

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 San Benito
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended December									
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	\$ (407,008)	\$ 629,489	\$ (258,403)	\$ 0			\$ 1,549	\$ (34,373)	\$ 6,477
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving									
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ (2,000)
Credit Card									
Cash on Hand	\$ 1,600							\$ 1,600	\$ 1,600
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 3,746,371						\$ 317,446	\$ 4,063,817	\$ 3,729,228
Total Cash and Cash Equivalents	\$ 3,340,963	\$ 629,489	\$ (258,403)	\$ 0			\$ 318,995	\$ 4,031,044	\$ 3,735,304
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	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,062
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 1,062
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3,340,963	\$ 629,489	\$ (258,403)	\$ 0			\$ 318,995	\$ 4,031,044	\$ 3,736,366
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 1,336	\$ 0	\$ 0				\$ 0	\$ 1,336	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 25,000						\$ 0	\$ 25,000	\$ 357,586
TC145 Liability							\$ 62,086	\$ 62,086	\$ 102,899
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 585
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 916	\$ 916	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 26,336	\$ 0	\$ 0	\$ 0			\$ 63,001	\$ 89,337	\$ 461,073
Civil							\$ 177,308	\$ 177,308	\$ 183,308
Criminal							\$ 55,000	\$ 55,000	\$ 59,000
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 18,473	\$ 18,473	\$ 15,941
Miscellaneous Trust									
Total Trust Deposits							\$ 250,781	\$ 250,781	\$ 258,249
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 2,395							\$ 2,395	\$ 2,906
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 621							\$ 621	\$ 6,760
Payroll Clearing									
Total Payroll Liabilities	\$ 3,016							\$ 3,016	\$ 9,666
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 3,566						\$ 2,870	\$ 6,437	\$ 5,543
Jury Fees - Non-Interest							\$ 2,343	\$ 2,343	\$ 2,343
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,566	\$ 0					\$ 5,213	\$ 8,779	\$ 7,885
Total Liabilities	\$ 32,918	\$ 0	\$ 0	\$ 0			\$ 318,995	\$ 351,913	\$ 736,873
Total Fund Balance	\$ 3,308,045	\$ 629,489	\$ (258,403)					\$ 3,679,131	\$ 2,999,493
Total Liabilities and Fund Balance	\$ 3,340,963	\$ 629,489	\$ (258,403)	\$ 0			\$ 318,995	\$ 4,031,044	\$ 3,736,366

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 December											
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	\$ 3,585,062	\$ 5,240					\$ 3,590,302		\$ 2,250,215	\$ 3,668,839	
Improvement and Modernization Fund	\$ 82,602						\$ 82,602		\$ 0	\$ 7,603	
Judges' Compensation (0150019)	\$ 7,500						\$ 7,500		\$ 7,500	\$ 15,000	
Court Interpreter (0150037)	\$ 50,444						\$ 50,444		\$ 62,086	\$ 114,330	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 7,779						\$ 7,779		\$ 68,593	\$ 230,959	
Other Miscellaneous	\$ 34,642	\$ 551,831					\$ 586,473		\$ 434,642	\$ 34,642	
	\$ 3,768,029	\$ 557,071					\$ 4,325,100		\$ 2,823,036	\$ 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	\$ 44,038	\$ 7,638					\$ 51,676		\$ 1,548	\$ 12,000	
Investment Income											
Donations											
Local Fees	\$ 2,100	\$ 290					\$ 2,390		\$ 3,393	\$ 33,000	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 370,744	\$ 0	\$ (862)				\$ 369,882		\$ 16,304		
County Program - Restricted		\$ 331					\$ 331		\$ 126	\$ 37,626	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 29	\$ 1,900	
	\$ 416,882	\$ 8,259	\$ (862)				\$ 424,279		\$ 21,400	\$ 84,526	
Total Revenues	\$ 4,184,911	\$ 565,330	\$ (259,925)				\$ 4,490,316		\$ 2,844,436	\$ 4,390,612	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,156,893						\$ 1,156,893		\$ 867,883	\$ 1,970,851	
Temp Help											
Overtime	\$ 2,078						\$ 2,078		\$ 1,320	\$ 7,937	
Staff Benefits	\$ 679,514						\$ 679,514		\$ 278,546	\$ 1,352,295	
	\$ 1,838,486						\$ 1,838,486		\$ 1,147,749	\$ 3,331,083	
Operating Expenses and Equipment											
General Expense	\$ 68,666		\$ (660)				\$ 68,006		\$ 38,232	\$ 116,500	
Printing	\$ 5,994						\$ 5,994		\$ 15,252	\$ 15,900	
Telecommunications	\$ 6,028						\$ 6,028		\$ 6,380	\$ 17,600	
Postage	\$ 12,959						\$ 12,959		\$ 2,818	\$ 18,000	
Insurance	\$ 3,815						\$ 3,815		\$ 3,405	\$ 3,500	
In-State Travel	\$ 1,570						\$ 1,570				
Out-of-State Travel											
Training	\$ 100						\$ 100				
Security Services										\$ 100	
Facility Operations	\$ 26,043						\$ 26,043		\$ 160,981	\$ 699,481	
Utilities											
Contracted Services	\$ 530,809	\$ 211					\$ 531,020		\$ 294,737	\$ 819,040	
Consulting and Professional Services	\$ 310						\$ 310		\$ 80	\$ 1,100	
Information Technology	\$ 106,756						\$ 106,756		\$ 191,898	\$ 354,437	
Major Equipment											
Other Items of Expense									\$ 100		
	\$ 763,051	\$ 211	\$ (660)				\$ 762,602		\$ 713,882	\$ 2,045,658	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 759						\$ 759		\$ 4,939	\$ 3,600	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery										\$ 35,000	
Prior Year Expense Adjustment	\$ (1,485)						\$ (1,485)		\$ 3	\$ 2,620	
	\$ (726)						\$ (726)		\$ 4,942	\$ 41,220	
Total Expenditures	\$ 2,600,811	\$ 211	\$ (660)				\$ 2,600,362		\$ 1,866,573	\$ 5,417,961	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,584,100	\$ 565,119	\$ (259,265)				\$ 1,889,954		\$ 977,863	\$ (1,027,349)	
Operating Transfers In (Out)	\$ (862)		\$ 862				\$ 0		\$ 0	\$ 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)	\$ 3,308,045	\$ 629,489	\$ (258,403)				\$ 3,679,131	\$ 1,789,177	\$ 2,999,493	\$ 994,282	

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

For the month ended December

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 183,249	\$ 113,323					\$ 296,572		\$ 170,029	\$ 409,324
Traffic & Other Infractions	\$ 203,697	\$ 62					\$ 203,759		\$ 179,797	\$ 425,064
Other Criminal Cases	\$ 148,596	\$ 82					\$ 148,678		\$ 173,729	\$ 519,648
Civil	\$ 429,086	\$ 6,358				\$ (1,485)	\$ 433,959		\$ 322,790	\$ 552,301
Family & Children Services	\$ 76,431	\$ 34,442					\$ 110,874		\$ 140,913	\$ 794,143
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 45,328					\$ 45,328		\$ 47,236	\$ 84,000
Juvenile Delinquency Services										
Other Court Operations	\$ 9,244						\$ 9,244		\$ 506	
Court Interpreters		\$ 73,551					\$ 73,551		\$ 63,318	\$ 114,330
Jury Services		\$ 3,086	\$ 759				\$ 3,845		\$ 9,621	\$ 10,100
Security										
Trial Court Operations Program	\$ 1,050,303	\$ 276,232	\$ 759			\$ (1,485)	\$ 1,325,809		\$ 1,107,939	\$ 2,908,910
Enhanced Collections										
Other Non-Court Operations		\$ 829					\$ 829		\$ 108	\$ 686
Non-Court Operations Program		\$ 829					\$ 829		\$ 108	\$ 686
Executive Office	\$ 182,706	\$ 20,676					\$ 203,382		\$ 204,770	\$ 645,515
Fiscal Services	\$ 136,215	\$ 6,026					\$ 142,241		\$ 53,176	\$ 279,857
Human Resources	\$ 377,739	\$ 17,124					\$ 394,863		\$ 71,837	\$ 157,946
Business & Facilities Services		\$ 45,240					\$ 45,240			
Information Technology	\$ 91,522	\$ 396,476					\$ 487,999		\$ 428,743	\$ 1,425,047
Court Administration Program	\$ 788,183	\$ 485,542					\$ 1,273,725		\$ 758,526	\$ 2,508,365
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,838,486	\$ 762,602	\$ 759			\$ (1,485)	\$ 2,600,362		\$ 1,866,573	\$ 5,417,961