

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.



Signature of Presiding Judge or Court Executive

04/08/2019

Date

San Benito Superior Court

Court

2018-19 / Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

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)					

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 March									
Fiscal Year 2018/19								2017/18	
	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	\$ 191,349	\$ 15,934	\$ (191,346)	\$ 30,761			\$ 4,596	\$ 51,295	\$ 125,537
Payroll	\$ 6							\$ 6	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,581)	\$ (1,581)	\$ (11,333)
Credit Card									
Cash on Hand	\$ 1,600							\$ 1,600	\$ 1,447
Cash with County	\$ 0						\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 652,020						\$ 291,897	\$ 943,917	\$ 761,648
Total Cash and Cash Equivalents	\$ 844,975	\$ 15,934	\$ (191,346)	\$ 30,761			\$ 294,912	\$ 995,237	\$ 877,298
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General								\$ 0	\$ 0
Dishonored Checks								\$ 0	\$ 0
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 95
Due From State	\$ 0	\$ 0	\$ 128,392	\$ 0				\$ 128,392	\$ 12,548
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From	\$ 0							\$ 0	\$ 458
General Due To/From	\$ 0							\$ 0	\$ 13,101
Total Receivables	\$ 0	\$ 0	\$ 128,392	\$ 0			\$ 0	\$ 128,392	\$ 13,101
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 844,975	\$ 15,934	\$ (62,954)	\$ 30,761			\$ 294,912	\$ 1,123,629	\$ 890,399
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 5,384	\$ 0	\$ 0				\$ 0	\$ 5,384	\$ 20,569
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 458
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 6,923		\$ 0				\$ 0	\$ 6,923	\$ 0
TC145 Liability							\$ 82,219	\$ 82,219	\$ 108,812
Due to Other Governments	\$ 3,549		\$ 0	\$ 30,761			\$ 0	\$ 34,310	\$ 30,734
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 588	\$ 588	\$ 499
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 15,856	\$ 0	\$ 0	\$ 30,761			\$ 82,807	\$ 129,425	\$ 161,073
Civil							\$ 158,705	\$ 158,705	\$ 150,022
Criminal							\$ 1,000	\$ 1,000	\$ 111,000
Unreconciled - Civil and Criminal							\$ 37,085	\$ 37,085	\$ 37,085
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 12,188	\$ 12,188	\$ 8,042
Miscellaneous Trust									
Total Trust Deposits							\$ 208,978	\$ 208,978	\$ 306,148
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (2,516)							\$ (2,516)	\$ (2,672)
Deferred Compensation Payable	\$ 2,168							\$ 2,168	\$ 0
Deductions Payable	\$ 95							\$ 95	\$ 39
Payroll Clearing									
Total Payroll Liabilities	\$ (252)							\$ (252)	\$ (2,633)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 1,846						\$ 2,860	\$ 4,706	\$ 4,651
Jury Fees - Non-Interest							\$ 267	\$ 267	\$ 267
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,846						\$ 3,128	\$ 4,973	\$ 4,919
Total Liabilities	\$ 17,450	\$ 0	\$ 0	\$ 30,761			\$ 294,912	\$ 343,123	\$ 469,507
Total Fund Balance	\$ 827,525	\$ 15,934	\$ (62,954)					\$ 780,505	\$ 420,893
Total Liabilities and Fund Balance	\$ 844,975	\$ 15,934	\$ (62,954)	\$ 30,761			\$ 294,912	\$ 1,123,629	\$ 890,399

**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 March											
	Fiscal Year 2018/19							2017/18			
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
Non-Grant	Grant										
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,171,980	\$ 9,325						\$ 2,181,305	\$ 3,336,241	\$ 1,943,518	\$ 2,554,434
Improvement and Modernization Fund	\$ 3,876							\$ 3,876	\$ 7,192	\$ 3,120	\$ 10,871
Judges' Compensation (0150019)	\$ 11,250							\$ 11,250	\$ 15,000	\$ 11,250	\$ 15,000
Court Interpreter (0150037)	\$ 100,372							\$ 100,372	\$ 117,000	\$ 45,283	\$ 100,000
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 81,824							\$ 81,824	\$ 174,102	\$ 34,382	\$ 84,425
Other Miscellaneous	\$ 34,642							\$ 34,642	\$ 34,642	\$ 34,642	\$ 34,642
	\$ 2,403,943	\$ 9,325						\$ 2,413,268	\$ 3,684,177	\$ 2,072,195	\$ 2,799,372
Grants											
AB 1058 Commissioner/Facilitator			\$ 124,173					\$ 124,173	\$ 234,713	\$ 96,361	\$ 234,712
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 124,173					\$ 124,173	\$ 234,713	\$ 96,361	\$ 234,712
Other Financing Sources											
Interest Income	\$ 9,890							\$ 9,890	\$ 11,000	\$ 5,608	\$ 2,500
Investment Income											
Donations											
Local Fees	\$ 20,663							\$ 20,663	\$ 52,000	\$ 35,861	\$ 52,000
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue										\$ 96	
County Program - Restricted		\$ 446						\$ 446	\$ 700	\$ 382	\$ 600
Reimbursement Other	\$ 0							\$ 0	\$ 3,400	\$ 2,244	\$ 1,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,603							\$ 4,603		\$ 531	\$ 3,672
	\$ 35,157	\$ 446						\$ 35,603	\$ 67,100	\$ 44,703	\$ 59,772
Total Revenues	\$ 2,439,100	\$ 9,771	\$ 124,173					\$ 2,573,044	\$ 3,985,990	\$ 2,213,259	\$ 3,093,856
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 937,764		\$ 99,779					\$ 1,037,543	\$ 1,517,058	\$ 1,061,747	\$ 1,495,707
Temp Help											
Overtime										\$ 1,412	\$ 200
Staff Benefits	\$ 311,602		\$ 65,810					\$ 377,411	\$ 744,032	\$ 497,871	\$ 720,007
	\$ 1,249,366		\$ 165,589					\$ 1,414,954	\$ 2,261,090	\$ 1,561,031	\$ 2,215,914
Operating Expenses and Equipment											
General Expense	\$ 56,196							\$ 56,196	\$ 115,620	\$ 58,136	\$ 87,250
Printing	\$ 17,654							\$ 17,654	\$ 23,900	\$ 6,999	\$ 10,000
Telecommunications	\$ 6,380							\$ 6,380	\$ 15,000	\$ 6,700	\$ 11,000
Postage	\$ 13,945							\$ 13,945	\$ 10,600	\$ 6,048	\$ 10,000
Insurance	\$ 2,249							\$ 2,249	\$ 2,000	\$ 1,805	\$ 2,000
In-State Travel	\$ 4,171		\$ 1,011					\$ 5,182	\$ 5,150	\$ 1,676	\$ 4,850
Out-of-State Travel											
Training	\$ 270							\$ 270	\$ 2,430	\$ 650	\$ 650
Security Services	\$ 60							\$ 60	\$ 1,000	\$ 0	\$ 240
Facility Operations	\$ 27,937							\$ 27,937	\$ 55,000	\$ 24,252	\$ 64,022
Utilities											
Contracted Services	\$ 434,078		\$ 462					\$ 434,540	\$ 1,371,651	\$ 166,117	\$ 501,006
Consulting and Professional Services	\$ 80							\$ 80	\$ 40	\$ 40	\$ 70
Information Technology	\$ 33,852							\$ 33,852	\$ 276,570	\$ 167,248	\$ 375,822
Major Equipment											
Other Items of Expense	\$ 20							\$ 20			
	\$ 596,892	\$ 462	\$ 1,011					\$ 598,366	\$ 1,878,961	\$ 439,670	\$ 1,066,910
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,520							\$ 2,520	\$ 4,800	\$ 3,262	\$ 6,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (20,527)		\$ 20,527					\$ 0	\$ (1)	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (18,007)							\$ (18,007)			
			\$ 20,527					\$ 2,520	\$ 4,799	\$ 3,262	\$ 6,000
Total Expenditures	\$ 1,828,251	\$ 462	\$ 187,127					\$ 2,015,840	\$ 4,144,850	\$ 2,003,963	\$ 3,288,824
Excess (Deficit) of Revenues Over Expenditures	\$ 610,850	\$ 9,309	\$ (62,954)					\$ 557,205	\$ (158,860)	\$ 209,296	\$ (194,968)
Operating Transfers In (Out)	\$ 0		\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 216,676	\$ 6,625	\$ 0					\$ 223,301	\$ 223,301	\$ 211,596	\$ 211,596
Ending Balance (Deficit)	\$ 827,525	\$ 15,934	\$ (62,954)					\$ 780,505	\$ 64,441	\$ 420,893	\$ 16,628

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

For the month ended March										
	Fiscal Year 2018/19							2017/18		
	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	\$ 101,597	\$ 61,736					\$ 163,333	\$ 303,402	\$ 169,684	\$ 268,099
Traffic & Other Infractions	\$ 214,748	\$ 4,320					\$ 219,069	\$ 342,429	\$ 246,190	\$ 326,829
Other Criminal Cases	\$ 212,802	\$ 7,093					\$ 219,896	\$ 340,429	\$ 236,938	\$ 326,829
Civil	\$ 172,564	\$ 5,107					\$ 177,670	\$ 125,063	\$ 97,128	\$ 117,193
Family & Children Services	\$ 295,874	\$ 51,007			\$ 20,527		\$ 367,408	\$ 587,085	\$ 381,835	\$ 603,030
Probate, Guardianship & Mental Health Services								\$ 0		
Juvenile Dependency Services		\$ 52,580					\$ 52,580	\$ 79,370	\$ 17,873	\$ 38,800
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters		\$ 81,713					\$ 81,713	\$ 117,000	\$ 71,642	\$ 100,000
Jury Services		\$ 5,424	\$ 2,520				\$ 7,944	\$ 14,300	\$ 8,888	\$ 15,500
Security		\$ 60					\$ 60	\$ 1,000	\$ 0	\$ 240
Trial Court Operations Program	\$ 997,585	\$ 269,041	\$ 2,520		\$ 20,527		\$ 1,289,673	\$ 1,910,078	\$ 1,230,178	\$ 1,796,520
Enhanced Collections										
Other Non-Court Operations		\$ 462					\$ 462	\$ 700	\$ 218	\$ 600
Non-Court Operations Program		\$ 462					\$ 462	\$ 700	\$ 218	\$ 600
Executive Office	\$ 220,538	\$ 106,831			\$ (7,389)		\$ 319,980	\$ 523,221	\$ 294,528	\$ 463,367
Fiscal Services	\$ 92,594	\$ 8,601			\$ (5,002)		\$ 96,193	\$ 313,424	\$ 163,487	\$ 457,033
Human Resources	\$ 21,340	\$ 6,295			\$ (1,505)		\$ 26,131	\$ 96,569	\$ 62,576	\$ 82,402
Business & Facilities Services		\$ 229					\$ 229	\$ (1,107)		
Information Technology	\$ 82,896	\$ 206,907			\$ (6,631)		\$ 283,172	\$ 1,301,965	\$ 252,976	\$ 488,902
Court Administration Program	\$ 417,369	\$ 328,863			\$ (20,527)		\$ 725,705	\$ 2,234,072	\$ 773,567	\$ 1,491,704
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,414,954	\$ 598,366	\$ 2,520		\$ 0		\$ 2,015,840	\$ 4,144,850	\$ 2,003,963	\$ 3,288,824