

## 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

1/5/18  
Date

Stanislaus

\_\_\_\_\_  
Court

17/18 - Quarter 2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Stanislaus

---

Court

17/18 - Quarter 2

---

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)**

Stanislaus  


---

 Court  
 17/18 Quarter 2  


---

 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	246.7	246.7	246.7		

<sup>1</sup> 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 Stanislaus  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)**

For the month ended December									
Fiscal Year 2017/18									
	Governmental Funds						Total Funds (Info. Purposes Only)	2016/17 Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 105,077	\$ 113,016	\$ (384,365)	\$ 476,376			\$ 12,748	\$ 322,852	\$ 271,364
Payroll	\$ (2,469)						\$ 0	\$ (2,469)	\$ (3,381)
Jury	\$ 26,427							\$ 26,427	\$ 20,000
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (14,613)	\$ (14,613)	\$ (133,754)
Credit Card									
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 5,346,611						\$ 4,317,439	\$ 9,664,050	\$ 10,881,057
<b>Total Cash and Cash Equivalents</b>	<b>\$ 5,492,047</b>	<b>\$ 113,016</b>	<b>\$ (384,365)</b>	<b>\$ 476,376</b>			<b>\$ 4,315,574</b>	<b>\$ 10,012,648</b>	<b>\$ 11,051,686</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 757	\$ 0	\$ 0					\$ 757	\$ 521
Dishonored Checks									
Due From Employee	\$ 4,265	\$ 0	\$ 0					\$ 4,265	\$ 3,371
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 45,960		\$ 0				\$ 45,960	\$ 31,521
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 10,225	\$ 0	\$ 496,985					\$ 507,210	\$ 304,070
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,519							\$ 1,519	\$ 655
<b>Total Receivables</b>	<b>\$ 16,766</b>	<b>\$ 45,960</b>	<b>\$ 496,985</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 559,711</b>	<b>\$ 340,138</b>
Prepaid Expenses - General	\$ 9,242							\$ 9,242	\$ 6,178
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 9,242</b>							<b>\$ 9,242</b>	<b>\$ 6,178</b>
Other Assets	\$ 0							\$ 0	\$ 0
<b>Total Other Assets</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Assets</b>	<b>\$ 5,518,055</b>	<b>\$ 158,976</b>	<b>\$ 112,620</b>	<b>\$ 476,376</b>			<b>\$ 4,315,574</b>	<b>\$ 10,581,601</b>	<b>\$ 11,398,002</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 366,357	\$ 3,287	\$ 347	\$ 0			\$ 0	\$ 369,991	\$ 300,611
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,519	\$ 1,519	\$ 655
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
TC145 Liability							\$ 77,719	\$ 77,719	\$ 497,198
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 472,376				\$ 472,376	\$ 577,857
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,014							\$ 1,014	\$ 5,442
Interest							\$ 168	\$ 168	\$ 90
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 367,372</b>	<b>\$ 3,287</b>	<b>\$ 347</b>	<b>\$ 472,376</b>			<b>\$ 79,405</b>	<b>\$ 922,787</b>	<b>\$ 1,381,854</b>
Civil							\$ 3,113,403	\$ 3,113,403	\$ 2,961,112
Criminal	\$ 0						\$ 963,966	\$ 963,966	\$ 920,191
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 36,572	\$ 36,572	\$ 16,673
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 4,113,941</b>	<b>\$ 4,113,941</b>	<b>\$ 3,897,976</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (262,022)							\$ (262,022)	\$ 41,350
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ (2)
<b>Total Payroll Liabilities</b>	<b>\$ (262,022)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (262,022)</b>	<b>\$ 41,348</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 20,703						\$ 122,228	\$ 142,931	\$ 46,912
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 4,575
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 20,703</b>						<b>\$ 122,228</b>	<b>\$ 142,931</b>	<b>\$ 51,487</b>
<b>Total Liabilities</b>	<b>\$ 126,052</b>	<b>\$ 3,287</b>	<b>\$ 347</b>	<b>\$ 472,376</b>			<b>\$ 4,315,574</b>	<b>\$ 4,917,636</b>	<b>\$ 5,372,665</b>
<b>Total Fund Balance</b>	<b>\$ 5,392,003</b>	<b>\$ 155,689</b>	<b>\$ 112,273</b>	<b>\$ 4,000</b>			<b>\$ 0</b>	<b>\$ 5,663,965</b>	<b>\$ 6,025,337</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,518,055</b>	<b>\$ 158,976</b>	<b>\$ 112,620</b>	<b>\$ 476,376</b>			<b>\$ 4,315,574</b>	<b>\$ 10,581,601</b>	<b>\$ 11,398,002</b>

Superior Court of California, County of Stanislaus  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended December											
Fiscal Year 2017/18											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2016/17	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 13,966,679	\$ 33,276					\$ 13,999,955	\$ 21,156,351	\$ 13,934,965	\$ 19,959,824	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 79,413		\$ 69,188	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 283,668						\$ 283,668	\$ 1,188,179	\$ 490,911	\$ 998,092	
Civil Coordination Reimbursement (0150091)	\$ 119,074						\$ 119,074	\$ 231,005	\$ 90,210	\$ 255,005	
MOU Reimbursements (0150010 and General)	\$ 1,305,230						\$ 1,305,230	\$ 1,305,230	\$ 1,305,230	\$ 1,305,230	
Other Miscellaneous	\$ 15,674,651	\$ 33,276					\$ 15,707,927	\$ 23,960,178	\$ 15,821,316	\$ 22,587,339	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 475,756				\$ 475,756	\$ 1,195,947	\$ 488,192	\$ 1,195,947	
Other Judicial Council Grants			\$ 225,164				\$ 225,164	\$ 106,183	\$ 21,026	\$ 159,600	
Non-Judicial Council Grants											
			\$ 700,920				\$ 700,920	\$ 1,302,130	\$ 509,219	\$ 1,355,547	
<b>Other Financing Sources</b>											
Interest Income	\$ 17,440						\$ 17,440	\$ 30,000	\$ 8,861	\$ 20,000	
Investment Income											
Donations											
Local Fees	\$ 93,744	\$ 73,132					\$ 166,876	\$ 536,500	\$ 256,456	\$ 663,416	
Non-Fee Revenues											
Enhanced Collections		\$ 232,147					\$ 232,147	\$ 655,000	\$ 278,046	\$ 739,000	
Escheatment									\$ 241,834	\$ 130,000	
Prior Year Revenue	\$ (4,210)	\$ (60,929)	\$ (563)				\$ (65,702)		\$ (883,144)		
County Program - Restricted		\$ 64,681					\$ 64,681	\$ 162,090	\$ 67,142	\$ 158,830	
Reimbursement Other	\$ 198,304						\$ 198,304	\$ 412,305	\$ 194,639	\$ 407,029	
Sale of Fixed Assets											
Other Miscellaneous	\$ 7,282						\$ 7,282	\$ 20,000	\$ 5,732	\$ 13,600	
	\$ 312,560	\$ 309,031	\$ (563)				\$ 621,028	\$ 1,815,895	\$ 169,566	\$ 2,131,875	
<b>Total Revenues</b>	<b>\$ 15,987,211</b>	<b>\$ 342,308</b>	<b>\$ 700,357</b>				<b>\$ 17,029,876</b>	<b>\$ 27,078,203</b>	<b>\$ 16,500,100</b>	<b>\$ 26,074,761</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 5,844,090	\$ 140,637	\$ 281,429				\$ 6,266,156	\$ 13,435,032	\$ 6,280,116	\$ 13,281,879	
Temp Help	\$ 2,438						\$ 2,438	\$ 50,000	\$ 4,914		
Overtime	\$ 3,825,309	\$ 86,942	\$ 166,522				\$ 4,078,773	\$ 8,527,684	\$ 3,690,060	\$ 8,249,071	
Staff Benefits	\$ 9,671,838	\$ 227,579	\$ 447,951				\$ 10,347,368	\$ 22,012,716	\$ 9,975,090	\$ 21,530,950	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 150,807	\$ 1,236	\$ 6,207				\$ 158,251	\$ 530,609	\$ 192,537	\$ 562,176	
Printing	\$ 21,631						\$ 21,631	\$ 87,000	\$ 35,825	\$ 83,000	
Telecommunications	\$ 99,361	\$ 336	\$ 1,681				\$ 101,377	\$ 241,352	\$ 53,262	\$ 244,765	
Postage	\$ 36,165	\$ 5,745	\$ 109				\$ 42,018	\$ 104,000	\$ 54,882	\$ 114,000	
Insurance	\$ 5,649						\$ 5,649	\$ 9,750	\$ 7,257	\$ 8,478	
In-State Travel	\$ 4,096		\$ 5,797				\$ 9,893	\$ 17,500	\$ 16,315	\$ 20,000	
Out-of-State Travel									\$ 2,047	\$ 2,250	
Training	\$ 2,009		\$ 2,255				\$ 4,264	\$ 6,000	\$ 3,893	\$ 5,500	
Security Services	\$ 19,397						\$ 19,397	\$ 41,914	\$ 19,193	\$ 45,500	
Facility Operations	\$ 275,838	\$ 547	\$ 2,819				\$ 279,204	\$ 787,786	\$ 222,002	\$ 916,956	
Utilities	\$ 33						\$ 33	\$ 2,500	\$ 1,821	\$ 8,000	
Contracted Services	\$ 877,978	\$ 119,596	\$ (814)				\$ 996,761	\$ 2,409,771	\$ 1,106,104	\$ 2,225,913	
Consulting and Professional Services	\$ 26,741		\$ 22,641				\$ 49,381	\$ 129,777	\$ 35,211	\$ 162,793	
Information Technology	\$ 287,918	\$ 26,104	\$ 9,307				\$ 323,329	\$ 1,272,075	\$ 614,113	\$ 1,558,419	
Major Equipment	\$ 25,161						\$ 25,161	\$ 70,000		\$ 240,000	
Other Items of Expense	\$ 2,542						\$ 2,542	\$ 5,500	\$ 1,641	\$ 5,500	
	\$ 1,835,327	\$ 153,564	\$ 50,002				\$ 2,038,892	\$ 5,715,534	\$ 2,366,103	\$ 6,203,250	
<b>Special Items of Expense</b>											
Grand Jury		\$ 2,953					\$ 2,953	\$ 5,000	\$ 2,562		
Jury Costs	\$ 67,733						\$ 67,733	\$ 115,000	\$ 46,298	\$ 140,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (89,568)		\$ 89,568				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (23,104)		\$ 563	\$ (4,000)			\$ (26,541)		\$ 6,288		
	\$ (44,939)	\$ 2,953	\$ 90,131	\$ (4,000)			\$ 44,146	\$ 120,000	\$ 55,148	\$ 140,000	
<b>Total Expenditures</b>	<b>\$ 11,462,226</b>	<b>\$ 384,096</b>	<b>\$ 588,084</b>	<b>\$ (4,000)</b>			<b>\$ 12,430,406</b>	<b>\$ 27,848,250</b>	<b>\$ 12,396,341</b>	<b>\$ 27,874,200</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 4,524,985</b>	<b>\$ (41,789)</b>	<b>\$ 112,273</b>	<b>\$ 4,000</b>			<b>\$ 4,599,470</b>	<b>\$ (770,047)</b>	<b>\$ 4,103,759</b>	<b>\$ (1,799,439)</b>	
<b>Operating Transfers In (Out)</b>								\$ 0	\$ 0	\$ 0	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 867,018	\$ 197,477	\$ 0	\$ 0			\$ 1,064,495	\$ 1,064,495	\$ 1,921,577	\$ 1,921,577	
Ending Balance (Deficit)	\$ 5,392,003	\$ 155,689	\$ 112,273	\$ 4,000			\$ 5,663,965	\$ 294,448	\$ 6,025,337	\$ 122,138	



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

For the month ended December										
	Fiscal Year 2017/18							2016/17		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 3,235,460	\$ 313,096				\$ (538)	\$ 3,548,018	\$ 7,156,758	\$ 3,377,085	\$ 7,277,989
Traffic & Other Infractions	\$ 645,310	\$ 29,897					\$ 675,207	\$ 1,558,588	\$ 534,163	\$ 1,327,407
Other Criminal Cases	\$ 1,007,232	\$ 29,279					\$ 1,036,511	\$ 2,194,609	\$ 1,028,245	\$ 2,466,093
Civil	\$ 684,453	\$ 53,785					\$ 738,239	\$ 1,640,058	\$ 802,150	\$ 1,917,651
Family & Children Services	\$ 1,087,698	\$ 201,887			\$ 88,349	\$ 563	\$ 1,378,497	\$ 2,800,556	\$ 1,635,480	\$ 3,694,295
Probate, Guardianship & Mental Health Services	\$ 244,415	\$ 375					\$ 244,790	\$ 498,568	\$ 227,036	\$ 479,091
Juvenile Dependency Services		\$ (563)					\$ (563)		\$ 203	
Juvenile Delinquency Services	\$ 253,922	\$ 2,942					\$ 256,864	\$ 612,686	\$ 164,795	\$ 346,748
Other Court Operations	\$ 359,272	\$ 23,215					\$ 382,487	\$ 784,998	\$ 301,584	\$ 880,072
Court Interpreters	\$ 114,177	\$ 407,323					\$ 521,500	\$ 1,189,429	\$ 613,209	\$ 998,592
Jury Services	\$ 139,981	\$ 38,647	\$ 67,733				\$ 246,362	\$ 445,988	\$ 226,871	\$ 465,642
Security		\$ 20,394					\$ 20,394	\$ 57,000	\$ 32,793	\$ 62,500
<b>Trial Court Operations Program</b>	<b>\$ 7,771,922</b>	<b>\$ 1,120,276</b>	<b>\$ 67,733</b>		<b>\$ 88,349</b>	<b>\$ 25</b>	<b>\$ 9,048,306</b>	<b>\$ 18,939,238</b>	<b>\$ 8,943,614</b>	<b>\$ 19,916,080</b>
Enhanced Collections	\$ 198,497	\$ 91,728					\$ 290,226	\$ 655,000	\$ 335,117	\$ 779,275
Other Non-Court Operations	\$ 29,082		\$ 2,953				\$ 32,035	\$ 59,090	\$ 38,575	\$ 68,830
<b>Non-Court Operations Program</b>	<b>\$ 227,579</b>	<b>\$ 91,728</b>	<b>\$ 2,953</b>				<b>\$ 322,261</b>	<b>\$ 714,090</b>	<b>\$ 373,692</b>	<b>\$ 848,105</b>
Executive Office	\$ 202,044	\$ 435			\$ (1,817)		\$ 200,662	\$ 439,736	\$ 212,996	\$ 408,667
Fiscal Services	\$ 357,659	\$ 95,057			\$ (1,817)		\$ 450,898	\$ 918,507	\$ 479,188	\$ 904,283
Human Resources	\$ 301,698	\$ 19,046			\$ (1,817)		\$ 318,927	\$ 999,840	\$ 372,475	\$ 373,986
Business & Facilities Services	\$ 574,109	\$ 339,796			\$ (81,080)	\$ (26,566)	\$ 806,259	\$ 2,266,668	\$ 742,397	\$ 2,076,013
Information Technology	\$ 912,356	\$ 372,554			\$ (1,817)		\$ 1,283,093	\$ 3,570,171	\$ 1,271,979	\$ 3,347,066
<b>Court Administration Program</b>	<b>\$ 2,347,867</b>	<b>\$ 826,887</b>			<b>\$ (88,349)</b>	<b>\$ (26,566)</b>	<b>\$ 3,059,840</b>	<b>\$ 8,194,922</b>	<b>\$ 3,079,035</b>	<b>\$ 7,110,015</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 10,347,368</b>	<b>\$ 2,038,892</b>	<b>\$ 70,687</b>		<b>\$ 0</b>	<b>\$ (26,541)</b>	<b>\$ 12,430,406</b>	<b>\$ 27,848,250</b>	<b>\$ 12,396,341</b>	<b>\$ 27,874,200</b>