

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

4/14/21

Date

Monterey

Court

FY 20-21 3rd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Monterey

Court

FY 20-21 3rd Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Monterey

Court

FY 20-21 3rd Qtr

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	200.8	191.2	190.8	185.8	

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 March
 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						
ASSETS									
Operations	\$ (731,750)	\$ 958,649	\$ (394,778)				\$ 70,859	\$ (97,021)	\$ 89,782
Payroll	\$ 0	\$ 0						\$ 0	\$ (9,746)
Jury Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other Distribution							\$ 49,572	\$ 49,572	\$ 153,019
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (469,452)	\$ (469,452)	\$ (174,195)
Cash on Hand	\$ 5,100							\$ 5,100	\$ 5,100
Cash with County									\$ 0
Cash Outside of the JCC									\$ 0
Cash Equivalents	\$ 4,907,452						\$ 4,593,209	\$ 9,500,661	\$ 8,282,131
Total Cash and Cash Equivalents	\$ 4,205,802	\$ 958,649	\$ (394,778)				\$ 4,244,188	\$ 9,013,861	\$ 8,371,091
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General							\$ 0	\$ 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		\$ 48,481						\$ 48,481	\$ 10,550
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 27,277	\$ 0	\$ 370,718					\$ 397,995	\$ 114,055
Trust Due To/From							\$ 265,010	\$ 265,010	\$ 33,928
Distribution Due To/From							\$ 68,620	\$ 68,620	\$ 33,024
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 245							\$ 245	\$ 0
Total Receivables	\$ 27,521	\$ 48,481	\$ 370,718				\$ 333,630	\$ 780,350	\$ 191,557
Prepaid Expenses - General	\$ 181,900							\$ 181,900	\$ 181,900
Salary and Travel Advances									\$ 0
Counties									\$ 0
Total Prepaid Expenses	\$ 181,900							\$ 181,900	\$ 181,900
Other Assets									
Total Other Assets									
Total Assets	\$ 4,415,223	\$ 1,007,129	\$ (24,060)				\$ 4,577,817	\$ 9,976,110	\$ 8,744,548
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 10,185	\$ 0	\$ 1,850				\$ 0	\$ 12,034	\$ 15,916
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 333,874	\$ 333,874	\$ 164,466
Due to Other Courts									\$ 0
Due to State							\$ 105,000	\$ 105,000	\$ 0
TC145 Liability							\$ 351,432	\$ 351,432	\$ 402,542
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 390,679	\$ 390,679	\$ 309,770
Due to Other Public Agencies									\$ 0
Sales and Use Tax	\$ 3,177							\$ 3,177	\$ 1,552
Interest							\$ 88	\$ 88	\$ 2,533
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 13,361	\$ 0	\$ 1,850				\$ 1,181,074	\$ 1,196,285	\$ 896,779
Civil							\$ 977,249	\$ 977,249	\$ 1,144,354
Criminal							\$ 1,992,478	\$ 1,992,478	\$ 1,834,079
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the JCC									\$ 0
Trust Interest Payable							\$ 22,043	\$ 22,043	\$ 38,725
Miscellaneous Trust									\$ 0
Total Trust Deposits							\$ 2,991,770	\$ 2,991,770	\$ 3,017,157
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 156,270							\$ 156,270	\$ 144,974
Deferred Compensation Payable	\$ 0							\$ 0	\$ 923
Deductions Payable	\$ 83,653							\$ 83,653	\$ 88,664
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 239,923							\$ 239,923	\$ 234,561
Revenue Collected in Advance	\$ 65		\$ 113,653					\$ 113,718	\$ 310,984
Liabilities For Deposits	\$ 47,570		\$ 243				\$ 404,937	\$ 452,749	\$ 393,923
Jury Fees - Non-Interest							\$ 37	\$ 37	\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 47,635		\$ 113,896				\$ 404,973	\$ 566,504	\$ 704,908
Total Liabilities	\$ 300,919	\$ 0	\$ 115,746				\$ 4,577,817	\$ 4,994,482	\$ 4,853,406
Total Fund Balance	\$ 4,114,304	\$ 1,007,129	\$ (139,805)					\$ 4,981,628	\$ 3,891,143
Total Liabilities and Fund Balance	\$ 4,415,223	\$ 1,007,129	\$ (24,060)				\$ 4,577,817	\$ 9,976,110	\$ 8,744,548

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 March											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 17,484,366	\$ 109,325					\$ 17,593,690	\$ 20,814,320	\$ 18,040,386	\$ 22,224,597	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 55,962	\$ 0	\$ 55,962	
Judges' Compensation (0150019)	\$ 135,378						\$ 135,378	\$ 180,501	\$ 135,378	\$ 180,501	
Court Interpreter (0150037)	\$ 1,155,123						\$ 1,155,123	\$ 1,482,843	\$ 828,311	\$ 1,528,203	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 420,573						\$ 420,573	\$ 1,283,155	\$ 412,735	\$ 883,462	
Other Miscellaneous	\$ 277,496						\$ 277,496	\$ 277,496	\$ 277,496	\$ 277,496	
	\$ 19,472,936	\$ 109,325					\$ 19,582,261	\$ 24,094,277	\$ 19,694,306	\$ 25,150,221	
Grants											
AB 1058 Commissioner/Facilitator			\$ 334,749				\$ 334,749	\$ 517,000	\$ 213,750	\$ 557,629	
Other Judicial Council Grants			\$ 19,026				\$ 19,026	\$ 208,019	\$ 379,868	\$ 569,356	
Non-Judicial Council Grants									\$ 125,061	\$ 133,329	
			\$ 353,775				\$ 353,775	\$ 725,019	\$ 718,679	\$ 1,260,314	
Other Financing Sources											
Interest Income	\$ 14,336	\$ 3,161					\$ 17,498	\$ 135,350	\$ 78,794	\$ 138,685	
Investment Income											
Donations											
Local Fees	\$ 73,201	\$ 93,174					\$ 166,374	\$ 235,287	\$ 173,873	\$ 247,117	
Non-Fee Revenues		\$ (1,274)					\$ (1,274)	\$ 4,700	\$ 3,601	\$ 3,484	
Enhanced Collections											
Escheatment								\$ 150,000		\$ 100,000	
Prior Year Revenue	\$ 822						\$ 822				
County Program - Restricted		\$ 32,353					\$ 32,353	\$ 64,860	\$ 45,225	\$ 74,436	
Reimbursement Other	\$ 48,943	\$ 83,764					\$ 132,706	\$ 265,539	\$ 87,685	\$ 129,450	
Sale of Fixed Assets											
Other Miscellaneous	\$ 56,620						\$ 56,620	\$ 69,584	\$ 90,697	\$ 126,528	
	\$ 193,922	\$ 211,178					\$ 405,100	\$ 925,320	\$ 479,875	\$ 819,700	
Total Revenues	\$ 19,666,859	\$ 320,503	\$ 353,775				\$ 20,341,136	\$ 25,744,616	\$ 20,892,860	\$ 27,230,235	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 9,062,445	\$ 35,690	\$ 277,862				\$ 9,375,997	\$ 13,527,283	\$ 10,056,258	\$ 14,533,435	
Temp Help									\$ 42,493	\$ 67,954	
Overtime	\$ 14,460		\$ 4,244				\$ 18,704	\$ 20,000	\$ 71,566	\$ 75,000	
Staff Benefits	\$ 5,024,023	\$ 35,165	\$ 137,620				\$ 5,196,809	\$ 6,921,788	\$ 4,861,868	\$ 6,547,187	
	\$ 14,100,928	\$ 70,855	\$ 419,727				\$ 14,591,510	\$ 20,469,071	\$ 15,032,185	\$ 21,223,576	
Operating Expenses and Equipment											
General Expense	\$ 240,614		\$ 4,418				\$ 245,031	\$ 633,998	\$ 535,352	\$ 640,207	
Printing	\$ 15,630						\$ 15,630	\$ 26,508	\$ 16,264	\$ 26,508	
Telecommunications	\$ 119,620		\$ 31,148				\$ 150,768	\$ 177,602	\$ 108,778	\$ 148,055	
Postage	\$ 55,759						\$ 55,759	\$ 119,285	\$ 82,706	\$ 118,585	
Insurance	\$ 17,694						\$ 17,694	\$ 21,592	\$ 15,384	\$ 9,006	
In-State Travel	\$ 1,316						\$ 1,316	\$ 19,883	\$ 41,413	\$ 41,104	
Out-of-State Travel									\$ 6,352	\$ 6,270	
Training	\$ 6,125		\$ 5,905				\$ 12,030	\$ 36,150	\$ 41,819	\$ 61,469	
Security Services	\$ 410,362						\$ 410,362	\$ 705,724	\$ 337,554	\$ 631,225	
Facility Operations	\$ 247,180		\$ 149				\$ 247,329	\$ 664,128	\$ 210,934	\$ 312,206	
Utilities											
Contracted Services	\$ 1,056,670	\$ 99,816	\$ 2,992				\$ 1,159,478	\$ 2,260,414	\$ 1,509,563	\$ 2,311,713	
Consulting and Professional Services	\$ 17,242						\$ 17,242	\$ 12,040	\$ 8,128	\$ 12,566	
Information Technology	\$ 424,346		\$ 13,996				\$ 438,342	\$ 553,784	\$ 284,479	\$ 457,470	
Major Equipment	\$ 99,335		\$ (21,174)				\$ 78,161	\$ 192,488	\$ 48,458	\$ 892,007	
Other Items of Expense	\$ 1,124						\$ 1,124	\$ 9,293	\$ 3,425	\$ 10,268	
	\$ 2,713,015	\$ 99,816	\$ 37,434				\$ 2,850,265	\$ 5,432,889	\$ 3,250,608	\$ 5,678,659	
Special Items of Expense											
Grand Jury	\$ 2,043						\$ 2,043	\$ 16,286	\$ 2,045	\$ 16,286	
Jury Costs	\$ 31,279						\$ 31,279	\$ 75,755	\$ 76,787	\$ 160,981	
Judgements, Settlements and Claims									\$ 21,188		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (98,694)	\$ 15,702	\$ 82,992				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (10,672)						\$ (10,672)				
	\$ (76,044)	\$ 15,702	\$ 82,992				\$ 22,650	\$ 92,041	\$ 100,020	\$ 177,267	
Total Expenditures	\$ 16,737,899	\$ 186,373	\$ 540,153				\$ 17,464,425	\$ 25,994,001	\$ 18,382,812	\$ 27,079,502	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,928,959	\$ 134,129	\$ (186,378)				\$ 2,876,711	\$ (249,385)	\$ 2,510,048	\$ 150,733	
Operating Transfers In (Out)	\$ (46,572)		\$ 46,572				\$ 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)	\$ 4,114,304	\$ 1,007,129	\$ (139,805)				\$ 4,981,628	\$ 1,855,532	\$ 3,891,143	\$ 1,531,828	

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

For the month ended March										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 4,069,172	\$ 146,716			\$ 0		\$ 4,215,887	\$ 6,147,645	\$ 4,652,387	\$ 6,290,405
Traffic & Other Infractions	\$ 642,201	\$ 82,533					\$ 724,733	\$ 809,064	\$ 833,497	\$ 882,020
Other Criminal Cases	\$ 2,066,728	\$ 71,997			\$ (15,702)		\$ 2,123,023	\$ 2,353,004	\$ 2,013,456	\$ 2,487,703
Civil	\$ 304,473	\$ 39,357					\$ 343,830	\$ 951,088	\$ 348,976	\$ 1,034,138
Family & Children Services	\$ 1,346,671	\$ 57,520			\$ 0		\$ 1,404,191	\$ 1,936,385	\$ 1,283,990	\$ 1,738,751
Probate, Guardianship & Mental Health Services	\$ 280,399	\$ 224,615					\$ 505,014	\$ 740,323	\$ 499,266	\$ 740,597
Juvenile Dependency Services	\$ 65,346	\$ 256,660					\$ 322,006	\$ 937,472	\$ 283,265	\$ 622,722
Juvenile Delinquency Services	\$ 126,009	\$ 0					\$ 126,009	\$ 235,769	\$ 133,215	\$ 237,489
Other Court Operations	\$ 1,055,646	\$ 65,478					\$ 1,121,124	\$ 1,731,175	\$ 1,036,593	\$ 1,809,680
Court Interpreters	\$ 814,365	\$ 278,500					\$ 1,092,865	\$ 1,482,255	\$ 1,053,856	\$ 1,544,072
Jury Services	\$ 138,815	\$ 33,523	\$ 31,279			\$ (3,414)	\$ 200,203	\$ 396,033	\$ 248,007	\$ 534,462
Security		\$ 410,318					\$ 410,318	\$ 695,788	\$ 336,111	\$ 622,155
Trial Court Operations Program	\$ 10,909,824	\$ 1,667,217	\$ 31,279		\$ (15,702)	\$ (3,414)	\$ 12,589,205	\$ 18,416,001	\$ 12,722,618	\$ 18,544,195
Enhanced Collections	\$ 65,300	\$ 0			\$ 15,702		\$ 81,002	\$ 88,161	\$ 83,317	\$ 87,910
Other Non-Court Operations			\$ 2,043				\$ 2,043	\$ 16,286	\$ 1,683	\$ 16,286
Non-Court Operations Program	\$ 65,300	\$ 0	\$ 2,043		\$ 15,702		\$ 83,045	\$ 104,447	\$ 85,000	\$ 104,196
Executive Office	\$ 993,558	\$ (2,484)					\$ 991,074	\$ 1,471,512	\$ 1,317,108	\$ 1,691,320
Fiscal Services	\$ 642,127	\$ 618					\$ 642,745	\$ 917,272	\$ 743,682	\$ 942,303
Human Resources	\$ 322,770	\$ 43,514					\$ 366,284	\$ 648,642	\$ 400,723	\$ 805,196
Business & Facilities Services	\$ 362,913	\$ 450,810				\$ (5,592)	\$ 808,131	\$ 1,375,638	\$ 1,013,039	\$ 1,884,919
Information Technology	\$ 1,295,018	\$ 690,590			\$ 0	\$ (1,667)	\$ 1,983,942	\$ 3,060,489	\$ 2,100,642	\$ 3,107,374
Court Administration Program	\$ 3,616,385	\$ 1,183,048			\$ 0	\$ (7,258)	\$ 4,792,175	\$ 7,473,553	\$ 5,575,194	\$ 8,431,111
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,591,510	\$ 2,850,265	\$ 33,322		\$ 0	\$ (10,672)	\$ 17,464,425	\$ 25,994,001	\$ 18,382,812	\$ 27,079,502