

**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.



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Signature of Presiding Judge or Court Executive

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Date

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Court

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Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

### FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

<sup>1</sup> 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 September									
Fiscal Year 2022/23									2021/22
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (3,200.065)	\$ 3,542.798	\$ (219.188)				\$ 72.245	\$ 195.789	\$ 551.606
Payroll	\$ (1,537)	\$ 0						\$ (1,537)	\$ 1,306
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,495
Other									
Distribution							\$ 54,433	\$ 54,433	\$ 98,965
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (177,646)	\$ (177,646)	\$ (349,373)
Credit Card									
Cash on Hand	\$ 4,950							\$ 4,950	\$ 5,100
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 10,885,088						\$ 5,188,897	\$ 16,073,985	\$ 10,388,998
Total Cash and Cash Equivalents	\$ 7,713,435	\$ 3,542,798	\$ (219,188)				\$ 5,137,928	\$ 16,174,974	\$ 10,722,096
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 257						\$ 0	\$ 257	\$ 0
Dishonored Checks									
Due From Employee	\$ 2,912							\$ 2,912	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 11,077						\$ 11,077	\$ 24,651
Due From Other Courts									
Due From State	\$ 111,514	\$ 0	\$ 133,238					\$ 244,752	\$ 316,910
Trust Due To/From							\$ 162,485	\$ 162,485	\$ 96,787
Distribution Due To/From							\$ 50,708	\$ 50,708	\$ 62,056
Civil Filing Fee Due To/From									
General Due To/From	\$ 5,620	\$ 0						\$ 5,620	\$ 321
Total Receivables	\$ 120,303	\$ 11,077	\$ 133,238				\$ 213,193	\$ 477,811	\$ 500,725
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	\$ 7,833,738	\$ 3,553,875	\$ (85,950)				\$ 5,351,121	\$ 16,652,784	\$ 11,227,601
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,808	\$ 0	\$ 0				\$ 5,000	\$ 6,808	\$ 55,871
Due to Other Funds	\$ 10	\$ 0	\$ 0				\$ 218,803	\$ 218,813	\$ 159,164
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 801,265						\$ 0	\$ 801,265	\$ 0
TC145 Liability							\$ 295,442	\$ 295,442	\$ 416,620
Due to Other Governments	\$ 1,184	\$ 0						\$ 1,184	\$ 0
AB145 Due to Other Government Agency							\$ 460,062	\$ 460,062	\$ 393,403
Due to Other Public Agencies									
Sales and Use Tax	\$ 5							\$ 5	\$ 91
Interest							\$ 9,356	\$ 9,356	\$ 15
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 804,272	\$ 0	\$ 0				\$ 988,662	\$ 1,792,934	\$ 1,025,165
Civil							\$ 2,137,159	\$ 2,137,159	\$ 751,439
Criminal							\$ 1,736,547	\$ 1,736,547	\$ 1,653,738
Unreconciled - Civil and Criminal							\$ 486	\$ 486	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 33,697	\$ 33,697	\$ 21,630
Miscellaneous Trust									
Total Trust Deposits							\$ 3,907,890	\$ 3,907,890	\$ 2,426,807
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 166,106							\$ 166,106	\$ 300,167
Deferred Compensation Payable	\$ 0							\$ 0	\$ (14,052)
Deductions Payable	\$ 82,368							\$ 82,368	\$ 85,066
Payroll Clearing									
Total Payroll Liabilities	\$ 248,474	\$ 0						\$ 248,474	\$ 371,181
Revenue Collected in Advance	\$ 1,920	\$ 0	\$ 0					\$ 1,920	\$ 21,807
Liabilities For Deposits	\$ 58,534	\$ 247	\$ 243				\$ 454,511	\$ 513,535	\$ 465,181
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 58	\$ 58	\$ 28
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 60,454	\$ 247	\$ 243				\$ 454,570	\$ 515,514	\$ 487,016
Total Liabilities	\$ 1,113,200	\$ 247	\$ 243				\$ 5,351,121	\$ 6,464,811	\$ 4,310,169
Total Fund Balance	\$ 6,720,537	\$ 3,553,628	\$ (86,193)					\$ 10,187,973	\$ 6,917,432
Total Liabilities and Fund Balance	\$ 7,833,738	\$ 3,553,875	\$ (85,950)				\$ 5,351,121	\$ 16,652,784	\$ 11,227,601

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 2022/23									2021/22		
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 11,603.473	\$ 15.586					\$ 11,619.059		\$ 10,108.360	\$ 25,736.852	
Improvement and Modernization Fund									\$ (55.962)	\$ 55.633	
Judges' Compensation (0150019)	\$ 45.126						\$ 45.126		\$ 45.126	\$ 171.001	
Court Interpreter (0150037)	\$ 354.460						\$ 354.460		\$ 298.518	\$ 1,663.338	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 479						\$ 479		\$ 389.040	\$ 1,729.965	
Other Miscellaneous		\$ 2,329.167					\$ 2,329.167			\$ 277.496	
	\$ 12,003.538	\$ 2,344.753					\$ 14,348.291		\$ 10,785.083	\$ 29,634.285	
Grants											
AB 1058 Commissioner/Facilitator			\$ 80.921				\$ 80.921		\$ 0	\$ 576.723	
Other Judicial Council Grants			\$ (63.806)				\$ (63.806)		\$ 9.967	\$ 40.601	
Non-Judicial Council Grants											
			\$ 17.115				\$ 17.115		\$ 9.967	\$ 617.324	
Other Financing Sources											
Interest Income	\$ 29.901	\$ 6.313					\$ 36.214		\$ 38	\$ 24.881	
Investment Income											
Donations											
Local Fees	\$ 3,375	\$ 8,260					\$ 11,635		\$ 52.132	\$ 287.331	
Non-Fee Revenues		\$ 0					\$ 0		\$ 1,978	\$ 3,216	
Enhanced Collections											
Escheatment										\$ 150,000	
Prior Year Revenue	\$ 3	\$ 0					\$ 3				
County Program - Restricted		\$ 4,864					\$ 4,864		\$ 4,726	\$ 57,155	
Reimbursement Other		\$ 21,232					\$ 21,232		\$ 16,467	\$ 142,361	
Sale of Fixed Assets											
Other Miscellaneous	\$ 19,683						\$ 19,683		\$ 22,198	\$ 72,715	
	\$ 52,962	\$ 40,669					\$ 93,631		\$ 97,538	\$ 737,659	
Total Revenues	\$ 12,056.499	\$ 2,385.422	\$ 17.115				\$ 14,459.036		\$ 10,892.587	\$ 30,989.268	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 3,334.740	\$ 51,266	\$ 42,715				\$ 3,428.720		\$ 2,787,000	\$ 15,522,554	
Temp Help	\$ 3,553						\$ 3,553		\$ 3,804	\$ 248,442	
Overtime	\$ 29,906						\$ 29,906		\$ 2,466	\$ 90,000	
Staff Benefits	\$ 2,932.154	\$ (4,259)	\$ 24,719				\$ 2,952.615		\$ 2,863,300	\$ 7,736,843	
	\$ 6,300.353	\$ 47,007	\$ 67,434				\$ 6,414.794		\$ 5,656,570	\$ 23,597,839	
Operating Expenses and Equipment											
General Expense	\$ 79,741		\$ 12,597				\$ 92,338		\$ 380,067	\$ 771,229	
Printing	\$ 290						\$ 290		\$ 9,044	\$ 26,508	
Telecommunications	\$ 16,545						\$ 16,545		\$ 40,887	\$ 176,467	
Postage	\$ 40,894						\$ 40,894		\$ 14,910	\$ 122,156	
Insurance										\$ 21,904	
In-State Travel	\$ 3,902						\$ 3,902		\$ 1,022	\$ 43,000	
Out-of-State Travel									\$ 956	\$ 4,956	
Training	\$ 1,869		\$ 9,790				\$ 11,659		\$ 4,503	\$ 57,015	
Security Services	\$ 76,476						\$ 76,476		\$ 152,120	\$ 653,856	
Facility Operations	\$ 60,553						\$ 60,553		\$ 69,091	\$ 488,400	
Utilities											
Contracted Services	\$ 245,165	\$ 11,610					\$ 256,776		\$ 301,955	\$ 2,320,879	
Consulting and Professional Services	\$ 4,995	\$ 0					\$ 4,995		\$ 1,964	\$ 2,172,590	
Information Technology	\$ 76,836						\$ 76,836		\$ 108,492	\$ 574,557	
Major Equipment	\$ 0						\$ 0		\$ 72,119	\$ 670,907	
Other Items of Expense	\$ 735						\$ 735		\$ 2,660	\$ 13,535	
	\$ 608,003	\$ 11,610	\$ 22,387				\$ 642,000		\$ 1,159,789	\$ 8,117,959	
Special Items of Expense											
Grand Jury										\$ 13,000	
Jury Costs	\$ 16,449						\$ 16,449		\$ 12,286	\$ 71,448	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (18,094)	\$ 4,608	\$ 13,487				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 22,750	\$ 7,500					\$ 30,250		\$ 5,475		
	\$ 21,105	\$ 12,108	\$ 13,487				\$ 46,699		\$ 17,761	\$ 84,448	
Total Expenditures	\$ 6,929.461	\$ 70,725	\$ 103,308				\$ 7,103.493		\$ 6,834.119	\$ 31,800.246	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,127.039	\$ 2,314.697	\$ (86.193)				\$ 7,355.543		\$ 4,058.468	\$ (810.978)	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,593.499	\$ 1,238.931	\$ 0				\$ 2,832.430	\$ 2,832.430	\$ 2,858.964	\$ 2,858.964	
Ending Balance (Deficit)	\$ 6,720.537	\$ 3,553.628	\$ (86.193)				\$ 10,187.973	\$ 2,832.430	\$ 6,917.432	\$ 2,047.986	

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

For the month ended September

Fiscal Year 2022/23

2021/22

	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,599.040	\$ 67.138			\$ 0	\$ 0	\$ 1,666.179		\$ 1,597.449	\$ 6,736.774
Traffic & Other Infractions	\$ 290.587	\$ 14.178					\$ 304.766		\$ 283.639	\$ 905.924
Other Criminal Cases	\$ 924.881	\$ 31.744			\$ (4.608)	\$ 7.500	\$ 959.518		\$ 824.402	\$ 4,990.096
Civil	\$ 237.384	\$ 3.547					\$ 240.931		\$ 152.968	\$ 1,068.824
Family & Children Services	\$ 623.613	\$ 8.726			\$ 0		\$ 632.340		\$ 563.786	\$ 2,185.013
Probate, Guardianship & Mental Health Services	\$ 98.014	\$ 48.576					\$ 146.591		\$ 173.750	\$ 798.100
Juvenile Dependency Services	\$ 35.290	\$ 14.710					\$ 50.000		\$ 88.335	\$ 942.992
Juvenile Delinquency Services	\$ 61.972						\$ 61.972		\$ 48.497	\$ 270.990
Other Court Operations	\$ 489.710	\$ 15.950					\$ 505.660		\$ 471.917	\$ 2,008.599
Court Interpreters	\$ 369.084	\$ 61.581				\$ 600	\$ 431.265		\$ 353.379	\$ 1,730.838
Jury Services	\$ 63.887	\$ 24.252	\$ 16.449				\$ 104.589		\$ 90.181	\$ 433.596
Security		\$ 75.074					\$ 75.074		\$ 150.768	\$ 652.349
Trial Court Operations Program	\$ 4,793.463	\$ 365.478	\$ 16.449		\$ (4.608)	\$ 8.100	\$ 5,178.883		\$ 4,799.073	\$ 22,724.095
Enhanced Collections	\$ 24.213				\$ 4.608		\$ 28.821		\$ 20.741	\$ 95.506
Other Non-Court Operations		\$ 0					\$ 0		\$ 806	\$ 13,000
Non-Court Operations Program	\$ 24.213	\$ 0			\$ 4.608		\$ 28.821		\$ 21.547	\$ 108,506
Executive Office	\$ 435.374	\$ 2.549					\$ 437.923		\$ 388.748	\$ 1,768.897
Fiscal Services	\$ 269.911	\$ 21.594					\$ 291.504		\$ 268.547	\$ 975.697
Human Resources	\$ 155.163	\$ 13.652				\$ 14.346	\$ 183.161		\$ 116.694	\$ 885.530
Business & Facilities Services	\$ 95.972	\$ 108.111				\$ 0	\$ 204.083		\$ 180.673	\$ 1,379.524
Information Technology	\$ 640.698	\$ 130.617			\$ 0	\$ 7.804	\$ 779.118		\$ 1,058.837	\$ 3,957.997
Court Administration Program	\$ 1,597.118	\$ 276.522			\$ 0	\$ 22.150	\$ 1,895.790		\$ 2,013.499	\$ 8,967.645
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 6,414.794	\$ 642.000	\$ 16.449		\$ 0	\$ 30.250	\$ 7,103.493		\$ 6,834.119	\$ 31,800.246