

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total 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								2023/24
	Fiscal Year 2024/25								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (3,471,145)	\$ 3,776,452	\$ (463,169)				\$ 33,978	\$ (123,884)	\$ (88,705)
Payroll	\$ 32,441	\$ 0						\$ 32,441	\$ 0
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution							\$ 5,893,701	\$ 5,893,701	\$ 87,452
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (105,999)	\$ (105,999)	\$ (73,103)
Credit Card									
Cash on Hand	\$ 5,200							\$ 5,200	\$ 4,950
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 12,297,742						\$ 4,821,180	\$ 17,118,922	\$ 15,830,199
Total Cash and Cash Equivalents	\$ 8,889,238	\$ 3,776,452	\$ (463,169)				\$ 10,642,860	\$ 22,845,381	\$ 15,785,793
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0						\$ 0	\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 2,762							\$ 2,762	\$ 2,762
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 0						\$ 0	\$ 8,835
Due From Other Courts									
Due From State	\$ 29,074	\$ 0	\$ 206,238					\$ 235,312	\$ 42,987
Trust Due To/From							\$ 5,876,140	\$ 5,876,140	\$ 110,121
Distribution Due To/From							\$ 24,940	\$ 24,940	\$ 36,376
Civil Filing Fee Due To/From									
General Due To/From	\$ 12,598	\$ 0						\$ 12,598	\$ 8,521
Total Receivables	\$ 44,434	\$ 0	\$ 206,238				\$ 5,901,081	\$ 6,151,753	\$ 209,602
Prepaid Expenses - General	\$ 20,000							\$ 20,000	\$ 20,000
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 20,000							\$ 20,000	\$ 20,000
Other Assets									
Total Other Assets									
Total Assets	\$ 8,953,672	\$ 3,776,452	\$ (256,931)				\$ 16,543,941	\$ 29,017,134	\$ 16,015,395
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 178,764	\$ 0	\$ 0				\$ 74	\$ 178,839	\$ 63,879
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 5,913,679	\$ 5,913,679	\$ 155,018
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 315,205	\$ 1,234,718	\$ 0				\$ 0	\$ 1,549,923	\$ 398,876
TC145 Liability							\$ 345,965	\$ 345,965	\$ 352,261
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 547,034	\$ 547,034	\$ 526,451
Due to Other Public Agencies									
Sales and Use Tax	\$ 53							\$ 53	\$ 217
Interest							\$ 19,258	\$ 19,258	\$ 17,396
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 494,023	\$ 1,234,718	\$ 0				\$ 6,826,009	\$ 8,554,749	\$ 1,514,098
Civil							\$ 6,684,393	\$ 6,684,393	\$ 1,342,271
Criminal							\$ 2,510,388	\$ 2,510,388	\$ 1,363,104
Unreconciled - Civil and Criminal							\$ 486	\$ 486	\$ 486
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 107,591	\$ 107,591	\$ 48,768
Miscellaneous Trust									
Total Trust Deposits							\$ 9,302,858	\$ 9,302,858	\$ 2,754,629
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 135,354							\$ 135,354	\$ 318,311
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 94,069							\$ 94,069	\$ 179,858
Payroll Clearing									
Total Payroll Liabilities	\$ 229,423	\$ 0						\$ 229,423	\$ 498,168
Revenue Collected in Advance	\$ 2,793		\$ 0					\$ 2,793	\$ 1,676
Liabilities For Deposits	\$ 78,761	\$ 875	\$ 243				\$ 414,318	\$ 494,197	\$ 447,667
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 756	\$ 756	\$ 744
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 81,554	\$ 875	\$ 243				\$ 415,074	\$ 497,746	\$ 450,087
Total Liabilities	\$ 805,000	\$ 1,235,593	\$ 243				\$ 16,543,941	\$ 18,584,776	\$ 5,216,982
Total Fund Balance	\$ 8,148,672	\$ 2,540,859	\$ (257,174)					\$ 10,432,357	\$ 10,798,412
Total Liabilities and Fund Balance	\$ 8,953,672	\$ 3,776,452	\$ (256,931)				\$ 16,543,941	\$ 29,017,134	\$ 16,015,395

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 2024/25										2023/24	
	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	\$ 12,213,566	\$ 15,590					\$ 12,229,156	\$ 26,669,205	\$ 12,279,605	\$ 27,325,707	
Improvement and Modernization Fund	\$ (69,937)						\$ (69,937)	\$ 55,344	\$ (70,000)	\$ 96,783	
Judges' Compensation (0150019)	\$ 45,126						\$ 45,126	\$ 180,500	\$ 45,126	\$ 180,500	
Court Interpreter (0150037)	\$ 164,309						\$ 164,309	\$ 2,026,287	\$ 186,390	\$ 1,807,942	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 640,153						\$ 640,153	\$ 1,575,913	\$ 452,067	\$ 1,460,215	
Other Miscellaneous		\$ 794,007					\$ 794,007	\$ 1,071,503	\$ 2,230,673	\$ 1,605,650	
	\$ 12,993,218	\$ 809,597					\$ 13,802,815	\$ 31,578,752	\$ 15,123,860	\$ 32,476,797	
Grants											
AB 1058 Commissioner/Facilitator			\$ (237,385)				\$ (237,385)	\$ 635,862		\$ 635,057	
Other Judicial Council Grants	\$ 0		\$ 3,295				\$ 3,295	\$ 43,618	\$ (270,904)	\$ 119,906	
Non-Judicial Council Grants											
	\$ 0		\$ (234,091)				\$ (234,091)	\$ 679,480	\$ (270,904)	\$ 754,963	
Other Financing Sources											
Interest Income	\$ 144,002	\$ 0					\$ 144,002	\$ 531,101	\$ 132,836	\$ 422,801	
Investment Income											
Donations											
Local Fees		\$ 24,023					\$ 24,023	\$ 151,400	\$ 23,404	\$ 130,000	
Non-Fee Revenues		\$ (655)					\$ (655)	\$ 4,500	\$ (2,507)	\$ 7,300	
Enhanced Collections		\$ 18,042					\$ 18,042	\$ 126,875	\$ 15,542	\$ 125,337	
Escheatment										\$ 150,000	
Prior Year Revenue	\$ 327,297						\$ 327,297	\$ 2,700	\$ 20,000	\$ 2,700	
County Program - Restricted		\$ 6,628					\$ 6,628	\$ 56,501	\$ 4,821	\$ 56,501	
Reimbursement Other	\$ 6,965						\$ 6,965	\$ 56,300	\$ 9,940	\$ 59,093	
Sale of Fixed Assets											
Other Miscellaneous	\$ 19,215						\$ 19,215	\$ 76,910	\$ 18,048	\$ 76,910	
	\$ 497,478	\$ 48,038					\$ 545,516	\$ 1,006,287	\$ 222,083	\$ 1,030,642	
Total Revenues	\$ 13,490,696	\$ 857,635	\$ (234,091)				\$ 14,114,240	\$ 33,264,519	\$ 15,075,039	\$ 34,262,402	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 3,516,251	\$ 29,580	\$ 0				\$ 3,545,831	\$ 16,146,145	\$ 3,364,274	\$ 15,791,917	
Temp Help	\$ 18,642						\$ 18,642	\$ 104,085	\$ 5,916	\$ 100,582	
Overtime	\$ 20,611						\$ 20,611	\$ 150,000	\$ 15,726	\$ 90,000	
Staff Benefits	\$ 3,454,136	\$ 20,599	\$ 0				\$ 3,474,735	\$ 8,536,593	\$ 3,060,927	\$ 8,080,801	
	\$ 7,009,641	\$ 50,179	\$ 0				\$ 7,059,819	\$ 24,936,823	\$ 6,446,842	\$ 24,063,300	
Operating Expenses and Equipment											
General Expense	\$ 110,914		\$ 11,106				\$ 122,020	\$ 722,286	\$ 104,129	\$ 906,663	
Printing	\$ 1,671						\$ 1,671	\$ 35,000	\$ 16,808	\$ 30,000	
Telecommunications	\$ 19,201		\$ 0				\$ 19,201	\$ 281,015	\$ 28,458	\$ 229,132	
Postage	\$ 109,326						\$ 109,326	\$ 153,600	\$ 46,196	\$ 150,000	
Insurance	\$ 0						\$ 0	\$ 25,900	\$ 1,044	\$ 24,200	
In-State Travel	\$ 6,858		\$ 1,524				\$ 8,382	\$ 44,000	\$ 7,530	\$ 42,500	
Out-of-State Travel								\$ 2,000	\$ 0	\$ 2,000	
Training	\$ 650		\$ 7,610				\$ 8,260	\$ 61,209	\$ 14,774	\$ 58,364	
Security Services	\$ 134,825		\$ 0				\$ 134,825	\$ 727,250	\$ 124,404	\$ 652,000	
Facility Operations	\$ 143,005		\$ 0				\$ 143,005	\$ 751,215	\$ 56,558	\$ 1,122,930	
Utilities											
Contracted Services	\$ 645,936	\$ 12,459	\$ 2,843				\$ 661,238	\$ 4,015,744	\$ 827,587	\$ 3,595,185	
Consulting and Professional Services	\$ 2,190	\$ 0					\$ 2,190	\$ 675,388	\$ (337,767)	\$ 1,274,517	
Information Technology	\$ 314,251	\$ 15	\$ 0				\$ 314,266	\$ 2,291,737	\$ 86,755	\$ 1,059,157	
Major Equipment	\$ 80,734						\$ 80,734	\$ 1,108,991	\$ 183,782	\$ 1,430,388	
Other Items of Expense	\$ 1,851						\$ 1,851	\$ 12,500	\$ 909	\$ 12,000	
	\$ 1,571,413	\$ 12,474	\$ 23,083				\$ 1,606,971	\$ 10,907,835	\$ 1,161,167	\$ 10,589,036	
Special Items of Expense											
Grand Jury								\$ 14,500	\$ 0	\$ 14,000	
Jury Costs	\$ 17,573						\$ 17,573	\$ 200,200	\$ 35,415	\$ 200,200	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (4,246)	\$ 4,246	\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 12,868						\$ 12,868		\$ 8,255	\$ 19,125	
	\$ 26,194	\$ 4,246	\$ 0				\$ 30,441	\$ 214,700	\$ 43,671	\$ 233,325	
Total Expenditures	\$ 8,607,248	\$ 66,899	\$ 23,083				\$ 8,697,231	\$ 36,059,358	\$ 7,651,680	\$ 34,885,661	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,883,448	\$ 790,736	\$ (257,174)				\$ 5,417,010	\$ (2,794,839)	\$ 7,423,359	\$ (623,259)	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,265,224	\$ 1,750,124	\$ 0				\$ 5,015,348	\$ 5,015,348	\$ 3,375,053	\$ 3,375,053	
Ending Balance (Deficit)	\$ 8,148,672	\$ 2,540,859	\$ (257,174)				\$ 10,432,357	\$ 2,220,509	\$ 10,798,412	\$ 2,751,794	

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

For the month ended September

Fiscal Year 2024/25 2023/24

	Personnel 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	\$ 1,698,261	\$ 69,687				\$ 3,666	\$ 1,771,615	\$ 6,688,876	\$ 1,758,080	\$ 6,587,936
Traffic & Other Infractions	\$ 345,339	\$ 39,906					\$ 385,245	\$ 781,379	\$ 321,030	\$ 741,352
Other Criminal Cases	\$ 1,069,610	\$ 43,819			\$ (4,246)		\$ 1,109,183	\$ 3,500,074	\$ 963,304	\$ 3,199,973
Civil	\$ 228,465	\$ (1,886)					\$ 226,579	\$ 1,028,218	\$ 194,997	\$ 1,020,413
Family & Children Services	\$ 709,401	\$ 6,749			\$ 0	\$ 63	\$ 716,213	\$ 2,491,462	\$ 612,636	\$ 2,333,914
Probate, Guardianship & Mental Health Services	\$ 101,979	\$ 44,680					\$ 146,659	\$ 786,274	\$ 124,323	\$ 731,210
Juvenile Dependency Services	\$ 17,530	\$ 65,760					\$ 83,290	\$ 548,434	\$ 60,029	\$ 504,239
Juvenile Delinquency Services	\$ 48,380						\$ 48,380	\$ 295,169	\$ 54,863	\$ 288,154
Other Court Operations	\$ 624,865	\$ 221,708					\$ 846,572	\$ 3,504,138	\$ 682,306	\$ 2,997,854
Court Interpreters	\$ 349,488	\$ 172,993				\$ 5,485	\$ 527,965	\$ 2,156,515	\$ 498,979	\$ 1,813,809
Jury Services	\$ 78,651	\$ 76,461	\$ 17,573				\$ 172,685	\$ 625,605	\$ 131,449	\$ 685,379
Security		\$ 133,205					\$ 133,205	\$ 725,250	\$ 122,963	\$ 640,000
Trial Court Operations Program	\$ 5,271,969	\$ 873,081	\$ 17,573		\$ (4,246)	\$ 9,214	\$ 6,167,591	\$ 23,131,394	\$ 5,524,959	\$ 21,544,233
Enhanced Collections	\$ 23,784				\$ 4,246		\$ 28,031	\$ 99,276	\$ 24,027	\$ 96,888
Other Non-Court Operations		\$ 0					\$ 0	\$ 664,988	\$ 0	\$ 1,264,517
Non-Court Operations Program	\$ 23,784	\$ 0			\$ 4,246		\$ 28,031	\$ 764,264	\$ 24,027	\$ 1,361,405
Executive Office	\$ 427,898	\$ 439					\$ 428,338	\$ 1,648,786	\$ 433,076	\$ 1,825,042
Fiscal Services	\$ 296,753	\$ 5,306				\$ 2,960	\$ 305,019	\$ 1,107,074	\$ 263,846	\$ 1,086,666
Human Resources	\$ 226,271	\$ 39,566					\$ 265,837	\$ 867,836	\$ 199,114	\$ 933,358
Business & Facilities Services	\$ 158,104	\$ 221,143				\$ 2,233	\$ 381,481	\$ 1,673,358	\$ 300,017	\$ 2,361,596
Information Technology	\$ 655,040	\$ 467,434				\$ (1,539)	\$ 1,120,935	\$ 6,866,646	\$ 906,641	\$ 5,773,361
Court Administration Program	\$ 1,764,066	\$ 733,889				\$ 3,654	\$ 2,501,609	\$ 12,163,700	\$ 2,102,694	\$ 11,980,023
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,059,819	\$ 1,606,971	\$ 17,573		\$ 0	\$ 12,868	\$ 8,697,231	\$ 36,059,358	\$ 7,651,680	\$ 34,885,661