



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

<sup>1</sup> 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								2023/24
	Fiscal Year 2024/25								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (549,952)	\$ 600,421	\$ (139,256)	\$ 0			\$ 1,390	\$ (87,397)	\$ (71,464)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (8,044)	\$ (8,044)	\$ (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	\$ 0
Cash Equivalents	\$ 2,021,665						\$ 561,100	\$ 2,582,765	\$ 4,166,704
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,520,813</b>	<b>\$ 600,421</b>	<b>\$ (139,256)</b>	<b>\$ 0</b>			<b>\$ 554,446</b>	<b>\$ 2,536,424</b>	<b>\$ 4,096,755</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 89,517	\$ 0						\$ 89,517	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 104,759					\$ 104,759	\$ 11,712
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 12							\$ 12	\$ 0
<b>Total Receivables</b>	<b>\$ 89,529</b>	<b>\$ 0</b>	<b>\$ 104,759</b>					<b>\$ 194,289</b>	<b>\$ 11,712</b>
Prepaid Expenses - General	\$ 386,374							\$ 386,374	\$ 372,359
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 386,374</b>							<b>\$ 386,374</b>	<b>\$ 372,359</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,996,717</b>	<b>\$ 600,421</b>	<b>\$ (34,496)</b>	<b>\$ 0</b>			<b>\$ 554,446</b>	<b>\$ 3,117,087</b>	<b>\$ 4,480,826</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 35,772	\$ 0	\$ 0				\$ 0	\$ 35,772	\$ 352
Due to Other Funds	\$ 0		\$ 0				\$ 12	\$ 12	\$ 0
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 205,197						\$ 0	\$ 205,197	\$ 28,574
TC145 Liability							\$ 15,959	\$ 15,959	\$ 51,254
Due to Other Governments	\$ 0			\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 2,506	\$ 2,506	\$ 1,757
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 240,969</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 18,478</b>	<b>\$ 259,447</b>	<b>\$ 81,936</b>
Civil							\$ 484,775	\$ 484,775	\$ 193,617
Criminal							\$ 1,000	\$ 1,000	\$ 140,000
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 39,220	\$ 39,220	\$ 25,720
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 524,994</b>	<b>\$ 524,994</b>	<b>\$ 359,337</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (37,688)							\$ (37,688)	\$ 1,767
Deferred Compensation Payable	\$ 0							\$ 0	\$ 1,292
Deductions Payable	\$ 0							\$ 0	\$ 7,978
Payroll Clearing	\$ (50)							\$ (50)	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (37,738)</b>		<b>\$ 0</b>					<b>\$ (37,738)</b>	<b>\$ 11,037</b>
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 4,669						\$ 3,305	\$ 7,974	\$ 7,066
Jury Fees - Non-Interest							\$ 7,669	\$ 7,669	\$ 2,343
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 4,669</b>	<b>\$ 0</b>					<b>\$ 10,974</b>	<b>\$ 15,643</b>	<b>\$ 9,409</b>
<b>Total Liabilities</b>	<b>\$ 207,900</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 554,446</b>	<b>\$ 762,346</b>	<b>\$ 461,719</b>
<b>Total Fund Balance</b>	<b>\$ 1,788,817</b>	<b>\$ 600,421</b>	<b>\$ (34,496)</b>					<b>\$ 2,354,741</b>	<b>\$ 4,019,107</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,996,717</b>	<b>\$ 600,421</b>	<b>\$ (34,496)</b>	<b>\$ 0</b>			<b>\$ 554,446</b>	<b>\$ 3,117,087</b>	<b>\$ 4,480,826</b>

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 2024/25									2023/24		
	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	\$ 2,318,490	\$ 1,535				\$ 2,320,025		\$ 2,703,474	\$ 5,924,889		
Improvement and Modernization Fund	\$ (18,335)					\$ (18,335)		\$ (7,603)	\$ 16,000		
Judges' Compensation (0150019)	\$ 0					\$ 0		\$ 3,750	\$ 3,750		
Court Interpreter (0150037)	\$ 8,693					\$ 8,693		\$ 220,325	\$ 132,951		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 69,454					\$ 69,454		\$ 77,155	\$ 251,348		
Other Miscellaneous		\$ 447,031				\$ 447,031		\$ 629,527	\$ 664,169		
	\$ 2,378,302	\$ 448,566				\$ 2,826,868		\$ 3,626,629	\$ 6,993,107		
Grants											
AB 1058 Commissioner/Facilitator								\$ 0	\$ 248,750		
Other Judicial Council Grants									\$ 45,500		
Non-Judicial Council Grants											
								\$ 0	\$ 294,250		
Other Financing Sources											
Interest Income	\$ 23,119	\$ 5,695				\$ 28,814		\$ 54,347	\$ 134,669		
Investment Income											
Donations											
Local Fees	\$ 400	\$ 289				\$ 689		\$ 1,420	\$ 4,310		
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ (99,053)					\$ (99,053)		\$ 1,313	\$ 3,029		
County Program - Restricted		\$ 89,579				\$ 89,579		\$ 28	\$ 89,690		
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,615					\$ 1,615					
	\$ (73,919)	\$ 95,563				\$ 21,644		\$ 57,107	\$ 231,698		
<b>Total Revenues</b>	<b>\$ 2,304,383</b>	<b>\$ 544,130</b>				<b>\$ 2,848,513</b>		<b>\$ 3,683,736</b>	<b>\$ 7,519,055</b>		
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 669,293		\$ 22,238			\$ 691,531		\$ 647,804	\$ 3,179,799		
Temp Help	\$ 4,568					\$ 4,568					
Overtime	\$ 4,219					\$ 4,219		\$ 187			
Staff Benefits	\$ 366,391		\$ 10,160			\$ 376,551		\$ 274,246	\$ 1,280,413		
	\$ 1,044,471		\$ 32,398			\$ 1,076,869		\$ 922,236	\$ 4,460,212		
Operating Expenses and Equipment											
General Expense	\$ 44,498					\$ 44,498		\$ 12,624	\$ 178,884		
Printing	\$ (13)					\$ (13)		\$ 1,401	\$ 8,900		
Telecommunications	\$ 2,298					\$ 2,298		\$ 2,667	\$ 29,555		
Postage	\$ 0					\$ 0		\$ 1,136	\$ 13,692		
Insurance									\$ 4,562		
In-State Travel	\$ 385		\$ 1,038			\$ 1,424		\$ 466	\$ 4,177		
Out-of-State Travel	\$ 0					\$ 0					
Training	\$ 100		\$ 1,060			\$ 1,160		\$ 0	\$ 1,070		
Security Services											
Facility Operations	\$ 5,790					\$ 5,790		\$ 6,926	\$ 48,098		
Utilities											
Contracted Services	\$ 57,745	\$ 49,838				\$ 107,583		\$ 280,816	\$ 1,289,951		
Consulting and Professional Services	\$ (390)					\$ (390)		\$ 0	\$ 1,885		
Information Technology	\$ 24,745					\$ 24,745		\$ 209,409	\$ 462,368		
Major Equipment	\$ 0					\$ 0		\$ 99,564	\$ 145,947		
Other Items of Expense											
	\$ 135,158	\$ 49,838	\$ 2,098			\$ 187,094		\$ 615,009	\$ 2,189,089		
Special Items of Expense											
Grand Jury	\$ 21					\$ 21					
Jury Costs									\$ 2,000		
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs										\$ 503,404	
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ (30)					\$ (30)		\$ 6,286	\$ 6,286		
	\$ (9)					\$ (9)		\$ 6,286	\$ 511,690		
<b>Total Expenditures</b>	<b>\$ 1,179,619</b>	<b>\$ 49,838</b>	<b>\$ 34,496</b>			<b>\$ 1,263,953</b>		<b>\$ 1,543,531</b>	<b>\$ 7,160,991</b>		
Excess (Deficit) of Revenues Over Expenditures	\$ 1,124,764	\$ 494,292	\$ (34,496)			\$ 1,584,559		\$ 2,140,204	\$ 358,064		
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 664,053	\$ 106,129	\$ 0			\$ 770,182	\$ 770,182	\$ 1,878,902	\$ 1,878,902		
Ending Balance (Deficit)	\$ 1,788,817	\$ 600,421	\$ (34,496)			\$ 2,354,741	\$ 770,182	\$ 4,019,107	\$ 2,236,966		

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

For the month ended September

Fiscal Year 2024/25

2023/24

	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 145,840	\$ 122,607					\$ 268,447		\$ 206,794	\$ 1,127,575
Traffic & Other Infractions	\$ 41,676	\$ (17,494)					\$ 24,182		\$ 100,372	\$ 344,913
Other Criminal Cases	\$ 77,359	\$ 0					\$ 77,359		\$ 76,423	\$ 506,728
Civil	\$ 50,228	\$ 32				\$ (150)	\$ 50,110		\$ 312,864	\$ 1,180,666
Family & Children Services	\$ 238,371	\$ 18,968					\$ 257,339		\$ 59,728	\$ 502,831
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 7,910					\$ 7,910		\$ 9,006	\$ 99,576
Juvenile Delinquency Services										
Other Court Operations	\$ 39,621						\$ 39,621		\$ (1,456)	\$ 98,000
Court Interpreters		\$ 12,985					\$ 12,985		\$ 23,450	\$ 136,616
Jury Services		\$ (13)					\$ (13)		\$ 1,616	\$ 7,892
Security										
Trial Court Operations Program	\$ 593,096	\$ 144,994				\$ (150)	\$ 737,940		\$ 788,797	\$ 4,004,797
Enhanced Collections										
Other Non-Court Operations	\$ 87,851	\$ 2,098					\$ 89,949		\$ 8,883	\$ 17,889
Non-Court Operations Program	\$ 87,851	\$ 2,098					\$ 89,949		\$ 8,883	\$ 17,889
Executive Office	\$ 168,084	\$ 1,044				\$ 120	\$ 169,247		\$ 131,624	\$ 230,864
Fiscal Services	\$ 85,609	\$ 108					\$ 85,717		\$ 77,788	\$ 339,206
Human Resources	\$ 25,743	\$ 924	\$ 21				\$ 26,688		\$ 61,714	\$ 492,658
Business & Facilities Services	\$ 24,478	\$ 7,261					\$ 31,739		\$ 10,751	\$ 251,107
Information Technology	\$ 92,008	\$ 30,665					\$ 122,673		\$ 463,976	\$ 1,824,470
Court Administration Program	\$ 395,922	\$ 40,002	\$ 21			\$ 120	\$ 436,064		\$ 745,852	\$ 3,138,305
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,076,869</b>	<b>\$ 187,094</b>	<b>\$ 21</b>			<b>\$ (30)</b>	<b>\$ 1,263,953</b>		<b>\$ 1,543,531</b>	<b>\$ 7,160,991</b>