

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 December								2024/25
	Fiscal Year 2025/26								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (254,566)	\$ 193,052	\$ (45,717)	\$ 0			\$ 1,592	\$ (105,639)	\$ 16,173
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (19)	\$ (19)	\$ (8,019)
Credit Card									
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,950
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 0							\$ 0	\$ 84,218
Cash Equivalents	\$ 718,567						\$ 271,886	\$ 990,453	\$ 2,445,363
Total Cash and Cash Equivalents	\$ 465,950	\$ 193,052	\$ (45,717)	\$ 0			\$ 273,460	\$ 886,745	\$ 2,539,686
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 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	\$ 95,370	\$ 94					\$ 95,464	\$ 105
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 0	\$ 95,370	\$ 94				\$ 0	\$ 95,464	\$ 105
Prepaid Expenses - General	\$ 7,942							\$ 7,942	\$ 293,126
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 7,942							\$ 7,942	\$ 293,126
Other Assets									
Total Other Assets									
Total Assets	\$ 473,893	\$ 288,422	\$ (45,623)	\$ 0			\$ 273,460	\$ 990,152	\$ 2,832,916
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 969	\$ 0	\$ 0				\$ 0	\$ 969	\$ 2,206
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 50,729	\$ 21					\$ 0	\$ 50,751	\$ 92,805
TC145 Liability							\$ 10,546	\$ 10,546	\$ 320,625
Due to Other Governments	\$ 0			\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 911	\$ 911	\$ 2,255
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 51,698	\$ 21	\$ 0	\$ 0			\$ 11,456	\$ 63,176	\$ 417,890
Civil							\$ 197,692	\$ 197,692	\$ 484,775
Criminal							\$ 1,000	\$ 1,000	\$ 1,000
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 52,338	\$ 52,338	\$ 45,714
Miscellaneous Trust									
Total Trust Deposits							\$ 251,029	\$ 251,029	\$ 531,488
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (55,742)							\$ (55,742)	\$ (46,994)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 192,978							\$ 192,978	\$ 0
Payroll Clearing	\$ (42)							\$ (42)	\$ (37)
Total Payroll Liabilities	\$ 137,194		\$ 0					\$ 137,194	\$ (47,032)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 61,745						\$ 3,305	\$ 65,050	\$ 64,388
Jury Fees - Non-Interest							\$ 7,669	\$ 7,669	\$ 7,669
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 61,745	\$ 0					\$ 10,974	\$ 72,719	\$ 72,057
Total Liabilities	\$ 250,637	\$ 21	\$ 0	\$ 0			\$ 273,460	\$ 524,119	\$ 974,404
Total Fund Balance	\$ 223,256	\$ 288,400	\$ (45,623)					\$ 466,033	\$ 1,858,512
Total Liabilities and Fund Balance	\$ 473,893	\$ 288,422	\$ (45,623)	\$ 0			\$ 273,460	\$ 990,152	\$ 2,832,916

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 2025/26										2024/25	
	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	\$ 2,689,639	\$ 5,675					\$ 2,695,314	\$ 6,429,073	\$ 3,301,898	\$ 5,866,419	
Improvement and Modernization Fund								\$ 81,917	\$ (18,335)	\$ 16,342	
Judges' Compensation (0150019)									\$ 0		
Court Interpreter (0150037)	\$ 80,562						\$ 80,562	\$ 161,127	\$ 44,412	\$ 142,877	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 340,545						\$ 340,545	\$ 341,468	\$ 94,131	\$ 173,595	
Other Miscellaneous	\$ 73,223	\$ 340,273					\$ 413,496	\$ 258,723	\$ 481,673	\$ 234,642	
	\$ 3,183,969	\$ 345,948					\$ 3,529,917	\$ 7,272,308	\$ 3,903,779	\$ 6,433,874	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 187,000		\$ 170,245	
Other Judicial Council Grants			\$ 34,344				\$ 34,344	\$ 45,487	\$ 4,000	\$ 20,212	
Non-Judicial Council Grants											
			\$ 34,344				\$ 34,344	\$ 232,487	\$ 4,000	\$ 190,457	
Other Financing Sources											
Interest Income	\$ 9,701	\$ 16,572					\$ 26,272	\$ 60,000	\$ 51,959	\$ 110,000	
Investment Income											
Donations											
Local Fees	\$ 800	\$ 651					\$ 1,451	\$ 3,600	\$ 1,476	\$ 2,700	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 14,605	\$ 0	\$ 394				\$ 14,999	\$ 14,555	\$ (100,285)	\$ (98,902)	
County Program - Restricted	\$ 0	\$ 22,547					\$ 22,547	\$ 220,398	\$ 118	\$ 224,690	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0	\$ 2,630	\$ 1,611	\$ 1,611	
	\$ 25,106	\$ 39,770	\$ 394				\$ 65,270	\$ 301,183	\$ (45,122)	\$ 240,099	
Total Revenues	\$ 3,209,074	\$ 385,718	\$ 34,738				\$ 3,629,531	\$ 7,805,978	\$ 3,862,658	\$ 6,864,431	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,437,587	\$ 16,784	\$ 47,711				\$ 1,502,083	\$ 3,516,565	\$ 1,451,063	\$ 3,297,450	
Temp Help									\$ 4,568		
Overtime	\$ 7,966		\$ 248				\$ 8,214		\$ 7,488		
Staff Benefits	\$ 1,006,676	\$ 5,595	\$ 18,707				\$ 1,030,978	\$ 1,469,668	\$ 732,179	\$ 1,374,036	
	\$ 2,452,229	\$ 22,379	\$ 66,667				\$ 2,541,275	\$ 4,986,233	\$ 2,195,298	\$ 4,671,486	
Operating Expenses and Equipment											
General Expense	\$ 67,435		\$ 3,147				\$ 70,582	\$ 334,870	\$ 65,058	\$ 95,167	
Printing	\$ 2,456	\$ 767					\$ 3,223	\$ 3,400	\$ 378	\$ 1,800	
Telecommunications	\$ 28,852						\$ 28,852	\$ 27,000	\$ 8,463	\$ 28,025	
Postage	\$ 4,518						\$ 4,518	\$ 10,000	\$ 1,027	\$ 7,000	
Insurance	\$ 4,890						\$ 4,890	\$ 5,400	\$ 5,302	\$ 5,302	
In-State Travel	\$ 8,715		\$ 3,405				\$ 12,121	\$ 14,700	\$ 8,165	\$ 14,974	
Out-of-State Travel									\$ 0		
Training	\$ 100		\$ 595				\$ 695	\$ 800	\$ 1,458	\$ 2,800	
Security Services											
Facility Operations	\$ 53,035		\$ 2,875				\$ 55,910	\$ 1,356,050	\$ 25,700	\$ 58,491	
Utilities											
Contracted Services	\$ 320,675	\$ 141,392					\$ 462,068	\$ 783,333	\$ 353,523	\$ 1,614,317	
Consulting and Professional Services	\$ 1,800						\$ 1,800	\$ 4,000	\$ 1,150	\$ 2,500	
Information Technology	\$ 129,177	\$ 8,000	\$ 3,672				\$ 140,849	\$ 129,815	\$ 96,143	\$ 253,487	
Major Equipment	\$ 0						\$ 0	\$ 5,000	\$ 4,228	\$ 25,000	
Other Items of Expense											
	\$ 621,654	\$ 150,159	\$ 13,694				\$ 785,508	\$ 2,674,368	\$ 570,595	\$ 2,108,862	
Special Items of Expense											
Grand Jury									\$ 21	\$ 21	
Jury Costs	\$ 3,598						\$ 3,598				
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 25						\$ 25				
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 6,435						\$ 6,435	\$ 2,595	\$ 8,413		
	\$ 10,058						\$ 10,058	\$ 2,595	\$ 8,434	\$ 21	
Total Expenditures	\$ 3,083,941	\$ 172,539	\$ 80,361				\$ 3,336,841	\$ 7,663,196	\$ 2,774,328	\$ 6,780,369	
Excess (Deficit) of Revenues Over Expenditures	\$ 125,133	\$ 213,180	\$ (45,623)				\$ 292,690	\$ 142,781	\$ 1,088,330	\$ 84,061	
Operating Transfers In (Out)									\$ 0	\$ (1,383)	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 98,122	\$ 75,221	\$ 0				\$ 173,343	\$ 173,343	\$ 770,182	\$ 770,182	
Ending Balance (Deficit)	\$ 223,256	\$ 288,400	\$ (45,623)				\$ 466,033	\$ 316,124	\$ 1,858,512	\$ 852,860	

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

For the month ended December										
Fiscal Year 2025/26									2024/25	
	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	\$ 246,757	\$ 326,713				\$ 6,310	\$ 579,779	\$ 1,772,587	\$ 624,621	\$ 884,542
Traffic & Other Infractions	\$ 42,070	\$ 8,822					\$ 50,893	\$ 415,321	\$ 53,789	\$ 446,575
Other Criminal Cases	\$ 178,428	\$ 3,642					\$ 182,069	\$ 350,823	\$ 168,095	\$ 518,973
Civil	\$ 250,960	\$ 4,015					\$ 254,975	\$ 982,707	\$ 104,204	\$ 1,232,953
Family & Children Services	\$ 407,775	\$ 38,130					\$ 445,904	\$ 303,338	\$ 501,369	\$ 611,657
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 38,036					\$ 38,036	\$ 97,200	\$ 24,247	\$ 96,250
Juvenile Delinquency Services										
Other Court Operations	\$ 123,925	\$ 5,037					\$ 128,962		\$ 60,484	\$ 11,383
Court Interpreters		\$ 67,839					\$ 67,839	\$ 275,875	\$ 66,387	\$ 133,900
Jury Services		\$ 13,354	\$ 3,598				\$ 16,952	\$ 6,700	\$ 1,405	\$ 3,500
Security										
Trial Court Operations Program	\$ 1,249,914	\$ 505,586	\$ 3,598			\$ 6,310	\$ 1,765,408	\$ 4,204,552	\$ 1,604,600	\$ 3,939,734
Enhanced Collections										
Other Non-Court Operations	\$ 151,978	\$ 7,783					\$ 159,761	\$ 342,330	\$ 176,883	\$ 41,017
Non-Court Operations Program	\$ 151,978	\$ 7,783					\$ 159,761	\$ 342,330	\$ 176,883	\$ 41,017
Executive Office	\$ 342,570	\$ 11,471					\$ 354,041	\$ 232,969	\$ 337,377	\$ 321,005
Fiscal Services	\$ 169,852	\$ 6,725					\$ 176,577	\$ 279,622	\$ 163,880	\$ 375,307
Human Resources	\$ 281,335	\$ 10,290	\$ 25			\$ 125	\$ 291,775	\$ 232,023	\$ 59,446	\$ 235,249
Business & Facilities Services	\$ 47,148	\$ 60,071					\$ 107,219	\$ 283,456	\$ 89,938	\$ 1,204,237
Information Technology	\$ 298,477	\$ 183,582					\$ 482,059	\$ 2,088,244	\$ 342,203	\$ 663,820
Court Administration Program	\$ 1,139,383	\$ 272,138	\$ 25			\$ 125	\$ 1,411,672	\$ 3,116,315	\$ 992,844	\$ 2,799,619
Expenditures Not Distributed or Posted to a Program	\$ 0		\$ 0				\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,541,275	\$ 785,508	\$ 3,623			\$ 6,435	\$ 3,336,841	\$ 7,663,196	\$ 2,774,328	\$ 6,780,369