

**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the Trial Court 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.

*Q. J. Sciarzo*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*10 28 2021*

\_\_\_\_\_  
Date

San Benito Superior Court

\_\_\_\_\_  
Court

2021-22 / Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Benito Superior Court

Court

2021-22 / Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

San Benito Superior Court

---

Court

2021-22 / Q1

---

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	27.9	27.9			

<sup>1</sup> The 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 2021/22								2020/21	
	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						
<b>ASSETS</b>									
Operations	\$ 12,202	\$ 48,054	\$ (8,289)	\$ 0			\$ 3,420	\$ 55,387	\$ 54,787
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1)	\$ (1)	\$ (10)
Credit Card									
Cash on Hand	\$ 1,600							\$ 1,600	\$ 1,600
Cash with County									\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 3,064,463						\$ 435,232	\$ 3,499,695	\$ 2,748,338
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,078,265</b>	<b>\$ 48,054</b>	<b>\$ (8,289)</b>	<b>\$ 0</b>			<b>\$ 438,651</b>	<b>\$ 3,556,681</b>	<b>\$ 2,804,713</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks	\$ 0							\$ 0	\$ 0
Due From Employee									
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	\$ 200	\$ 0	\$ 6,976					\$ 7,176	\$ 62,454
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
<b>Total Receivables</b>	<b>\$ 200</b>	<b>\$ 0</b>	<b>\$ 6,976</b>					<b>\$ 7,176</b>	<b>\$ 62,454</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 3,078,465</b>	<b>\$ 48,054</b>	<b>\$ (1,313)</b>	<b>\$ 0</b>			<b>\$ 438,651</b>	<b>\$ 3,563,857</b>	<b>\$ 2,867,167</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 1,157	\$ 0	\$ 179				\$ 0	\$ 1,336	\$ 5,318
Due to Other Funds			\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 280,638						\$ 75,000	\$ 355,638	\$ 278,440
TC145 Liability							\$ 108,440	\$ 108,440	\$ 68,944
Due to Other Governments	\$ 0			\$ 0				\$ 0	\$ 30,761
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 2	\$ 2	\$ 22
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 281,795</b>	<b>\$ 0</b>	<b>\$ 179</b>	<b>\$ 0</b>			<b>\$ 183,442</b>	<b>\$ 465,416</b>	<b>\$ 383,485</b>
Civil							\$ 183,056	\$ 183,056	\$ 154,013
Criminal							\$ 51,000	\$ 51,000	\$ 1,000
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 37,085
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 15,940	\$ 15,940	\$ 16,188
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 249,996</b>	<b>\$ 249,996</b>	<b>\$ 208,286</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (1,464)							\$ (1,464)	\$ (5,112)
Deferred Compensation Payable	\$ (2,383)							\$ (2,383)	\$ 0
Deductions Payable	\$ 4,992							\$ 4,992	\$ 4,365
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 1,145</b>							<b>\$ 1,145</b>	<b>\$ (747)</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 2,672						\$ 2,870	\$ 5,543	\$ 5,153
Jury Fees - Non-Interest							\$ 2,343	\$ 2,343	\$ 267
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 2,672</b>						<b>\$ 5,213</b>	<b>\$ 7,885</b>	<b>\$ 5,421</b>
<b>Total Liabilities</b>	<b>\$ 285,612</b>	<b>\$ 0</b>	<b>\$ 179</b>	<b>\$ 0</b>			<b>\$ 438,651</b>	<b>\$ 724,442</b>	<b>\$ 596,445</b>
<b>Total Fund Balance</b>	<b>\$ 2,792,853</b>	<b>\$ 48,054</b>	<b>\$ (1,492)</b>					<b>\$ 2,839,414</b>	<b>\$ 2,270,722</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,078,465</b>	<b>\$ 48,054</b>	<b>\$ (1,313)</b>	<b>\$ 0</b>			<b>\$ 438,651</b>	<b>\$ 3,563,857</b>	<b>\$ 2,867,167</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 2021/22							2020/21			
	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											
	\$ 1,564,908	\$ 1,350						\$ 1,566,258	\$ 3,668,839	\$ 1,667,719	\$ 3,333,272
Trial Court Trust Fund								\$ (7,192)	\$ 7,603	\$ 24,709	\$ 350,689
Improvement and Modernization Fund								\$ 3,750	\$ 15,000	\$ 3,750	\$ 15,000
Judges' Compensation (0150019)								\$ 31,043	\$ 114,330	\$ 11,767	\$ 96,500
Court Interpreter (0150037)											
Civil Coordination Reimbursement (0150091)								\$ 35,011	\$ 223,357	\$ 0	\$ 153,357
MOU Reimbursements (0150010 and General)									\$ 34,642		\$ 34,642
Other Miscellaneous											
	\$ 1,627,520	\$ 1,350						\$ 1,628,870	\$ 4,063,771	\$ 1,707,945	\$ 3,983,460
Grants											
AB 1058 Commissioner/Facilitator			\$ 0							\$ 0	\$ 218,418
Other Judicial Council Grants											
Non-Judicial Council Grants											
										\$ 0	\$ 218,418
Other Financing Sources											
Interest Income	\$ 9							\$ 9	\$ 12,000	\$ 55	\$ 50,000
Investment Income											
Donations											
Local Fees	\$ 54	\$ 86						\$ 141	\$ 33,000	\$ 9,374	\$ 57,000
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 184							\$ 184		\$ 24,284	
County Program - Restricted	\$ 0	\$ 6						\$ 6	\$ 37,626	\$ 18,536	\$ 31,108
Reimbursement Other											\$ 15,857
Sale of Fixed Assets											
Other Miscellaneous	\$ 0							\$ 0	\$ 1,900	\$ 0	\$ 1,200
	\$ 248	\$ 92						\$ 340	\$ 84,526	\$ 52,249	\$ 155,165
<b>Total Revenues</b>	<b>\$ 1,627,768</b>	<b>\$ 1,442</b>	<b>\$ 0</b>					<b>\$ 1,629,210</b>	<b>\$ 4,383,010</b>	<b>\$ 1,760,194</b>	<b>\$ 4,357,043</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 354,089							\$ 354,089	\$ 1,950,851	\$ 344,616	\$ 1,857,855
Temp Help									\$ 7,937	\$ 5,493	
Overtime											
Staff Benefits	\$ 151,561							\$ 151,561	\$ 1,372,295	\$ 164,463	\$ 898,225
	\$ 505,650							\$ 505,650	\$ 3,331,083	\$ 514,572	\$ 2,756,080
Operating Expenses and Equipment											
General Expense	\$ 13,532		\$ 1,019					\$ 14,551	\$ 116,500	\$ 30,733	\$ 138,921
Printing	\$ 7,464							\$ 7,464	\$ 15,900	\$ 751	\$ 18,350
Telecommunications	\$ 3,107		\$ 138					\$ 3,245	\$ 17,600	\$ 2,665	\$ 29,035
Postage	\$ 1,500							\$ 1,500	\$ 18,000	\$ 1,266	\$ 19,820
Insurance									\$ 3,500		\$ 3,236
In-State Travel										\$ 0	\$ 7,200
Out-of-State Travel											
Training											
Security Services									\$ 100		\$ 100
Facility Operations	\$ 7,495		\$ 245					\$ 7,740	\$ 699,481	\$ 8,307	\$ 49,234
Utilities											
Contracted Services	\$ 124,664	\$ 108	\$ 90					\$ 124,862	\$ 811,438	\$ 158,959	\$ 2,073,627
Consulting and Professional Services									\$ 1,100	\$ 40	\$ 4,000
Information Technology	\$ 144,023							\$ 144,023	\$ 354,437	\$ 1,000	\$ 255,787
Major Equipment											\$ 7,500
Other Items of Expense	\$ 100							\$ 100			
	\$ 301,885	\$ 108	\$ 1,492					\$ 303,485	\$ 2,038,056	\$ 203,720	\$ 2,606,810
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,288							\$ 2,288	\$ 3,600		\$ 3,315
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 3							\$ 3	\$ 35,000		
	\$ 2,291							\$ 2,291	\$ 41,220	\$ (134)	\$ 3,315
<b>Total Expenditures</b>	<b>\$ 809,826</b>	<b>\$ 108</b>	<b>\$ 1,492</b>					<b>\$ 811,426</b>	<b>\$ 5,410,359</b>	<b>\$ 718,158</b>	<b>\$ 5,366,205</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 817,942	\$ 1,334	\$ (1,492)					\$ 817,784	\$ (1,027,349)	\$ 1,042,036	\$ (1,009,162)
Operating Transfers In (Out)									\$ 0		\$ (1)
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,974,911	\$ 46,720	\$ 0					\$ 2,021,631	\$ 2,021,631	\$ 1,228,686	\$ 1,228,686
Ending Balance (Deficit)	\$ 2,792,853	\$ 48,054	\$ (1,492)					\$ 2,839,414	\$ 984,282	\$ 2,270,722	\$ 219,523

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

	For the month ended September									
	Fiscal Year 2021/22							2020/21		
	Personal 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	\$ 48,642	\$ 21,449					\$ 70,091	\$ 372,824	\$ 66,656	\$ 312,161
Traffic & Other Infractions	\$ 75,817	\$ 9,493					\$ 85,310	\$ 504,864	\$ 79,561	\$ 423,017
Other Criminal Cases	\$ 67,655	\$ 4,551					\$ 72,206	\$ 552,498	\$ 85,997	\$ 537,680
Civil	\$ 131,128	\$ 6,466				\$ 3	\$ 137,596	\$ 325,401	\$ 111,727	\$ 259,680
Family & Children Services	\$ 12,376	\$ 53,844					\$ 66,220	\$ 1,110,290	\$ 33,016	\$ 686,197
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 6,955					\$ 6,955	\$ 84,000	\$ 0	\$ 78,870
Juvenile Delinquency Services										
Other Court Operations		\$ 383					\$ 383			
Court Interpreters		\$ 30,524					\$ 30,524	\$ 114,330	\$ 23,838	\$ 99,610
Jury Services		\$ 1,739	\$ 2,288				\$ 4,027	\$ 10,100	\$ 1,010	\$ 11,315
Security										\$ 100
Trial Court Operations Program	\$ 335,617	\$ 135,404	\$ 2,288			\$ 3	\$ 473,312	\$ 3,074,308	\$ 401,806	\$ 2,408,630
Enhanced Collections										
Other Non-Court Operations		\$ 108					\$ 108	\$ 686	\$ 0	\$ 686
Non-Court Operations Program		\$ 108					\$ 108	\$ 686	\$ 0	\$ 686
Executive Office	\$ 74,929	\$ 4,520					\$ 79,449	\$ 508,815	\$ 88,199	\$ 611,079
Fiscal Services	\$ 25,098	\$ 542					\$ 25,640	\$ 317,957	\$ 50,097	\$ 274,074
Human Resources	\$ 43,619	\$ 2,067					\$ 45,686	\$ 109,046	\$ 43,202	\$ 99,955
Business & Facilities Services										\$ 250
Information Technology	\$ 26,387	\$ 160,844					\$ 187,232	\$ 1,399,547	\$ 134,855	\$ 1,971,531
Court Administration Program	\$ 170,033	\$ 167,974					\$ 338,006	\$ 2,335,365	\$ 316,353	\$ 2,956,889
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 505,650</b>	<b>\$ 303,485</b>	<b>\$ 2,288</b>			<b>\$ 3</b>	<b>\$ 811,426</b>	<b>\$ 5,410,359</b>	<b>\$ 718,158</b>	<b>\$ 5,366,205</b>