

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

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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 March									
Fiscal Year 2022/23									2021/22
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (3,275,136)	\$ 3,396,012	\$ (202,421)				\$ 30,811	\$ (50,734)	\$ 418,915
Payroll	\$ 0	\$ 0						\$ 0	\$ 2,809
Jury Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other Distribution							\$ 52,757	\$ 52,757	\$ 42,815
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (97,803)	\$ (97,803)	\$ (210,503)
Cash on Hand	\$ 4,950							\$ 4,950	\$ 5,100
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 8,521,880						\$ 3,201,368	\$ 11,723,248	\$ 9,700,477
Total Cash and Cash Equivalents	\$ 5,276,694	\$ 3,396,012	\$ (202,421)				\$ 3,187,133	\$ 11,657,419	\$ 9,984,613
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 257						\$ 0	\$ 257	\$ 0
Dishonored Checks									
Due From Employee	\$ 2,762							\$ 2,762	\$ 54
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 16,436						\$ 16,436	\$ 44,135
Due From Other Courts									
Due From State	\$ 41,357	\$ 0	\$ 118,335					\$ 159,692	\$ 540,658
Trust Due To/From							\$ 56,696	\$ 56,696	\$ 121,753
Distribution Due To/From							\$ 27,477	\$ 27,477	\$ 31,142
Civil Filing Fee Due To/From									
General Due To/From	\$ 5,785	\$ 0						\$ 5,785	\$ 29
Total Receivables	\$ 50,161	\$ 16,436	\$ 118,335				\$ 84,172	\$ 269,104	\$ 737,772
Prepaid Expenses - General	\$ 0							\$ 0	\$ 10,085
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 10,085
Other Assets									
Total Other Assets									
Total Assets	\$ 5,326,856	\$ 3,412,448	\$ (84,087)				\$ 3,271,305	\$ 11,926,523	\$ 10,732,470
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 765	\$ 0	\$ 0				\$ 0	\$ 765	\$ 12,903
Due to Other Funds	\$ (4,544)	\$ 4,653	\$ 0				\$ 89,848	\$ 89,957	\$ 152,924
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 406,698						\$ 0	\$ 406,698	\$ 0
TC145 Liability							\$ 241,295	\$ 241,295	\$ 315,796
Due to Other Governments	\$ 1,184	\$ 0						\$ 1,184	\$ 0
AB145 Due to Other Government Agency							\$ 499,125	\$ 499,125	\$ 468,877
Due to Other Public Agencies									
Sales and Use Tax	\$ 147							\$ 147	\$ 490
Interest							\$ 11,433	\$ 11,433	\$ 286
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 404,249	\$ 4,653	\$ 0				\$ 841,700	\$ 1,250,603	\$ 951,276
Civil							\$ 394,034	\$ 394,034	\$ 629,617
Criminal							\$ 1,530,665	\$ 1,530,665	\$ 1,515,613
Unreconciled - Civil and Criminal							\$ 486	\$ 486	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 38,467	\$ 38,467	\$ 21,619
Miscellaneous Trust									
Total Trust Deposits							\$ 1,963,652	\$ 1,963,652	\$ 2,166,848
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 52,799							\$ 52,799	\$ 156,810
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 184,444							\$ 184,444	\$ 3,483
Payroll Clearing									
Total Payroll Liabilities	\$ 237,242	\$ 0						\$ 237,242	\$ 160,293
Revenue Collected in Advance	\$ 3,596	\$ 0	\$ 0					\$ 3,596	\$ 22,146
Liabilities For Deposits	\$ 60,923	\$ 247	\$ 243				\$ 465,335	\$ 526,747	\$ 475,216
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 619	\$ 619	\$ 47
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 64,519	\$ 247	\$ 243				\$ 465,953	\$ 530,962	\$ 497,409
Total Liabilities	\$ 706,010	\$ 4,900	\$ 243				\$ 3,271,305	\$ 3,982,459	\$ 3,775,827
Total Fund Balance	\$ 4,620,845	\$ 3,407,548	\$ (84,329)					\$ 7,944,064	\$ 6,956,643
Total Liabilities and Fund Balance	\$ 5,326,856	\$ 3,412,448	\$ (84,087)				\$ 3,271,305	\$ 11,926,523	\$ 10,732,470

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 2022/23										2021/22	
	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	\$ 20,192.155	\$ 108.696					\$ 20,300.851	\$ 26,071.415	\$ 18,614.260	\$ 25,736.852	
Improvement and Modernization Fund								\$ 172.769	\$ 0	\$ 55.633	
Judges' Compensation (0150019)	\$ 135.378						\$ 135.378	\$ 167.573	\$ 135.378	\$ 171.001	
Court Interpreter (0150037)	\$ 889.158						\$ 889.158	\$ 1,450.378	\$ 1,229.616	\$ 1,663.338	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 938.997						\$ 938.997	\$ 1,443.695	\$ 913.545	\$ 1,729.965	
Other Miscellaneous	\$ 352.496	\$ 2,329.167					\$ 2,681.663	\$ 1,681.406	\$ 2,426.116	\$ 277.496	
	\$ 22,508.184	\$ 2,437.863					\$ 24,946.047	\$ 30,987.236	\$ 23,318.915	\$ 29,634.285	
Grants											
AB 1058 Commissioner/Facilitator			\$ 481.911				\$ 481.911	\$ 598.969	\$ 445.849	\$ 576.723	
Other Judicial Council Grants			\$ (27.609)				\$ (27.609)	\$ 356.354	\$ 9.967	\$ 40.601	
Non-Judicial Council Grants											
			\$ 454.302				\$ 454.302	\$ 955.323	\$ 455.816	\$ 617.324	
Other Financing Sources											
Interest Income	\$ 222.335	\$ 76.977					\$ 299.312	\$ 344.879	\$ 7.467	\$ 24.881	
Investment Income											
Donations											
Local Fees	\$ 19.500	\$ 75.779					\$ 95.279	\$ 148.376	\$ 169.368	\$ 287.331	
Non-Fee Revenues		\$ 2.637					\$ 2.637	\$ 7.911	\$ 8.431	\$ 3.216	
Enhanced Collections											
Escheatment										\$ 150.000	
Prior Year Revenue	\$ 3	\$ 0	\$ 1.375				\$ 1.378	\$ 3	\$ 2.853		
County Program - Restricted		\$ 33.819					\$ 33.819	\$ 55.550	\$ 31.410	\$ 57.155	
Reimbursement Other	\$ 12.993	\$ 84.386					\$ 97.379	\$ 162.665	\$ 105.742	\$ 142.361	
Sale of Fixed Assets											
Other Miscellaneous	\$ 67.536						\$ 67.536	\$ 85.564	\$ 59.718	\$ 72.715	
	\$ 322.367	\$ 273.598	\$ 1.375				\$ 597.340	\$ 804.947	\$ 384.989	\$ 737.659	
Total Revenues	\$ 22,830.551	\$ 2,711.461	\$ 455.678				\$ 25,997.689	\$ 32,747.506	\$ 24,159.720	\$ 30,989.268	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 10,777.248	\$ 102.919	\$ 381.734				\$ 11,261.900	\$ 15,731.590	\$ 10,623.493	\$ 15,522.554	
Temp Help	\$ 10.557						\$ 10.557	\$ 31.779	\$ 19.039	\$ 248.442	
Overtime	\$ 106.536						\$ 106.536	\$ 140.000	\$ 42.422	\$ 90.000	
Staff Benefits	\$ 5,635.675	\$ 49.704	\$ 211.594				\$ 5,896.974	\$ 9,126.439	\$ 5,740.625	\$ 7,736.843	
	\$ 16,530.017	\$ 152.622	\$ 593.328				\$ 17,275.967	\$ 25,029.808	\$ 16,425.580	\$ 23,597.839	
Operating Expenses and Equipment											
General Expense	\$ 409.921	\$ 1.617	\$ 39.116				\$ 450.653	\$ 657.781	\$ 578.831	\$ 771.229	
Printing	\$ 19.841						\$ 19.841	\$ 30.000	\$ 19.913	\$ 26.508	
Telecommunications	\$ 134.634						\$ 134.634	\$ 168.093	\$ 100.782	\$ 176.467	
Postage	\$ 91.848						\$ 91.848	\$ 130.000	\$ 59.800	\$ 122.156	
Insurance	\$ 19.853						\$ 19.853	\$ 22.000	\$ 20.629	\$ 21.904	
In-State Travel	\$ 19.692						\$ 19.692	\$ 39.200	\$ 5.052	\$ 43.000	
Out-of-State Travel	\$ 2.615						\$ 2.615	\$ 7.111	\$ 4.498	\$ 4.956	
Training	\$ 18.694		\$ 18.980				\$ 37.674	\$ 61.982	\$ 18.141	\$ 57.015	
Security Services	\$ 424.206						\$ 424.206	\$ 693.800	\$ 425.576	\$ 653.856	
Facility Operations	\$ 233.213						\$ 233.213	\$ 1,003.118	\$ 238.172	\$ 488.400	
Utilities											
Contracted Services	\$ 1,130.300	\$ 62.040					\$ 1,192.340	\$ 2,420.709	\$ 1,188.713	\$ 2,320.879	
Consulting and Professional Services	\$ 13.195	\$ 285.955					\$ 299.150	\$ 1,191.693	\$ 5.213	\$ 2,172.590	
Information Technology	\$ 397.569						\$ 397.569	\$ 584.638	\$ 427.175	\$ 574.557	
Major Equipment	\$ 117.444						\$ 117.444	\$ 797.180	\$ 470.148	\$ 670.907	
Other Items of Expense	\$ 7.670						\$ 7.670	\$ 12.010	\$ 4.029	\$ 13.535	
	\$ 3,040.696	\$ 349.612	\$ 58.096				\$ 3,448.403	\$ 7,819.315	\$ 3,566.674	\$ 8,117.959	
Special Items of Expense											
Grand Jury	\$ 633						\$ 633	\$ 12.000	\$ 1.711	\$ 13.000	
Jury Costs	\$ 116.258						\$ 116.258	\$ 160.179	\$ 59.821	\$ 71.448	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (151.775)	\$ 33.110	\$ 118.666				\$ 0	\$ 17.555	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 37.293	\$ 7.500					\$ 44.793	\$ 31.645	\$ 8.255		
	\$ 2.409	\$ 40.610	\$ 118.666				\$ 161.684	\$ 221.378	\$ 69.787	\$ 84.448	
Total Expenditures	\$ 19,573.122	\$ 542.844	\$ 770.089				\$ 20,886.055	\$ 33,070.502	\$ 20,062.040	\$ 31,800.246	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,257.429	\$ 2,168.617	\$ (314.412)				\$ 5,111.634	\$ (322.995)	\$ 4,097.679	\$ (810.978)	
Operating Transfers In (Out)	\$ (230.082)		\$ 230.082				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,593.499	\$ 1,238.931	\$ 0				\$ 2,832.430	\$ 2,832.430	\$ 2,858.964	\$ 2,858.964	
Ending Balance (Deficit)	\$ 4,620.845	\$ 3,407.548	\$ (84.329)				\$ 7,944.064	\$ 2,509.435	\$ 6,956.643	\$ 2,047.986	

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

For the month ended March

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 4,377.977	\$ 201.751			\$ 0	\$ 0	\$ 4,579.727	\$ 6,465.677	\$ 4,625.460	\$ 6,736.774
Traffic & Other Infractions	\$ 776.293	\$ 62.446					\$ 838.739	\$ 990.975	\$ 862.160	\$ 905.924
Other Criminal Cases	\$ 2,432.470	\$ 136.903			\$ (18.519)	\$ 15.000	\$ 2,565.854	\$ 3,183.749	\$ 2,387.939	\$ 4,990.096
Civil	\$ 461.284	\$ 26.339					\$ 487.623	\$ 902.692	\$ 358.425	\$ 1,068.824
Family & Children Services	\$ 1,687.204	\$ 61.675			\$ 0		\$ 1,748.879	\$ 2,330.322	\$ 1,672.359	\$ 2,185.013
Probate, Guardianship & Mental Health Services	\$ 190.051	\$ 204.680					\$ 394.731	\$ 674.532	\$ 495.455	\$ 798.100
Juvenile Dependency Services	\$ 80.269	\$ 144.130					\$ 224.399	\$ 595.116	\$ 332.296	\$ 942.992
Juvenile Delinquency Services	\$ 151.893						\$ 151.893	\$ 243.983	\$ 102.674	\$ 270.990
Other Court Operations	\$ 1,301.766	\$ 61.594					\$ 1,363.360	\$ 1,985.162	\$ 1,306.870	\$ 2,008.599
Court Interpreters	\$ 918.667	\$ 262.442				\$ 1.611	\$ 1,182.720	\$ 1,627.928	\$ 1,042.759	\$ 1,730.838
Jury Services	\$ 146.548	\$ 64.308	\$ 116.258				\$ 327.115	\$ 556.718	\$ 258.031	\$ 433.596
Security		\$ 420.758				\$ 13.148	\$ 433.906	\$ 690.300	\$ 424.200	\$ 652.349
Trial Court Operations Program	\$ 12,524.422	\$ 1,647.026	\$ 116.258		\$ (18.519)	\$ 29.759	\$ 14,298.946	\$ 20,247.153	\$ 13,868.628	\$ 22,724.095
Enhanced Collections	\$ 71.594				\$ 18.519		\$ 90.112	\$ 96.936	\$ 93.378	\$ 95.506
Other Non-Court Operations		\$ 285.955	\$ 633				\$ 286.589	\$ 1,172.326	\$ 2.517	\$ 13.000
Non-Court Operations Program	\$ 71.594	\$ 285.955	\$ 633		\$ 18.519		\$ 376.701	\$ 1,269.262	\$ 95.895	\$ 108.506
Executive Office	\$ 1,323.652	\$ 19.316					\$ 1,342.969	\$ 1,794.805	\$ 1,252.317	\$ 1,768.897
Fiscal Services	\$ 693.560	\$ 63.153					\$ 756.713	\$ 1,079.562	\$ 816.252	\$ 975.697
Human Resources	\$ 509.274	\$ 68.842				\$ 14.346	\$ 592.462	\$ 2,203.539	\$ 428.501	\$ 885.530
Business & Facilities Services	\$ 307.643	\$ 435.966				\$ 385	\$ 743.994	\$ 1,859.994	\$ 776.153	\$ 1,379.524
Information Technology	\$ 1,845.822	\$ 928.145			\$ 0	\$ 304	\$ 2,774.270	\$ 4,616.187	\$ 2,824.294	\$ 3,957.997
Court Administration Program	\$ 4,679.951	\$ 1,515.422			\$ 0	\$ 15.034	\$ 6,210.407	\$ 11,554.087	\$ 6,097.518	\$ 8,967.645
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 17,275.967	\$ 3,448.403	\$ 116.891		\$ 0	\$ 44.793	\$ 20,886.055	\$ 33,070.502	\$ 20,062.040	\$ 31,800.246