

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								
	Fiscal Year 2025/26								2024/25
	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	\$ (2,239,333)	\$ 2,250,620	\$ (132,252)				\$ 31,153	\$ (89,812)	\$ (123,884)
Payroll	\$ 0	\$ 0						\$ 0	\$ 32,441
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution							\$ 116,356	\$ 116,356	\$ 5,893,701
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (87,589)	\$ (87,589)	\$ (105,999)
Credit Card									
Cash on Hand	\$ 5,200							\$ 5,200	\$ 5,200
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 102,986							\$ 102,986	\$ 0
Cash Equivalents	\$ 6,496,851						\$ 4,687,797	\$ 11,184,648	\$ 17,118,922
Total Cash and Cash Equivalents	\$ 4,390,704	\$ 2,250,620	\$ (132,252)				\$ 4,747,717	\$ 11,256,789	\$ 22,845,381
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0						\$ 0	\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 2,762
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 21,441						\$ 21,441	\$ 0
Due From Other Courts									
Due From State	\$ 55,354	\$ 0	\$ 118,138					\$ 173,492	\$ 235,312
Trust Due To/From							\$ 88,070	\$ 88,070	\$ 5,876,140
Distribution Due To/From							\$ 54,172	\$ 54,172	\$ 24,940
Civil Filing Fee Due To/From									
General Due To/From	\$ 10,546	\$ 0						\$ 10,546	\$ 12,598
Total Receivables	\$ 65,899	\$ 21,441	\$ 118,138				\$ 142,243	\$ 347,721	\$ 6,151,753
Prepaid Expenses - General	\$ 4,955							\$ 4,955	\$ 20,000
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 4,955							\$ 4,955	\$ 20,000
Other Assets									
Total Other Assets									
Total Assets	\$ 4,461,558	\$ 2,272,061	\$ (14,114)				\$ 4,889,959	\$ 11,609,465	\$ 29,017,134
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,379	\$ 0	\$ 0				\$ 0	\$ 4,379	\$ 178,839
Due to Other Funds	\$ 5	\$ 0	\$ 0				\$ 152,784	\$ 152,788	\$ 5,913,679
Due to Other Courts									\$ 0
Due to State	\$ 365,015	\$ 119,056	\$ 0					\$ 484,071	\$ 1,549,923
TC145 Liability							\$ 369,781	\$ 369,781	\$ 345,965
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 616,942	\$ 616,942	\$ 547,034
Due to Other Public Agencies									
Sales and Use Tax	\$ 34							\$ 34	\$ 53
Interest							\$ 15,530	\$ 15,530	\$ 19,258
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 369,433	\$ 119,056	\$ 0				\$ 1,155,037	\$ 1,643,525	\$ 8,554,749
Civil							\$ 743,223	\$ 743,223	\$ 6,684,393
Criminal	\$ 0						\$ 2,452,058	\$ 2,452,058	\$ 2,510,388
Unreconciled - Civil and Criminal							\$ 486	\$ 486	\$ 486
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 154,875	\$ 154,875	\$ 107,591
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 3,350,642	\$ 3,350,642	\$ 9,302,858
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (14,222)							\$ (14,222)	\$ 135,354
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 92,170							\$ 92,170	\$ 94,069
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 77,948	\$ 0						\$ 77,948	\$ 229,423
Revenue Collected in Advance	\$ 3,618		\$ 0					\$ 3,618	\$ 2,793
Liabilities For Deposits	\$ 109,474	\$ 5,175	\$ 243				\$ 384,246	\$ 499,138	\$ 494,197
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 35	\$ 35	\$ 756
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 113,092	\$ 5,175	\$ 243				\$ 384,281	\$ 502,791	\$ 497,746
Total Liabilities	\$ 560,473	\$ 124,231	\$ 243				\$ 4,889,959	\$ 5,574,907	\$ 18,584,776
Total Fund Balance	\$ 3,901,085	\$ 2,147,831	\$ (14,357)					\$ 6,034,558	\$ 10,432,357
Total Liabilities and Fund Balance	\$ 4,461,558	\$ 2,272,061	\$ (14,114)				\$ 4,889,959	\$ 11,609,465	\$ 29,017,134

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 2025/26									2024/25	
	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	\$ 8,953,916	\$ 15,672						\$ 8,969,588	\$ 28,525,566	\$ 12,229,156	\$ 27,473,865
Improvement and Modernization Fund									\$ 55,633	\$ (69,937)	\$ 55,344
Judges' Compensation (0150019)	\$ 45,126							\$ 45,126	\$ 180,500	\$ 45,126	\$ 180,500
Court Interpreter (0150037)	\$ 459,807							\$ 459,807	\$ 1,782,390	\$ 164,309	\$ 1,692,374
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 548,989							\$ 548,989	\$ 1,649,699	\$ 640,153	\$ 1,927,851
Other Miscellaneous	\$ 210,374	\$ 741,867						\$ 952,240	\$ 1,019,363	\$ 794,007	\$ 1,071,503
	\$ 10,218,212	\$ 757,539						\$ 10,975,750	\$ 33,213,151	\$ 13,802,815	\$ 32,401,437
Grants											
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0	\$ 651,296	\$ (237,385)	\$ 635,862
Other Judicial Council Grants			\$ 8,561					\$ 8,561	\$ 162,595	\$ 3,295	\$ 43,618
Non-Judicial Council Grants											
			\$ 8,561					\$ 8,561	\$ 813,891	\$ (234,091)	\$ 679,480
Other Financing Sources											
Interest Income	\$ 47,410	\$ 0						\$ 47,410	\$ 428,117	\$ 144,002	\$ 531,101
Investment Income											
Donations											
Local Fees		\$ 27,179						\$ 27,179	\$ 151,400	\$ 24,023	\$ 151,400
Non-Fee Revenues		\$ (175)						\$ (175)	\$ 4,500	\$ (655)	\$ 4,500
Enhanced Collections		\$ 32,562						\$ 32,562	\$ 139,100	\$ 18,042	\$ 126,875
Escheatment											
Prior Year Revenue	\$ 5,355							\$ 5,355	\$ 2,700	\$ 327,297	\$ 330,073
County Program - Restricted		\$ 6,520						\$ 6,520	\$ 56,501	\$ 6,628	\$ 56,501
Reimbursement Other	\$ 2,565							\$ 2,565	\$ 56,300	\$ 6,965	\$ 56,300
Sale of Fixed Assets											
Other Miscellaneous	\$ 15,723							\$ 15,723	\$ 76,910	\$ 19,215	\$ 76,910
	\$ 71,052	\$ 66,088						\$ 137,140	\$ 915,528	\$ 545,516	\$ 1,333,660
Total Revenues	\$ 10,289,264	\$ 823,626	\$ 8,561					\$ 11,121,452	\$ 34,942,570	\$ 14,114,240	\$ 34,414,577
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 3,515,288	\$ 37,616						\$ 3,552,905	\$ 16,825,448	\$ 3,545,831	\$ 15,937,137
Temp Help	\$ 9,392							\$ 9,392	\$ 49,103	\$ 18,642	\$ 104,085
Overtime	\$ 19,669							\$ 19,669	\$ 125,000	\$ 20,611	\$ 150,000
Staff Benefits	\$ 3,533,086	\$ 17,109						\$ 3,550,195	\$ 8,890,031	\$ 3,474,735	\$ 8,520,601
	\$ 7,077,434	\$ 54,725						\$ 7,132,160	\$ 25,889,582	\$ 7,059,819	\$ 24,711,823
Operating Expenses and Equipment											
General Expense	\$ 78,901		\$ 14,946					\$ 93,847	\$ 953,610	\$ 122,020	\$ 1,172,286
Printing	\$ 14,685							\$ 14,685	\$ 35,000	\$ 1,671	\$ 35,000
Telecommunications	\$ 26,089							\$ 26,089	\$ 171,441	\$ 19,201	\$ 166,015
Postage	\$ 400							\$ 400	\$ 260,000	\$ 109,326	\$ 153,600
Insurance									\$ 28,500	\$ 0	\$ 25,900
In-State Travel	\$ 3,802		\$ 378					\$ 4,180	\$ 45,560	\$ 8,382	\$ 44,000
Out-of-State Travel	\$ (22)							\$ (22)			\$ 2,000
Training	\$ (450)		\$ 7,595					\$ 7,145	\$ 60,701	\$ 8,260	\$ 61,209
Security Services	\$ 150,431							\$ 150,431	\$ 727,000	\$ 134,825	\$ 727,250
Facility Operations	\$ 56,208							\$ 56,208	\$ 437,486	\$ 143,005	\$ 799,201
Utilities											
Contracted Services	\$ 669,801	\$ 29,922	\$ 0					\$ 699,723	\$ 4,256,607	\$ 661,238	\$ 4,216,963
Consulting and Professional Services	\$ 5,910	\$ 0						\$ 5,910	\$ 582,206	\$ 2,190	\$ 675,388
Information Technology	\$ 199,666	\$ 30						\$ 199,696	\$ 1,501,973	\$ 314,266	\$ 2,320,143
Major Equipment	\$ 305,388							\$ 305,388	\$ 478,698	\$ 80,734	\$ 1,383,201
Other Items of Expense	\$ 3,029							\$ 3,029	\$ 12,000	\$ 1,851	\$ 12,500
	\$ 1,513,837	\$ 29,952	\$ 22,919					\$ 1,566,707	\$ 9,550,782	\$ 1,606,971	\$ 11,794,656
Special Items of Expense											
Grand Jury									\$ 15,000		\$ 14,500
Jury Costs	\$ 18,505							\$ 18,505	\$ 200,200	\$ 17,573	\$ 415,200
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (7,851)	\$ 7,851						\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 8,217							\$ 8,217		\$ 12,868	
	\$ 18,871	\$ 7,851						\$ 26,722	\$ 215,200	\$ 30,441	\$ 429,700
Total Expenditures	\$ 8,610,142	\$ 92,528	\$ 22,919					\$ 8,725,589	\$ 35,655,564	\$ 8,697,231	\$ 36,936,179
Excess (Deficit) of Revenues Over Expenditures	\$ 1,679,122	\$ 731,099	\$ (14,357)					\$ 2,395,863	\$ (712,994)	\$ 5,417,010	\$ (2,521,602)
Operating Transfers In (Out)									\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,221,963	\$ 1,416,732	\$ 0					\$ 3,638,695	\$ 3,638,695	\$ 5,015,348	\$ 5,015,348
Ending Balance (Deficit)	\$ 3,901,085	\$ 2,147,831	\$ (14,357)					\$ 6,034,558	\$ 2,925,701	\$ 10,432,357	\$ 2,493,746

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 1,670,918	\$ 82,865				\$ 2,529	\$ 1,756,312	\$ 6,880,955	\$ 1,771,615	\$ 6,647,326
Traffic & Other Infractions	\$ 355,086	\$ 25,203					\$ 380,289	\$ 894,457	\$ 385,245	\$ 774,981
Other Criminal Cases	\$ 1,059,478	\$ 40,979			\$ (7,851)	\$ (30)	\$ 1,092,575	\$ 3,631,101	\$ 1,109,183	\$ 3,466,883
Civil	\$ 165,837	\$ 12,235				\$ 0	\$ 178,072	\$ 1,174,597	\$ 226,579	\$ 1,016,429
Family & Children Services	\$ 657,148	\$ 7,560				\$ 50	\$ 664,758	\$ 2,671,901	\$ 716,213	\$ 2,476,508
Probate, Guardianship & Mental Health Services	\$ 117,733	\$ 70,863					\$ 188,595	\$ 781,961	\$ 146,659	\$ 781,608
Juvenile Dependency Services	\$ 14,648	\$ 60,410				\$ 3,570	\$ 78,628	\$ 566,393	\$ 83,290	\$ 705,434
Juvenile Delinquency Services	\$ 20,926						\$ 20,926	\$ 270,290	\$ 48,380	\$ 295,169
Other Court Operations	\$ 640,093	\$ 264,536					\$ 904,629	\$ 4,027,372	\$ 846,572	\$ 3,400,629
Court Interpreters	\$ 297,719	\$ 166,048				\$ 1,898	\$ 465,664	\$ 2,177,472	\$ 527,965	\$ 2,156,515
Jury Services	\$ 69,366	\$ 5,973	\$ 18,505				\$ 93,844	\$ 700,997	\$ 172,685	\$ 840,605
Security		\$ 149,801					\$ 149,801	\$ 725,000	\$ 133,205	\$ 725,250
Trial Court Operations Program	\$ 5,068,950	\$ 886,473	\$ 18,505		\$ (7,851)	\$ 8,017	\$ 5,974,094	\$ 24,502,496	\$ 6,167,591	\$ 23,287,337
Enhanced Collections	\$ 33,082				\$ 7,851		\$ 40,933	\$ 107,540	\$ 28,031	\$ 99,276
Other Non-Court Operations		\$ 0					\$ 0	\$ 571,406	\$ 0	\$ 664,988
Non-Court Operations Program	\$ 33,082	\$ 0			\$ 7,851		\$ 40,933	\$ 678,946	\$ 28,031	\$ 764,264
Executive Office	\$ 304,641	\$ 59					\$ 304,699	\$ 1,274,869	\$ 428,338	\$ 1,622,936
Fiscal Services	\$ 281,279	\$ 4,217					\$ 285,496	\$ 1,178,764	\$ 305,019	\$ 1,093,645
Human Resources	\$ 635,198	\$ 17,524				\$ 200	\$ 652,922	\$ 884,929	\$ 265,837	\$ 860,650
Business & Facilities Services	\$ 154,857	\$ 107,048					\$ 261,905	\$ 1,671,366	\$ 381,481	\$ 2,214,679
Information Technology	\$ 654,153	\$ 551,386					\$ 1,205,539	\$ 5,464,194	\$ 1,120,935	\$ 7,092,668
Court Administration Program	\$ 2,030,127	\$ 680,234				\$ 200	\$ 2,710,562	\$ 10,474,122	\$ 2,501,609	\$ 12,884,578
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,132,160	\$ 1,566,707	\$ 18,505		\$ 0	\$ 8,217	\$ 8,725,589	\$ 35,655,564	\$ 8,697,231	\$ 36,936,179