275					\$ 1,768.232	\$ 2,008.599	\$ 1,553.560	\$ 1,705.068
Court Interpreters	\$ 1,220.400	\$ 267.003				\$ 249	\$ 1,487.652	\$ 1,730.838	\$ 1,551.891	\$ 1,481.642
Jury Services	\$ 216.984	\$ 73.089	\$ 94.686			\$ (77)	\$ 384.682	\$ 433.596	\$ 308.921	\$ 392.508
Security		\$ 640.015					\$ 640.015	\$ 652.349	\$ 651.465	\$ 674.816
Trial Court Operations Program	\$ 16,728.467	\$ 2,508.695	\$ 94.686		\$ (26.270)	\$ 428	\$ 19,306.006	\$ 22,724.095	\$ 17,637.966	\$ 18,203.675
Enhanced Collections	\$ 108.196				\$ 26.270	\$ 2,860	\$ 137.326	\$ 95.506	\$ 117.705	\$ 88.161
Other Non-Court Operations		\$ 501.703	\$ 11.505			\$ 806	\$ 514.014	\$ 13.000	\$ 11.250	\$ 16.286
Non-Court Operations Program	\$ 108.196	\$ 501.703	\$ 11.505		\$ 26.270	\$ 3,666	\$ 651.340	\$ 108.506	\$ 128.955	\$ 104.447
Executive Office	\$ 1,677.847	\$ 53.699					\$ 1,731.546	\$ 1,768.897	\$ 1,394.397	\$ 1,471.512
Fiscal Services	\$ 1,068.711	\$ 116.528					\$ 1,185.239	\$ 975.697	\$ 938.904	\$ 917.272
Human Resources	\$ 539.917	\$ 63.185				\$ 250	\$ 603.352	\$ 885.530	\$ 514.452	\$ 648.642
Business & Facilities Services	\$ 305.522	\$ 761.900				\$ 2,279	\$ 1,069.700	\$ 1,379.524	\$ 1,241.390	\$ 1,320.367
Information Technology	\$ 2,190.828	\$ 1,730.747			\$ 0	\$ (3,382)	\$ 3,918.194	\$ 3,957.997	\$ 3,180.311	\$ 3,906.133
Court Administration Program	\$ 5,782.825	\$ 2,726.058			\$ 0	\$ (853)	\$ 8,508.031	\$ 8,967.645	\$ 7,269.453	\$ 8,263.926
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 22,619.488	\$ 5,736.457	\$ 106.191		\$ 0	\$ 3,242	\$ 28,465.377	\$ 31,800.246	\$ 25,036.374	\$ 26,572.048

2021-22 Constraints on Fiscal Year-End Fund Balance - Summary

Monterey

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	552,953	-	552,953	1,238,931	-	-	-	-	1,791,884	
Committed	279,553	-	279,553	-	-	-	-	-	279,553	
Assigned	760,993	-	760,993	-	-	-	-	-	760,993	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 1,593,499	\$ -	\$ 1,593,499	\$ 1,238,931	\$ -	\$ -	\$ -	\$ -	\$ 2,832,430	