

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 December
 Fiscal Year 2025/26

2024/25

	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	\$ (2,293,482)	\$ 2,192,088	\$ (194,989)				\$ 59,889	\$ (236,494)	\$ (77,281)
Payroll	\$ 412,518	\$ 5,353						\$ 417,870	\$ 393,428
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution							\$ (8,280)	\$ (8,280)	\$ 76,126
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (270,585)	\$ (270,585)	\$ (218,022)
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	\$ 4,385,565						\$ 4,712,037	\$ 9,097,602	\$ 15,736,265
Total Cash and Cash Equivalents	\$ 2,637,787	\$ 2,197,441	\$ (194,989)				\$ 4,493,062	\$ 9,133,300	\$ 15,940,715
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		\$ 30,745						\$ 30,745	\$ 15,117
Due From Other Courts									
Due From State	\$ 151,041	\$ 0	\$ 118,138					\$ 269,179	\$ 293,530
Trust Due To/From							\$ 62,843	\$ 62,843	\$ 81,033
Distribution Due To/From							\$ 43,955	\$ 43,955	\$ 46,809
Civil Filing Fee Due To/From									
General Due To/From	\$ 9,250	\$ 0						\$ 9,250	\$ 15,794
Total Receivables	\$ 160,291	\$ 30,745	\$ 118,138				\$ 106,798	\$ 415,973	\$ 455,045
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	\$ 2,803,033	\$ 2,228,186	\$ (76,851)				\$ 4,599,860	\$ 9,554,228	\$ 16,415,760
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 157	\$ 0	\$ 0				\$ 0	\$ 157	\$ 33,353
Due to Other Funds	\$ 31	\$ 0	\$ 0				\$ 116,018	\$ 116,048	\$ 143,636
Due to Other Courts									\$ 0
Due to State	\$ 127,459	\$ (624)	\$ 0					\$ 126,835	\$ 1,372,242
TC145 Liability							\$ 272,347	\$ 272,347	\$ 285,216
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 685,229	\$ 685,229	\$ 580,956
Due to Other Public Agencies									
Sales and Use Tax	\$ 52							\$ 52	\$ 171
Interest							\$ 14,593	\$ 14,593	\$ 17,828
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 127,699	\$ (624)	\$ 0				\$ 1,088,187	\$ 1,215,261	\$ 2,433,401
Civil							\$ 733,537	\$ 733,537	\$ 881,557
Criminal	\$ 0						\$ 2,220,539	\$ 2,220,539	\$ 2,345,638
Unreconciled - Civil and Criminal							\$ 486	\$ 486	\$ 486
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 167,695	\$ 167,695	\$ 124,728
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 3,122,258	\$ 3,122,258	\$ 3,352,409
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (17,133)							\$ (17,133)	\$ (25,268)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (86,313)							\$ (86,313)	\$ 96,802
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (103,445)	\$ 0						\$ (103,445)	\$ 71,534
Revenue Collected in Advance	\$ 4,733		\$ 0					\$ 4,733	\$ 559
Liabilities For Deposits	\$ 124,382	\$ 5,175	\$ 243				\$ 388,802	\$ 518,603	\$ 502,493
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 613	\$ 613	\$ 636
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 129,115	\$ 5,175	\$ 243				\$ 389,415	\$ 523,949	\$ 503,688
Total Liabilities	\$ 153,369	\$ 4,551	\$ 243				\$ 4,599,860	\$ 4,758,022	\$ 6,361,031
Total Fund Balance	\$ 2,649,665	\$ 2,223,636	\$ (77,094)					\$ 4,796,206	\$ 10,054,729
Total Liabilities and Fund Balance	\$ 2,803,033	\$ 2,228,186	\$ (76,851)				\$ 4,599,860	\$ 9,554,228	\$ 16,415,760

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 December											
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	\$ 14,253,955	\$ 62,597					\$ 14,316,552	\$ 28,525,566	\$ 18,107,465	\$ 27,473,865	
Improvement and Modernization Fund								\$ 55,633	\$ (70,000)	\$ 55,344	
Judges' Compensation (0150019)	\$ 90,252						\$ 90,252	\$ 180,500	\$ 90,252	\$ 180,500	
Court Interpreter (0150037)	\$ 900,655						\$ 900,655	\$ 1,782,390	\$ 576,647	\$ 1,692,374	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 728,832						\$ 728,832	\$ 1,649,699	\$ 836,090	\$ 1,927,851	
Other Miscellaneous	\$ 487,870	\$ 741,867					\$ 1,229,736	\$ 1,019,363	\$ 1,071,503	\$ 1,071,503	
	\$ 16,461,564	\$ 804,463					\$ 17,266,027	\$ 33,213,151	\$ 20,611,957	\$ 32,401,437	
Grants											
AB 1058 Commissioner/Facilitator			\$ 13,296				\$ 13,296	\$ 651,296	\$ (153,942)	\$ 635,862	
Other Judicial Council Grants			\$ 20,946				\$ 20,946	\$ 162,595	\$ 13,457	\$ 43,618	
Non-Judicial Council Grants											
			\$ 34,242				\$ 34,242	\$ 813,891	\$ (140,485)	\$ 679,480	
Other Financing Sources											
Interest Income	\$ 96,528	\$ 19,626					\$ 116,154	\$ 428,117	\$ 321,094	\$ 531,101	
Investment Income											
Donations											
Local Fees		\$ 64,584					\$ 64,584	\$ 151,400	\$ 61,009	\$ 151,400	
Non-Fee Revenues		\$ (175)					\$ (175)	\$ 4,500	\$ (655)	\$ 4,500	
Enhanced Collections		\$ 63,308					\$ 63,308	\$ 139,100	\$ 52,272	\$ 126,875	
Escheatment											
Prior Year Revenue	\$ (28,594)		\$ 17,317				\$ (11,277)	\$ 2,700	\$ 327,373	\$ 330,073	
County Program - Restricted		\$ 28,558					\$ 28,558	\$ 56,501	\$ 24,400	\$ 56,501	
Reimbursement Other	\$ 4,869						\$ 4,869	\$ 56,300	\$ 12,393	\$ 56,300	
Sale of Fixed Assets											
Other Miscellaneous	\$ 31,477						\$ 31,477	\$ 76,910	\$ 38,164	\$ 76,910	
	\$ 104,281	\$ 175,901	\$ 17,317				\$ 297,499	\$ 915,528	\$ 836,049	\$ 1,333,660	
Total Revenues	\$ 16,565,845	\$ 980,364	\$ 51,559				\$ 17,597,768	\$ 34,942,570	\$ 21,307,521	\$ 34,414,577	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 7,158,020	\$ 75,063					\$ 7,233,083	\$ 16,825,448	\$ 7,281,660	\$ 15,937,137	
Temp Help	\$ 23,054						\$ 23,054	\$ 49,103	\$ 35,760	\$ 104,085	
Overtime	\$ 60,673						\$ 60,673	\$ 125,000	\$ 41,742	\$ 150,000	
Staff Benefits	\$ 5,125,052	\$ 35,082					\$ 5,160,133	\$ 8,890,031	\$ 5,003,621	\$ 8,520,601	
	\$ 12,366,800	\$ 110,145					\$ 12,476,944	\$ 25,889,582	\$ 12,362,783	\$ 24,711,823	
Operating Expenses and Equipment											
General Expense	\$ 482,835		\$ 13,946				\$ 496,781	\$ 953,610	\$ 383,917	\$ 1,172,286	
Printing	\$ 14,685						\$ 14,685	\$ 35,000	\$ 11,587	\$ 35,000	
Telecommunications	\$ 61,086						\$ 61,086	\$ 171,441	\$ 67,504	\$ 166,015	
Postage	\$ 21,195						\$ 21,195	\$ 260,000	\$ 110,636	\$ 153,600	
Insurance	\$ 24,752						\$ 24,752	\$ 28,500	\$ 23,087	\$ 25,900	
In-State Travel	\$ 20,880		\$ 3,448				\$ 24,329	\$ 45,560	\$ 17,110	\$ 44,000	
Out-of-State Travel	\$ 0						\$ 0			\$ 2,000	
Training	\$ 8,369		\$ 8,595				\$ 16,964	\$ 60,701	\$ 9,604	\$ 61,209	
Security Services	\$ 310,008						\$ 310,008	\$ 727,000	\$ 297,916	\$ 727,250	
Facility Operations	\$ 123,878						\$ 123,878	\$ 437,486	\$ 230,592	\$ 799,201	
Utilities											
Contracted Services	\$ 1,606,830	\$ 47,992	\$ 1,900				\$ 1,656,722	\$ 4,256,607	\$ 1,586,700	\$ 4,216,963	
Consulting and Professional Services	\$ 123,441	\$ 0					\$ 123,441	\$ 582,206	\$ 137,448	\$ 675,388	
Information Technology	\$ 540,505	\$ 60					\$ 540,565	\$ 1,501,973	\$ 687,521	\$ 2,320,143	
Major Equipment	\$ 387,142		\$ 100,764				\$ 487,906	\$ 478,698	\$ 206,125	\$ 1,383,201	
Other Items of Expense	\$ 5,130						\$ 5,130	\$ 12,000	\$ 4,901	\$ 12,500	
	\$ 3,730,735	\$ 48,052	\$ 128,653				\$ 3,907,440	\$ 9,550,782	\$ 3,774,648	\$ 11,794,656	
Special Items of Expense											
Grand Jury								\$ 15,000		\$ 14,500	
Jury Costs	\$ 47,228						\$ 47,228	\$ 200,200	\$ 112,689	\$ 415,200	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (15,264)	\$ 15,264					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 8,645						\$ 8,645		\$ 18,019		
	\$ 40,609	\$ 15,264					\$ 55,873	\$ 215,200	\$ 130,708	\$ 429,700	
Total Expenditures	\$ 16,138,144	\$ 173,461	\$ 128,653				\$ 16,440,258	\$ 35,655,564	\$ 16,268,140	\$ 36,936,179	
Excess (Deficit) of Revenues Over Expenditures	\$ 427,701	\$ 806,904	\$ (77,094)				\$ 1,157,511	\$ (712,994)	\$ 5,039,382	\$ (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)	\$ 2,649,665	\$ 2,223,636	\$ (77,094)				\$ 4,796,206	\$ 2,925,701	\$ 10,054,729	\$ 2,493,746	

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

For the month ended December

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	\$ 2,911,603	\$ 174,997				\$ 2,529	\$ 3,089,129	\$ 6,880,955	\$ 3,121,659	\$ 6,647,326
Traffic & Other Infractions	\$ 660,765	\$ 47,674					\$ 708,439	\$ 894,457	\$ 695,176	\$ 774,981
Other Criminal Cases	\$ 1,951,296	\$ 99,658			\$ (15,264)	\$ (30)	\$ 2,035,660	\$ 3,631,101	\$ 1,934,862	\$ 3,466,883
Civil	\$ 248,121	\$ 16,429				\$ 0	\$ 264,549	\$ 1,174,597	\$ 379,196	\$ 1,016,429
Family & Children Services	\$ 1,215,557	\$ 12,825				\$ 28	\$ 1,228,410	\$ 2,671,901	\$ 1,318,309	\$ 2,476,508
Probate, Guardianship & Mental Health Services	\$ 213,363	\$ 172,363					\$ 385,725	\$ 781,961	\$ 304,281	\$ 781,608
Juvenile Dependency Services	\$ 14,648	\$ 135,970				\$ 3,570	\$ 154,188	\$ 566,393	\$ 165,560	\$ 705,434
Juvenile Delinquency Services	\$ 20,926						\$ 20,926	\$ 270,290	\$ 73,713	\$ 295,169
Other Court Operations	\$ 1,148,944	\$ 562,082					\$ 1,711,026	\$ 4,027,372	\$ 1,556,192	\$ 3,400,629
Court Interpreters	\$ 475,999	\$ 437,019				\$ 2,348	\$ 915,367	\$ 2,177,472	\$ 921,714	\$ 2,156,515
Jury Services	\$ 124,557	\$ 12,169	\$ 47,228				\$ 183,954	\$ 700,997	\$ 324,061	\$ 840,605
Security		\$ 309,198					\$ 309,198	\$ 725,000	\$ 296,116	\$ 725,250
Trial Court Operations Program	\$ 8,985,778	\$ 1,980,383	\$ 47,228		\$ (15,264)	\$ 8,445	\$ 11,006,571	\$ 24,502,496	\$ 11,090,838	\$ 23,287,337
Enhanced Collections	\$ 56,415				\$ 15,264		\$ 71,678	\$ 107,540	\$ 62,261	\$ 99,276
Other Non-Court Operations		\$ 114,601					\$ 114,601	\$ 571,406	\$ 127,288	\$ 664,988
Non-Court Operations Program	\$ 56,415	\$ 114,601			\$ 15,264		\$ 186,279	\$ 678,946	\$ 189,549	\$ 764,264
Executive Office	\$ 562,629	\$ 940					\$ 563,569	\$ 1,274,869	\$ 857,699	\$ 1,622,936
Fiscal Services	\$ 479,459	\$ 50,141					\$ 529,600	\$ 1,178,764	\$ 567,349	\$ 1,093,645
Human Resources	\$ 859,576	\$ 38,352				\$ 200	\$ 898,128	\$ 884,929	\$ 504,087	\$ 860,650
Business & Facilities Services	\$ 275,980	\$ 593,060					\$ 869,040	\$ 1,671,366	\$ 652,023	\$ 2,214,679
Information Technology	\$ 1,257,107	\$ 1,129,963					\$ 2,387,070	\$ 5,464,194	\$ 2,406,595	\$ 7,092,668
Court Administration Program	\$ 3,434,752	\$ 1,812,456				\$ 200	\$ 5,247,408	\$ 10,474,122	\$ 4,987,752	\$ 12,884,578
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 12,476,944	\$ 3,907,440	\$ 47,228		\$ 0	\$ 8,645	\$ 16,440,258	\$ 35,655,564	\$ 16,268,140	\$ 36,936,179