

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.

Qui Solares

Signature of Presiding Judge or Court Executive

02/14/2019

Date

San Benito Superior court

Court

2018-19 / Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Benito Superior court

Court

2018-19 / Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Benito Superior court

Court

2018-19 / 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)	22.7	21.7	21.7		

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							2017/18	Total Funds (Info. Purposes Only)
	Fiscal Year 2018/19								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		
General	Special Revenue		Capital Project	Debt Service	Total Funds (Info. Purposes Only)				
		Non-Grant	Grant						
ASSETS									
Operations	\$ 117,599	\$ 12,339	\$ (121,842)	\$ 30,761			\$ 8,654	\$ 47,511	\$ 29,656
Payroll	\$ 6							\$ 6	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (7,862)	\$ (7,862)	\$ (80)
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	\$ 712,378						\$ 300,877	\$ 1,013,255	\$ 1,081,427
Total Cash and Cash Equivalents	\$ 831,583	\$ 12,339	\$ (121,842)	\$ 30,761			\$ 301,669	\$ 1,054,510	\$ 1,112,451
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
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	\$ 0
Due From State	\$ 0	\$ 0	\$ 34,901	\$ 0				\$ 34,901	\$ 96,361
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 85							\$ 85	\$ 142
Total Receivables	\$ 85	\$ 0	\$ 34,901	\$ 0			\$ 0	\$ 34,987	\$ 96,503
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	\$ 831,668	\$ 12,339	\$ (86,941)	\$ 30,761			\$ 301,669	\$ 1,089,497	\$ 1,208,954
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,244	\$ 0	\$ 0				\$ 0	\$ 4,244	\$ 107,604
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 85	\$ 85	\$ 142
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 6,923		\$ 0					\$ 6,923	\$ 0
TC145 Liability							\$ 95,569	\$ 95,569	\$ 70,342
Due to Other Governments	\$ 3,549		\$ 0	\$ 30,761			\$ 0	\$ 34,310	\$ 34,234
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 554	\$ 554	\$ 333
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 14,716	\$ 0	\$ 0	\$ 30,761			\$ 96,208	\$ 141,685	\$ 212,655
Civil							\$ 153,216	\$ 153,216	\$ 151,407
Criminal							\$ 1,000	\$ 1,000	\$ 91,000
Unreconciled - Civil and Criminal							\$ 37,085	\$ 37,085	\$ 37,085
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 11,032	\$ 11,032	\$ 7,477
Miscellaneous Trust									
Total Trust Deposits							\$ 202,333	\$ 202,333	\$ 286,969
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (2,392)							\$ (2,392)	\$ 600
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 3,815							\$ 3,815	\$ 8,041
Payroll Clearing									
Total Payroll Liabilities	\$ 1,422							\$ 1,422	\$ 8,640
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 1,846						\$ 2,860	\$ 4,706	\$ 4,651
Jury Fees - Non-Interest							\$ 267	\$ 267	\$ 1,472
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,846						\$ 3,128	\$ 4,973	\$ 6,124
Total Liabilities	\$ 17,984	\$ 0	\$ 0	\$ 30,761			\$ 301,669	\$ 350,413	\$ 514,389
Total Fund Balance	\$ 813,685	\$ 12,339	\$ (86,941)					\$ 739,083	\$ 694,565
Total Liabilities and Fund Balance	\$ 831,668	\$ 12,339	\$ (86,941)	\$ 30,761			\$ 301,669	\$ 1,089,497	\$ 1,208,954

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 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				
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,701,934	\$ 5,400					\$ 1,707,334	\$ 3,336,241	\$ 1,670,485	\$ 2,554,434
Improvement and Modernization Fund								\$ 7,192	\$ 3,120	\$ 10,871
Judges' Compensation (0150019)	\$ 7,500						\$ 7,500	\$ 15,000	\$ 7,500	\$ 15,000
Court Interpreter (0150037)	\$ 40,897						\$ 40,897	\$ 117,000	\$ 22,272	\$ 100,000
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 41,489						\$ 41,489	\$ 174,102	\$ 21,650	\$ 84,425
Other Miscellaneous	\$ 34,642						\$ 34,642	\$ 34,642	\$ 34,642	\$ 34,642
	\$ 1,826,462	\$ 5,400					\$ 1,831,862	\$ 3,664,177	\$ 1,759,669	\$ 2,799,372
Grants										
AB 1058 Commissioner/Facilitator			\$ 15,646				\$ 15,646	\$ 234,713	\$ 96,361	\$ 234,712
Other Judicial Council Grants										
Non-Judicial Council Grants										
			\$ 15,646				\$ 15,646	\$ 234,713	\$ 96,361	\$ 234,712
Other Financing Sources										
Interest Income	\$ 3,947						\$ 3,947	\$ 11,000	\$ 2,289	\$ 2,500
Investment Income										
Donations										
Local Fees	\$ 16,124						\$ 16,124	\$ 52,000	\$ 16,720	\$ 52,000
Non-Fee Revenues										
Enhanced Collections										
Escheatment									\$ 96	
Prior Year Revenue								\$ 700	\$ 218	\$ 600
County Program - Restricted		\$ 314					\$ 314	\$ 3,400		\$ 1,000
Reimbursement Other	\$ 0						\$ 0			
Sale of Fixed Assets	\$ 4,401						\$ 4,401		\$ 373	\$ 3,672
Other Miscellaneous										
	\$ 24,472	\$ 314					\$ 24,786	\$ 67,100	\$ 19,697	\$ 59,772
Total Revenues	\$ 1,850,934	\$ 5,714	\$ 15,646				\$ 1,872,294	\$ 3,985,990	\$ 1,875,727	\$ 3,093,856
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 609,747		\$ 78,151				\$ 687,898	\$ 1,517,058	\$ 728,986	\$ 1,495,707
Temp Help										\$ 200
Overtime	\$ 220,092		\$ 34,147				\$ 254,239	\$ 744,032	\$ 348,940	\$ 720,007
Staff Benefits	\$ 829,839		\$ 112,299				\$ 942,137	\$ 2,261,090	\$ 1,077,926	\$ 2,215,914
Operating Expenses and Equipment										
General Expense	\$ 40,190						\$ 40,190	\$ 115,620	\$ 31,633	\$ 87,250
Printing	\$ 10,849						\$ 10,849	\$ 23,900	\$ 6,524	\$ 10,000
Telecommunications	\$ 4,108						\$ 4,108	\$ 15,000	\$ 4,453	\$ 11,000
Postage	\$ 10,678						\$ 10,678	\$ 10,600	\$ 4,259	\$ 10,000
Insurance	\$ 2,110						\$ 2,110	\$ 2,000	\$ 1,805	\$ 2,000
In-State Travel	\$ 2,116		\$ 1,011				\$ 3,129	\$ 5,150	\$ 1,636	\$ 4,850
Out-of-State Travel										
Training	\$ 270						\$ 270	\$ 2,430	\$ 325	\$ 650
Security Services	\$ 60						\$ 60	\$ 1,000	\$ 0	\$ 240
Facility Operations	\$ 17,345						\$ 17,345	\$ 55,000	\$ 17,345	\$ 64,022
Utilities										
Contracted Services	\$ 304,389	\$ 0					\$ 304,389	\$ 1,371,651	\$ 85,066	\$ 501,006
Consulting and Professional Services	\$ 40						\$ 40	\$ 40	\$ 40	\$ 70
Information Technology	\$ 18,889						\$ 18,889	\$ 276,570	\$ 159,050	\$ 375,822
Major Equipment										
Other Items of Expense										
	\$ 411,046	\$ 0	\$ 1,011				\$ 412,057	\$ 1,878,951	\$ 312,135	\$ 1,088,910
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 2,317						\$ 2,317	\$ 4,800	\$ 2,697	\$ 6,000
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (2,608)		\$ 2,608				\$ 0	\$ (1)	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (290)						\$ (290)	\$ 4,799	\$ 2,697	\$ 6,000
	\$ (2,898)		\$ 2,608				\$ (290)	\$ 4,799	\$ 2,697	\$ 6,000
Total Expenditures	\$ 1,240,594	\$ 0	\$ 115,817				\$ 1,356,512	\$ 4,144,850	\$ 1,392,758	\$ 3,288,824
Excess (Deficit) of Revenues Over Expenditures	\$ 610,340	\$ 5,714	\$ (100,272)				\$ 515,782	\$ (158,860)	\$ 482,969	\$ (194,968)
Operating Transfers In (Out)	\$ (13,331)		\$ 13,331				\$ 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)	\$ 813,685	\$ 12,339	\$ (86,941)				\$ 739,085	\$ 64,441	\$ 694,565	\$ 16,828

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

For the month ended December										
	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	\$ 56,494	\$ 46,541					\$ 103,035	\$ 303,402	\$ 111,200	\$ 268,099
Traffic & Other Infractions	\$ 144,547	\$ 4,199					\$ 148,747	\$ 342,429	\$ 170,296	\$ 326,829
Other Criminal Cases	\$ 143,367	\$ 6,490					\$ 149,858	\$ 340,429	\$ 164,712	\$ 326,829
Civil	\$ 119,528	\$ 3,556					\$ 123,084	\$ 125,063	\$ 59,945	\$ 117,193
Family & Children Services	\$ 211,485	\$ 21,006			\$ 2,608		\$ 235,099	\$ 587,085	\$ 257,066	\$ 603,030
Probate, Guardianship & Mental Health Services								\$ 0		
Juvenile Dependency Services		\$ 32,863					\$ 32,863	\$ 79,370	\$ 9,173	\$ 38,800
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters		\$ 50,019					\$ 50,019	\$ 117,000	\$ 45,323	\$ 100,000
Jury Services		\$ 3,331	\$ 2,317				\$ 5,649	\$ 14,300	\$ 6,871	\$ 15,500
Security		\$ 60					\$ 60	\$ 1,000	\$ 0	\$ 240
Trial Court Operations Program	\$ 675,422	\$ 168,066	\$ 2,317		\$ 2,608		\$ 848,412	\$ 1,910,078	\$ 824,586	\$ 1,796,520
Enhanced Collections							\$ 0	\$ 700	\$ 218	\$ 600
Other Non-Court Operations		\$ 0					\$ 0	\$ 700	\$ 218	\$ 600
Non-Court Operations Program		\$ 0					\$ 0	\$ 700	\$ 218	\$ 600
Executive Office	\$ 148,203	\$ 79,218			\$ (1,069)		\$ 226,352	\$ 523,221	\$ 196,116	\$ 463,367
Fiscal Services	\$ 43,322	\$ 5,674			\$ (808)		\$ 48,188	\$ 313,424	\$ 115,898	\$ 457,033
Human Resources	\$ 19,439	\$ 1,121			\$ (339)		\$ 20,220	\$ 96,569	\$ 41,098	\$ 82,402
Business & Facilities Services		\$ 229					\$ 229	\$ (1,107)		
Information Technology	\$ 55,752	\$ 157,749			\$ (391)		\$ 213,110	\$ 1,301,965	\$ 214,843	\$ 488,902
Court Administration Program	\$ 266,715	\$ 243,991			\$ (2,608)		\$ 508,099	\$ 2,234,072	\$ 567,955	\$ 1,491,704
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 942,137	\$ 412,057	\$ 2,317		\$ 0		\$ 1,356,512	\$ 4,144,850	\$ 1,392,758	\$ 3,288,824