

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. Salazar

Signature of Presiding Judge or Court Executive

02/14/14

Date

San Benito Superior Court
Court

FY2013/14 : Q2
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Benito Superior Court
 Court

FY2013/14 : Q2
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	26.7	25.7	25.7		

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							2012/13 (Info. Purposes Only)	
	Fiscal Year 2013/14								
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)		
General	Special Revenue		Capital Project	Debt Service				Non-Grant	Grant
ASSETS									
Operations	\$ 38,906	\$ 17,116	\$ (202,841)	\$ 182,100			\$ 303,253	\$ 338,534	\$ 794,642
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ (150)
Credit Card									
Cash on Hand	\$ 1,893							\$ 1,893	\$ 1,985
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the AOC									
Total Cash	\$ 40,799	\$ 17,116	\$ (202,841)	\$ 182,100			\$ 303,253	\$ 340,427	\$ 796,477
Short Term Investment	\$ 1,569,273						\$ 78,895	\$ 1,648,168	\$ 1,956,638
Investment in Financial Institution									
Total Investments	\$ 1,569,273						\$ 78,895	\$ 1,648,168	\$ 1,956,638
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 119,370					\$ 119,370	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From								\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 125							\$ 125	\$ 297
Total Receivables	\$ 125	\$ 0	\$ 119,370				\$ 0	\$ 119,494	\$ 297
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,610,197	\$ 17,116	\$ (83,471)	\$ 182,100			\$ 382,147	\$ 2,108,090	\$ 2,753,412
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 125	\$ 125	\$ 297
Due to Other Courts									\$ 0
Due to State	\$ 0		\$ 0				\$ 0	\$ 0	\$ 7,821
TC145 Liability							\$ 82,689	\$ 82,689	\$ 97,771
Due to Other Governments	\$ 0			\$ 182,100			\$ 0	\$ 182,100	\$ 184,576
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 10
Interest							\$ 31	\$ 31	\$ 87
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0	\$ 182,100			\$ 82,845	\$ 264,945	\$ 290,563
Civil							\$ 251,871	\$ 251,871	\$ 653,629
Criminal							\$ 1,000	\$ 1,000	\$ 21,000
Unreconciled - Civil and Criminal							\$ 37,085	\$ 37,085	\$ 52,878
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 5,903	\$ 5,903	\$ 6,917
Miscellaneous Trust									
Total Trust Deposits							\$ 295,860	\$ 295,860	\$ 734,423
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (4,901)							\$ (4,901)	\$ 1,759
Deferred Compensation Payable	\$ 0							\$ 0	\$ 1,231
Deductions Payable	\$ 3,942							\$ 3,942	\$ 549
Payroll Clearing									
Total Payroll Liabilities	\$ (959)							\$ (959)	\$ 3,540
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 807						\$ 2,860	\$ 3,668	\$ 3,318
Jury Fees - Non-Interest							\$ 582	\$ 582	\$ 892
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 807						\$ 3,443	\$ 4,250	\$ 4,210
Total Liabilities	\$ (151)	\$ 0	\$ 0	\$ 182,100			\$ 382,147	\$ 564,096	\$ 1,032,736
Total Fund Balance	\$ 1,610,349	\$ 17,116	\$ (83,471)	\$ 0			\$ 1,543,994	\$ 1,720,676	\$ 1,720,676
Total Liabilities and Fund Balance	\$ 1,610,197	\$ 17,116	\$ (83,471)	\$ 182,100			\$ 382,147	\$ 2,108,090	\$ 2,753,412

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 2013/14											
2012/13											
	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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,680,519		\$ 4,900				\$ 1,685,419	\$ 2,579,408	\$ 821,718	\$ 1,687,928	
Improvement and Modernization Fund								\$ 7,751	\$ 0	\$ 7,751	
Judges' Compensation (45.25)	\$ 7,500						\$ 7,500	\$ 15,000	\$ 7,500	\$ 15,000	
Court Interpreter (45.45)	\$ 35,692						\$ 35,692	\$ 101,928	\$ 26,901	\$ 101,928	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 37,719						\$ 37,719	\$ 83,040	\$ 29,005	\$ 88,640	
Other Miscellaneous	\$ 34,642						\$ 34,642	\$ 40,474	\$ 9,417	\$ 9,417	
	\$ 1,796,072	\$ 4,900					\$ 1,800,972	\$ 2,827,601	\$ 894,541	\$ 1,910,664	
Grants											
AB 1058 Commissioner/Facilitator			\$ 65,515				\$ 65,515	\$ 228,312	\$ 0	\$ 239,717	
Other AOC Grants											
Non-AOC Grants											
			\$ 65,515				\$ 65,515	\$ 228,312	\$ 0	\$ 239,717	
Other Financing Sources											
Interest Income	\$ 1,683	\$ 0		\$ 0			\$ 1,683	\$ 6,300	\$ 2,730	\$ 8,200	
Investment Income											
Donations									\$ 0		
Local Fees	\$ 25,770						\$ 25,770	\$ 52,000	\$ 29,334	\$ 46,000	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 12,404						\$ 12,404	\$ 900	\$ 24,728	\$ 850	
County Program - Restricted		\$ 305					\$ 305	\$ 335	\$ 0	\$ 850	
Reimbursement Other	\$ 1,291						\$ 1,291	\$ 2,000	\$ 0	\$ 1,250	
Sale of Fixed Assets											
Other Miscellaneous	\$ 535						\$ 535		\$ 295		
	\$ 41,683	\$ 305		\$ 0			\$ 41,988	\$ 61,200	\$ 57,422	\$ 56,300	
Total Revenues	\$ 1,837,756	\$ 5,205	\$ 65,515	\$ 0			\$ 1,908,475	\$ 3,117,113	\$ 951,963	\$ 2,206,681	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 703,517		\$ 94,619				\$ 798,136	\$ 1,568,679	\$ 822,471	\$ 1,805,615	
Temp Help	\$ 404						\$ 404	\$ 700		\$ 700	
Overtime	\$ 326,036		\$ 44,096				\$ 370,132	\$ 743,085	\$ 422,138	\$ 951,345	
Staff Benefits											
	\$ 1,029,957		\$ 138,714				\$ 1,168,671	\$ 2,312,464	\$ 1,244,609	\$ 2,757,660	
Operating Expenses and Equipment											
General Expense	\$ 24,001		\$ 893				\$ 24,894	\$ 89,525	\$ 30,044	\$ 78,944	
Printing	\$ 8,249						\$ 8,249	\$ 19,900	\$ 6,531	\$ 23,885	
Telecommunications	\$ 3,279		\$ 713				\$ 3,992	\$ 11,500	\$ 3,835	\$ 11,500	
Postage	\$ 6,843						\$ 6,843	\$ 17,955	\$ 8,810	\$ 20,000	
Insurance	\$ 755						\$ 755	\$ 2,745	\$ 692	\$ 700	
In-State Travel	\$ 180		\$ 1,382				\$ 1,561	\$ 4,000	\$ 518	\$ 5,000	
Out-of-State Travel											
Training			\$ 220				\$ 220	\$ 1,060	\$ 605	\$ 1,500	
Security Services	\$ 109		\$ 109				\$ 218	\$ 1,000	\$ 206	\$ 400	
Facility Operations	\$ 10,281		\$ 5,905				\$ 16,186	\$ 145,890	\$ 16,065	\$ 53,480	
Utilities	\$ 617						\$ 1,234	\$ 3,489	\$ 1,061	\$ 5,700	
Contracted Services	\$ 107,073	\$ 2,800	\$ 407				\$ 110,280	\$ 642,687	\$ 143,525	\$ 618,587	
Consulting and Professional Services	\$ 30						\$ 30	\$ 600	\$ 210	\$ 600	
Information Technology	\$ 33,720						\$ 33,720	\$ 149,149	\$ 24,052	\$ 82,816	
Major Equipment	\$ 106,272						\$ 106,272	\$ 166,000		\$ 5,700	
Other Items of Expense											
	\$ 301,409	\$ 2,800	\$ 10,246				\$ 314,455	\$ 1,255,500	\$ 236,154	\$ 908,812	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,285						\$ 2,285	\$ 12,000	\$ 4,655	\$ 16,600	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ (1)	
Prior Year Expense Adjustment	\$ (716)						\$ (716)		\$ 373		
	\$ 1,569						\$ 1,569	\$ 12,000	\$ 5,028	\$ 16,599	
Total Expenditures	\$ 1,332,935	\$ 2,800	\$ 148,960	\$ 0			\$ 1,484,695	\$ 3,579,964	\$ 1,485,792	\$ 3,683,071	
Excess (Deficit) of Revenues Over Expenditures	\$ 504,820	\$ 2,405	\$ (83,445)	\$ 0			\$ 423,780	\$ (462,851)	\$ (533,829)	\$ (1,476,390)	
Operating Transfers In (Out)	\$ 26		\$ (26)				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,105,503	\$ 14,711	\$ 0	\$ 0			\$ 1,120,214	\$ 1,120,214	\$ 2,254,505	\$ 2,254,505	
Ending Balance (Deficit)	\$ 1,610,349	\$ 17,116	\$ (83,471)	\$ 0			\$ 1,543,994	\$ 657,363	\$ 1,720,676	\$ 778,115	

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

For the month ended December										
Fiscal Year 2013/14								2012/13		
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 86,841	\$ 26,159					\$ 113,000	\$ 276,649	\$ 124,070	\$ 301,423
Traffic & Other Infractions	\$ 173,175	\$ 2,308					\$ 175,483	\$ 351,209	\$ 171,176	\$ 407,958
Other Criminal Cases	\$ 173,532	\$ 2,657					\$ 176,189	\$ 351,209	\$ 171,148	\$ 407,958
Civil	\$ 113,635	\$ 4,113					\$ 117,748	\$ 210,164	\$ 201,984	\$ 436,024
Family & Children Services	\$ 248,891	\$ 29,163					\$ 278,054	\$ 685,602	\$ 263,176	\$ 667,534
Probate, Guardianship & Mental Health Services									\$ 4,689	\$ 10,510
Juvenile Dependency Services		\$ 20,724					\$ 20,724	\$ 91,800	\$ 28,917	\$ 55,800
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters		\$ 36,319					\$ 36,319	\$ 104,500	\$ 38,963	\$ 109,900
Jury Services		\$ 2,451	\$ 2,285				\$ 4,736	\$ 20,300	\$ 8,357	\$ 25,000
Security		\$ 218					\$ 218	\$ 1,000	\$ 206	\$ 400
Trial Court Operations Program	\$ 796,073	\$ 124,111	\$ 2,285				\$ 922,469	\$ 2,092,433	\$ 1,012,687	\$ 2,422,507
Enhanced Collections										
Other Non-Court Operations		\$ 2,800					\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
Non-Court Operations Program		\$ 2,800					\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
Executive Office	\$ 147,195	\$ 39,438				\$ 0	\$ 186,633	\$ 503,812	\$ 189,879	\$ 416,547
Fiscal Services	\$ 118,892	\$ 8,018				\$ (716)	\$ 126,194	\$ 474,409	\$ 149,466	\$ 543,351
Human Resources	\$ 50,197	\$ 65					\$ 50,263	\$ 89,461	\$ 50,061	\$ 97,026
Business & Facilities Services										
Information Technology	\$ 56,314	\$ 140,022					\$ 196,336	\$ 417,049	\$ 80,899	\$ 200,840
Court Administration Program	\$ 372,598	\$ 187,544				\$ (716)	\$ 559,426	\$ 1,484,731	\$ 470,305	\$ 1,257,764
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,168,671	\$ 314,455	\$ 2,285			\$ (716)	\$ 1,484,695	\$ 3,579,964	\$ 1,485,792	\$ 3,683,071