

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

08/18/2020

Date

San Benito Superior Court

Court

2019-20 / Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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 2019/20									2018/19
	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	\$ 12,015	\$ 37,849	\$ 0	\$ 30,761			\$ 3,725	\$ 84,350	\$ (12,065)
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving									
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5)	\$ (5)	\$ (1,462)
Credit Card									
Cash on Hand	\$ 1,600							\$ 1,600	\$ 1,600
Cash with County									\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 1,227,004						\$ 563,293	\$ 1,790,297	\$ 1,457,522
Total Cash and Cash Equivalents	\$ 1,240,619	\$ 37,849	\$ 0	\$ 30,761			\$ 567,013	\$ 1,876,243	\$ 1,445,595
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 5,343	\$ 0	\$ 0				\$ 0	\$ 5,343	\$ 4,635
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 4,114							\$ 4,114	\$ 3,428
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 81,217							\$ 81,217	\$ 112,427
Due From Other Governments	\$ 6,566	\$ 141						\$ 6,708	\$ 0
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 79
Due From State	\$ 49,873	\$ 2,809	\$ 76,744					\$ 129,426	\$ 155,450
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 28							\$ 28	\$ 549
Total Receivables	\$ 147,140	\$ 2,950	\$ 76,744				\$ 0	\$ 226,834	\$ 276,568
Prepaid Expenses - General	\$ 18,327		\$ 0					\$ 18,327	\$ 113,538
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 18,327		\$ 0					\$ 18,327	\$ 113,538
Other Assets									
Total Other Assets									
Total Assets	\$ 1,406,086	\$ 40,800	\$ 76,744	\$ 30,761			\$ 567,013	\$ 2,121,404	\$ 1,835,701
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 55,213		\$ 0					\$ 55,213	\$ 38,438
Accounts Payable - General	\$ 7,614	\$ 0	\$ 0				\$ 0	\$ 7,614	\$ 71,522
Due to Other Funds	\$ 0	\$ 0	\$ 76,744				\$ 4,501	\$ 81,244	\$ 112,976
Due to Other Courts	\$ 0	\$ 34						\$ 34	\$ 0
Due to State	\$ 94,678						\$ 295,957	\$ 390,635	\$ 6,923
TC145 Liability							\$ 55,165	\$ 55,165	\$ 97,992
Due to Other Governments	\$ 200			\$ 30,761			\$ 0	\$ 30,961	\$ 331,850
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 4	\$ 4	\$ 173
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 157,705	\$ 34	\$ 76,744	\$ 30,761			\$ 355,627	\$ 620,871	\$ 659,874
Civil							\$ 154,013	\$ 154,013	\$ 159,573
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							\$ 16,161	\$ 16,161	\$ 13,630
Miscellaneous Trust									
Total Trust Deposits							\$ 208,259	\$ 208,259	\$ 211,288
Accrued Payroll	\$ 50,071		\$ 0					\$ 50,071	\$ 32,742
Benefits Payable	\$ (820)							\$ (820)	\$ 104
Deferred Compensation Payable	\$ 0							\$ 0	\$ 2,168
Deductions Payable	\$ 8,915							\$ 8,915	\$ 236
Payroll Clearing									
Total Payroll Liabilities	\$ 58,167		\$ 0					\$ 58,167	\$ 35,251
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 2,293						\$ 2,860	\$ 5,153	\$ 4,993
Jury Fees - Non-Interest							\$ 267	\$ 267	\$ 267
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 2,293						\$ 3,128	\$ 5,421	\$ 5,260
Total Liabilities	\$ 218,165	\$ 34	\$ 76,744	\$ 30,761			\$ 567,013	\$ 892,717	\$ 911,673
Total Fund Balance	\$ 1,187,920	\$ 40,766	\$ 0					\$ 1,228,686	\$ 924,028
Total Liabilities and Fund Balance	\$ 1,406,086	\$ 40,800	\$ 76,744	\$ 30,761			\$ 567,013	\$ 2,121,404	\$ 1,835,701

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 2019/20										2018/19	
	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	\$ 3,347,331	\$ 16,580					\$ 3,363,911	\$ 3,009,044	\$ 3,314,646	\$ 3,336,241	
Improvement and Modernization Fund	\$ 58,775						\$ 58,775	\$ 361,732	\$ 11,068	\$ 7,192	
Judges' Compensation (0150019)	\$ 15,000						\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
Court Interpreter (0150037)	\$ 96,391						\$ 96,391	\$ 125,649	\$ 125,649	\$ 117,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 157,728						\$ 157,728	\$ 177,625	\$ 145,429	\$ 174,102	
Other Miscellaneous	\$ 34,642						\$ 34,642	\$ 34,642	\$ 34,642	\$ 34,642	
	\$ 3,709,868	\$ 16,580					\$ 3,726,448	\$ 3,723,692	\$ 3,646,433	\$ 3,684,177	
Grants											
AB 1058 Commissioner/Facilitator			\$ 231,941				\$ 231,941	\$ 234,713	\$ 215,626	\$ 234,713	
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 231,941				\$ 231,941	\$ 234,713	\$ 215,626	\$ 234,713	
Other Financing Sources											
Interest Income	\$ 38,065						\$ 38,065	\$ 21,541	\$ 21,541	\$ 11,000	
Investment Income											
Donations											
Local Fees	\$ 55,171	\$ 974					\$ 56,145	\$ 39,543	\$ 39,543	\$ 52,000	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 11,710	\$ 292					\$ 12,001				
County Program - Restricted	\$ 24,489	\$ 686					\$ 25,175	\$ 686	\$ 686	\$ 700	
Reimbursement Other	\$ 740						\$ 740	\$ 1,100	\$ 0	\$ 3,400	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,137						\$ 1,137		\$ 4,830		
	\$ 131,311	\$ 1,952					\$ 133,262	\$ 62,870	\$ 66,600	\$ 67,100	
Total Revenues	\$ 3,841,179	\$ 18,532	\$ 231,941				\$ 4,091,651	\$ 4,021,275	\$ 3,928,659	\$ 3,985,990	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,559,077		\$ 149,904				\$ 1,708,981	\$ 1,806,412	\$ 1,487,980	\$ 1,517,058	
Temp Help											
Overtime	\$ 83,610		\$ 5,048				\$ 88,659				
Staff Benefits	\$ 722,545		\$ 66,391				\$ 788,937	\$ 886,919	\$ 832,517	\$ 744,032	
	\$ 2,365,233		\$ 221,343				\$ 2,586,576	\$ 2,693,331	\$ 2,320,497	\$ 2,261,090	
Operating Expenses and Equipment											
General Expense	\$ 184,341		\$ 345				\$ 184,686	\$ 100,200	\$ 90,438	\$ 115,620	
Printing	\$ 16,214						\$ 16,214	\$ 27,029	\$ 24,573	\$ 23,900	
Telecommunications	\$ 26,493						\$ 26,493	\$ 11,143	\$ 9,982	\$ 15,000	
Postage	\$ 7,888						\$ 7,888	\$ 29,093	\$ 26,088	\$ 10,600	
Insurance	\$ 2,624						\$ 2,624	\$ 2,474	\$ 2,249	\$ 2,000	
In-State Travel	\$ 4,132		\$ 2,579				\$ 6,711	\$ 7,924	\$ 7,511	\$ 5,150	
Out-of-State Travel											
Training								\$ 609	\$ 420	\$ 2,430	
Security Services	\$ 60						\$ 60	\$ 132	\$ 120	\$ 1,000	
Facility Operations	\$ 78,902						\$ 78,902	\$ 45,372	\$ 41,246	\$ 55,000	
Utilities											
Contracted Services	\$ 661,498	\$ 686					\$ 662,184	\$ 1,417,622	\$ 628,198	\$ 1,371,651	
Consulting and Professional Services	\$ 4,515						\$ 4,515	\$ 80	\$ 160	\$ 40	
Information Technology	\$ 198,857						\$ 198,857	\$ 435,472	\$ 73,576	\$ 276,570	
Major Equipment	\$ 7,432						\$ 7,432				
Other Items of Expense	\$ (100)						\$ (100)		\$ 118		
	\$ 1,192,857	\$ 686	\$ 2,924				\$ 1,196,467	\$ 2,077,150	\$ 904,679	\$ 1,878,961	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,282						\$ 3,282	\$ 4,005	\$ 2,756	\$ 4,800	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (44,269)		\$ 44,269				\$ 0	\$ (1)	\$ 0	\$ (1)	
Prior Year Expense Adjustment	\$ 669						\$ 669				
	\$ (40,318)		\$ 44,269				\$ 3,951	\$ 4,004	\$ 2,756	\$ 4,799	
Total Expenditures	\$ 3,517,772	\$ 686	\$ 268,536				\$ 3,786,993	\$ 4,774,485	\$ 3,227,932	\$ 4,144,850	
Excess (Deficit) of Revenues Over Expenditures	\$ 323,407	\$ 17,846	\$ (36,595)				\$ 304,658	\$ (753,210)	\$ 700,727	\$ (158,860)	
Operating Transfers In (Out)	\$ (36,595)		\$ 36,595				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 901,108	\$ 22,920	\$ 0				\$ 924,028	\$ 924,028	\$ 223,301	\$ 223,301	
Ending Balance (Deficit)	\$ 1,187,920	\$ 40,766	\$ 0				\$ 1,228,686	\$ 170,818	\$ 924,028	\$ 64,441	

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

For the month ended June										
Fiscal Year 2019/20									2018/19	
	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	\$ 208,195	\$ 58,159			\$ (413)		\$ 265,941	\$ 293,500	\$ 244,849	\$ 303,402
Traffic & Other Infractions	\$ 403,373	\$ 7,609			\$ (754)		\$ 410,227	\$ 395,917	\$ 374,232	\$ 342,429
Other Criminal Cases	\$ 400,258	\$ 14,398			\$ (750)		\$ 413,906	\$ 403,806	\$ 376,094	\$ 340,429
Civil	\$ 499,719	\$ 14,126			\$ (1,084)		\$ 512,761	\$ 134,665	\$ 265,472	\$ 125,063
Family & Children Services	\$ 202,893	\$ 170,616			\$ 44,159		\$ 417,668	\$ 851,770	\$ 586,320	\$ 587,085
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 79,923					\$ 79,923	\$ 110,653	\$ 78,870	\$ 79,370
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters		\$ 99,871					\$ 99,871	\$ 128,137	\$ 116,488	\$ 117,000
Jury Services		\$ 6,710	\$ 3,282				\$ 9,992	\$ 12,202	\$ 10,208	\$ 14,300
Security		\$ 60					\$ 60	\$ 132	\$ 120	\$ 1,000
Trial Court Operations Program	\$ 1,714,437	\$ 451,472	\$ 3,282		\$ 41,158		\$ 2,210,348	\$ 2,330,782	\$ 2,052,653	\$ 1,910,078
Enhanced Collections										
Other Non-Court Operations		\$ 686					\$ 686	\$ 686	\$ 686	\$ 700
Non-Court Operations Program		\$ 686					\$ 686	\$ 686	\$ 686	\$ 700
Executive Office	\$ 359,063	\$ 245,204			\$ (12,252)		\$ 592,015	\$ 556,582	\$ 498,130	\$ 523,221
Fiscal Services	\$ 304,875	\$ 11,831			\$ (8,575)		\$ 308,131	\$ 271,654	\$ 214,413	\$ 313,424
Human Resources	\$ 67,333	\$ 495			\$ (4,100)	\$ 669	\$ 64,397	\$ 104,900	\$ 38,065	\$ 96,569
Business & Facilities Services		\$ 228			\$ (5,312)		\$ (5,084)	\$ (1,355)	\$ 229	\$ (1,107)
Information Technology	\$ 140,867	\$ 486,552			\$ (10,919)		\$ 616,500	\$ 1,511,236	\$ 423,755	\$ 1,301,965
Court Administration Program	\$ 872,138	\$ 744,309			\$ (41,158)	\$ 669	\$ 1,575,959	\$ 2,443,017	\$ 1,174,593	\$ 2,234,072
Expenditures Not Distributed or Posted to a Program					\$ 0		\$ 0	\$ 0		
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,586,576	\$ 1,196,467	\$ 3,282		\$ 0	\$ 669	\$ 3,786,993	\$ 4,774,485	\$ 3,227,932	\$ 4,144,850

Constraints on Fiscal Year-End Fund Balance - Summary

Select your court from the drop-down list on the Fund Balance Designation Detail (excluding GC 77203) worksheet.

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	18,327	-	18,327	-	-	-	-	-	18,327	
Restricted	206,506	456,667	663,173	40,766	-	-	-	-	703,939	
Committed	388,352	-	388,352	-	-	-	-	-	388,352	
Assigned	118,068	-	118,068	-	-	-	-	-	118,068	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 731,254	\$ 456,667	\$ 1,187,920	\$ 40,766	\$ -	\$ -	\$ -	\$ -	\$ 1,228,686	