

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.

Tim Newman

Signature of Presiding Judge or Court Executive

1/24/25

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 December								
	Fiscal Year 2024/25								2023/24
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (423,181)	\$ 485,049	\$ (68,104)	\$ 0			\$ 22,409	\$ 16,173	\$ (67,834)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (8,019)	\$ (8,019)	\$ (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	\$ 84,218							\$ 84,218	\$ 0
Cash Equivalents	\$ 1,594,412						\$ 850,952	\$ 2,445,363	\$ 3,850,406
Total Cash and Cash Equivalents	\$ 1,257,398	\$ 485,049	\$ (68,104)	\$ 0			\$ 865,342	\$ 2,539,686	\$ 3,784,087
Short-Term Investment									
Investments									
Total Investments									
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	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 105					\$ 105	\$ 11,187
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 0	\$ 0	\$ 105					\$ 105	\$ 11,187
Prepaid Expenses - General	\$ 293,126							\$ 293,126	\$ 285,271
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 293,126							\$ 293,126	\$ 285,271
Other Assets									
Total Other Assets									
Total Assets	\$ 1,550,524	\$ 485,049	\$ (67,999)	\$ 0			\$ 865,342	\$ 2,832,916	\$ 4,080,544
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 2,206	\$ 0	\$ 0				\$ 0	\$ 2,206	\$ 5,326
Due to Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 91,764	\$ 1,041					\$ 0	\$ 92,805	\$ 5,279
TC145 Liability							\$ 320,625	\$ 320,625	\$ 138,256
Due to Other Governments	\$ 0			\$ 0				\$ 0	\$ 1,508
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 2,255	\$ 2,255	\$ 1,408
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 93,970	\$ 1,041	\$ 0	\$ 0			\$ 322,879	\$ 417,890	\$ 151,778
Civil							\$ 484,775	\$ 484,775	\$ 193,692
Criminal							\$ 1,000	\$ 1,000	\$ 10,000
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 45,714	\$ 45,714	\$ 28,915
Miscellaneous Trust									
Total Trust Deposits							\$ 531,488	\$ 531,488	\$ 232,606
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (46,994)							\$ (46,994)	\$ (37,025)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ (498)
Payroll Clearing	\$ (37)							\$ (37)	\$ 0
Total Payroll Liabilities	\$ (47,032)		\$ 0					\$ (47,032)	\$ (37,523)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 61,083						\$ 3,305	\$ 64,388	\$ 7,288
Jury Fees - Non-Interest							\$ 7,669	\$ 7,669	\$ 2,343
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 61,083	\$ 0					\$ 10,974	\$ 72,057	\$ 9,630
Total Liabilities	\$ 108,021	\$ 1,041	\$ 0	\$ 0			\$ 865,342	\$ 974,404	\$ 356,491
Total Fund Balance	\$ 1,442,503	\$ 484,008	\$ (67,999)					\$ 1,858,512	\$ 3,724,053
Total Liabilities and Fund Balance	\$ 1,550,524	\$ 485,049	\$ (67,999)	\$ 0			\$ 865,342	\$ 2,832,916	\$ 4,080,544

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,296,438	\$ 5,460						\$ 3,301,898	\$ 5,866,419	\$ 3,554,376	\$ 5,924,889
Improvement and Modernization Fund	\$ (18,335)							\$ (18,335)	\$ 16,342	\$ 0	\$ 16,000
Judges' Compensation (0150019)	\$ 0							\$ 0		\$ 7,500	\$ 3,750
Court Interpreter (0150037)	\$ 44,412							\$ 44,412	\$ 142,877	\$ 253,563	\$ 132,951
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 94,131							\$ 94,131	\$ 173,595	\$ 220,425	\$ 251,348
Other Miscellaneous	\$ 34,642	\$ 447,031						\$ 481,673	\$ 234,642	\$ 664,169	\$ 664,169
	\$ 3,451,288	\$ 452,491						\$ 3,903,779	\$ 6,433,874	\$ 4,700,033	\$ 6,993,107
Grants											
AB 1058 Commissioner/Facilitator									\$ 170,245	\$ 11,187	\$ 248,750
Other Judicial Council Grants	\$ 4,000							\$ 4,000	\$ 20,212		\$ 45,500
Non-Judicial Council Grants											
	\$ 4,000							\$ 4,000	\$ 190,457	\$ 11,187	\$ 294,250
Other Financing Sources											
Interest Income	\$ 45,835	\$ 6,123						\$ 51,959	\$ 110,000	\$ 105,822	\$ 134,669
Investment Income											
Donations											
Local Fees	\$ 1,000	\$ 476						\$ 1,476	\$ 2,700	\$ 2,583	\$ 4,310
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ (99,049)	\$ 147	\$ (1,383)					\$ (100,285)	\$ (98,902)	\$ 1,324	\$ 3,029
County Program - Restricted	\$ (89,517)	\$ 89,635						\$ 118	\$ 224,690	\$ 214	\$ 89,690
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,611	\$ 0						\$ 1,611	\$ 1,611		
	\$ (140,119)	\$ 96,381	\$ (1,383)					\$ (45,122)	\$ 240,099	\$ 109,942	\$ 231,698
Total Revenues	\$ 3,315,169	\$ 548,873	\$ (1,383)					\$ 3,862,658	\$ 6,864,431	\$ 4,821,162	\$ 7,519,055
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,408,690		\$ 42,373					\$ 1,451,063	\$ 3,297,450	\$ 1,343,474	\$ 3,179,799
Temp Help	\$ 4,568							\$ 4,568			
Overtime	\$ 7,488							\$ 7,488		\$ 3,889	
Staff Benefits	\$ 712,859		\$ 19,320					\$ 732,179	\$ 1,374,036	\$ 582,661	\$ 1,280,413
	\$ 2,133,605		\$ 61,693					\$ 2,195,298	\$ 4,671,486	\$ 1,930,025	\$ 4,460,212
Operating Expenses and Equipment											
General Expense	\$ 64,448		\$ 610					\$ 65,058	\$ 95,167	\$ 34,404	\$ 178,884
Printing	\$ 378							\$ 378	\$ 1,800	\$ 3,281	\$ 8,900
Telecommunications	\$ 8,463							\$ 8,463	\$ 28,025	\$ 12,221	\$ 29,555
Postage	\$ 1,027							\$ 1,027	\$ 7,000	\$ 2,292	\$ 13,692
Insurance	\$ 5,302							\$ 5,302	\$ 5,302	\$ 4,562	\$ 4,562
In-State Travel	\$ 3,530		\$ 4,636					\$ 8,165	\$ 14,974	\$ 8,051	\$ 4,177
Out-of-State Travel	\$ 0							\$ 0			
Training	\$ 398		\$ 1,060					\$ 1,458	\$ 2,800	\$ 845	\$ 1,070
Security Services											
Facility Operations	\$ 25,700							\$ 25,700	\$ 58,491	\$ 21,122	\$ 48,098
Utilities											
Contracted Services	\$ 186,551	\$ 166,973						\$ 353,523	\$ 1,614,317	\$ 570,415	\$ 1,289,951
Consulting and Professional Services	\$ 1,150							\$ 1,150	\$ 2,500	\$ 745	\$ 1,885
Information Technology	\$ 92,143	\$ 4,000						\$ 96,143	\$ 253,487	\$ 233,271	\$ 462,368
Major Equipment	\$ 4,228							\$ 4,228	\$ 25,000	\$ 145,379	\$ 145,947
Other Items of Expense											
	\$ 393,317	\$ 170,973	\$ 6,306					\$ 570,595	\$ 2,108,862	\$ 1,036,588	\$ 2,189,089
Special Items of Expense											
Grand Jury	\$ 0	\$ 21						\$ 21	\$ 21		
Jury Costs										\$ 5,415	\$ 2,000
Judgements, Settlements and Claims											
Debt Service											
Other											\$ 503,404
Capital Costs											
Internal Cost Recovery										\$ 0	
Prior Year Expense Adjustment	\$ 8,413							\$ 8,413		\$ 3,984	\$ 6,286
	\$ 8,413	\$ 21						\$ 8,434	\$ 21	\$ 9,399	\$ 511,690
Total Expenditures	\$ 2,535,335	\$ 170,994	\$ 67,999					\$ 2,774,328	\$ 6,780,369	\$ 2,976,011	\$ 7,160,991
Excess (Deficit) of Revenues Over Expenditures	\$ 779,833	\$ 377,879	\$ (69,382)					\$ 1,088,330	\$ 84,061	\$ 1,845,151	\$ 358,064
Operating Transfers In (Out)	\$ (1,383)		\$ 1,383					\$ 0	\$ (1,383)		\$ 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)	\$ 1,442,503	\$ 484,008	\$ (67,999)					\$ 1,858,512	\$ 852,860	\$ 3,724,053	\$ 2,236,966

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

For the month ended December										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 321,987	\$ 302,633					\$ 624,621	\$ 884,542	\$ 475,829	\$ 1,127,575
Traffic & Other Infractions	\$ 71,283	\$ (17,494)					\$ 53,789	\$ 446,575	\$ 196,355	\$ 344,913
Other Criminal Cases	\$ 167,629	\$ 466					\$ 168,095	\$ 518,973	\$ 151,084	\$ 506,728
Civil	\$ 100,999	\$ 3,745				\$ (540)	\$ 104,204	\$ 1,232,953	\$ 626,124	\$ 1,180,666
Family & Children Services	\$ 474,595	\$ 26,774					\$ 501,369	\$ 611,657	\$ 150,531	\$ 502,831
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 24,247					\$ 24,247	\$ 96,250	\$ 39,828	\$ 99,576
Juvenile Delinquency Services										
Other Court Operations	\$ 60,484						\$ 60,484	\$ 11,383	\$ (1,456)	\$ 98,000
Court Interpreters		\$ 57,315				\$ 9,072	\$ 66,387	\$ 133,900	\$ 66,098	\$ 136,616
Jury Services		\$ 1,405					\$ 1,405	\$ 3,500	\$ 8,788	\$ 7,892
Security										
Trial Court Operations Program	\$ 1,196,978	\$ 399,091				\$ 8,532	\$ 1,604,600	\$ 3,939,734	\$ 1,713,181	\$ 4,004,797
Enhanced Collections										
Other Non-Court Operations	\$ 174,501	\$ 2,098				\$ 284	\$ 176,883	\$ 41,017	\$ 9,951	\$ 17,889
Non-Court Operations Program	\$ 174,501	\$ 2,098				\$ 284	\$ 176,883	\$ 41,017	\$ 9,951	\$ 17,889
Executive Office	\$ 333,094	\$ 4,436				\$ (152)	\$ 337,377	\$ 321,005	\$ 227,011	\$ 230,864
Fiscal Services	\$ 162,011	\$ 1,869					\$ 163,880	\$ 375,307	\$ 154,909	\$ 339,206
Human Resources	\$ 51,748	\$ 7,677	\$ 21				\$ 59,446	\$ 235,249	\$ 181,948	\$ 492,658
Business & Facilities Services	\$ 50,333	\$ 39,855				\$ (250)	\$ 89,938	\$ 1,204,237	\$ 27,055	\$ 251,107
Information Technology	\$ 226,633	\$ 115,570					\$ 342,203	\$ 663,820	\$ 661,956	\$ 1,824,470
Court Administration Program	\$ 823,820	\$ 169,406	\$ 21			\$ (402)	\$ 992,844	\$ 2,799,619	\$ 1,252,880	\$ 3,138,305
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,195,298	\$ 570,595	\$ 21			\$ 8,413	\$ 2,774,328	\$ 6,780,369	\$ 2,976,011	\$ 7,160,991