

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Benito Superior Court
Court

FY 21-22 2nd Qtr.
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Benito Superior Court
 Court

FY 21-22 2nd Qtr.
 Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	27.9	27.9	26.9		

¹ 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 December									
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						
ASSETS									
Operations	\$ (446,038)	\$ 452,650	\$ (3,895)	\$ 0			\$ 3,760	\$ 6,477	\$ 27,417
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,000)	\$ (2,000)	\$ (10)
Credit Card									
Cash on Hand	\$ 1,600							\$ 1,600	\$ 1,600
Cash with County									\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 3,289,624						\$ 439,604	\$ 3,729,228	\$ 2,951,079
Total Cash and Cash Equivalents	\$ 2,845,187	\$ 452,650	\$ (3,895)	\$ 0			\$ 441,363	\$ 3,735,304	\$ 2,980,086
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 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	\$ 200	\$ 0	\$ 862					\$ 1,062	\$ 7,392
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 200	\$ 0	\$ 862					\$ 1,062	\$ 7,392
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,845,387	\$ 452,650	\$ (3,034)	\$ 0			\$ 441,363	\$ 3,736,366	\$ 2,987,478
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 282,586						\$ 75,000	\$ 357,586	\$ 188,343
TC145 Liability							\$ 102,899	\$ 102,899	\$ 77,063
Due to Other Governments	\$ 585			\$ 0				\$ 585	\$ 30,761
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 2	\$ 2	\$ 12
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 283,171	\$ 0	\$ 0	\$ 0			\$ 177,901	\$ 461,073	\$ 296,179
Civil							\$ 183,308	\$ 183,308	\$ 164,953
Criminal							\$ 59,000	\$ 59,000	\$ 1,000
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 37,085
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 15,941	\$ 15,941	\$ 15,930
Miscellaneous Trust									
Total Trust Deposits							\$ 258,249	\$ 258,249	\$ 218,968
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 2,906							\$ 2,906	\$ 3,210
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 6,760							\$ 6,760	\$ (115)
Payroll Clearing									
Total Payroll Liabilities	\$ 9,666							\$ 9,666	\$ 3,094
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									
Total Other Liabilities	\$ 2,672						\$ 5,213	\$ 7,885	\$ 5,421
Total Liabilities	\$ 295,510	\$ 0	\$ 0	\$ 0			\$ 441,363	\$ 736,873	\$ 523,661
Total Fund Balance	\$ 2,549,877	\$ 452,650	\$ (3,034)					\$ 2,999,493	\$ 2,463,816
Total Liabilities and Fund Balance	\$ 2,845,387	\$ 452,650	\$ (3,034)	\$ 0			\$ 441,363	\$ 3,736,366	\$ 2,987,478

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,244,615	\$ 5,600					\$ 2,250,215	\$ 3,668,839	\$ 2,729,491	\$ 3,333,272	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 7,603	\$ 162,347	\$ 350,689	
Judges' Compensation (0150019)	\$ 7,500						\$ 7,500	\$ 15,000	\$ 7,500	\$ 15,000	
Court Interpreter (0150037)	\$ 62,086						\$ 62,086	\$ 114,330	\$ 49,050	\$ 96,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 68,593						\$ 68,593	\$ 292,829	\$ 18,872	\$ 153,357	
Other Miscellaneous	\$ 34,642	\$ 400,000					\$ 434,642	\$ 34,642	\$ 34,642	\$ 34,642	
	\$ 2,417,436	\$ 405,600					\$ 2,823,036	\$ 4,133,243	\$ 3,001,902	\$ 3,983,460	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 234,713	\$ 0	\$ 218,418	
Other Judicial Council Grants											
Non-Judicial Council Grants			\$ 0				\$ 0	\$ 234,713	\$ 0	\$ 218,418	
Other Financing Sources											
Interest Income	\$ 1,546	\$ 2					\$ 1,548	\$ 12,000	\$ 3,623	\$ 50,000	
Investment Income											
Donations											
Local Fees	\$ 3,083	\$ 310					\$ 3,393	\$ 33,000	\$ 17,501	\$ 57,000	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 8,197		\$ 8,107				\$ 16,304		\$ 24,284		
County Program - Restricted	\$ 0	\$ 126					\$ 126	\$ 37,626	\$ 18,708	\$ 31,108	
Reimbursement Other										\$ 15,857	
Sale of Fixed Assets											
Other Miscellaneous	\$ 29						\$ 29	\$ 1,900	\$ 152	\$ 1,200	
	\$ 12,855	\$ 438	\$ 8,107				\$ 21,400	\$ 84,526	\$ 64,267	\$ 155,165	
Total Revenues	\$ 2,430,291	\$ 406,038	\$ 8,107				\$ 2,844,436	\$ 4,452,482	\$ 3,066,169	\$ 4,357,043	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 867,883						\$ 867,883	\$ 1,950,851	\$ 806,742	\$ 1,857,855	
Temp Help											
Overtime	\$ 1,320						\$ 1,320	\$ 7,937	\$ 7,666		
Staff Benefits	\$ 278,546						\$ 278,546	\$ 1,372,295	\$ 351,540	\$ 898,225	
	\$ 1,147,749						\$ 1,147,749	\$ 3,331,083	\$ 1,165,947	\$ 2,756,080	
Operating Expenses and Equipment											
General Expense	\$ 36,249		\$ 1,983				\$ 38,232	\$ 116,500	\$ 49,656	\$ 138,921	
Printing	\$ 15,252						\$ 15,252	\$ 15,900	\$ 9,893	\$ 18,350	
Telecommunications	\$ 6,035		\$ 345				\$ 6,380	\$ 17,600	\$ 8,695	\$ 29,035	
Postage	\$ 2,818						\$ 2,818	\$ 18,000	\$ 12,912	\$ 19,820	
Insurance	\$ 3,405						\$ 3,405	\$ 3,500	\$ 3,154	\$ 3,236	
In-State Travel									\$ 0	\$ 7,200	
Out-of-State Travel											
Training											
Security Services								\$ 100		\$ 100	
Facility Operations	\$ 160,466		\$ 515				\$ 160,981	\$ 699,481	\$ 15,921	\$ 49,234	
Utilities											
Contracted Services	\$ 294,438	\$ 108	\$ 191				\$ 294,737	\$ 880,910	\$ 314,193	\$ 2,073,627	
Consulting and Professional Services	\$ 80						\$ 80	\$ 1,100	\$ 510	\$ 4,000	
Information Technology	\$ 191,898						\$ 191,898	\$ 354,437	\$ 219,587	\$ 255,787	
Major Equipment									\$ 30,704	\$ 7,500	
Other Items of Expense	\$ 100						\$ 100				
	\$ 710,741	\$ 108	\$ 3,034				\$ 713,882	\$ 2,107,528	\$ 665,226	\$ 2,606,810	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,939						\$ 4,939	\$ 3,600		\$ 3,315	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 35,000	\$ 0		
Prior Year Expense Adjustment	\$ (12,281)		\$ 12,284				\$ 3	\$ 2,620	\$ (134)		
	\$ (7,341)		\$ 12,284				\$ 4,942	\$ 41,220	\$ (134)	\$ 3,315	
Total Expenditures	\$ 1,851,148	\$ 108	\$ 15,317				\$ 1,866,573	\$ 5,479,831	\$ 1,831,039	\$ 5,366,205	
Excess (Deficit) of Revenues Over Expenditures	\$ 579,143	\$ 405,930	\$ (7,210)				\$ 977,863	\$ (1,027,349)	\$ 1,235,130	\$ (1,009,162)	
Operating Transfers In (Out)	\$ (4,176)		\$ 4,176				\$ 0	\$ 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)	\$ 2,549,877	\$ 452,650	\$ (3,034)				\$ 2,999,493	\$ 994,282	\$ 2,463,816	\$ 219,523	

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