

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 March								
	Fiscal Year 2024/25								2023/24
	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	\$ (3,627,301)	\$ 3,696,369	\$ (185,880)				\$ 31,996	\$ (84,815)	\$ (337,741)
Payroll	\$ 486	\$ 0						\$ 486	\$ 9,984
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution							\$ 41,379	\$ 41,379	\$ 86,462
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (98,944)	\$ (98,944)	\$ (102,420)
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	\$ 7,663,231						\$ 4,625,191	\$ 12,288,422	\$ 13,040,944
Total Cash and Cash Equivalents	\$ 4,066,615	\$ 3,696,369	\$ (185,880)				\$ 4,599,623	\$ 12,176,727	\$ 12,727,178
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		\$ 16,404						\$ 16,404	\$ 10,455
Due From Other Courts									
Due From State	\$ 36,116	\$ 0	\$ 123,392					\$ 159,507	\$ 304,552
Trust Due To/From							\$ 50,275	\$ 50,275	\$ 143,140
Distribution Due To/From							\$ 27,877	\$ 27,877	\$ 41,729
Civil Filing Fee Due To/From									
General Due To/From	\$ 8,852	\$ 0						\$ 8,852	\$ 15,896
Total Receivables	\$ 47,730	\$ 16,404	\$ 123,392				\$ 78,152	\$ 265,678	\$ 518,535
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	\$ 4,134,345	\$ 3,712,774	\$ (62,488)				\$ 4,677,774	\$ 12,462,405	\$ 13,265,713
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 923	\$ 0	\$ 0				\$ 6,191	\$ 7,114	\$ 5,351
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 87,004	\$ 87,004	\$ 200,765
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 130,894	\$ 1,275,979	\$ 0				\$ 0	\$ 1,406,873	\$ 40,781
TC145 Liability							\$ 299,918	\$ 299,918	\$ 297,557
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 566,897	\$ 566,897	\$ 572,082
Due to Other Public Agencies									
Sales and Use Tax	\$ 322							\$ 322	\$ 376
Interest							\$ 15,821	\$ 15,821	\$ 22,952
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 132,139	\$ 1,275,979	\$ 0				\$ 975,830	\$ 2,383,948	\$ 1,139,864
Civil							\$ 890,515	\$ 890,515	\$ 961,835
Criminal							\$ 2,295,837	\$ 2,295,837	\$ 2,418,275
Unreconciled - Civil and Criminal							\$ 486	\$ 486	\$ 486
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 140,291	\$ 140,291	\$ 72,763
Miscellaneous Trust									
Total Trust Deposits							\$ 3,327,128	\$ 3,327,128	\$ 3,453,359
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 346,964							\$ 346,964	\$ 323,514
Deferred Compensation Payable	\$ 14,349							\$ 14,349	\$ 0
Deductions Payable	\$ 105,100							\$ 105,100	\$ 99,676
Payroll Clearing									
Total Payroll Liabilities	\$ 466,412	\$ 0						\$ 466,412	\$ 423,191
Revenue Collected in Advance	\$ 2,793		\$ 0					\$ 2,793	\$ 4,469
Liabilities For Deposits	\$ 82,932	\$ 875	\$ 243				\$ 374,188	\$ 458,237	\$ 478,182
Jury Fees - Non-Interest							\$ 0	\$ 0	
Fees - Partial Payment & Overpayment							\$ 629	\$ 629	\$ 617
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 85,725	\$ 875	\$ 243				\$ 374,816	\$ 461,659	\$ 483,268
Total Liabilities	\$ 684,276	\$ 1,276,854	\$ 243				\$ 4,677,774	\$ 6,639,148	\$ 5,499,682
Total Fund Balance	\$ 3,450,069	\$ 2,435,919	\$ (62,731)					\$ 5,823,257	\$ 7,766,031
Total Liabilities and Fund Balance	\$ 4,134,345	\$ 3,712,774	\$ (62,488)				\$ 4,677,774	\$ 12,462,405	\$ 13,265,713

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 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	\$ 20,677,569	\$ 108,783						\$ 20,786,352	\$ 26,669,205	\$ 20,948,449	\$ 27,325,707
Improvement and Modernization Fund	\$ (70,000)							\$ (70,000)	\$ 55,344	\$ (70,000)	\$ 96,783
Judges' Compensation (0150019)	\$ 135,378							\$ 135,378	\$ 180,500	\$ 135,378	\$ 180,500
Court Interpreter (0150037)	\$ 988,985							\$ 988,985	\$ 2,026,287	\$ 1,192,242	\$ 1,807,942
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,348,260							\$ 1,348,260	\$ 1,575,913	\$ 1,129,559	\$ 1,460,215
Other Miscellaneous	\$ 277,496	\$ 794,007						\$ 1,071,503	\$ 1,071,503	\$ 2,433,169	\$ 1,605,650
	\$ 23,357,688	\$ 902,791						\$ 24,260,479	\$ 31,578,752	\$ 25,768,797	\$ 32,476,797
Grants											
AB 1058 Commissioner/Facilitator			\$ 158,752					\$ 158,752	\$ 635,862	\$ 275,053	\$ 635,057
Other Judicial Council Grants	\$ 0		\$ 13,457					\$ 13,457	\$ 43,618	\$ (85,027)	\$ 119,906
Non-Judicial Council Grants											
	\$ 0		\$ 172,209					\$ 172,209	\$ 679,480	\$ 190,025	\$ 754,963
Other Financing Sources											
Interest Income	\$ 337,480	\$ 74,788						\$ 412,269	\$ 531,101	\$ 516,745	\$ 422,801
Investment Income											
Donations											
Local Fees		\$ 92,044						\$ 92,044	\$ 151,400	\$ 91,594	\$ 130,000
Non-Fee Revenues		\$ (357)						\$ (357)	\$ 4,500	\$ 2,464	\$ 7,300
Enhanced Collections		\$ 79,628						\$ 79,628	\$ 126,875	\$ 70,394	\$ 125,337
Escheatment											\$ 150,000
Prior Year Revenue	\$ 327,373		\$ (2,549)					\$ 324,825	\$ 2,700	\$ 39,916	\$ 2,700
County Program - Restricted		\$ 43,464						\$ 43,464	\$ 56,501	\$ 34,182	\$ 56,501
Reimbursement Other	\$ 12,637							\$ 12,637	\$ 56,300	\$ 20,200	\$ 59,093
Sale of Fixed Assets											
Other Miscellaneous	\$ 54,897							\$ 54,897	\$ 76,910	\$ 54,000	\$ 76,910
	\$ 732,388	\$ 289,567	\$ (2,549)					\$ 1,019,406	\$ 1,006,287	\$ 829,495	\$ 1,030,642
Total Revenues	\$ 24,090,076	\$ 1,192,358	\$ 169,661					\$ 25,452,094	\$ 33,264,519	\$ 26,788,318	\$ 34,262,402
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 11,283,469	\$ 105,190	\$ 115,340					\$ 11,503,999	\$ 16,146,145	\$ 11,060,057	\$ 15,791,917
Temp Help	\$ 50,536							\$ 50,536	\$ 104,085	\$ 36,973	\$ 100,582
Overtime	\$ 65,642							\$ 65,642	\$ 150,000	\$ 53,399	\$ 90,000
Staff Benefits	\$ 6,636,028	\$ 57,002	\$ 57,023					\$ 6,750,053	\$ 8,536,593	\$ 6,101,010	\$ 8,080,801
	\$ 18,035,675	\$ 162,192	\$ 172,362					\$ 18,370,229	\$ 24,936,823	\$ 17,251,438	\$ 24,063,300
Operating Expenses and Equipment											
General Expense	\$ 680,631	\$ 299	\$ 7,252					\$ 688,182	\$ 722,286	\$ 388,113	\$ 906,663
Printing	\$ 16,051							\$ 16,051	\$ 35,000	\$ 21,670	\$ 30,000
Telecommunications	\$ 104,933		\$ 0					\$ 104,933	\$ 281,015	\$ 102,058	\$ 229,132
Postage	\$ 215,017							\$ 215,017	\$ 153,600	\$ 134,277	\$ 150,000
Insurance	\$ 24,583							\$ 24,583	\$ 25,900	\$ 23,603	\$ 24,200
In-State Travel	\$ 25,498		\$ 1,167					\$ 26,664	\$ 44,000	\$ 26,967	\$ 42,500
Out-of-State Travel									\$ 2,000	\$ 0	\$ 2,000
Training	\$ 19,642		\$ 12,260					\$ 31,901	\$ 61,209	\$ 38,185	\$ 58,364
Security Services	\$ 487,355		\$ 0					\$ 487,355	\$ 727,250	\$ 446,662	\$ 652,000
Facility Operations	\$ 402,702		\$ 0					\$ 402,702	\$ 751,215	\$ 418,859	\$ 1,122,930
Utilities											
Contracted Services	\$ 2,500,509	\$ 83,312	\$ 4,733					\$ 2,588,553	\$ 4,015,744	\$ 2,126,272	\$ 3,595,185
Consulting and Professional Services	\$ 14,610	\$ 241,898						\$ 256,508	\$ 675,388	\$ 355,765	\$ 1,274,517
Information Technology	\$ 966,860	\$ 120	\$ 146					\$ 967,126	\$ 2,291,737	\$ 386,076	\$ 1,059,157
Major Equipment	\$ 234,502							\$ 234,502	\$ 1,108,991	\$ 567,223	\$ 1,430,388
Other Items of Expense	\$ 5,759							\$ 5,759	\$ 12,500	\$ 5,215	\$ 12,000
	\$ 5,698,653	\$ 325,629	\$ 25,557					\$ 6,049,838	\$ 10,907,835	\$ 5,040,945	\$ 10,589,036
Special Items of Expense											
Grand Jury	\$ 2,122							\$ 2,122	\$ 14,500	\$ 1,244	\$ 14,000
Jury Costs	\$ 194,962							\$ 194,962	\$ 200,200	\$ 92,133	\$ 200,200
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (53,213)	\$ 18,741	\$ 34,472					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 27,033							\$ 27,033		\$ 11,580	\$ 19,125
	\$ 170,903	\$ 18,741	\$ 34,472					\$ 224,117	\$ 214,700	\$ 104,957	\$ 233,325
Total Expenditures	\$ 23,905,230	\$ 506,562	\$ 232,392					\$ 24,644,184	\$ 36,059,358	\$ 22,397,340	\$ 34,885,661
Excess (Deficit) of Revenues Over Expenditures	\$ 184,845	\$ 685,796	\$ (62,731)					\$ 807,910	\$ (2,794,839)	\$ 4,390,978	\$ (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)	\$ 3,450,069	\$ 2,435,919	\$ (62,731)					\$ 5,823,257	\$ 2,220,509	\$ 7,766,031	\$ 2,751,794

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

For the month ended March										
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	\$ 4,404,128	\$ 315,583			\$ 0	\$ 5,384	\$ 4,725,096	\$ 6,688,876	\$ 4,801,200	\$ 6,587,936
Traffic & Other Infractions	\$ 954,208	\$ 111,792			\$ 0	\$ 1,829	\$ 1,067,830	\$ 781,379	\$ 944,544	\$ 741,352
Other Criminal Cases	\$ 2,740,051	\$ 141,594			\$ (18,741)	\$ 1,116	\$ 2,864,021	\$ 3,500,074	\$ 2,716,679	\$ 3,199,973
Civil	\$ 485,084	\$ 36,565					\$ 521,649	\$ 1,028,218	\$ 446,399	\$ 1,020,413
Family & Children Services	\$ 1,932,262	\$ 20,956			\$ 0	\$ 508	\$ 1,953,726	\$ 2,491,462	\$ 1,693,900	\$ 2,333,914
Probate, Guardianship & Mental Health Services	\$ 282,298	\$ 197,695				\$ 463	\$ 480,456	\$ 786,274	\$ 395,765	\$ 731,210
Juvenile Dependency Services	\$ 17,530	\$ 352,090				\$ 900	\$ 370,520	\$ 548,434	\$ 194,989	\$ 504,239
Juvenile Delinquency Services	\$ 85,536						\$ 85,536	\$ 295,169	\$ 125,066	\$ 288,154
Other Court Operations	\$ 1,552,010	\$ 817,498					\$ 2,369,508	\$ 3,504,138	\$ 1,898,411	\$ 2,997,854
Court Interpreters	\$ 783,123	\$ 511,208			\$ 0	\$ 9,965	\$ 1,304,296	\$ 2,156,515	\$ 1,353,894	\$ 1,813,809
Jury Services	\$ 179,381	\$ 158,214	\$ 194,962				\$ 532,556	\$ 625,605	\$ 352,595	\$ 685,379
Security		\$ 485,349					\$ 485,349	\$ 725,250	\$ 441,110	\$ 640,000
Trial Court Operations Program	\$ 13,415,611	\$ 3,148,543	\$ 194,962		\$ (18,741)	\$ 20,165	\$ 16,760,541	\$ 23,131,394	\$ 15,364,551	\$ 21,544,233
Enhanced Collections	\$ 70,875				\$ 18,741		\$ 89,616	\$ 99,276	\$ 78,880	\$ 96,888
Other Non-Court Operations		\$ 241,898	\$ 2,122				\$ 244,020	\$ 664,988	\$ 345,569	\$ 1,264,517
Non-Court Operations Program	\$ 70,875	\$ 241,898	\$ 2,122		\$ 18,741		\$ 333,637	\$ 764,264	\$ 424,449	\$ 1,361,405
Executive Office	\$ 1,168,600	\$ 26,726					\$ 1,195,326	\$ 1,648,786	\$ 1,278,591	\$ 1,825,042
Fiscal Services	\$ 793,855	\$ 66,099				\$ 2,960	\$ 862,914	\$ 1,107,074	\$ 749,073	\$ 1,086,666
Human Resources	\$ 641,036	\$ 117,420					\$ 758,456	\$ 867,836	\$ 629,046	\$ 933,358
Business & Facilities Services	\$ 402,151	\$ 802,842				\$ 2,233	\$ 1,207,226	\$ 1,673,358	\$ 938,635	\$ 2,361,596
Information Technology	\$ 1,878,101	\$ 1,646,309				\$ 1,675	\$ 3,526,084	\$ 6,866,646	\$ 3,012,995	\$ 5,773,361
Court Administration Program	\$ 4,883,742	\$ 2,659,396				\$ 6,867	\$ 7,550,006	\$ 12,163,700	\$ 6,608,340	\$ 11,980,023
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 18,370,229	\$ 6,049,838	\$ 197,084		\$ 0	\$ 27,033	\$ 24,644,184	\$ 36,059,358	\$ 22,397,340	\$ 34,885,661