

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

11/21/2014

Date

San Benito Superior Court

Court

FY2014/15 : Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Benito Superior Court

Court

FY2014/15 : Q1

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			

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 September							2013/14 Total Funds (Info. Purposes Only)	
	Fiscal Year 2014/15								
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)		
General	Special Revenue		Capital Project	Debt Service				Non-Grant	Grant
ASSETS									
Operations	\$ 158,781	\$ 30,684	\$ (219,180)	\$ 39,606			\$ 361,445	\$ 371,337	\$ 396,007
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving									
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (10,951)	\$ (10,951)	\$ (150)
Credit Card									
Cash on Hand	\$ 1,893							\$ 1,893	\$ 1,893
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the AOC									
Total Cash	\$ 160,674	\$ 30,684	\$ (219,180)	\$ 39,606			\$ 350,494	\$ 362,279	\$ 397,750
Short Term Investment									
Investment in Financial Institution	\$ 945,253						\$ 96,849	\$ 1,042,103	\$ 1,676,268
Total Investments	\$ 945,253						\$ 96,849	\$ 1,042,103	\$ 1,676,268
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 194,733					\$ 194,733	\$ 53,855
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
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	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 130							\$ 130	\$ 410
Total Receivables	\$ 130	\$ 0	\$ 194,733				\$ 0	\$ 194,863	\$ 54,265
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	\$ 1,106,057	\$ 30,684	\$ (24,447)	\$ 39,606			\$ 447,343	\$ 1,599,245	\$ 2,128,283
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 130	\$ 130	\$ 410
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
TC145 Liability							\$ 112,484	\$ 112,484	\$ 108,091
Due to Other Governments				\$ 39,606			\$ 0	\$ 39,606	\$ 182,100
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 37	\$ 37	\$ (1)
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0	\$ 39,606			\$ 112,650	\$ 152,257	\$ 290,600
Civil							\$ 287,547	\$ 287,547	\$ 323,589
Criminal							\$ 1,000	\$ 1,000	\$ 11,000
Unreconciled - Civil and Criminal							\$ 37,085	\$ 37,085	\$ 37,085
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 5,933	\$ 5,933	\$ 5,948
Miscellaneous Trust									
Total Trust Deposits							\$ 331,565	\$ 331,565	\$ 377,622
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (4,901)							\$ (4,901)	\$ (4,647)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 1,291
Deductions Payable	\$ 11,578							\$ 11,578	\$ 4,647
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 6,677							\$ 6,677	\$ 1,290
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 1,016						\$ 2,860	\$ 3,877	\$ 3,668
Jury Fees - Non-Interest							\$ 267	\$ 267	\$ 2,337
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,016						\$ 3,128	\$ 4,144	\$ 6,005
Total Liabilities	\$ 7,693	\$ 0	\$ 0	\$ 39,606			\$ 447,343	\$ 494,643	\$ 675,518
Total Fund Balance	\$ 1,098,364	\$ 30,684	\$ (24,447)				\$ 1,104,602	\$ 1,452,765	\$ 1,452,765
Total Liabilities and Fund Balance	\$ 1,106,057	\$ 30,684	\$ (24,447)	\$ 39,606			\$ 447,343	\$ 1,599,245	\$ 2,128,283

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

	For the month ended September									
	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	\$ 37,161	\$ 12,695					\$ 49,856	\$ 257,555	\$ 58,931	\$ 266,649
Traffic & Other Infractions	\$ 75,891	\$ 143					\$ 76,034	\$ 333,179	\$ 90,991	\$ 352,209
Other Criminal Cases	\$ 76,056	\$ (1,717)					\$ 74,339	\$ 333,179	\$ 91,496	\$ 350,209
Civil	\$ 44,295	\$ (85)					\$ 44,210	\$ 185,831	\$ 64,240	\$ 205,164
Family & Children Services	\$ 116,263	\$ 715			\$ 11,934		\$ 128,912	\$ 649,007	\$ 127,504	\$ 660,877
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 5,536					\$ 5,536	\$ 50,800	\$ 11,523	\$ 46,800
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters		\$ 19,517					\$ 19,517	\$ 101,500	\$ 11,726	\$ 104,500
Jury Services		\$ 1,157	\$ 465				\$ 1,621	\$ 17,200	\$ 3,415	\$ 20,300
Security		\$ 40					\$ 40	\$ 240	\$ 106	\$ 81,000
Trial Court Operations Program	\$ 349,666	\$ 38,002	\$ 465		\$ 11,934		\$ 400,065	\$ 1,928,491	\$ 459,932	\$ 2,087,708
Enhanced Collections										
Other Non-Court Operations								\$ 2,800	\$ 2,800	\$ 2,800
Non-Court Operations Program								\$ 2,800	\$ 2,800	\$ 2,800
Executive Office	\$ 66,109	\$ 12,711			\$ (4,893)		\$ 73,927	\$ 573,412	\$ 94,974	\$ 503,812
Fiscal Services	\$ 50,452	\$ 2,235			\$ (3,699)		\$ 48,988	\$ 459,880	\$ 160,392	\$ 474,409
Human Resources	\$ 21,792	\$ 57			\$ (1,551)		\$ 20,298	\$ 87,616	\$ 27,647	\$ 89,831
Business & Facilities Services										
Information Technology	\$ 25,453	\$ (1,205)			\$ (1,790)		\$ 22,457	\$ 190,245	\$ 52,830	\$ 421,404
Court Administration Program	\$ 163,806	\$ 13,798			\$ (11,934)		\$ 165,670	\$ 1,311,153	\$ 335,843	\$ 1,489,456
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 513,472	\$ 51,799	\$ 465		\$ 0		\$ 565,735	\$ 3,242,444	\$ 798,575	\$ 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 September											
Fiscal Year 2014/15											
2013/14											
	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	\$ 1,226,716		\$ 1,225				\$ 1,227,941	\$ 2,476,510	\$ 1,091,946	\$ 2,579,408	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 7,751		\$ 7,751	
Judges' Compensation (45.25)	\$ 3,750						\$ 3,750	\$ 15,000	\$ 3,750	\$ 15,000	
Court Interpreter (45.45)	\$ 10,150						\$ 10,150	\$ 100,000	\$ 11,172	\$ 101,928	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 2,604						\$ 2,604	\$ 76,704	\$ 7,509	\$ 83,040	
Other Miscellaneous								\$ 34,642		\$ 40,474	
	\$ 1,243,220	\$ 1,225					\$ 1,244,445	\$ 2,710,607	\$ 1,114,377	\$ 2,827,601	
Grants											
AB 1058 Commissioner/Facilitator			\$ 47,553				\$ 47,553	\$ 228,312		\$ 228,312	
Other AOC Grants											
Non-AOC Grants											
			\$ 47,553				\$ 47,553	\$ 228,312		\$ 228,312	
Other Financing Sources											
Interest Income	\$ 137						\$ 137	\$ 5,200	\$ 427	\$ 6,300	
Investment Income											
Donations											
Local Fees	\$ 6,807						\$ 6,807	\$ 52,000	\$ 14,206	\$ 52,000	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 22,993						\$ 22,993		\$ 761		
County Program - Restricted		\$ 48					\$ 48	\$ 800	\$ 65	\$ 900	
Reimbursement Other								\$ 2,000	\$ 1,291	\$ 2,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 87						\$ 87				
	\$ 30,024	\$ 48					\$ 30,072	\$ 60,000	\$ 16,750	\$ 61,200	
Total Revenues	\$ 1,273,244	\$ 1,273	\$ 47,553				\$ 1,322,070	\$ 2,998,919	\$ 1,131,127	\$ 3,117,113	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 313,028		\$ 40,163				\$ 353,191	\$ 1,536,548	\$ 428,160	\$ 1,568,679	
Temp Help								\$ 700		\$ 5,700	
Overtime	\$ 140,775		\$ 19,506				\$ 160,281	\$ 692,864	\$ 187,522	\$ 738,085	
Staff Benefits	\$ 453,803		\$ 59,668				\$ 513,472	\$ 2,230,112	\$ 615,682	\$ 2,312,464	
Operating Expenses and Equipment											
General Expense	\$ 13,092						\$ 13,092	\$ 123,070	\$ 12,815	\$ 94,525	
Printing	\$ (1,802)						\$ (1,802)	\$ 10,000	\$ 348	\$ 20,200	
Telecommunications	\$ 1,182						\$ 1,182	\$ 11,500	\$ 1,539	\$ 11,500	
Postage	\$ 1,202						\$ 1,202	\$ 8,500	\$ 2,781	\$ 17,955	
Insurance	\$ 0						\$ 0	\$ 2,750		\$ 2,745	
In-State Travel	\$ 137						\$ 137	\$ 3,000	\$ 426	\$ 4,500	
Out-of-State Travel											
Training			\$ 345				\$ 345	\$ 500		\$ 1,360	
Security Services	\$ 40						\$ 40	\$ 240	\$ 106	\$ 81,000	
Facility Operations	\$ (277)						\$ (277)	\$ 153,461	\$ 3,955	\$ 140,890	
Utilities	\$ 0						\$ 0		\$ (256)	\$ 3,489	
Contracted Services	\$ 39,034		\$ 53				\$ 39,087	\$ 602,887	\$ 135,698	\$ 561,587	
Consulting and Professional Services								\$ 140		\$ 600	
Information Technology	\$ 26,872						\$ 26,872	\$ 86,284	\$ 23,586	\$ 149,149	
Major Equipment	\$ (28,077)						\$ (28,077)			\$ 166,000	
Other Items of Expense											
	\$ 51,401		\$ 398				\$ 51,799	\$ 1,002,332	\$ 180,999	\$ 1,255,500	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 465						\$ 465	\$ 10,000	\$ 1,708	\$ 12,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (11,934)		\$ 11,934				\$ 0	\$ 0		\$ 0	
Prior Year Expense Adjustment									\$ 187		
	\$ (11,469)		\$ 11,934				\$ 465	\$ 10,000	\$ 1,895	\$ 12,000	
Total Expenditures	\$ 493,736		\$ 72,000				\$ 565,735	\$ 3,242,444	\$ 798,575	\$ 3,579,964	
Excess (Deficit) of Revenues Over Expenditures	\$ 779,508	\$ 1,273	\$ (24,447)				\$ 756,335	\$ (243,525)	\$ 332,552	\$ (462,851)	
Operating Transfers In (Out)								\$ 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)	\$ 1,098,364	\$ 30,684	\$ (24,447)				\$ 1,104,602	\$ 104,743	\$ 1,452,765	\$ 657,363	