

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

08/20/2019

Date

San Benito Superior Court

Court

2018-19/ Q4

Fiscal Year and Ending Quarter

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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

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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 June									
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	\$ (74,698)	\$ 20,150	\$ 0	\$ 30,761		\$ 11,722	\$ (12,065)	\$ 33,753	
Payroll	\$ 0						\$ 0	\$ 0	
Jury Revolving									
Other Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust Credit Card						\$ (1,462)	\$ (1,462)	\$ (90,000)	
Cash on Hand	\$ 1,600						\$ 1,600	\$ 1,427	
Cash with County	\$ 0						\$ 0	\$ 0	
Cash Outside of the JCC									
Cash Equivalents	\$ 857,113					\$ 600,409	\$ 1,457,522	\$ 677,757	
Total Cash and Cash Equivalents	\$ 784,015	\$ 20,150	\$ 0	\$ 30,761		\$ 610,669	\$ 1,445,595	\$ 622,937	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 4,635	\$ 0					\$ 4,635	\$ 2,206	
Accounts Receivable - General			\$ 0				\$ 0	\$ 0	
Dishonored Checks									
Due From Employee	\$ 3,428						\$ 3,428	\$ 216	
Civil Jury Fees	\$ 0						\$ 0	\$ 169	
Trust									
Due From Other Funds	\$ 112,427						\$ 112,427	\$ 123,743	
Due From Other Governments	\$ 0	\$ 0					\$ 0	\$ 5,273	
Due From Other Courts	\$ 33	\$ 46					\$ 79	\$ 0	
Due From State	\$ 40,299	\$ 2,672	\$ 112,279	\$ 0			\$ 155,450	\$ 168,849	
Trust Due To/From							\$ 0		
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 549						\$ 549	\$ 2	
Total Receivables	\$ 161,371	\$ 2,918	\$ 112,279	\$ 0			\$ 276,568	\$ 300,457	
Prepaid Expenses - General	\$ 113,538		\$ 0				\$ 113,538	\$ 36,753	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 113,538		\$ 0				\$ 113,538	\$ 36,753	
Other Assets									
Total Other Assets									
Total Assets	\$ 1,058,923	\$ 23,068	\$ 112,279	\$ 30,761		\$ 610,669	\$ 1,835,701	\$ 960,147	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 38,438		\$ 0				\$ 38,438	\$ 39,029	
Accounts Payable - General	\$ 71,522	\$ 0	\$ 0				\$ 71,522	\$ 9,836	
Due to Other Funds	\$ 0	\$ 148	\$ 112,279			\$ 549	\$ 112,976	\$ 123,745	
Due to Other Courts	\$ 0	\$ 0					\$ 0	\$ 70,030	
Due to State	\$ 6,923		\$ 0				\$ 6,923	\$ 4,006	
TC145 Liability						\$ 97,992	\$ 97,992	\$ 102,158	
Due to Other Governments	\$ 3,549		\$ 0	\$ 30,761		\$ 297,540	\$ 331,850	\$ 143,288	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0						\$ 0	\$ 0	
Interest						\$ 173	\$ 173	\$ 129	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 120,432	\$ 148	\$ 112,279	\$ 30,761		\$ 396,253	\$ 659,874	\$ 492,221	
Civil						\$ 159,573	\$ 159,573	\$ 158,737	
Criminal						\$ 1,000	\$ 1,000	\$ 1,000	
Unreconciled - Civil and Criminal						\$ 37,085	\$ 37,085	\$ 37,085	
Trust Held Outside of the JCC									
Trust Interest Payable						\$ 13,630	\$ 13,630	\$ 9,391	
Miscellaneous Trust									
Total Trust Deposits						\$ 211,288	\$ 211,288	\$ 206,213	
Accrued Payroll	\$ 32,742						\$ 32,742	\$ 28,802	
Benefits Payable	\$ 104						\$ 104	\$ 1,036	
Deferred Compensation Payable	\$ 2,168						\$ 2,168	\$ 0	
Deductions Payable	\$ 236						\$ 236	\$ 3,466	
Payroll Clearing									
Total Payroll Liabilities	\$ 35,251						\$ 35,251	\$ 33,304	
Revenue Collected in Advance	\$ 0						\$ 0	\$ 0	
Liabilities For Deposits	\$ 2,133					\$ 2,860	\$ 4,993	\$ 4,651	
Jury Fees - Non-Interest						\$ 267	\$ 267	\$ 436	
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 20	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,133					\$ 3,128	\$ 5,260	\$ 5,108	
Total Liabilities	\$ 157,815	\$ 148	\$ 112,279	\$ 30,761		\$ 610,669	\$ 911,673	\$ 736,846	
Total Fund Balance	\$ 901,108	\$ 22,920	\$ 0				\$ 924,028	\$ 223,301	
Total Liabilities and Fund Balance	\$ 1,058,923	\$ 23,068	\$ 112,279	\$ 30,761		\$ 610,669	\$ 1,835,701	\$ 960,147	

**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 June											
Fiscal Year 2018/19											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2017/18	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,298,351	\$ 16,295					\$ 3,314,646	\$ 3,336,241	\$ 2,528,607	\$ 2,554,434	
Improvement and Modernization Fund	\$ 11,068						\$ 11,068	\$ 7,192	\$ 10,871	\$ 10,871	
Judges' Compensation (0150019)	\$ 15,000						\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
Court Interpreter (0150037)	\$ 125,649						\$ 125,649	\$ 117,000	\$ 72,966	\$ 100,000	
Civil Coordination Reimbursement (0150091)	\$ 145,429						\$ 145,429	\$ 174,102	\$ 103,012	\$ 84,425	
MOU Reimbursements (0150010 and General)	\$ 34,642						\$ 34,642	\$ 34,642	\$ 34,642	\$ 34,642	
Other Miscellaneous											
	\$ 3,630,138	\$ 16,295					\$ 3,646,433	\$ 3,684,177	\$ 2,765,098	\$ 2,799,372	
Grants											
AB 1058 Commissioner/Facilitator			\$ 215,626				\$ 215,626	\$ 234,713	\$ 228,376	\$ 234,712	
Other Judicial Council Grants											
Non-Judicial Council Grants			\$ 215,626				\$ 215,626	\$ 234,713	\$ 228,376	\$ 234,712	
Other Financing Sources											
Interest Income	\$ 21,541						\$ 21,541	\$ 11,000	\$ 10,268	\$ 2,500	
Investment Income											
Donations											
Local Fees	\$ 39,543						\$ 39,543	\$ 52,000	\$ 51,167	\$ 52,000	
Non-Fee Revenues											
Enhanced Collections											
Escheatment									\$ 96		
Prior Year Revenue									\$ 698	\$ 600	
County Program - Restricted		\$ 686					\$ 686	\$ 700	\$ 2,413	\$ 1,000	
Reimbursement Other	\$ 0						\$ 0	\$ 3,400	\$ 2,413	\$ 1,000	
Sale of Fixed Assets	\$ 4,830						\$ 4,830		\$ 1,023	\$ 3,672	
Other Miscellaneous											
	\$ 65,914	\$ 686					\$ 66,600	\$ 67,100	\$ 65,665	\$ 59,772	
Total Revenues	\$ 3,696,052	\$ 16,981	\$ 215,626				\$ 3,928,659	\$ 3,985,990	\$ 3,059,139	\$ 3,093,856	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,366,921		\$ 121,059				\$ 1,487,980	\$ 1,517,058	\$ 1,466,663	\$ 1,495,707	
Temp Help									\$ 1,412	\$ 200	
Overtime									\$ 722,389	\$ 720,007	
Staff Benefits	\$ 761,019		\$ 71,498				\$ 832,517	\$ 744,032	\$ 722,389	\$ 720,007	
	\$ 2,127,940		\$ 192,557				\$ 2,320,497	\$ 2,261,090	\$ 2,190,465	\$ 2,215,914	
Operating Expenses and Equipment											
General Expense	\$ 90,290		\$ 148				\$ 90,438	\$ 115,620	\$ 78,693	\$ 87,250	
Printing	\$ 24,573						\$ 24,573	\$ 23,900	\$ 10,822	\$ 10,000	
Telecommunications	\$ 9,982						\$ 9,982	\$ 15,000	\$ 10,278	\$ 11,000	
Postage	\$ 26,088						\$ 26,088	\$ 10,600	\$ 9,255	\$ 10,000	
Insurance	\$ 2,249						\$ 2,249	\$ 2,000	\$ 1,805	\$ 2,000	
In-State Travel	\$ 6,432		\$ 1,080				\$ 7,511	\$ 5,150	\$ 3,921	\$ 4,850	
Out-of-State Travel											
Training	\$ 420						\$ 420	\$ 2,430	\$ 950	\$ 650	
Security Services	\$ 120						\$ 120	\$ 1,000	\$ 60	\$ 240	
Facility Operations	\$ 41,246						\$ 41,246	\$ 55,000	\$ 38,128	\$ 64,022	
Utilities											
Contracted Services	\$ 627,512	\$ 686	\$ 0				\$ 628,198	\$ 1,371,651	\$ 491,484	\$ 501,006	
Consulting and Professional Services	\$ 160						\$ 160	\$ 40	\$ 40	\$ 70	
Information Technology	\$ 73,576						\$ 73,576	\$ 276,570	\$ 207,774	\$ 375,822	
Major Equipment											
Other Items of Expense	\$ 118						\$ 118		\$ 20		
	\$ 902,765	\$ 686	\$ 1,228				\$ 904,679	\$ 1,878,961	\$ 853,231	\$ 1,066,910	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,756						\$ 2,756	\$ 4,800	\$ 3,738	\$ 6,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (38,511)		\$ 38,511				\$ 0	\$ (1)	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (35,755)		\$ 38,511				\$ 2,756	\$ 4,799	\$ 3,738	\$ 6,000	
Total Expenditures	\$ 2,994,950	\$ 686	\$ 232,296				\$ 3,227,932	\$ 4,144,850	\$ 3,047,434	\$ 3,288,824	
Excess (Deficit) of Revenues Over Expenditures	\$ 701,103	\$ 16,295	\$ (16,670)				\$ 700,727	\$ (158,860)	\$ 11,705	\$ (194,968)	
Operating Transfers In (Out)	\$ (16,670)		\$ 16,670				\$ 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)	\$ 901,108	\$ 22,920	\$ 0				\$ 924,028	\$ 64,441	\$ 223,301	\$ 16,628	

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

For the month ended June										
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	\$ 169,895	\$ 74,955					\$ 244,849	\$ 303,402	\$ 240,393	\$ 268,099
Traffic & Other Infractions	\$ 369,723	\$ 4,509					\$ 374,232	\$ 342,429	\$ 356,316	\$ 326,829
Other Criminal Cases	\$ 364,415	\$ 11,679					\$ 376,094	\$ 340,429	\$ 344,963	\$ 326,829
Civil	\$ 259,158	\$ 6,314					\$ 265,472	\$ 125,063	\$ 152,290	\$ 117,193
Family & Children Services	\$ 444,401	\$ 104,060			\$ 37,859		\$ 586,320	\$ 587,085	\$ 578,276	\$ 603,030
Probate, Guardianship & Mental Health Services									\$ 0	
Juvenile Dependency Services		\$ 78,870					\$ 78,870	\$ 79,370	\$ 60,908	\$ 38,800
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters		\$ 116,488					\$ 116,488	\$ 117,000	\$ 106,006	\$ 100,000
Jury Services		\$ 7,452	\$ 2,756				\$ 10,208	\$ 14,300	\$ 12,006	\$ 15,500
Security		\$ 120					\$ 120	\$ 1,000	\$ 60	\$ 240
Trial Court Operations Program	\$ 1,607,593	\$ 404,446	\$ 2,756		\$ 37,859		\$ 2,052,653	\$ 1,910,078	\$ 1,851,218	\$ 1,796,520
Enhanced Collections										
Other Non-Court Operations		\$ 686					\$ 686	\$ 700	\$ 698	\$ 600
Non-Court Operations Program		\$ 686					\$ 686	\$ 700	\$ 698	\$ 600
Executive Office	\$ 338,120	\$ 173,639			\$ (13,629)		\$ 498,130	\$ 523,221	\$ 430,372	\$ 463,367
Fiscal Services	\$ 210,404	\$ 13,235			\$ (9,226)		\$ 214,413	\$ 313,424	\$ 291,335	\$ 457,033
Human Resources	\$ 34,023	\$ 6,817			\$ (2,775)		\$ 38,065	\$ 96,569	\$ 87,627	\$ 82,402
Business & Facilities Services		\$ 229					\$ 229	\$ (1,107)		
Information Technology	\$ 130,358	\$ 305,626			\$ (12,229)		\$ 423,755	\$ 1,301,965	\$ 386,183	\$ 488,902
Court Administration Program	\$ 712,905	\$ 499,547			\$ (37,859)		\$ 1,174,593	\$ 2,234,072	\$ 1,195,518	\$ 1,491,704
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,320,497	\$ 904,679	\$ 2,756		\$ 0		\$ 3,227,932	\$ 4,144,850	\$ 3,047,434	\$ 3,288,824

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - San Benito

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	113,538	-	113,538	-	-	-	-	-	-	113,538
Restricted	-	-	-	22,920	-	-	-	-	-	22,920
Committed	239,759	-	239,759	-	-	-	-	-	-	239,759
Assigned	163,808	384,003	547,811	-	-	-	-	-	-	547,811
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 517,105	\$ 384,003	\$ 901,108	\$ 22,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 924,028