

**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**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Court

Fiscal Year and Ending Quarter

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

<sup>1</sup> 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 June  
 Fiscal Year 2022/23

2021/22

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (3,336,506)	\$ 3,249,044	\$ 0				\$ 106,555	\$ 19,093	\$ (88,344)
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other Distribution							\$ 105,591	\$ 105,591	\$ 50,943
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (71,058)	\$ (71,058)	\$ (213,776)
Cash on Hand	\$ 4,950							\$ 4,950	\$ 5,100
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 6,672,143						\$ 3,478,699	\$ 10,150,841	\$ 11,680,739
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,365,587</b>	<b>\$ 3,249,044</b>	<b>\$ 0</b>				<b>\$ 3,619,788</b>	<b>\$ 10,234,418</b>	<b>\$ 11,459,662</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 1,093	\$ 2,062						\$ 3,154	\$ 13,501
Accounts Receivable - General	\$ 0						\$ 0	\$ 0	\$ 514
Dishonored Checks									
Due From Employee	\$ 2,762							\$ 2,762	\$ 2,962
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 444,108							\$ 444,108	\$ 263,933
Due From Other Governments		\$ 35,694						\$ 35,694	\$ 100,467
Due From Other Courts									
Due From State	\$ 423,325	\$ 41,721	\$ 419,358					\$ 884,403	\$ 683,834
Trust Due To/From							\$ 345,916	\$ 345,916	\$ 130,341
Distribution Due To/From							\$ 42,252	\$ 42,252	\$ 41,780
Civil Filing Fee Due To/From									
General Due To/From	\$ 26,352	\$ 9,010						\$ 35,362	\$ 2,711
<b>Total Receivables</b>	<b>\$ 897,640</b>	<b>\$ 88,486</b>	<b>\$ 419,358</b>				<b>\$ 388,168</b>	<b>\$ 1,793,652</b>	<b>\$ 1,240,043</b>
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 20,000							\$ 20,000	\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 20,000</b>							<b>\$ 20,000</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 4,283,227</b>	<b>\$ 3,337,530</b>	<b>\$ 419,358</b>				<b>\$ 4,007,956</b>	<b>\$ 12,048,070</b>	<b>\$ 12,699,705</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 500,892	\$ 11,550	\$ 13,958					\$ 526,400	\$ 364,299
Accounts Payable - General	\$ 4,675	\$ 0	\$ 0				\$ 0	\$ 4,675	\$ 12,139
Due to Other Funds	\$ 109	\$ 38,952	\$ 405,157				\$ 423,420	\$ 867,638	\$ 438,765
Due to Other Courts	\$ 4,396							\$ 4,396	\$ 10,805
Due to State	\$ 411,552						\$ 0	\$ 411,552	\$ 801,265
TC145 Liability							\$ 339,669	\$ 339,669	\$ 397,173
Due to Other Governments	\$ 7,688	\$ 344,637						\$ 352,325	\$ 513,462
AB145 Due to Other Government Agency							\$ 492,118	\$ 492,118	\$ 449,290
Due to Other Public Agencies									
Sales and Use Tax	\$ 172							\$ 172	\$ 595
Interest							\$ 1,093	\$ 1,093	\$ 270
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 929,484</b>	<b>\$ 395,139</b>	<b>\$ 419,115</b>				<b>\$ 1,256,300</b>	<b>\$ 3,000,038</b>	<b>\$ 2,988,063</b>
Civil							\$ 598,697	\$ 598,697	\$ 2,145,967
Criminal							\$ 1,727,571	\$ 1,727,571	\$ 1,713,296
Unreconciled - Civil and Criminal							\$ 486	\$ 486	\$ 486
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 45,351	\$ 45,351	\$ 25,765
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 2,372,105</b>	<b>\$ 2,372,105</b>	<b>\$ 3,885,514</b>
Accrued Payroll	\$ 812,508	\$ 4,295						\$ 816,803	\$ 692,187
Benefits Payable	\$ 164,540							\$ 164,540	\$ 10,772
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 6,361							\$ 6,361	\$ 6,804
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 983,409</b>	<b>\$ 4,295</b>						<b>\$ 987,704</b>	<b>\$ 709,763</b>
Revenue Collected in Advance	\$ 408,909	\$ 1,460,020	\$ 0					\$ 1,868,928	\$ 1,803,707
Liabilities For Deposits	\$ 63,573	\$ 875	\$ 243				\$ 378,891	\$ 443,582	\$ 480,228
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 659	\$ 659	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 472,482</b>	<b>\$ 1,460,895</b>	<b>\$ 243</b>				<b>\$ 379,550</b>	<b>\$ 2,313,170</b>	<b>\$ 2,283,935</b>
<b>Total Liabilities</b>	<b>\$ 2,385,375</b>	<b>\$ 1,860,328</b>	<b>\$ 419,358</b>				<b>\$ 4,007,956</b>	<b>\$ 8,673,017</b>	<b>\$ 9,867,275</b>
<b>Total Fund Balance</b>	<b>\$ 1,897,852</b>	<b>\$ 1,477,201</b>	<b>\$ 0</b>					<b>\$ 3,375,053</b>	<b>\$ 2,832,430</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,283,227</b>	<b>\$ 3,337,530</b>	<b>\$ 419,358</b>				<b>\$ 4,007,956</b>	<b>\$ 12,048,070</b>	<b>\$ 12,699,705</b>



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

For the month ended June										
Fiscal Year 2022/23									2021/22	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 5,867,492	\$ 315,163			\$ 0	\$ 0	\$ 6,182,655	\$ 6,467,677	\$ 6,382,555	\$ 6,736,774
Traffic & Other Infractions	\$ 1,046,295	\$ 95,945			\$ 0		\$ 1,142,240	\$ 990,975	\$ 1,168,394	\$ 905,924
Other Criminal Cases	\$ 3,287,826	\$ 206,809			\$ (24,136)	\$ 15,000	\$ 3,485,499	\$ 3,183,749	\$ 3,249,437	\$ 4,990,096
Civil	\$ 578,027	\$ 72,495					\$ 650,523	\$ 902,692	\$ 575,002	\$ 1,068,824
Family & Children Services	\$ 2,235,486	\$ 90,315			\$ 0	\$ 30	\$ 2,325,831	\$ 2,330,322	\$ 2,302,450	\$ 2,185,013
Probate, Guardianship & Mental Health Services	\$ 244,574	\$ 333,733					\$ 578,307	\$ 674,532	\$ 685,708	\$ 798,100
Juvenile Dependency Services	\$ 80,269	\$ 282,990				\$ (20,000)	\$ 343,259	\$ 595,116	\$ 508,337	\$ 942,992
Juvenile Delinquency Services	\$ 191,679						\$ 191,679	\$ 243,983	\$ 153,542	\$ 270,990
Other Court Operations	\$ 1,743,579	\$ 170,327	\$ 0			\$ 239	\$ 1,914,146	\$ 1,985,162	\$ 1,768,232	\$ 2,008,599
Court Interpreters	\$ 1,216,513	\$ 463,958				\$ 1,611	\$ 1,682,082	\$ 1,627,928	\$ 1,487,652	\$ 1,730,838
Jury Services	\$ 195,046	\$ 101,265	\$ 156,487				\$ 452,799	\$ 571,466	\$ 384,682	\$ 433,596
Security		\$ 637,002				\$ 13,148	\$ 650,150	\$ 667,884	\$ 640,015	\$ 652,349
Trial Court Operations Program	\$ 16,686,787	\$ 2,770,003	\$ 156,487		\$ (24,136)	\$ 10,028	\$ 19,599,170	\$ 20,241,485	\$ 19,306,006	\$ 22,724,095
Enhanced Collections	\$ 97,417				\$ 24,136		\$ 121,553	\$ 96,936	\$ 137,326	\$ 95,506
Other Non-Court Operations		\$ 802,181	\$ 11,778		\$ 0		\$ 813,959	\$ 1,172,326	\$ 514,014	\$ 13,000
Non-Court Operations Program	\$ 97,417	\$ 802,181	\$ 11,778		\$ 24,136		\$ 935,512	\$ 1,269,262	\$ 651,340	\$ 108,506
Executive Office	\$ 1,717,805	\$ 28,997					\$ 1,746,802	\$ 1,794,805	\$ 1,731,546	\$ 1,768,897
Fiscal Services	\$ 906,015	\$ 102,564					\$ 1,008,579	\$ 1,079,562	\$ 1,185,239	\$ 975,697
Human Resources	\$ 2,991,054	\$ 110,317				\$ 14,603	\$ 3,115,974	\$ 2,203,539	\$ 603,352	\$ 885,530
Business & Facilities Services	\$ 404,873	\$ 637,401				\$ (799)	\$ 1,041,475	\$ 1,867,662	\$ 1,069,700	\$ 1,379,524
Information Technology	\$ 2,476,156	\$ 1,604,968			\$ 0	\$ 304	\$ 4,081,427	\$ 4,614,187	\$ 3,918,194	\$ 3,957,997
Court Administration Program	\$ 8,495,903	\$ 2,484,246			\$ 0	\$ 14,107	\$ 10,994,257	\$ 11,559,755	\$ 8,508,031	\$ 8,967,645
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 25,280,107	\$ 6,056,431	\$ 168,265		\$ 0	\$ 24,135	\$ 31,528,938	\$ 33,070,502	\$ 28,465,377	\$ 31,800,246