

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	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
 Fiscal Year 2023/24

2022/23

	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	\$ (3,498,143)	\$ 3,733,984	\$ (375,740)				\$ 51,193	\$ (88,705)	\$ 195,789
Payroll	\$ 0	\$ 0						\$ 0	\$ (1,537)
Jury Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other Distribution							\$ 87,452	\$ 87,452	\$ 54,433
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (73,103)	\$ (73,103)	\$ (177,646)
Cash on Hand	\$ 4,950							\$ 4,950	\$ 4,950
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 11,852,401						\$ 3,977,798	\$ 15,830,199	\$ 16,073,985
Total Cash and Cash Equivalents	\$ 8,384,208	\$ 3,733,984	\$ (375,740)				\$ 4,043,341	\$ 15,785,793	\$ 16,174,974
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0						\$ 0	\$ 0	\$ 257
Dishonored Checks									
Due From Employee	\$ 2,762							\$ 2,762	\$ 2,912
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 8,835						\$ 8,835	\$ 11,077
Due From Other Courts									
Due From State	\$ 20,330	\$ 0	\$ 22,657					\$ 42,987	\$ 244,752
Trust Due To/From							\$ 110,121	\$ 110,121	\$ 162,485
Distribution Due To/From							\$ 36,376	\$ 36,376	\$ 50,708
Civil Filing Fee Due To/From									
General Due To/From	\$ 8,521	\$ 0						\$ 8,521	\$ 5,620
Total Receivables	\$ 31,614	\$ 8,835	\$ 22,657				\$ 146,497	\$ 209,602	\$ 477,811
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 20,000							\$ 20,000	\$ 0
Total Prepaid Expenses	\$ 20,000							\$ 20,000	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 8,435,821	\$ 3,742,819	\$ (353,083)				\$ 4,189,837	\$ 16,015,395	\$ 16,652,784
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 61,086	\$ 0	\$ 0				\$ 2,793	\$ 63,879	\$ 6,808
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 155,018	\$ 155,018	\$ 218,813
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 398,876						\$ 0	\$ 398,876	\$ 801,265
TC145 Liability							\$ 352,261	\$ 352,261	\$ 295,442
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 1,184
AB145 Due to Other Government Agency							\$ 526,451	\$ 526,451	\$ 460,062
Due to Other Public Agencies									
Sales and Use Tax	\$ 217							\$ 217	\$ 5
Interest							\$ 17,396	\$ 17,396	\$ 9,356
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 460,180	\$ 0	\$ 0				\$ 1,053,919	\$ 1,514,098	\$ 1,792,934
Civil							\$ 1,342,271	\$ 1,342,271	\$ 2,137,159
Criminal							\$ 1,363,104	\$ 1,363,104	\$ 1,736,547
Unreconciled - Civil and Criminal							\$ 486	\$ 486	\$ 486
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 48,768	\$ 48,768	\$ 33,697
Miscellaneous Trust									
Total Trust Deposits							\$ 2,754,629	\$ 2,754,629	\$ 3,907,890
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 318,311							\$ 318,311	\$ 166,106
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 179,858							\$ 179,858	\$ 82,368
Payroll Clearing									
Total Payroll Liabilities	\$ 498,168	\$ 0						\$ 498,168	\$ 248,474
Revenue Collected in Advance	\$ 1,676	\$ 0	\$ 0					\$ 1,676	\$ 1,920
Liabilities For Deposits	\$ 66,003	\$ 875	\$ 243				\$ 380,546	\$ 447,667	\$ 513,535
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 744	\$ 744	\$ 58
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 67,679	\$ 875	\$ 243				\$ 381,290	\$ 450,087	\$ 515,514
Total Liabilities	\$ 1,026,027	\$ 875	\$ 243				\$ 4,189,837	\$ 5,216,982	\$ 6,464,811
Total Fund Balance	\$ 7,409,794	\$ 3,741,944	\$ (353,326)					\$ 10,798,412	\$ 10,187,973
Total Liabilities and Fund Balance	\$ 8,435,821	\$ 3,742,819	\$ (353,083)				\$ 4,189,837	\$ 16,015,395	\$ 16,652,784

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 2023/24									2022/23		
	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	\$ 12,264,086	\$ 15,519					\$ 12,279,605		\$ 11,619,059	\$ 26,071,415	
Improvement and Modernization Fund	\$ (70,000)						\$ (70,000)			\$ 172,769	
Judges' Compensation (0150019)	\$ 45,126						\$ 45,126		\$ 45,126	\$ 167,573	
Court Interpreter (0150037)	\$ 186,390						\$ 186,390		\$ 354,460	\$ 1,450,378	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 452,067						\$ 452,067		\$ 479	\$ 1,443,695	
Other Miscellaneous		\$ 2,230,673					\$ 2,230,673		\$ 2,329,167	\$ 1,681,406	
	\$ 12,877,668	\$ 2,246,192					\$ 15,123,860		\$ 14,348,291	\$ 30,987,236	
Grants											
AB 1058 Commissioner/Facilitator									\$ 80,921	\$ 598,969	
Other Judicial Council Grants			\$ (270,904)				\$ (270,904)		\$ (63,806)	\$ 356,354	
Non-Judicial Council Grants											
			\$ (270,904)				\$ (270,904)		\$ 17,115	\$ 955,323	
Other Financing Sources											
Interest Income	\$ 107,366	\$ 25,470					\$ 132,836		\$ 36,214	\$ 344,879	
Investment Income											
Donations											
Local Fees	\$ 1,950	\$ 21,454					\$ 23,404		\$ 11,635	\$ 148,376	
Non-Fee Revenues		\$ (2,507)					\$ (2,507)		\$ 0	\$ 7,911	
Enhanced Collections		\$ 15,542					\$ 15,542				
Escheatment											
Prior Year Revenue	\$ 20,000						\$ 20,000		\$ 3	\$ 3	
County Program - Restricted		\$ 4,821					\$ 4,821		\$ 4,864	\$ 55,550	
Reimbursement Other	\$ 9,009	\$ 931					\$ 9,940		\$ 21,232	\$ 162,665	
Sale of Fixed Assets											
Other Miscellaneous	\$ 18,048						\$ 18,048		\$ 19,683	\$ 85,564	
	\$ 156,372	\$ 65,711	\$ 0				\$ 222,083		\$ 93,631	\$ 804,947	
Total Revenues	\$ 13,034,040	\$ 2,311,903	\$ (270,904)				\$ 15,075,039		\$ 14,459,036	\$ 32,747,506	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 3,337,133	\$ 27,142					\$ 3,364,274		\$ 3,428,720	\$ 15,731,590	
Temp Help	\$ 5,916						\$ 5,916		\$ 3,553	\$ 31,779	
Overtime	\$ 15,726						\$ 15,726		\$ 29,906	\$ 140,000	
Staff Benefits	\$ 3,048,730	\$ 12,197					\$ 3,060,927		\$ 2,952,615	\$ 9,126,439	
	\$ 6,407,504	\$ 39,338					\$ 6,446,842		\$ 6,414,794	\$ 25,029,808	
Operating Expenses and Equipment											
General Expense	\$ 102,849	\$ 580	\$ 700				\$ 104,129		\$ 92,338	\$ 675,242	
Printing	\$ 16,808						\$ 16,808		\$ 290	\$ 30,000	
Telecommunications	\$ 28,458						\$ 28,458		\$ 16,545	\$ 186,093	
Postage	\$ 46,196						\$ 46,196		\$ 40,894	\$ 144,748	
Insurance	\$ 1,044						\$ 1,044			\$ 22,000	
In-State Travel	\$ 5,346		\$ 2,184				\$ 7,530		\$ 3,902	\$ 39,200	
Out-of-State Travel	\$ 0						\$ 0			\$ 7,111	
Training	\$ 7,049		\$ 7,725				\$ 14,774		\$ 11,659	\$ 61,982	
Security Services	\$ 124,404						\$ 124,404		\$ 76,476	\$ 658,236	
Facility Operations	\$ 56,558						\$ 56,558		\$ 60,553	\$ 1,003,118	
Utilities											
Contracted Services	\$ 478,367	\$ 348,550	\$ 670				\$ 827,587		\$ 256,776	\$ 2,435,347	
Consulting and Professional Services	\$ 6,870	\$ (344,637)					\$ (337,767)		\$ 4,995	\$ 1,191,693	
Information Technology	\$ 86,745	\$ 10					\$ 86,755		\$ 76,836	\$ 582,638	
Major Equipment	\$ 112,639		\$ 71,143				\$ 183,782		\$ 0	\$ 756,749	
Other Items of Expense	\$ 909						\$ 909		\$ 735	\$ 12,010	
	\$ 1,074,242	\$ 4,503	\$ 82,422				\$ 1,161,167		\$ 642,000	\$ 7,806,167	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0			\$ 12,000	
Jury Costs	\$ 35,415						\$ 35,415		\$ 16,449	\$ 160,179	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (3,319)	\$ 3,319					\$ 0		\$ 0	\$ 17,555	
Prior Year Expense Adjustment	\$ 8,255						\$ 8,255		\$ 30,250	\$ 44,793	
	\$ 40,352	\$ 3,319					\$ 43,671		\$ 46,699	\$ 234,526	
Total Expenditures	\$ 7,522,098	\$ 47,160	\$ 82,422				\$ 7,651,680		\$ 7,103,493	\$ 33,070,502	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,511,943	\$ 2,264,743	\$ (353,326)				\$ 7,423,359		\$ 7,355,543	\$ (322,995)	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0			\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,897,852	\$ 1,477,201	\$ 0				\$ 3,375,053	\$ 3,375,053	\$ 2,832,430	\$ 2,832,430	
Ending Balance (Deficit)	\$ 7,409,794	\$ 3,741,944	\$ (353,326)				\$ 10,798,412	\$ 3,375,053	\$ 10,187,973	\$ 2,509,435	

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

For the month ended September

Fiscal Year 2023/24

2022/23

	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	\$ 1,697,669	\$ 60,411					\$ 1,758,080		\$ 1,666,179	\$ 6,467,677
Traffic & Other Infractions	\$ 304,213	\$ 16,817					\$ 321,030		\$ 304,766	\$ 990,975
Other Criminal Cases	\$ 922,864	\$ 43,758					\$ 963,304		\$ 959,518	\$ 3,183,749
Civil	\$ 195,532	\$ (536)					\$ 194,997		\$ 240,931	\$ 902,692
Family & Children Services	\$ 595,173	\$ 17,463					\$ 612,636		\$ 632,340	\$ 2,330,322
Probate, Guardianship & Mental Health Services	\$ 86,424	\$ 37,899					\$ 124,323		\$ 146,591	\$ 674,532
Juvenile Dependency Services	\$ 14,849	\$ 43,880				\$ 1,300	\$ 60,029		\$ 50,000	\$ 595,116
Juvenile Delinquency Services	\$ 54,863						\$ 54,863		\$ 61,972	\$ 243,983
Other Court Operations	\$ 551,194	\$ 128,112					\$ 682,306		\$ 505,660	\$ 1,985,162
Court Interpreters	\$ 358,941	\$ 136,395					\$ 498,979		\$ 431,265	\$ 1,627,928
Jury Services	\$ 69,986	\$ 26,048	\$ 35,415				\$ 131,449		\$ 104,589	\$ 571,466
Security		\$ 122,963					\$ 122,963		\$ 75,074	\$ 667,884
Trial Court Operations Program	\$ 4,851,709	\$ 633,210	\$ 35,415			\$ (3,319)	\$ 7,943	\$ 5,524,959	\$ 5,178,883	\$ 20,241,485
Enhanced Collections	\$ 20,708					\$ 3,319	\$ 24,027		\$ 28,821	\$ 96,936
Other Non-Court Operations		\$ 0	\$ 0				\$ 0		\$ 0	\$ 1,172,326
Non-Court Operations Program	\$ 20,708	\$ 0	\$ 0			\$ 3,319	\$ 24,027		\$ 28,821	\$ 1,269,262
Executive Office	\$ 432,193	\$ 863					\$ 433,076		\$ 437,923	\$ 1,794,805
Fiscal Services	\$ 259,837	\$ 4,009					\$ 263,846		\$ 291,504	\$ 1,079,562
Human Resources	\$ 172,965	\$ 26,009					\$ 199,114		\$ 183,161	\$ 2,203,539
Business & Facilities Services	\$ 107,637	\$ 192,380					\$ 300,017		\$ 204,083	\$ 1,867,662
Information Technology	\$ 601,793	\$ 304,696					\$ 906,641		\$ 779,118	\$ 4,614,187
Court Administration Program	\$ 1,574,425	\$ 527,957					\$ 2,102,694		\$ 1,895,790	\$ 11,559,755
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,446,842	\$ 1,161,167	\$ 35,415			\$ 0	\$ 8,255	\$ 7,651,680	\$ 7,103,493	\$ 33,070,502