

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 March
 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	\$ (522,071)	\$ 570,651	\$ (85,455)	\$ 0			\$ 1,213	\$ (35,661)	\$ (102,612)
Payroll	\$ (113,530)							\$ (113,530)	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (435)	\$ (435)	\$ (27,030)
Credit Card									
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,950
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 2,937,818						\$ 297,475	\$ 3,235,293	\$ 3,695,807
Total Cash and Cash Equivalents	\$ 2,304,168	\$ 570,651	\$ (85,455)	\$ 0			\$ 298,253	\$ 3,087,617	\$ 3,568,115
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	\$ 59,400					\$ 59,400	\$ 39,186
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 0	\$ 0	\$ 59,400				\$ 0	\$ 59,400	\$ 39,186
Prepaid Expenses - General	\$ 204,834							\$ 204,834	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 204,834							\$ 204,834	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,509,002	\$ 570,651	\$ (26,055)	\$ 0			\$ 298,253	\$ 3,351,851	\$ 3,607,301
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 19,546	\$ 0	\$ 0				\$ 0	\$ 19,546	\$ 11,550
Due to Other Funds		\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 0						\$ 0	\$ 0	\$ 25,000
TC145 Liability							\$ 46,077	\$ 46,077	\$ 95,648
Due to Other Governments	\$ 0			\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 1,442	\$ 1,442	\$ 1,321
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 19,546	\$ 0	\$ 0	\$ 0			\$ 47,519	\$ 67,065	\$ 133,518
Civil							\$ 199,177	\$ 199,177	\$ 181,308
Criminal							\$ 9,000	\$ 9,000	\$ 49,000
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 32,018	\$ 32,018	\$ 20,252
Miscellaneous Trust									
Total Trust Deposits							\$ 240,195	\$ 240,195	\$ 250,560
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (40,851)							\$ (40,851)	\$ 2,156
Deferred Compensation Payable	\$ 0							\$ 0	\$ 5,292
Deductions Payable	\$ 0							\$ 0	\$ 772
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (40,851)							\$ (40,851)	\$ 8,220
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 4,417						\$ 2,870	\$ 7,288	\$ 6,869
Jury Fees - Non-Interest							\$ 7,669	\$ 7,669	\$ 2,343
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,417	\$ 0					\$ 10,539	\$ 14,957	\$ 9,212
Total Liabilities	\$ (16,887)	\$ 0	\$ 0	\$ 0			\$ 298,253	\$ 281,366	\$ 401,510
Total Fund Balance	\$ 2,525,889	\$ 570,651	\$ (26,055)					\$ 3,070,485	\$ 3,205,791
Total Liabilities and Fund Balance	\$ 2,509,002	\$ 570,651	\$ (26,055)	\$ 0			\$ 298,253	\$ 3,351,851	\$ 3,607,301

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 March											
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	\$ 4,191,355	\$ 9,735					\$ 4,201,090	\$ 5,924,889	\$ 4,198,253	\$ 4,572,178	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 16,000	\$ 0	\$ 95,500	
Judges' Compensation (0150019)	\$ 3,750						\$ 3,750	\$ 3,750	\$ 11,250	\$ 15,000	
Court Interpreter (0150037)	\$ 206,714						\$ 206,714	\$ 132,951	\$ 80,665	\$ 120,887	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 312,384						\$ 312,384	\$ 251,348	\$ 82,019	\$ 176,919	
Other Miscellaneous	\$ 34,642	\$ 629,527					\$ 664,169	\$ 664,169	\$ 586,473	\$ 234,642	
	\$ 4,748,844	\$ 639,262					\$ 5,388,107	\$ 6,993,107	\$ 4,958,661	\$ 5,215,126	
Grants											
AB 1058 Commissioner/Facilitator			\$ 70,586				\$ 70,586	\$ 248,750	\$ (152,204)	\$ 248,750	
Other Judicial Council Grants								\$ 45,500			
Non-Judicial Council Grants											
			\$ 70,586				\$ 70,586	\$ 294,250	\$ (152,204)	\$ 248,750	
Other Financing Sources											
Interest Income	\$ 114,424	\$ 35,882					\$ 150,307	\$ 134,669	\$ 92,145	\$ 67,000	
Investment Income											
Donations											
Local Fees	\$ 3,134	\$ 935					\$ 4,068	\$ 4,310	\$ 2,814	\$ 7,200	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 2,161						\$ 2,161	\$ 3,029	\$ 458,930	\$ 368,925	
County Program - Restricted		\$ 394					\$ 394	\$ 89,690	\$ 385	\$ 500	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 15						\$ 15		\$ 57	\$ 500	
	\$ 119,734	\$ 37,211					\$ 156,945	\$ 231,698	\$ 554,332	\$ 444,125	
Total Revenues	\$ 4,868,579	\$ 676,474	\$ 70,586				\$ 5,615,639	\$ 7,519,055	\$ 5,360,789	\$ 5,908,001	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,065,972		\$ 56,398				\$ 2,122,370	\$ 3,179,799	\$ 1,848,698	\$ 2,542,010	
Temp Help	\$ 17,519						\$ 17,519				
Overtime	\$ 5,135						\$ 5,135		\$ 2,606	\$ 5,000	
Staff Benefits	\$ 898,288		\$ 28,036				\$ 926,324	\$ 1,280,413	\$ 896,985	\$ 973,592	
	\$ 2,986,915		\$ 84,434				\$ 3,071,349	\$ 4,460,212	\$ 2,748,290	\$ 3,520,602	
Operating Expenses and Equipment											
General Expense	\$ 59,141		\$ 500				\$ 59,641	\$ 178,884	\$ 103,449	\$ 183,236	
Printing	\$ 3,901						\$ 3,901	\$ 8,900	\$ 6,883	\$ 19,600	
Telecommunications	\$ 15,770						\$ 15,770	\$ 29,555	\$ 8,583	\$ 12,800	
Postage	\$ 3,075						\$ 3,075	\$ 13,692	\$ 14,204	\$ 21,200	
Insurance	\$ 4,562						\$ 4,562	\$ 4,562	\$ 3,815	\$ 4,000	
In-State Travel	\$ 11,190		\$ 541				\$ 11,731	\$ 4,177	\$ 2,467		
Out-of-State Travel											
Training	\$ 1,075						\$ 1,075	\$ 1,070	\$ 200		
Security Services										\$ 100	
Facility Operations	\$ 32,933						\$ 32,933	\$ 48,098	\$ 47,825	\$ 75,250	
Utilities											
Contracted Services	\$ 599,681	\$ 188,632					\$ 788,314	\$ 1,289,951	\$ 878,673	\$ 2,365,486	
Consulting and Professional Services	\$ 1,610						\$ 1,610	\$ 1,885	\$ 1,920	\$ 500	
Information Technology	\$ 284,125						\$ 284,125	\$ 462,368	\$ 114,135	\$ 226,665	
Major Equipment	\$ 145,379						\$ 145,379	\$ 145,947	\$ 14,538		
Other Items of Expense										\$ 0	
	\$ 1,162,443	\$ 188,632	\$ 1,041				\$ 1,352,116	\$ 2,189,089	\$ 1,196,691	\$ 2,908,837	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,655						\$ 5,655	\$ 2,000	\$ 1,489	\$ 3,850	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs								\$ 503,404			
Internal Cost Recovery	\$ (11,167)		\$ 11,167				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (5,065)						\$ (5,065)	\$ 6,286	\$ (2,295)		
	\$ (10,576)		\$ 11,167				\$ 591	\$ 511,690	\$ (806)	\$ 3,850	
Total Expenditures	\$ 4,138,782	\$ 188,632	\$ 96,641				\$ 4,424,055	\$ 7,160,991	\$ 3,944,175	\$ 6,433,288	
Excess (Deficit) of Revenues Over Expenditures	\$ 729,797	\$ 487,841	\$ (26,055)				\$ 1,191,583	\$ 358,064	\$ 1,416,613	\$ (525,287)	
Operating Transfers In (Out)								\$ 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)	\$ 2,525,889	\$ 570,651	\$ (26,055)				\$ 3,070,485	\$ 2,236,966	\$ 3,205,791	\$ 1,263,890	

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

For the month ended March										
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	\$ 318,189	\$ 339,826				\$ (455)	\$ 657,560	\$ 1,127,575	\$ 477,624	\$ 1,302,412
Traffic & Other Infractions	\$ 257,534					\$ (880)	\$ 256,654	\$ 344,913	\$ 309,350	\$ 175,059
Other Criminal Cases	\$ 251,203					\$ (870)	\$ 250,333	\$ 506,728	\$ 234,048	\$ 344,651
Civil	\$ 634,802	\$ 9,459				\$ (4,867)	\$ 639,394	\$ 1,180,666	\$ 710,013	\$ 62,699
Family & Children Services	\$ 404,436	\$ 56,502			\$ 0	\$ (166)	\$ 460,772	\$ 502,831	\$ 201,335	\$ 1,097,186
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 54,304					\$ 54,304	\$ 99,576	\$ 70,433	\$ 130,000
Juvenile Delinquency Services										
Other Court Operations	\$ 29,037	\$ (1,521)					\$ 27,516	\$ 98,000	\$ 9,244	\$ 100,000
Court Interpreters		\$ 102,592					\$ 102,592	\$ 136,616	\$ 103,809	\$ 151,800
Jury Services		\$ 12,843	\$ 5,650				\$ 18,493	\$ 7,892	\$ 6,358	\$ 12,550
Security										
Trial Court Operations Program	\$ 1,895,201	\$ 574,004	\$ 5,650		\$ 0	\$ (7,238)	\$ 2,467,618	\$ 4,004,797	\$ 2,122,213	\$ 3,376,356
Enhanced Collections									\$ 0	
Other Non-Court Operations	\$ 127,468	\$ 1,115				\$ 6,286	\$ 134,869	\$ 17,889	\$ 829	\$ 554
Non-Court Operations Program	\$ 127,468	\$ 1,115				\$ 6,286	\$ 134,869	\$ 17,889	\$ 829	\$ 554
Executive Office	\$ 324,791	\$ 57,133				\$ (914)	\$ 381,010	\$ 230,864	\$ 313,580	\$ 529,462
Fiscal Services	\$ 231,933	\$ 21,257	\$ 5			\$ (978)	\$ 252,216	\$ 339,206	\$ 244,138	\$ 228,555
Human Resources	\$ 205,752	\$ 6,820				\$ 79	\$ 212,650	\$ 492,658	\$ 398,187	\$ 429,451
Business & Facilities Services	\$ 45,546	\$ 50,804				\$ (1,984)	\$ 94,366	\$ 251,107	\$ 80,435	\$ 160,672
Information Technology	\$ 240,659	\$ 640,982				\$ (315)	\$ 881,326	\$ 1,824,470	\$ 784,793	\$ 1,708,239
Court Administration Program	\$ 1,048,680	\$ 776,997	\$ 5			\$ (4,113)	\$ 1,821,568	\$ 3,138,305	\$ 1,821,133	\$ 3,056,378
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,071,349	\$ 1,352,116	\$ 5,655		\$ 0	\$ (5,065)	\$ 4,424,055	\$ 7,160,991	\$ 3,944,175	\$ 6,433,288