

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	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 September
 Fiscal Year 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (731,964)	\$ 671,642	\$ (12,752)	\$ 0			\$ 1,611	\$ (71,464)	\$ 6,135
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving									
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (435)	\$ (435)	\$ 0
Credit Card									
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,600
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 3,750,319						\$ 416,384	\$ 4,166,704	\$ 4,296,409
Total Cash and Cash Equivalents	\$ 3,020,306	\$ 671,642	\$ (12,752)	\$ 0			\$ 417,560	\$ 4,096,755	\$ 4,304,145
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	\$ 11,712					\$ 11,712	\$ 1,062
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 0	\$ 0	\$ 11,712					\$ 11,712	\$ 1,062
Prepaid Expenses - General	\$ 372,359							\$ 372,359	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 372,359							\$ 372,359	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3,392,665	\$ 671,642	\$ (1,041)	\$ 0			\$ 417,560	\$ 4,480,826	\$ 4,305,207
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 352	\$ 0	\$ 0				\$ 0	\$ 352	\$ 9,397
Due to Other Funds		\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 28,574						\$ 0	\$ 28,574	\$ 394,984
TC145 Liability							\$ 51,254	\$ 51,254	\$ 89,152
Due to Other Governments	\$ 0			\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 1,757	\$ 1,757	\$ 812
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 28,926	\$ 0	\$ 0	\$ 0			\$ 53,010	\$ 81,936	\$ 494,345
Civil							\$ 193,617	\$ 193,617	\$ 173,308
Criminal							\$ 140,000	\$ 140,000	\$ 101,000
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 25,720	\$ 25,720	\$ 16,859
Miscellaneous Trust									
Total Trust Deposits							\$ 359,337	\$ 359,337	\$ 291,167
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 1,767							\$ 1,767	\$ 3,984
Deferred Compensation Payable	\$ 1,292							\$ 1,292	\$ 3,095
Deductions Payable	\$ 7,978							\$ 7,978	\$ 13,240
Payroll Clearing									
Total Payroll Liabilities	\$ 11,037							\$ 11,037	\$ 20,319
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 4,196						\$ 2,870	\$ 7,066	\$ 6,201
Jury Fees - Non-Interest							\$ 2,343	\$ 2,343	\$ 2,343
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,196	\$ 0					\$ 5,213	\$ 9,409	\$ 8,544
Total Liabilities	\$ 44,159	\$ 0	\$ 0	\$ 0			\$ 417,560	\$ 461,719	\$ 814,375
Total Fund Balance	\$ 3,348,506	\$ 671,642	\$ (1,041)					\$ 4,019,107	\$ 3,490,831
Total Liabilities and Fund Balance	\$ 3,392,665	\$ 671,642	\$ (1,041)	\$ 0			\$ 417,560	\$ 4,480,826	\$ 4,305,207

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 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	\$ 2,701,949	\$ 1,525				\$ 2,703,474		\$ 2,719,083	\$ 4,572,178		
Improvement and Modernization Fund	\$ (7,603)					\$ (7,603)			\$ 95,500		
Judges' Compensation (0150019)	\$ 3,750					\$ 3,750		\$ 3,750	\$ 15,000		
Court Interpreter (0150037)	\$ 220,325					\$ 220,325		\$ 20,222	\$ 120,887		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 77,155					\$ 77,155		\$ 20,229	\$ 176,919		
Other Miscellaneous		\$ 629,527				\$ 629,527		\$ 551,831	\$ 234,642		
	\$ 2,995,576	\$ 631,052				\$ 3,626,629		\$ 3,315,115	\$ 5,215,126		
Grants											
AB 1058 Commissioner/Facilitator			\$ 0			\$ 0		\$ (259,063)	\$ 248,750		
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 0			\$ 0		\$ (259,063)	\$ 248,750		
Other Financing Sources											
Interest Income	\$ 38,163	\$ 16,184				\$ 54,347		\$ 12,853	\$ 67,000		
Investment Income											
Donations											
Local Fees	\$ 1,150	\$ 270				\$ 1,420		\$ 1,337	\$ 7,200		
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 1,313					\$ 1,313		\$ 66,930	\$ 368,925		
County Program - Restricted		\$ 28				\$ 28		\$ 136	\$ 500		
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous								\$ 0	\$ 500		
	\$ 40,626	\$ 16,481				\$ 57,107		\$ 81,256	\$ 444,125		
Total Revenues	\$ 3,036,202	\$ 647,534	\$ 0			\$ 3,683,736		\$ 3,137,308	\$ 5,908,001		
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 647,804					\$ 647,804		\$ 588,071	\$ 2,542,010		
Temp Help											
Overtime	\$ 187					\$ 187		\$ 784	\$ 5,000		
Staff Benefits	\$ 274,246					\$ 274,246		\$ 502,377	\$ 973,592		
	\$ 922,236					\$ 922,236		\$ 1,091,232	\$ 3,520,602		
Operating Expenses and Equipment											
General Expense	\$ 12,124		\$ 500			\$ 12,624		\$ 14,807	\$ 183,236		
Printing	\$ 1,401					\$ 1,401		\$ 1,345	\$ 19,600		
Telecommunications	\$ 2,667					\$ 2,667		\$ 2,641	\$ 12,800		
Postage	\$ 1,136					\$ 1,136		\$ 11,555	\$ 21,200		
Insurance									\$ 4,000		
In-State Travel	\$ (75)		\$ 541			\$ 466		\$ 300			
Out-of-State Travel											
Training	\$ 0					\$ 0					
Security Services									\$ 100		
Facility Operations	\$ 6,926					\$ 6,926		\$ 14,433	\$ 75,250		
Utilities											
Contracted Services	\$ 222,114	\$ 58,702				\$ 280,816		\$ 199,069	\$ 2,365,486		
Consulting and Professional Services	\$ 0					\$ 0		\$ 120	\$ 500		
Information Technology	\$ 209,409					\$ 209,409		\$ 100,153	\$ 226,665		
Major Equipment	\$ 99,564					\$ 99,564					
Other Items of Expense											
	\$ 555,267	\$ 58,702	\$ 1,041			\$ 615,009		\$ 344,423	\$ 2,908,837		
Special Items of Expense											
Grand Jury											
Jury Costs									\$ 3,850		
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 6,286					\$ 6,286					
	\$ 6,286					\$ 6,286			\$ 3,850		
Total Expenditures	\$ 1,483,789	\$ 58,702	\$ 1,041			\$ 1,543,531		\$ 1,435,654	\$ 6,433,288		
Excess (Deficit) of Revenues Over Expenditures	\$ 1,552,414	\$ 588,832	\$ (1,041)			\$ 2,140,204		\$ 1,701,654	\$ (525,287)		
Operating Transfers In (Out)									\$ 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)	\$ 3,348,506	\$ 671,642	\$ (1,041)			\$ 4,019,107	\$ 1,878,902	\$ 3,490,831	\$ 1,263,890		

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

For the month ended September

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	\$ 104,065	\$ 102,729					\$ 206,794		\$ 147,999	\$ 1,302,412
Traffic & Other Infractions	\$ 100,372						\$ 100,372		\$ 110,138	\$ 175,059
Other Criminal Cases	\$ 76,423						\$ 76,423		\$ 74,190	\$ 344,651
Civil	\$ 310,058	\$ 2,806					\$ 312,864		\$ 187,773	\$ 62,699
Family & Children Services	\$ 44,326	\$ 15,403					\$ 59,728		\$ 47,783	\$ 1,097,186
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 9,006					\$ 9,006		\$ 13,299	\$ 130,000
Juvenile Delinquency Services										
Other Court Operations	\$ 65	\$ (1,521)					\$ (1,456)		\$ 9,244	\$ 100,000
Court Interpreters		\$ 23,450					\$ 23,450		\$ 30,567	\$ 151,800
Jury Services		\$ 1,616					\$ 1,616		\$ 1,610	\$ 12,550
Security										
Trial Court Operations Program	\$ 635,308	\$ 153,489					\$ 788,797		\$ 622,603	\$ 3,376,356
Enhanced Collections										
Other Non-Court Operations	\$ 1,722	\$ 875				\$ 6,286	\$ 8,883		\$ 211	\$ 554
Non-Court Operations Program	\$ 1,722	\$ 875				\$ 6,286	\$ 8,883		\$ 211	\$ 554
Executive Office	\$ 88,657	\$ 42,967					\$ 131,624		\$ 105,992	\$ 529,462
Fiscal Services	\$ 76,048	\$ 1,740					\$ 77,788		\$ 71,089	\$ 228,555
Human Resources	\$ 59,855	\$ 1,859					\$ 61,714		\$ 376,433	\$ 429,451
Business & Facilities Services		\$ 10,751					\$ 10,751		\$ 17,278	\$ 160,672
Information Technology	\$ 60,647	\$ 403,329					\$ 463,976		\$ 242,048	\$ 1,708,239
Court Administration Program	\$ 285,206	\$ 460,646					\$ 745,852		\$ 812,840	\$ 3,056,378
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 922,236	\$ 615,009				\$ 6,286	\$ 1,543,531		\$ 1,435,654	\$ 6,433,288