

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 San Benito
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended June								2022/23	
	Fiscal Year 2023/24							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds				Proprietary Funds	Fiduciary Funds				
General	Special Revenue		Capital Project	Debt Service					Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Non-Grant	Grant								
ASSETS										
Operations	\$ (437,060)	\$ 354,779	\$ 0	\$ 0		\$ 2,756	\$ (79,525)	\$ (72,275)		
Payroll	\$ (1,071)						\$ (1,071)	\$ 0		
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees						\$ 0	\$ 0	\$ 41		
Trust						\$ (8,000)	\$ (8,000)	\$ (435)		
Credit Card										
Cash on Hand	\$ 1,950						\$ 1,950	\$ 1,950		
Cash with County										
Cash Outside of the JCC										
Cash Held with the JCC	\$ 47,150						\$ 47,150			
Cash Equivalents	\$ 2,101,845					\$ 265,015	\$ 2,366,859	\$ 3,017,615		
Total Cash and Cash Equivalents	\$ 1,712,814	\$ 354,779	\$ 0	\$ 0		\$ 259,771	\$ 2,327,364	\$ 2,946,896		
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 169	\$ 1,248					\$ 1,417	\$ 1,042		
Accounts Receivable - General	\$ 121						\$ 121			
Dishonored Checks										
Due From Employee	\$ 41,025						\$ 41,025	\$ 0		
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 132,191						\$ 132,191	\$ 105,561		
Due From Other Governments	\$ 89,517	\$ 0					\$ 89,517	\$ 0		
Due From Other Courts										
Due From State	\$ 240,387	\$ 2,829	\$ 135,174				\$ 378,390	\$ 310,800		
Trust Due To/From						\$ 0	\$ 0			
Distribution Due To/From										
Civil Filing Fee Due To/From								\$ 0		
General Due To/From	\$ 4						\$ 4	\$ 573		
Total Receivables	\$ 503,414	\$ 4,077	\$ 135,174			\$ 0	\$ 642,665	\$ 417,976		
Prepaid Expenses - General	\$ 94,639						\$ 94,639	\$ 95,782		
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 94,639						\$ 94,639	\$ 95,782		
Other Assets										
Total Other Assets										
Total Assets	\$ 2,310,867	\$ 358,855	\$ 135,174	\$ 0		\$ 259,771	\$ 3,064,667	\$ 3,460,653		
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 131,093						\$ 131,093	\$ 155,319		
Accounts Payable - General	\$ 3,314	\$ 0	\$ 0			\$ 0	\$ 3,314	\$ 11,251		
Due to Other Funds	\$ 0	\$ 0	\$ 132,191			\$ 4	\$ 132,195	\$ 106,135		
Due to Other Courts	\$ 5,596	\$ 0					\$ 5,596	\$ 1,899		
Due to State	\$ 314,469					\$ 0	\$ 314,469	\$ 38,574		
TC145 Liability						\$ 13,631	\$ 13,631	\$ 55,645		
Due to Other Governments	\$ 4,556			\$ 0			\$ 4,556	\$ 837		
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax										
Interest						\$ 169	\$ 169	\$ 205		
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 459,028	\$ 0	\$ 132,191	\$ 0		\$ 13,804	\$ 605,023	\$ 369,864		
Civil						\$ 197,692	\$ 197,692	\$ 183,617		
Criminal						\$ 1,000	\$ 1,000	\$ 140,000		
Unreconciled - Civil and Criminal						\$ 0	\$ 0	\$ 0		
Trust Held Outside of the JCC										
Trust Interest Payable						\$ 36,301	\$ 36,301	\$ 23,841		
Miscellaneous Trust										
Total Trust Deposits						\$ 234,993	\$ 234,993	\$ 347,457		
Accrued Payroll	\$ 147,347		\$ 2,983				\$ 150,330	\$ 115,926		
Benefits Payable	\$ 962						\$ 962	\$ 163		
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0		
Deductions Payable	\$ 0						\$ 0	\$ 367		
Payroll Clearing	\$ 0						\$ 0			
Total Payroll Liabilities	\$ 148,309		\$ 2,983				\$ 151,292	\$ 116,456		
Revenue Collected in Advance	\$ 1,035,000	\$ 252,726					\$ 1,287,726	\$ 738,565		
Liabilities For Deposits	\$ 4,477					\$ 3,305	\$ 7,783	\$ 7,066		
Jury Fees - Non-Interest						\$ 7,669	\$ 7,669	\$ 2,343		
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 1,039,477	\$ 252,726				\$ 10,974	\$ 1,303,178	\$ 747,973		
Total Liabilities	\$ 1,646,814	\$ 252,726	\$ 135,174	\$ 0		\$ 259,771	\$ 2,294,485	\$ 1,581,751		
Total Fund Balance	\$ 664,053	\$ 106,129	\$ 0				\$ 770,182	\$ 1,878,902		
Total Liabilities and Fund Balance	\$ 2,310,867	\$ 358,855	\$ 135,174	\$ 0		\$ 259,771	\$ 3,064,667	\$ 3,460,653		

Superior Court of California, County of San Benito
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended June											
Fiscal Year 2023/24										2022/23	
	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	\$ 3,969,293	\$ 16,050					\$ 3,985,343	\$ 5,924,889	\$ 4,635,465	\$ 4,572,178	
Improvement and Modernization Fund	\$ 25,938						\$ 25,938	\$ 16,000	\$ 7,603	\$ 95,500	
Judges' Compensation (0150019)	\$ 3,750						\$ 3,750	\$ 3,750	\$ 15,000	\$ 15,000	
Court Interpreter (0150037)	\$ 159,978						\$ 159,978	\$ 132,951	\$ 40,800	\$ 120,887	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 352,141						\$ 352,141	\$ 251,348	\$ 206,041	\$ 176,919	
Other Miscellaneous	\$ 34,642	\$ 382,496					\$ 417,138	\$ 664,169	\$ 156,946	\$ 234,642	
	\$ 4,545,742	\$ 398,546					\$ 4,944,288	\$ 6,993,107	\$ 5,061,854	\$ 5,215,126	
Grants											
AB 1058 Commissioner/Facilitator			\$ 189,873				\$ 189,873	\$ 248,750	\$ 172,201	\$ 248,750	
Other Judicial Council Grants			\$ 45,500				\$ 45,500	\$ 45,500			
Non-Judicial Council Grants											
			\$ 235,373				\$ 235,373	\$ 294,250	\$ 172,201	\$ 248,750	
Other Financing Sources											
Interest Income	\$ 144,185	\$ 40,602					\$ 184,787	\$ 134,669	\$ 118,865	\$ 67,000	
Investment Income											
Donations											
Local Fees	\$ 4,784	\$ 1,447					\$ 6,230	\$ 4,310	\$ 4,762	\$ 7,200	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 33,050						\$ 33,050	\$ 3,029	\$ 188,000	\$ 368,925	
County Program - Restricted	\$ 89,517	\$ 542					\$ 90,059	\$ 89,690	\$ 38,715	\$ 500	
Reimbursement Other											
Sale of Fixed Assets	\$ 11,000						\$ 11,000				
Other Miscellaneous	\$ 15						\$ 15		\$ 164	\$ 500	
	\$ 282,551	\$ 42,591					\$ 325,141	\$ 231,698	\$ 350,507	\$ 444,125	
Total Revenues	\$ 4,828,293	\$ 441,137	\$ 235,373				\$ 5,504,802	\$ 7,519,055	\$ 5,584,561	\$ 5,908,001	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,920,668		\$ 123,746				\$ 3,044,415	\$ 3,179,799	\$ 2,577,687	\$ 2,542,010	
Temp Help	\$ 33,310						\$ 33,310				
Overtime	\$ 10,095						\$ 10,095		\$ 5,572	\$ 5,000	
Staff Benefits	\$ 1,259,474		\$ 52,310				\$ 1,311,784	\$ 1,280,413	\$ 1,194,359	\$ 973,592	
	\$ 4,223,547		\$ 176,057				\$ 4,399,603	\$ 4,460,212	\$ 3,777,618	\$ 3,520,602	
Operating Expenses and Equipment											
General Expense	\$ 127,695		\$ 500				\$ 128,195	\$ 178,884	\$ 157,786	\$ 183,236	
Printing	\$ 8,261						\$ 8,261	\$ 8,900	\$ 8,046	\$ 19,600	
Telecommunications	\$ 21,170						\$ 21,170	\$ 29,555	\$ 11,800	\$ 12,800	
Postage	\$ 21,641						\$ 21,641	\$ 13,692	\$ 25,895	\$ 21,200	
Insurance	\$ 4,562						\$ 4,562	\$ 4,562	\$ 3,815	\$ 4,000	
In-State Travel	\$ 15,360		\$ 3,914				\$ 19,274	\$ 4,177	\$ 11,708		
Out-of-State Travel	\$ 750						\$ 750				
Training	\$ 1,075						\$ 1,075	\$ 1,070	\$ 899		
Security Services										\$ 100	
Facility Operations	\$ 70,185						\$ 70,185	\$ 48,098	\$ 77,429	\$ 75,250	
Utilities											
Contracted Services	\$ 823,831	\$ 417,817					\$ 1,241,648	\$ 1,289,951	\$ 1,185,698	\$ 2,365,486	
Consulting and Professional Services	\$ 4,155						\$ 4,155	\$ 1,885	\$ 3,625	\$ 500	
Information Technology	\$ 395,438		\$ 5,592				\$ 401,030	\$ 462,368	\$ 157,297	\$ 226,665	
Major Equipment	\$ 245,134		\$ 43,613				\$ 288,746	\$ 145,947	\$ 72,879		
Other Items of Expense										\$ 0	
	\$ 1,739,256	\$ 417,817	\$ 53,619				\$ 2,210,692	\$ 2,189,089	\$ 1,716,877	\$ 2,908,837	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 7,604						\$ 7,604	\$ 2,000	\$ 2,972	\$ 3,850	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs								\$ 503,404			
Internal Cost Recovery	\$ (30,037)		\$ 30,037				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (4,377)						\$ (4,377)	\$ 6,286	\$ (2,631)		
	\$ (26,810)		\$ 30,037				\$ 3,227	\$ 511,690	\$ 342	\$ 3,850	
Total Expenditures	\$ 5,935,992	\$ 417,817	\$ 259,713				\$ 6,613,522	\$ 7,160,991	\$ 5,494,836	\$ 6,433,288	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,107,699)	\$ 23,319	\$ (24,340)				\$ (1,108,720)	\$ 358,064	\$ 89,725	\$ (525,287)	
Operating Transfers In (Out)	\$ (24,340)		\$ 24,340				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,796,092	\$ 82,810	\$ 0				\$ 1,878,902	\$ 1,878,902	\$ 1,789,177	\$ 1,789,177	
Ending Balance (Deficit)	\$ 664,053	\$ 106,129	\$ 0				\$ 770,182	\$ 2,236,966	\$ 1,878,902	\$ 1,263,890	

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

For the month ended June

Fiscal Year 2023/24

2022/23

	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	\$ 452,456	\$ 598,236				\$ (455)	\$ 1,050,237	\$ 1,127,575	\$ 632,803	\$ 1,302,412
Traffic & Other Infractions	\$ 318,966	\$ 18,035				\$ (880)	\$ 336,120	\$ 344,913	\$ 433,998	\$ 175,059
Other Criminal Cases	\$ 353,343	\$ 776				\$ (870)	\$ 353,249	\$ 506,728	\$ 323,155	\$ 344,651
Civil	\$ 647,577	\$ 27,840				\$ (4,397)	\$ 671,020	\$ 1,180,666	\$ 892,680	\$ 62,699
Family & Children Services	\$ 710,677	\$ 88,517			\$ 0	\$ (166)	\$ 799,028	\$ 502,831	\$ 492,595	\$ 1,097,186
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 91,463					\$ 91,463	\$ 99,576	\$ 101,102	\$ 130,000
Juvenile Delinquency Services										
Other Court Operations	\$ 79,610	\$ (1,521)					\$ 78,090	\$ 98,000	\$ 12,917	\$ 100,000
Court Interpreters		\$ 160,023					\$ 160,023	\$ 136,616	\$ 155,136	\$ 151,800
Jury Services		\$ 19,411	\$ 7,604				\$ 27,015	\$ 7,892	\$ 9,917	\$ 12,550
Security										
Trial Court Operations Program	\$ 2,562,630	\$ 1,002,780	\$ 7,604		\$ 0	\$ (6,768)	\$ 3,566,246	\$ 4,004,797	\$ 3,054,303	\$ 3,376,356
Enhanced Collections									\$ 0	
Other Non-Court Operations	\$ 259,164	\$ 19,543				\$ 6,286	\$ 284,993	\$ 17,889	\$ 10,389	\$ 554
Non-Court Operations Program	\$ 259,164	\$ 19,543				\$ 6,286	\$ 284,993	\$ 17,889	\$ 10,389	\$ 554
Executive Office	\$ 515,294	\$ 80,081				\$ (914)	\$ 594,460	\$ 230,864	\$ 436,570	\$ 529,462
Fiscal Services	\$ 383,774	\$ 35,529	\$ 0			\$ (761)	\$ 418,542	\$ 339,206	\$ 365,858	\$ 228,555
Human Resources	\$ 247,258	\$ 15,938				\$ 79	\$ 263,275	\$ 492,658	\$ 404,945	\$ 429,451
Business & Facilities Services	\$ 73,591	\$ 91,563				\$ (1,984)	\$ 163,170	\$ 251,107	\$ 127,555	\$ 160,672
Information Technology	\$ 357,893	\$ 965,259				\$ (315)	\$ 1,322,837	\$ 1,824,470	\$ 1,095,215	\$ 1,708,239
Court Administration Program	\$ 1,577,810	\$ 1,188,369	\$ 0			\$ (3,895)	\$ 2,762,283	\$ 3,138,305	\$ 2,430,144	\$ 3,056,378
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,399,603	\$ 2,210,692	\$ 7,604		\$ 0	\$ (4,377)	\$ 6,613,522	\$ 7,160,991	\$ 5,494,836	\$ 6,433,288