

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

08/10/2018

Date

Monterey

Court

2017-18 4th Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Monterey

Court

2017-18 4th Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Monterey
 Court

2017-18 4th Qtr
 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)	189.2	185.17	186.2	187.2	185.2

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 2017/18									2016/17
	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	\$ (1,060,436)	\$ 784,926	\$ 28,898				\$ 81,207	\$ (165,405)	\$ 94,301
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving	\$ 23,744							\$ 23,744	\$ 24,714
Other Distribution							\$ 80,615	\$ 80,615	\$ 86,757
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (202,956)	\$ (202,956)	\$ (108,586)
Cash on Hand	\$ 5,300							\$ 5,300	\$ 5,300
Cash with County									
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 1,416,430						\$ 3,046,678	\$ 4,463,107	\$ 5,141,579
Total Cash and Cash Equivalents	\$ 385,038	\$ 784,926	\$ 28,898				\$ 3,005,544	\$ 4,204,405	\$ 5,244,064
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 8,553	\$ 2,695						\$ 11,248	\$ 10,906
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 1,233							\$ 1,233	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 55,977							\$ 55,977	\$ 154,893
Due From Other Governments	\$ 669	\$ 42,568	\$ 0					\$ 43,237	\$ 19,973
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 652,121	\$ 44,567	\$ 314,975					\$ 1,011,663	\$ 782,719
Trust Due To/From							\$ 73,974	\$ 73,974	\$ 62,731
Distribution Due To/From							\$ 29,210	\$ 29,210	\$ 113,566
Civil Filing Fee Due To/From									
General Due To/From	\$ 14,968	\$ 10,609						\$ 25,576	\$ 28,067
Total Receivables	\$ 733,521	\$ 100,438	\$ 314,975				\$ 103,184	\$ 1,252,118	\$ 1,172,856
Prepaid Expenses - General	\$ 14,006		\$ 0					\$ 14,006	\$ 45,849
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 14,006		\$ 0					\$ 14,006	\$ 45,849
Other Assets									
Total Other Assets									
Total Assets	\$ 1,132,565	\$ 885,364	\$ 343,873				\$ 3,108,727	\$ 5,470,529	\$ 6,462,770
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 288,885	\$ 21,045	\$ 14,581					\$ 324,511	\$ 267,236
Accounts Payable - General	\$ 285,890	\$ 15,462	\$ 0				\$ 0	\$ 301,352	\$ 225,089
Due to Other Funds	\$ 10,108	\$ 45,869	\$ 0				\$ 128,760	\$ 184,737	\$ 359,258
Due to Other Courts									
Due to State	\$ 0		\$ 2					\$ 2	\$ 112,221
TC145 Liability							\$ 485,435	\$ 485,435	\$ 451,175
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 114,477
AB145 Due to Other Government Agency							\$ 315,734	\$ 315,734	\$ 298,779
Due to Other Public Agencies									
Sales and Use Tax	\$ 265							\$ 265	\$ 3,683
Interest							\$ 591	\$ 591	\$ 97
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 585,149	\$ 82,376	\$ 14,583				\$ 930,520	\$ 1,612,627	\$ 1,832,016
Civil							\$ 277,424	\$ 277,424	\$ 1,367,728
Criminal							\$ 1,537,563	\$ 1,537,563	\$ 1,350,308
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 9,325	\$ 9,325	\$ 4,231
Miscellaneous Trust									
Total Trust Deposits							\$ 1,824,313	\$ 1,824,313	\$ 2,722,267
Accrued Payroll	\$ 272,023	\$ 697	\$ 0					\$ 272,720	\$ 275,385
Benefits Payable	\$ 14,736						\$ 0	\$ 14,736	\$ 14,087
Deferred Compensation Payable	\$ 923							\$ 923	\$ 0
Deductions Payable	\$ 649		\$ 0					\$ 649	\$ 9,713
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 288,331	\$ 697	\$ 0				\$ 0	\$ 289,028	\$ 299,185
Revenue Collected in Advance	\$ 69		\$ 329,290					\$ 329,359	\$ 0
Liabilities For Deposits	\$ 26,034						\$ 354,280	\$ 380,314	\$ 238,422
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ (385)	\$ (385)	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 26,103		\$ 329,290				\$ 353,895	\$ 709,288	\$ 238,422
Total Liabilities	\$ 899,582	\$ 83,073	\$ 343,873				\$ 3,108,727	\$ 4,435,256	\$ 5,091,890
Total Fund Balance	\$ 232,983	\$ 802,291	\$ 0					\$ 1,035,273	\$ 1,370,880
Total Liabilities and Fund Balance	\$ 1,132,565	\$ 885,364	\$ 343,873				\$ 3,108,727	\$ 5,470,529	\$ 6,462,770

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 2017/18									2016/17		
	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	\$ 18,738.626	\$ 85.413					\$ 18,824.039	\$ 18,825.351	\$ 18,725.173	\$ 18,909.800	
Improvement and Modernization Fund	\$ 57.146						\$ 57.146	\$ 57.146	\$ 57.146	\$ 57.146	
Judges' Compensation (0150019)	\$ 175.971						\$ 175.971	\$ 180.501	\$ 180.500	\$ 181.900	
Court Interpreter (0150037)	\$ 1,191.879						\$ 1,191.879	\$ 1,111.093	\$ 1,019.972	\$ 1,049.028	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 714.480						\$ 714.480	\$ 831.240	\$ 677.387	\$ 796.328	
Other Miscellaneous	\$ 277.496						\$ 277.496	\$ 277.496	\$ 277.496	\$ 277.496	
	\$ 21,155.599	\$ 85.413					\$ 21,241.012	\$ 21,282.827	\$ 20,937.674	\$ 21,271.698	
Grants											
AB 1058 Commissioner/Facilitator			\$ 604.962				\$ 604.962	\$ 679.053	\$ 679.617	\$ 652.985	
Other Judicial Council Grants			\$ 210.206				\$ 210.206	\$ 454.862	\$ 519.145	\$ 630.748	
Non-Judicial Council Grants			\$ 330.669				\$ 330.669	\$ 800.793			
			\$ 1,145.836				\$ 1,145.836	\$ 1,934.708	\$ 1,198.761	\$ 1,283.733	
Other Financing Sources											
Interest Income	\$ 66.291	\$ 9.697					\$ 75.989	\$ 27.988	\$ 38.930	\$ 18.000	
Investment Income											
Donations											
Local Fees	\$ 132.309	\$ 140.454					\$ 272.763	\$ 300.126	\$ 308.347	\$ 340.600	
Non-Fee Revenues		\$ 12.316					\$ 12.316	\$ 16.205	\$ 11.451	\$ 11.000	
Enhanced Collections		\$ 0					\$ 0	\$ 53.490	\$ 7.636	\$ 54.523	
Escheatment								\$ 30.000		\$ 15.000	
Prior Year Revenue											
County Program - Restricted		\$ 71.708					\$ 71.708	\$ 69.971	\$ 69.011	\$ 64.000	
Reimbursement Other	\$ 6.616	\$ 101.113					\$ 107.729	\$ 36.055	\$ 76.852	\$ 41.623	
Sale of Fixed Assets									\$ 2.430		
Other Miscellaneous	\$ 187.337						\$ 187.337	\$ 182.109	\$ 204.496	\$ 60.500	
	\$ 392.552	\$ 335.289					\$ 727.841	\$ 715.944	\$ 719.152	\$ 605.246	
Total Revenues	\$ 21,548.151	\$ 420.702	\$ 1,145.836				\$ 23,114.689	\$ 23,933.479	\$ 22,855.587	\$ 23,160.677	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 11,970.107	\$ 96.661	\$ 500.061				\$ 12,566.829	\$ 12,506.986	\$ 12,131.218	\$ 12,298.919	
Temp Help	\$ 60.284						\$ 60.284	\$ 72.547	\$ 89.761	\$ 78.000	
Overtime	\$ 79.545	\$ 0					\$ 79.545	\$ 60.000	\$ 193.171	\$ 290.000	
Staff Benefits	\$ 5,405.115	\$ 38.834	\$ 197.267				\$ 5,641.216	\$ 5,639.713	\$ 5,348.100	\$ 5,562.725	
	\$ 17,515.051	\$ 135.496	\$ 697.328				\$ 18,347.874	\$ 18,279.246	\$ 17,762.250	\$ 18,229.644	
Operating Expenses and Equipment											
General Expense	\$ 370.935	\$ 0	\$ 27.809				\$ 398.744	\$ 462.554	\$ 533.825	\$ 570.326	
Printing	\$ 23.489						\$ 23.489	\$ 25.350	\$ 32.659	\$ 34.150	
Telecommunications	\$ 112.033		\$ 1.626				\$ 113.659	\$ 135.094	\$ 103.205	\$ 109.714	
Postage	\$ 118.553		\$ 802				\$ 119.355	\$ 123.440	\$ 112.994	\$ 119.000	
Insurance	\$ 8.993						\$ 8.993	\$ 8.732	\$ 8.525	\$ 8.500	
In-State Travel	\$ 29.594		\$ 12.713				\$ 42.307	\$ 67.118	\$ 40.268	\$ 50.750	
Out-of-State Travel	\$ 2.394		\$ 7.698				\$ 10.092	\$ 8.600	\$ 7.482	\$ 11.838	
Training	\$ 19.137		\$ 12.721				\$ 31.858	\$ 40.079	\$ 44.858	\$ 46.300	
Security Services	\$ 613.634		\$ 17.411				\$ 631.045	\$ 642.427	\$ 637.940	\$ 631.332	
Facility Operations	\$ 224.272		\$ 1.616				\$ 225.888	\$ 232.589	\$ 232.432	\$ 222.115	
Utilities											
Contracted Services	\$ 1,994.459	\$ 183.623	\$ 332.108				\$ 2,510.190	\$ 3,330.800	\$ 2,549.198	\$ 2,811.047	
Consulting and Professional Services	\$ 21.825						\$ 21.825	\$ 14.100	\$ 14.868	\$ 7.000	
Information Technology	\$ 522.022	\$ 88.170	\$ 8.805				\$ 618.997	\$ 781.392	\$ 389.360	\$ 583.478	
Major Equipment	\$ 189.257	\$ 0					\$ 189.257	\$ 216.110	\$ 220.472	\$ 378.010	
Other Items of Expense	\$ 7.254		\$ 64				\$ 7.318	\$ 8.125	\$ 8.203	\$ 12.000	
	\$ 4,257.853	\$ 271.793	\$ 423.372				\$ 4,953.017	\$ 6,096.510	\$ 4,936.290	\$ 5,595.560	
Special Items of Expense											
Grand Jury	\$ 16.431						\$ 16.431	\$ 17.575	\$ 5.225	\$ 16.000	
Jury Costs	\$ 132.973						\$ 132.973	\$ 186.850	\$ 181.957	\$ 205.000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (156.500)	\$ 17.038	\$ 139.462				\$ 0	\$ 15.000	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 1.200		
	\$ (7.095)	\$ 17.038	\$ 139.462				\$ 149.404	\$ 219.425	\$ 188.382	\$ 221.000	
Total Expenditures	\$ 21,765.809	\$ 424.326	\$ 1,260.161				\$ 23,450.296	\$ 24,595.181	\$ 22,886.922	\$ 24,046.204	
Excess (Deficit) of Revenues Over Expenditures	\$ (217.657)	\$ (3,624)	\$ (114.326)				\$ (335.607)	\$ (661.702)	\$ (31.335)	\$ (885.527)	
Operating Transfers In (Out)	\$ (114.326)		\$ 114.326				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 564.966	\$ 805.915	\$ 0				\$ 1,370.880	\$ 1,370.880	\$ 1,402.215	\$ 1,402.215	
Ending Balance (Deficit)	\$ 232.983	\$ 802.291	\$ 0				\$ 1,035.273	\$ 709.178	\$ 1,370.880	\$ 516.688	

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

For the month ended June										
Fiscal Year 2017/18									2016/17	
	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	\$ 5,356.108	\$ 353.143					\$ 5,709.251	\$ 5,715.992	\$ 5,803.062	\$ 5,993.805
Traffic & Other Infractions	\$ 644.172	\$ 193.972			\$ 0		\$ 838.144	\$ 802.091	\$ 808.907	\$ 849.302
Other Criminal Cases	\$ 2,413.630	\$ 163.333					\$ 2,576.964	\$ 2,375.998	\$ 2,560.091	\$ 2,310.875
Civil	\$ 723.204	\$ 88.379					\$ 811.583	\$ 1,004.163	\$ 999.698	\$ 1,005.673
Family & Children Services	\$ 1,210.583	\$ 380.413			\$ 0		\$ 1,590.995	\$ 1,581.332	\$ 1,620.643	\$ 1,675.332
Probate, Guardianship & Mental Health Services	\$ 365.863	\$ 165.974					\$ 531.837	\$ 725.466	\$ 517.054	\$ 538.655
Juvenile Dependency Services	\$ 119.528	\$ 520.258					\$ 639.786	\$ 710.848	\$ 513.925	\$ 619.934
Juvenile Delinquency Services	\$ 215.372	\$ 1.386					\$ 216.758	\$ 206.232	\$ 187.108	\$ 196.998
Other Court Operations	\$ 1,724.466	\$ 19.438					\$ 1,743.904	\$ 1,709.714	\$ 1,602.957	\$ 1,605.333
Court Interpreters	\$ 692.111	\$ 426.060					\$ 1,118.171	\$ 1,119.652	\$ 1,038.857	\$ 1,052.253
Jury Services	\$ 185.859	\$ 73.849	\$ 132.973				\$ 392.681	\$ 610.828	\$ 479.818	\$ 579.507
Security		\$ 634.321					\$ 634.321	\$ 632.051	\$ 653.834	\$ 627.056
Trial Court Operations Program	\$ 13,650.897	\$ 3,020.527	\$ 132.973		\$ 0		\$ 16,804.397	\$ 17,194.367	\$ 16,785.955	\$ 17,054.724
Enhanced Collections	\$ 39.117	\$ 215					\$ 39.333	\$ 43.484	\$ 50.338	\$ 54.165
Other Non-Court Operations			\$ 16.431				\$ 16.431		\$ 5.225	\$ 360
Non-Court Operations Program	\$ 39.117	\$ 215	\$ 16.431				\$ 55.764	\$ 43.484	\$ 55.563	\$ 54.525
Executive Office	\$ 1,493.656	\$ 379.226			\$ 0		\$ 1,872.882	\$ 2,487.563	\$ 1,725.229	\$ 1,808.313
Fiscal Services	\$ 932.275	\$ 102.126					\$ 1,034.401	\$ 877.093	\$ 1,004.907	\$ 1,016.367
Human Resources	\$ 410.404	\$ 14.160					\$ 424.564	\$ 609.502	\$ 418.381	\$ 939.519
Business & Facilities Services	\$ 322.947	\$ 374.892					\$ 697.839	\$ 645.020	\$ 740.036	\$ 908.201
Information Technology	\$ 1,498.579	\$ 1,061.870			\$ 0		\$ 2,560.449	\$ 2,738.152	\$ 2,156.850	\$ 2,264.555
Court Administration Program	\$ 4,657.861	\$ 1,932.275			\$ 0		\$ 6,590.135	\$ 7,357.330	\$ 6,045.404	\$ 6,936.955
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 18,347.874	\$ 4,953.017	\$ 149.404		\$ 0		\$ 23,450.296	\$ 24,595.181	\$ 22,886.922	\$ 24,046.204

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - 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	-	-	-	802,291	-	-	-	-	-	802,291
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	232,983	-	232,983	-	-	-	-	-	-	232,983
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 232,983	\$ -	\$ 232,983	\$ 802,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,035,273