

**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the Trial Court 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.

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Signature of Presiding Judge or Court Executive

\_\_\_\_\_  
Date

\_\_\_\_\_  
Court

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

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

<sup>1</sup> The 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 September									
Fiscal Year 2022/23									2021/22
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
<b>ASSETS</b>									
Operations	\$ (417,929)	\$ 680,338	\$ (259,265)	\$ 0			\$ 2,991	\$ 6,135	\$ 55,387
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ (1)
Credit Card									
Cash on Hand	\$ 1,600							\$ 1,600	\$ 1,600
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 3,838,056						\$ 458,353	\$ 4,296,409	\$ 3,499,695
Total Cash and Cash Equivalents	\$ 3,421,727	\$ 680,338	\$ (259,265)	\$ 0			\$ 461,345	\$ 4,304,145	\$ 3,556,681
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 200	\$ 0	\$ 862					\$ 1,062	\$ 7,176
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 200	\$ 0	\$ 862					\$ 1,062	\$ 7,176
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3,421,927	\$ 680,338	\$ (258,403)	\$ 0			\$ 461,345	\$ 4,305,207	\$ 3,563,857
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 9,397	\$ 0	\$ 0				\$ 0	\$ 9,397	\$ 1,336
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 319,984						\$ 75,000	\$ 394,984	\$ 355,638
TC145 Liability							\$ 89,152	\$ 89,152	\$ 108,440
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 812	\$ 812	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 329,381	\$ 0	\$ 0	\$ 0			\$ 164,965	\$ 494,345	\$ 465,416
Civil							\$ 173,308	\$ 173,308	\$ 183,056
Criminal							\$ 101,000	\$ 101,000	\$ 51,000
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 16,859	\$ 16,859	\$ 15,940
Miscellaneous Trust									
Total Trust Deposits							\$ 291,167	\$ 291,167	\$ 249,996
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 3,984							\$ 3,984	\$ (1,464)
Deferred Compensation Payable	\$ 3,095							\$ 3,095	\$ (2,383)
Deductions Payable	\$ 13,240							\$ 13,240	\$ 4,992
Payroll Clearing									
Total Payroll Liabilities	\$ 20,319							\$ 20,319	\$ 1,145
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 3,331						\$ 2,870	\$ 6,201	\$ 5,543
Jury Fees - Non-Interest							\$ 2,343	\$ 2,343	\$ 2,343
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,331	\$ 0					\$ 5,213	\$ 8,544	\$ 7,885
Total Liabilities	\$ 353,031	\$ 0	\$ 0	\$ 0			\$ 461,345	\$ 814,375	\$ 724,442
Total Fund Balance	\$ 3,068,896	\$ 680,338	\$ (258,403)					\$ 3,490,831	\$ 2,839,414
Total Liabilities and Fund Balance	\$ 3,421,927	\$ 680,338	\$ (258,403)	\$ 0			\$ 461,345	\$ 4,305,207	\$ 3,563,857

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 September											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,717,868	\$ 1,215					\$ 2,719,083		\$ 1,566,258	\$ 3,668,839	
Improvement and Modernization Fund									\$ (7,192)	\$ 7,603	
Judges' Compensation (0150019)	\$ 3,750						\$ 3,750		\$ 3,750	\$ 15,000	
Court Interpreter (0150037)	\$ 20,222						\$ 20,222		\$ 31,043	\$ 114,330	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 20,229						\$ 20,229		\$ 35,011	\$ 230,959	
Other Miscellaneous		\$ 551,831					\$ 551,831			\$ 34,642	
	\$ 2,762,069	\$ 553,046					\$ 3,315,115		\$ 1,628,870	\$ 4,071,373	
Grants											
AB 1058 Commissioner/Facilitator			\$ (259,063)				\$ (259,063)		\$ 0	\$ 234,713	
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ (259,063)				\$ (259,063)		\$ 0	\$ 234,713	
Other Financing Sources											
Interest Income	\$ 10,480	\$ 2,373					\$ 12,853		\$ 9	\$ 12,000	
Investment Income											
Donations											
Local Fees	\$ 1,200	\$ 137					\$ 1,337		\$ 141	\$ 33,000	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 6,443	\$ 60,487					\$ 66,930		\$ 184		
County Program - Restricted		\$ 136					\$ 136		\$ 6	\$ 37,626	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 0	\$ 1,900	
	\$ 18,123	\$ 63,133					\$ 81,256		\$ 340	\$ 84,526	
Total Revenues	\$ 2,780,192	\$ 616,179	\$ (259,063)				\$ 3,137,308		\$ 1,629,210	\$ 4,390,612	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 588,071						\$ 588,071		\$ 354,089	\$ 1,970,851	
Temp Help											
Overtime	\$ 784						\$ 784			\$ 7,937	
Staff Benefits	\$ 502,377						\$ 502,377		\$ 151,561	\$ 1,352,295	
	\$ 1,091,232						\$ 1,091,232		\$ 505,650	\$ 3,331,083	
Operating Expenses and Equipment											
General Expense	\$ 15,467		\$ (660)				\$ 14,807		\$ 14,551	\$ 116,500	
Printing	\$ 1,345						\$ 1,345		\$ 7,464	\$ 15,900	
Telecommunications	\$ 2,641						\$ 2,641		\$ 3,245	\$ 17,600	
Postage	\$ 11,555						\$ 11,555		\$ 1,500	\$ 18,000	
Insurance										\$ 3,500	
In-State Travel	\$ 300						\$ 300				
Out-of-State Travel											
Training											
Security Services										\$ 100	
Facility Operations	\$ 14,433						\$ 14,433		\$ 7,740	\$ 699,481	
Utilities											
Contracted Services	\$ 198,858	\$ 211					\$ 199,069		\$ 124,862	\$ 819,040	
Consulting and Professional Services	\$ 120						\$ 120			\$ 1,100	
Information Technology	\$ 100,153						\$ 100,153		\$ 144,023	\$ 354,437	
Major Equipment											
Other Items of Expense									\$ 100		
	\$ 344,872	\$ 211	\$ (660)				\$ 344,423		\$ 303,485	\$ 2,045,658	
Special Items of Expense											
Grand Jury											
Jury Costs									\$ 2,288	\$ 3,600	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery										\$ 35,000	
Prior Year Expense Adjustment									\$ 3	\$ 2,620	
									\$ 2,291	\$ 41,220	
Total Expenditures	\$ 1,436,103	\$ 211	\$ (660)				\$ 1,435,654		\$ 811,426	\$ 5,417,961	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,344,089	\$ 615,968	\$ (258,403)				\$ 1,701,654		\$ 817,784	\$ (1,027,349)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,724,807	\$ 64,370	\$ 0				\$ 1,789,177	\$ 1,789,177	\$ 2,021,631	\$ 2,021,631	
Ending Balance (Deficit)	\$ 3,068,896	\$ 680,338	\$ (258,403)				\$ 3,490,831	\$ 1,789,177	\$ 2,839,414	\$ 994,282	

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

For the month ended September										
Fiscal Year 2022/23									2021/22	
	Personal 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	\$ 96,760	\$ 51,240					\$ 147,999		\$ 70,091	\$ 409,324
Traffic & Other Infractions	\$ 110,076	\$ 62					\$ 110,138		\$ 85,310	\$ 425,064
Other Criminal Cases	\$ 74,108	\$ 82					\$ 74,190		\$ 72,206	\$ 519,648
Civil	\$ 186,565	\$ 1,208					\$ 187,773		\$ 137,596	\$ 552,301
Family & Children Services	\$ 30,920	\$ 16,863					\$ 47,783		\$ 66,220	\$ 794,143
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 13,299					\$ 13,299		\$ 6,955	\$ 84,000
Juvenile Delinquency Services										
Other Court Operations	\$ 9,244						\$ 9,244		\$ 383	
Court Interpreters		\$ 30,567					\$ 30,567		\$ 30,524	\$ 114,330
Jury Services		\$ 1,610					\$ 1,610		\$ 4,027	\$ 10,100
Security										
Trial Court Operations Program	\$ 507,673	\$ 114,930					\$ 622,603		\$ 473,312	\$ 2,908,910
Enhanced Collections										
Other Non-Court Operations		\$ 211					\$ 211		\$ 108	\$ 686
Non-Court Operations Program		\$ 211					\$ 211		\$ 108	\$ 686
Executive Office	\$ 95,122	\$ 10,869					\$ 105,992		\$ 79,449	\$ 645,515
Fiscal Services	\$ 68,163	\$ 2,927					\$ 71,089		\$ 25,640	\$ 279,857
Human Resources	\$ 375,452	\$ 981					\$ 376,433		\$ 45,686	\$ 157,946
Business & Facilities Services		\$ 17,278					\$ 17,278			
Information Technology	\$ 44,822	\$ 197,226					\$ 242,048		\$ 187,232	\$ 1,425,047
Court Administration Program	\$ 583,559	\$ 229,281					\$ 812,840		\$ 338,006	\$ 2,508,365
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,091,232	\$ 344,423					\$ 1,435,654		\$ 811,426	\$ 5,417,961