

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

08/04/2015

Date

San Benito Superior Court

Court

FY2014/15 : Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Benito Superior Court

Court

FY2014/15 : Q4

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	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 June									
Fiscal Year 2014/15									
	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	\$ (76,036)	\$ 43,186	\$ 0	\$ 34,224			\$ 10,534	\$ 11,908	\$ 307,082
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ (1,320)
Credit Card									
Cash on Hand	\$ 1,873							\$ 1,873	\$ 1,893
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the AOC									
Total Cash	\$ (74,163)	\$ 43,186	\$ 0	\$ 34,224			\$ 10,534	\$ 13,781	\$ 307,656
Short Term Investment	\$ 423,106						\$ 303,649	\$ 726,755	\$ 509,910
Investment in Financial Institution									
Total Investments	\$ 423,106						\$ 303,649	\$ 726,755	\$ 509,910
Accrued Revenue	\$ 340	\$ 0					\$ 0	\$ 340	\$ 433
Accounts Receivable - General	\$ 0		\$ 35,380					\$ 35,380	\$ 147,180
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 36,795							\$ 36,795	\$ 149,117
Due From Other Governments	\$ 0	\$ 51						\$ 51	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 45,305	\$ 2,575	\$ 0					\$ 47,880	\$ 45,068
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 3							\$ 3	\$ 146
Total Receivables	\$ 82,443	\$ 2,626	\$ 35,380				\$ 0	\$ 120,449	\$ 341,944
Prepaid Expenses - General	\$ 21,666		\$ 2,436					\$ 24,102	\$ 24,422
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 21,666		\$ 2,436					\$ 24,102	\$ 24,422
Other Assets									
Total Other Assets									
Total Assets	\$ 453,053	\$ 45,812	\$ 37,815	\$ 34,224			\$ 314,182	\$ 885,087	\$ 1,183,931
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 78,497		\$ 0					\$ 78,497	\$ 139,724
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 10,911
Due to Other Funds	\$ 0	\$ 51	\$ 36,744				\$ 3	\$ 36,798	\$ 149,263
Due to Other Courts	\$ 20,596							\$ 20,596	\$ 17,390
Due to State	\$ 8,260		\$ 1,071					\$ 9,331	\$ 8,550
TC145 Liability							\$ 100,747	\$ 100,747	\$ 106,325
Due to Other Governments	\$ 79		\$ 0	\$ 34,224			\$ 0	\$ 34,303	\$ 39,606
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 4	\$ 4	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 107,432	\$ 51	\$ 37,815	\$ 34,224			\$ 100,754	\$ 280,275	\$ 471,770
Civil							\$ 166,612	\$ 166,612	\$ 250,403
Criminal							\$ 1,000	\$ 1,000	\$ 1,000
Unreconciled - Civil and Criminal							\$ 37,085	\$ 37,085	\$ 37,085
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 5,604	\$ 5,604	\$ 5,922
Miscellaneous Trust									
Total Trust Deposits							\$ 210,301	\$ 210,301	\$ 294,411
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (1,534)							\$ (1,534)	\$ (735)
Deferred Compensation Payable	\$ 1,266							\$ 1,266	\$ 1,266
Deductions Payable	\$ 19,474							\$ 19,474	\$ 21,790
Payroll Clearing	\$ 38,503							\$ 38,503	\$ 42,558
Total Payroll Liabilities	\$ 57,709							\$ 57,709	\$ 64,879
Revenue Collected in Advance	\$ 74,660							\$ 74,660	\$ 0
Liabilities For Deposits	\$ 1,329						\$ 2,860	\$ 4,189	\$ 3,877
Jury Fees - Non-Interest							\$ 267	\$ 267	\$ 728
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 75,989						\$ 3,128	\$ 79,117	\$ 4,604
Total Liabilities	\$ 241,130	\$ 51	\$ 37,815	\$ 34,224			\$ 314,182	\$ 627,402	\$ 835,664
Total Fund Balance	\$ 211,923	\$ 45,761	\$ 0					\$ 257,685	\$ 348,268
Total Liabilities and Fund Balance	\$ 453,053	\$ 45,812	\$ 37,815	\$ 34,224			\$ 314,182	\$ 885,087	\$ 1,183,931

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

For the month ended June										
Fiscal Year 2014/15								2013/14		
	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	\$ 176,790	\$ 67,903					\$ 244,693	\$ 257,555	\$ 266,954	\$ 266,649
Traffic & Other Infractions	\$ 339,498	\$ 4,638					\$ 344,136	\$ 333,179	\$ 395,174	\$ 352,209
Other Criminal Cases	\$ 339,034	\$ 5,489					\$ 344,523	\$ 333,179	\$ 397,642	\$ 350,209
Civil	\$ 191,322	\$ 3,466					\$ 194,788	\$ 185,831	\$ 243,869	\$ 205,164
Family & Children Services	\$ 521,702	\$ 89,036			\$ 49,285	\$ 0	\$ 660,023	\$ 649,007	\$ 727,336	\$ 660,877
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 36,230					\$ 36,230	\$ 50,800	\$ 43,513	\$ 46,800
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters		\$ 96,593					\$ 96,593	\$ 101,500	\$ 94,730	\$ 104,500
Jury Services		\$ 8,039	\$ 1,706				\$ 9,745	\$ 17,200	\$ 13,004	\$ 20,300
Security		\$ 240					\$ 240	\$ 240	\$ 100,473	\$ 81,000
Trial Court Operations Program	\$ 1,568,346	\$ 311,635	\$ 1,706		\$ 49,285	\$ 0	\$ 1,930,972	\$ 1,928,491	\$ 2,282,695	\$ 2,087,708
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	\$ 305,439	\$ 229,445			\$ (20,207)	\$ 109	\$ 514,786	\$ 573,412	\$ 612,818	\$ 503,812
Fiscal Services	\$ 226,851	\$ 244,131			\$ (15,278)	\$ (2,140)	\$ 453,564	\$ 459,880	\$ 496,626	\$ 474,409
Human Resources	\$ 97,218	\$ 435			\$ (6,407)		\$ 91,246	\$ 87,616	\$ 105,285	\$ 89,831
Business & Facilities Services										
Information Technology	\$ 115,143	\$ 89,802			\$ (7,393)		\$ 197,553	\$ 190,245	\$ 477,569	\$ 421,404
Court Administration Program	\$ 744,652	\$ 563,814			\$ (49,285)	\$ (2,031)	\$ 1,257,149	\$ 1,311,153	\$ 1,692,298	\$ 1,489,456
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,312,998	\$ 878,249	\$ 1,706		\$ 0	\$ (2,031)	\$ 3,190,921	\$ 3,242,444	\$ 3,977,793	\$ 3,579,964

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 2014/15													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2013/14			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 2,542,197	\$ 16,350						\$ 2,558,547	\$ 2,476,510	\$ 2,673,830	\$ 2,579,408		
Improvement and Modernization Fund	\$ 7,751							\$ 7,751	\$ 7,751	\$ 7,751	\$ 7,751		
Judges' Compensation (45.25)	\$ 15,000							\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000		
Court Interpreter (45.45)	\$ 96,539							\$ 96,539	\$ 100,000	\$ 94,120	\$ 101,928		
Civil Coordination Reimbursement (45.55)	\$ 78,527							\$ 78,527	\$ 76,704	\$ 77,446	\$ 83,040		
MOU Reimbursements (45.10 and General)	\$ 34,642							\$ 34,642	\$ 34,642	\$ 34,642	\$ 40,474		
Other Miscellaneous													
	\$ 2,774,656	\$ 16,350						\$ 2,791,006	\$ 2,710,607	\$ 2,902,789	\$ 2,827,601		
Grants													
AB 1058 Commissioner/Facilitator			\$ 227,986					\$ 227,986	\$ 228,312	\$ 225,693	\$ 228,312		
Other AOC Grants													
Non-AOC Grants													
			\$ 227,986					\$ 227,986	\$ 228,312	\$ 225,693	\$ 228,312		
Other Financing Sources													
Interest Income	\$ 2,066	\$ 0						\$ 2,066	\$ 5,200	\$ 4,287	\$ 6,300		
Investment Income													
Donations													
Local Fees	\$ 52,259							\$ 52,259	\$ 52,000	\$ 54,127	\$ 52,000		
Non-Fee Revenues													
Enhanced Collections													
Escheatment													
Prior Year Revenue	\$ 22,993		\$ (349)					\$ 22,644		\$ 12,404			
County Program - Restricted		\$ 705						\$ 705	\$ 800	\$ 759	\$ 900		
Reimbursement Other									\$ 2,000	\$ 1,949	\$ 2,000		
Sale of Fixed Assets	\$ 3,672							\$ 3,672		\$ 3,840			
Other Miscellaneous	\$ 80,990	\$ 705	\$ (349)					\$ 81,346	\$ 60,000	\$ 77,365	\$ 61,200		
Total Revenues	\$ 2,855,647	\$ 17,055	\$ 227,637					\$ 3,100,338	\$ 2,998,919	\$ 3,205,846	\$ 3,117,113		
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 1,457,597		\$ 169,213					\$ 1,626,810	\$ 1,536,548	\$ 1,916,035	\$ 1,568,679		
Temp Help									\$ 700	\$ 3,771	\$ 5,700		
Overtime			\$ 77,213					\$ 686,187	\$ 692,864	\$ 723,957	\$ 738,085		
Staff Benefits	\$ 608,974		\$ 246,426					\$ 2,312,998	\$ 2,230,112	\$ 2,643,763	\$ 2,312,464		
Operating Expenses and Equipment													
General Expense	\$ 128,967		\$ 212					\$ 129,179	\$ 123,070	\$ 99,259	\$ 94,525		
Printing	\$ 10,762							\$ 10,762	\$ 10,000	\$ 26,605	\$ 20,200		
Telecommunications	\$ 12,732							\$ 12,732	\$ 11,500	\$ 13,235	\$ 11,500		
Postage	\$ 19,515							\$ 19,515	\$ 8,500	\$ 24,636	\$ 17,955		
Insurance	\$ 1,745							\$ 1,745	\$ 2,750	\$ 2,142	\$ 2,745		
In-State Travel	\$ 2,271		\$ 98					\$ 2,369	\$ 3,000	\$ 4,349	\$ 4,500		
Out-of-State Travel													
Training	\$ 730		\$ 0					\$ 730	\$ 500	\$ 495	\$ 1,360		
Security Services	\$ 240							\$ 240	\$ 240	\$ 100,473	\$ 81,000		
Facility Operations	\$ 69,292							\$ 69,292	\$ 153,461	\$ 170,854	\$ 140,890		
Utilities	\$ 0							\$ 0		\$ 3,008	\$ 3,489		
Contracted Services	\$ 539,059	\$ 2,800	\$ 53					\$ 541,912	\$ 602,887	\$ 527,519	\$ 561,587		
Consulting and Professional Services	\$ 35							\$ 35	\$ 140	\$ 35	\$ 600		
Information Technology	\$ 89,718							\$ 89,718	\$ 86,284	\$ 176,740	\$ 149,149		
Major Equipment	\$ 0							\$ 0		\$ 178,476	\$ 166,000		
Other Items of Expense	\$ 20							\$ 20					
	\$ 875,086	\$ 2,800	\$ 363					\$ 878,249	\$ 1,002,332	\$ 1,327,826	\$ 1,255,500		
Special Items of Expense													
Grand Jury													
Jury Costs	\$ 1,706							\$ 1,706	\$ 10,000	\$ 6,920	\$ 12,000		
Judgements, Settlements and Claims													
Debt Service													
Other													
Capital Costs													
Internal Cost Recovery	\$ (49,285)		\$ 49,285					\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ (2,031)		\$ 0					\$ (2,031)		\$ (716)			
	\$ (49,611)		\$ 49,285					\$ (325)	\$ 10,000	\$ 6,204	\$ 12,000		
Total Expenditures	\$ 2,892,047	\$ 2,800	\$ 296,074					\$ 3,190,921	\$ 3,242,444	\$ 3,977,793	\$ 3,579,964		
Excess (Deficit) of Revenues Over Expenditures	\$ (36,400)	\$ 14,255	\$ (68,437)					\$ (90,583)	\$ (243,525)	\$ (771,946)	\$ (462,851)		
Operating Transfers In (Out)	\$ (70,533)	\$ 2,095	\$ 68,437					\$ 0	\$ 0	\$ 0	\$ 0		
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 318,856	\$ 29,411	\$ 0					\$ 348,268	\$ 348,268	\$ 1,120,214	\$ 1,120,214		
Ending Balance (Deficit)	\$ 211,923	\$ 45,761	\$ 0					\$ 257,685	\$ 104,743	\$ 348,268	\$ 657,363		

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	-	24,102	24,102	-	-	-	-	-	-	24,102
Restricted	-	-	-	45,761	-	-	-	-	-	45,761
Committed	159,925	-	159,925	-	-	-	-	-	-	159,925
Assigned	-	27,897	27,897	-	-	-	-	-	-	27,897
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 159,925	\$ 51,999	\$ 211,924	\$ 45,761	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,685