

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

07/31/2019

Date

Monterey

Court

FY 18-19 4th Qtr

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 2018/19									2017/18
	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	\$ (845.157)	\$ 661.372	\$ 24.735				\$ 100.349	\$ (58.702)	\$ (165.405)
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving	\$ 25.000							\$ 25.000	\$ 23.744
Other Distribution							\$ 103.367	\$ 103.367	\$ 80.615
Civil Filing Fees							\$ 115.903	\$ 115.903	\$ 0
Trust Credit Card							\$ (86.425)	\$ (86.425)	\$ (202.956)
Cash on Hand	\$ 5.750							\$ 5.750	\$ 5.300
Cash with County	\$ 0							\$ 0	
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 1.973.763						\$ 3.919.714	\$ 5.893.477	\$ 4.463.107
Total Cash and Cash Equivalents	\$ 1.159.356	\$ 661.372	\$ 24.735				\$ 4.152.907	\$ 5.998.370	\$ 4.204.405
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 12.916	\$ 5.506						\$ 18.423	\$ 11.248
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 200							\$ 200	\$ 1.233
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 156.619							\$ 156.619	\$ 55.977
Due From Other Governments	\$ 4.238	\$ 80.345	\$ 0					\$ 84.584	\$ 43.237
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 827.978	\$ 43.390	\$ 305.653					\$ 1.177.021	\$ 1.011.663
Trust Due To/From							\$ 79.387	\$ 79.387	\$ 73.974
Distribution Due To/From							\$ 42.262	\$ 42.262	\$ 29.210
Civil Filing Fee Due To/From									
General Due To/From	\$ 37.808	\$ 0						\$ 37.808	\$ 25.576
Total Receivables	\$ 1.039.760	\$ 129.242	\$ 305.653				\$ 121.649	\$ 1.596.304	\$ 1.252.118
Prepaid Expenses - General	\$ 183.473		\$ 2.859					\$ 186.333	\$ 14.006
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 183.473		\$ 2.859					\$ 186.333	\$ 14.006
Other Assets									
Total Other Assets									
Total Assets	\$ 2.382.590	\$ 790.614	\$ 333.247				\$ 4.274.556	\$ 7.781.007	\$ 5.470.529
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 628.216	\$ 18.024	\$ 0					\$ 646.240	\$ 324.511
Accounts Payable - General	\$ 294.375	\$ 11.712	\$ 0				\$ 0	\$ 306.087	\$ 301.352
Due to Other Funds	\$ 77.399	\$ 79.621	\$ 0				\$ 159.057	\$ 316.077	\$ 184.737
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 2
TC145 Liability							\$ 572.801	\$ 572.801	\$ 485.435
Due to Other Governments									\$ 0
AB145 Due to Other Government Agency							\$ 330.430	\$ 330.430	\$ 315.734
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 265
Interest							\$ 702	\$ 702	\$ 591
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 999.990	\$ 109.356	\$ 0				\$ 1.062.990	\$ 2.172.336	\$ 1.612.627
Civil							\$ 1.197.413	\$ 1.197.413	\$ 277.424
Criminal							\$ 1.635.947	\$ 1.635.947	\$ 1.537.563
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 24.086	\$ 24.086	\$ 9.325
Miscellaneous Trust									
Total Trust Deposits							\$ 2.857.446	\$ 2.857.446	\$ 1.824.313
Accrued Payroll	\$ 351.337	\$ 1.563	\$ 8.088					\$ 360.989	\$ 272.720
Benefits Payable	\$ 135.839							\$ 135.839	\$ 14.736
Deferred Compensation Payable	\$ 923							\$ 923	\$ 923
Deductions Payable	\$ 157.712							\$ 157.712	\$ 649
Payroll Clearing	\$ 1.393							\$ 1.393	
Total Payroll Liabilities	\$ 647.205	\$ 1.563	\$ 8.088					\$ 656.856	\$ 289.028
Revenue Collected in Advance	\$ 69		\$ 324.931					\$ 325.000	\$ 329.359
Liabilities For Deposits	\$ 33.666		\$ 228				\$ 354.120	\$ 388.013	\$ 380.314
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ (385)
Other Miscellaneous Liabilities	\$ 260							\$ 260	\$ 0
Total Other Liabilities	\$ 33.995		\$ 325.158				\$ 354.120	\$ 713.273	\$ 709.288
Total Liabilities	\$ 1.681.190	\$ 110.919	\$ 333.247				\$ 4.274.556	\$ 6.399.912	\$ 4.435.256
Total Fund Balance	\$ 701.400	\$ 679.695	\$ 0					\$ 1.381.095	\$ 1.035.273
Total Liabilities and Fund Balance	\$ 2.382.590	\$ 790.614	\$ 333.247				\$ 4.274.556	\$ 7.781.007	\$ 5.470.529

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 2018/19										2017/18	
	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	\$ 21,084,223	\$ 187,465					\$ 21,271,688	\$ 21,430,303	\$ 18,824,039	\$ 18,825,351	
Improvement and Modernization Fund	\$ 55,962						\$ 55,962	\$ 0	\$ 57,146	\$ 57,146	
Judges' Compensation (0150019)	\$ 180,500						\$ 180,500	\$ 180,501	\$ 175,971	\$ 180,501	
Court Interpreter (0150037)	\$ 1,230,612						\$ 1,230,612	\$ 1,359,497	\$ 1,191,879	\$ 1,111,093	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 771,889						\$ 771,889	\$ 791,264	\$ 714,480	\$ 831,240	
Other Miscellaneous	\$ 277,496						\$ 277,496	\$ 277,496	\$ 277,496	\$ 277,496	
	\$ 23,600,682	\$ 187,465					\$ 23,788,147	\$ 24,039,061	\$ 21,241,012	\$ 21,282,827	
Grants											
AB 1058 Commissioner/Facilitator			\$ 564,113				\$ 564,113	\$ 561,029	\$ 604,962	\$ 679,053	
Other Judicial Council Grants			\$ 380,576				\$ 380,576	\$ 597,075	\$ 210,206	\$ 454,862	
Non-Judicial Council Grants			\$ 425,474				\$ 425,474	\$ 638,353	\$ 330,669	\$ 800,793	
			\$ 1,370,163				\$ 1,370,163	\$ 1,796,457	\$ 1,145,836	\$ 1,934,708	
Other Financing Sources											
Interest Income	\$ 120,097	\$ 25,374					\$ 145,471	\$ 112,445	\$ 75,989	\$ 27,988	
Investment Income											
Donations											
Local Fees	\$ 93,295	\$ 152,135					\$ 245,430	\$ 229,340	\$ 272,763	\$ 300,126	
Non-Fee Revenues		\$ 6,551					\$ 6,551	\$ 13,746	\$ 12,316	\$ 16,205	
Enhanced Collections									\$ 0	\$ 53,490	
Escheatment								\$ 100,000		\$ 30,000	
Prior Year Revenue	\$ (5,301)						\$ (5,301)				
County Program - Restricted		\$ 73,687					\$ 73,687	\$ 73,488	\$ 71,708	\$ 69,971	
Reimbursement Other	\$ 19,797	\$ 129,430					\$ 149,227	\$ 161,331	\$ 107,729	\$ 36,055	
Sale of Fixed Assets											
Other Miscellaneous	\$ 163,102						\$ 163,102	\$ 118,228	\$ 187,337	\$ 182,109	
	\$ 390,991	\$ 387,177					\$ 778,167	\$ 808,578	\$ 727,841	\$ 715,944	
Total Revenues	\$ 23,991,672	\$ 574,642	\$ 1,370,163				\$ 25,936,477	\$ 26,644,096	\$ 23,114,689	\$ 23,933,479	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 12,619,036	\$ 109,167	\$ 604,715				\$ 13,332,917	\$ 13,436,585	\$ 12,566,829	\$ 12,506,986	
Temp Help	\$ 69,539						\$ 69,539	\$ 60,923	\$ 60,284	\$ 72,547	
Overtime	\$ 78,527		\$ 5,535				\$ 84,062	\$ 71,689	\$ 79,545	\$ 60,000	
Staff Benefits	\$ 5,717,736	\$ 42,959	\$ 241,095				\$ 6,001,790	\$ 6,110,937	\$ 5,641,216	\$ 5,639,713	
	\$ 18,484,837	\$ 152,125	\$ 851,345				\$ 19,488,308	\$ 19,680,134	\$ 18,347,874	\$ 18,279,246	
Operating Expenses and Equipment											
General Expense	\$ 965,132		\$ 30,315				\$ 995,447	\$ 906,984	\$ 398,744	\$ 462,554	
Printing	\$ 24,754		\$ 233				\$ 24,987	\$ 25,002	\$ 23,489	\$ 25,350	
Telecommunications	\$ 126,823		\$ 4,625				\$ 131,447	\$ 140,114	\$ 113,659	\$ 135,094	
Postage	\$ 123,010		\$ 384				\$ 123,394	\$ 115,000	\$ 119,355	\$ 123,440	
Insurance	\$ 10,921						\$ 10,921	\$ 10,326	\$ 8,993	\$ 8,732	
In-State Travel	\$ 38,913	\$ 0	\$ 19,834				\$ 58,748	\$ 69,697	\$ 42,307	\$ 67,118	
Out-of-State Travel	\$ 3,269		\$ 6,579				\$ 9,848	\$ 2,861	\$ 10,092	\$ 8,600	
Training	\$ 35,372		\$ 41,531				\$ 76,903	\$ 55,611	\$ 31,858	\$ 40,079	
Security Services	\$ 612,947		\$ 8,429				\$ 621,376	\$ 630,261	\$ 631,045	\$ 642,427	
Facility Operations	\$ 261,212		\$ 1,127				\$ 262,339	\$ 270,534	\$ 225,888	\$ 232,589	
Utilities											
Contracted Services	\$ 1,667,633	\$ 196,275	\$ 424,843				\$ 2,288,751	\$ 2,808,063	\$ 2,510,190	\$ 3,330,800	
Consulting and Professional Services	\$ 8,345						\$ 8,345	\$ 3,137	\$ 21,825	\$ 14,100	
Information Technology	\$ 407,598	\$ 157,500	\$ 2,801				\$ 567,900	\$ 584,161	\$ 618,997	\$ 781,392	
Major Equipment	\$ 579,211	\$ 169,611	\$ 949				\$ 749,771	\$ 1,211,299	\$ 189,257	\$ 216,110	
Other Items of Expense	\$ 8,851		\$ 130				\$ 8,981	\$ 10,739	\$ 7,318	\$ 8,125	
	\$ 4,873,991	\$ 523,385	\$ 541,781				\$ 5,939,157	\$ 6,843,789	\$ 4,953,017	\$ 6,096,510	
Special Items of Expense											
Grand Jury	\$ 16,239	\$ 0					\$ 16,239	\$ 16,301	\$ 16,431	\$ 17,575	
Jury Costs	\$ 146,988						\$ 146,988	\$ 151,138	\$ 132,973	\$ 186,850	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (188,338)	\$ 21,727	\$ 166,611				\$ 0	\$ 0	\$ 0	\$ 15,000	
Prior Year Expense Adjustment	\$ (3,317)		\$ 3,280				\$ (37)				
	\$ (28,427)	\$ 21,727	\$ 169,890				\$ 163,191	\$ 167,439	\$ 149,404	\$ 219,425	
Total Expenditures	\$ 23,330,402	\$ 697,237	\$ 1,563,016				\$ 25,590,655	\$ 26,691,362	\$ 23,450,296	\$ 24,595,181	
Excess (Deficit) of Revenues Over Expenditures	\$ 661,271	\$ (122,596)	\$ (192,853)				\$ 345,821	\$ (47,266)	\$ (335,607)	\$ (661,702)	
Operating Transfers In (Out)	\$ (192,853)		\$ 192,853				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 232,983	\$ 802,291	\$ 0				\$ 1,035,273	\$ 1,035,273	\$ 1,370,880	\$ 1,370,880	
Ending Balance (Deficit)	\$ 701,400	\$ 679,695	\$ 0				\$ 1,381,095	\$ 988,007	\$ 1,035,273	\$ 709,178	

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

For the month ended June										
Fiscal Year 2018/19									2017/18	
	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	\$ 5,613.595	\$ 283.470				\$ 0	\$ 5,897.065	\$ 5,613.673	\$ 5,709.251	\$ 5,715.992
Traffic & Other Infractions	\$ 789.400	\$ 203.449			\$ (4.774)		\$ 988.076	\$ 882.220	\$ 838.144	\$ 802.091
Other Criminal Cases	\$ 2,546.325	\$ 133.615			\$ (13.509)		\$ 2,666.431	\$ 2,439.643	\$ 2,576.964	\$ 2,375.998
Civil	\$ 509.050	\$ 84.328					\$ 593.377	\$ 985.250	\$ 811.583	\$ 1,004.163
Family & Children Services	\$ 1,629.174	\$ 355.446			\$ 0	\$ (37)	\$ 1,984.583	\$ 1,731.340	\$ 1,590.995	\$ 1,581.332
Probate, Guardianship & Mental Health Services	\$ 366.298	\$ 134.793					\$ 501.091	\$ 699.052	\$ 531.837	\$ 725.466
Juvenile Dependency Services	\$ 59.972	\$ 410.250					\$ 470.222	\$ 540.573	\$ 639.786	\$ 710.848
Juvenile Delinquency Services	\$ 160.138	\$ 0					\$ 160.138	\$ 191.632	\$ 216.758	\$ 206.232
Other Court Operations	\$ 1,503.596	\$ 0					\$ 1,503.596	\$ 1,526.035	\$ 1,743.904	\$ 1,709.714
Court Interpreters	\$ 940.745	\$ 358.449					\$ 1,299.194	\$ 1,355.427	\$ 1,118.171	\$ 1,119.652
Jury Services	\$ 165.549	\$ 63.283	\$ 146.988				\$ 375.820	\$ 497.266	\$ 392.681	\$ 610.828
Security		\$ 617.976					\$ 617.976	\$ 609.758	\$ 634.321	\$ 632.051
Trial Court Operations Program	\$ 14,283.841	\$ 2,645.061	\$ 146.988		\$ (18.283)	\$ (37)	\$ 17,057.570	\$ 17,071.869	\$ 16,804.397	\$ 17,194.367
Enhanced Collections	\$ 96.351	\$ 0			\$ 21.353		\$ 117.704	\$ 119.394	\$ 39.333	\$ 43.484
Other Non-Court Operations		\$ 5	\$ 16.962				\$ 16.968	\$ 16.301	\$ 16.431	
Non-Court Operations Program	\$ 96.351	\$ 5	\$ 16.962		\$ 21.353		\$ 134.672	\$ 135.695	\$ 55.764	\$ 43.484
Executive Office	\$ 1,490.633	\$ 466.007			\$ (3.071)	\$ 0	\$ 1,953.569	\$ 2,168.724	\$ 1,872.882	\$ 2,487.563
Fiscal Services	\$ 942.947	\$ 52.025					\$ 994.972	\$ 802.477	\$ 1,034.401	\$ 877.093
Human Resources	\$ 434.594	\$ 47.504					\$ 482.098	\$ 1,567.570	\$ 424.564	\$ 609.502
Business & Facilities Services	\$ 353.777	\$ 698.840					\$ 1,052.617	\$ 1,501.226	\$ 697.839	\$ 645.020
Information Technology	\$ 1,886.164	\$ 2,029.716	\$ (723)		\$ 0		\$ 3,915.157	\$ 3,443.801	\$ 2,560.449	\$ 2,738.152
Court Administration Program	\$ 5,108.115	\$ 3,294.091	\$ (723)		\$ (3.071)	\$ 0	\$ 8,398.413	\$ 9,483.798	\$ 6,590.135	\$ 7,357.330
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 19,488.308	\$ 5,939.157	\$ 163.228		\$ 0	\$ (37)	\$ 25,590.655	\$ 26,691.362	\$ 23,450.296	\$ 24,595.181

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	186,333	-	186,333	-	-	-	-	-	186,333	
Restricted	-	-	-	679,695	-	-	-	-	679,695	
Committed	373,814	-	373,814	-	-	-	-	-	373,814	
Assigned	141,254	-	141,254	-	-	-	-	-	141,254	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 701,400	\$ -	\$ 701,400	\$ 679,695	\$ -	\$ -	\$ -	\$ -	\$ 1,381,095	