

## 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.

**Hugh Swift**

Digitally signed by Hugh Swift  
Date: 2019.02.07 09:06:38 -08'00'

02/07/2019

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Signature of Presiding Judge or Court Executive

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Date

Stanislaus

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Court

FY 18/19 - Quarter 2

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

Stanislaus

Court

FY 18/19 - 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	230.20	241.2		

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

*PA*  
2/7/19

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 2018/19											
	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	Fiduciary Funds				
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 15,825,878	\$ 34,606					\$ 15,860,484	\$ 25,635,028	\$ 13,999,955	\$ 21,156,351	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 69,333	\$ 0	\$ 79,413	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 173,695						\$ 173,695	\$ 1,395,636	\$ 283,868	\$ 1,188,179	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 125,762						\$ 125,762	\$ 528,730	\$ 119,074	\$ 231,005	
Other Miscellaneous	\$ 1,305,229						\$ 1,305,229	\$ 1,305,229	\$ 1,305,230	\$ 1,305,230	
	\$ 17,430,564	\$ 34,606					\$ 17,465,170	\$ 28,931,956	\$ 15,707,927	\$ 23,960,178	
Grants											
AB 1058 Commissioner/Facilitator			\$ 509,133				\$ 509,133	\$ 1,195,947	\$ 475,758	\$ 1,195,947	
Other Judicial Council Grants			\$ 309,460				\$ 309,460	\$ 333,104	\$ 225,164	\$ 106,183	
Non-Judicial Council Grants											
			\$ 818,594				\$ 818,594	\$ 1,529,051	\$ 700,920	\$ 1,302,130	
Other Financing Sources											
Interest Income	\$ 34,931						\$ 34,931	\$ 70,000	\$ 17,440	\$ 30,000	
Investment Income											
Donations											
Local Fees	\$ 59,459	\$ 36,532					\$ 95,991	\$ 337,500	\$ 166,876	\$ 536,500	
Non-Fee Revenues											
Enhanced Collections		\$ 147,946					\$ 147,946	\$ 500,000	\$ 232,147	\$ 655,000	
Escheatment	\$ 2,769						\$ 2,769				
Prior Year Revenue	\$ (37,588)	\$ 6					\$ (37,582)		\$ (65,702)		
County Program - Restricted		\$ 64,563					\$ 64,563	\$ 177,000	\$ 64,681	\$ 162,090	
Reimbursement Other	\$ 202,432						\$ 202,432	\$ 417,935	\$ 198,304	\$ 412,305	
Sale of Fixed Assets											
Other Miscellaneous	\$ 851						\$ 851	\$ 2,000	\$ 7,282	\$ 20,000	
	\$ 262,855	\$ 249,047					\$ 511,901	\$ 1,504,335	\$ 621,028	\$ 1,815,895	
<b>Total Revenues</b>	<b>\$ 17,693,419</b>	<b>\$ 283,653</b>	<b>\$ 818,594</b>				<b>\$ 18,705,065</b>	<b>\$ 31,965,342</b>	<b>\$ 17,029,676</b>	<b>\$ 27,078,203</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 6,080,064	\$ 105,066	\$ 310,983				\$ 6,496,112	\$ 14,488,041	\$ 6,266,156	\$ 13,435,032	
Temp Help								\$ 362,220			
Overtime	\$ 45,388	\$ 625					\$ 46,013	\$ 50,000	\$ 2,438	\$ 50,000	
Staff Benefits	\$ 4,110,593	\$ 75,504	\$ 175,591				\$ 4,361,688	\$ 9,502,209	\$ 4,078,773	\$ 8,527,684	
	\$ 10,236,044	\$ 181,195	\$ 486,574				\$ 10,903,814	\$ 24,403,070	\$ 10,347,368	\$ 22,012,716	
Operating Expenses and Equipment											
General Expense	\$ 274,518	\$ 247	\$ 6,298				\$ 281,063	\$ 809,581	\$ 158,251	\$ 530,609	
Printing	\$ 21,363						\$ 21,363	\$ 83,500	\$ 21,631	\$ 87,000	
Telecommunications	\$ 88,295	\$ 419	\$ 2,094				\$ 90,809	\$ 253,904	\$ 101,377	\$ 241,352	
Postage	\$ 43,630		\$ 135				\$ 43,765	\$ 105,000	\$ 42,018	\$ 104,000	
Insurance	\$ 6,810		\$ 125				\$ 6,935	\$ 7,558	\$ 6,649	\$ 9,750	
In-State Travel	\$ 13,445		\$ 7,021				\$ 20,466	\$ 37,875	\$ 9,893	\$ 17,500	
Out-of-State Travel	\$ 4,643						\$ 4,643				
Training	\$ 12,107		\$ 2,245				\$ 14,352	\$ 27,625	\$ 4,264	\$ 6,000	
Security Services	\$ 20,223						\$ 20,223	\$ 45,359	\$ 19,397	\$ 41,914	
Facility Operations	\$ 271,454		\$ 2,943				\$ 274,397	\$ 849,776	\$ 279,204	\$ 787,786	
Utilities	\$ (452)						\$ (452)	\$ 2,500	\$ 33	\$ 2,500	
Contracted Services	\$ 1,000,855	\$ 52,753	\$ 0				\$ 1,053,607	\$ 2,920,455	\$ 998,781	\$ 2,409,771	
Consulting and Professional Services	\$ 32,421		\$ 25,771				\$ 58,191	\$ 377,854	\$ 49,381	\$ 129,777	
Information Technology	\$ 687,316	\$ 3,307	\$ 11,498				\$ 702,121	\$ 1,721,186	\$ 323,329	\$ 1,272,075	
Major Equipment	\$ 377,574						\$ 377,574	\$ 475,000	\$ 25,161	\$ 70,000	
Other Items of Expense	\$ 2,302						\$ 2,302	\$ 133,493	\$ 2,542	\$ 5,500	
	\$ 2,856,505	\$ 56,725	\$ 58,129				\$ 2,971,359	\$ 7,850,686	\$ 2,038,892	\$ 5,715,534	
Special Items of Expense											
Grand Jury								\$ 3,000	\$ 2,953	\$ 5,000	
Jury Costs	\$ 52,379						\$ 52,379	\$ 144,000	\$ 67,733	\$ 115,000	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 12,000			
Capital Costs											
Internal Cost Recovery	\$ (97,243)		\$ 97,243				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (45,089)	\$ 4	\$ 97,243				\$ (221)		\$ (26,541)		
	\$ (45,089)	\$ 4	\$ 97,243				\$ (221)	\$ 159,000	\$ 44,146	\$ 120,000	
<b>Total Expenditures</b>	<b>\$ 13,047,460</b>	<b>\$ 237,924</b>	<b>\$ 641,946</b>				<b>\$ 13,927,330</b>	<b>\$ 32,412,736</b>	<b>\$ 12,430,406</b>	<b>\$ 27,848,250</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,645,959	\$ 45,729	\$ 176,648				\$ 4,888,335	\$ (447,394)	\$ 4,599,470	\$ (770,047)	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 670,769	\$ 108,956	\$ 0	\$ 0		\$ 0	\$ 779,725	\$ 779,725	\$ 1,084,495	\$ 1,084,495	
Ending Balance (Deficit)	\$ 5,318,728	\$ 154,684	\$ 176,648	\$ 0		\$ 0	\$ 5,648,080	\$ 332,331	\$ 5,665,985	\$ 294,448	

Superior Court of California, County of Stanislaus  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended December									
Fiscal Year 2018/19									2017/18
	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						
<b>ASSETS</b>									
Operations	\$ 85,100	\$ 149,832	\$ (373,348)	\$ 229,762			\$ 94,377	\$ 185,723	\$ 322,852
Payroll	\$ (5,827)						\$ 0	\$ (5,827)	\$ (2,469)
Jury	\$ 0							\$ 0	\$ 26,427
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 124,046	\$ 124,046	
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (34,381)	\$ (34,381)	\$ (14,613)
Credit Card									
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400
Cash with County	\$ 0							\$ 0	
Cash Outside of the JCC									
Cash Equivalents	\$ 5,308,867						\$ 5,043,215	\$ 10,352,082	\$ 9,664,050
<b>Total Cash and Cash Equivalents</b>	<b>\$ 5,404,540</b>	<b>\$ 149,832</b>	<b>\$ (373,348)</b>	<b>\$ 229,762</b>			<b>\$ 5,227,258</b>	<b>\$ 10,638,043</b>	<b>\$ 10,012,648</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 1,285	\$ 0	\$ 0					\$ 1,285	\$ 757
Dishonored Checks									
Due From Employee	\$ 2,597	\$ 0	\$ 0					\$ 2,597	\$ 4,265
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 781	\$ 8,154	\$ 0	\$ 0				\$ 8,935	\$ 45,960
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 189	\$ 0	\$ 550,474					\$ 550,664	\$ 507,210
Trust Due To/From							\$ 281,815	\$ 281,815	\$ 0
Distribution Due To/From							\$ 183,591	\$ 183,591	
Civil Filing Fee Due To/From									
General Due To/From	\$ 26	\$ 0						\$ 26	\$ 1,519
<b>Total Receivables</b>	<b>\$ 4,878</b>	<b>\$ 8,154</b>	<b>\$ 550,474</b>	<b>\$ 0</b>			<b>\$ 465,406</b>	<b>\$ 1,028,912</b>	<b>\$ 559,711</b>
Prepaid Expenses - General	\$ 57,852	\$ 0						\$ 57,852	\$ 9,242
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 57,852</b>	<b>\$ 0</b>						<b>\$ 57,852</b>	<b>\$ 9,242</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>\$ 5,467,270</b>	<b>\$ 157,985</b>	<b>\$ 177,126</b>	<b>\$ 229,762</b>			<b>\$ 5,692,664</b>	<b>\$ 11,724,808</b>	<b>\$ 10,581,601</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 117,440	\$ 3,301	\$ 478	\$ 0			\$ 0	\$ 121,219	\$ 369,991
Due to Other Funds	\$ 1,598	\$ 0	\$ 0				\$ 463,834	\$ 465,432	\$ 1,519
Due to Other Courts									
Due to State	\$ 0			\$ 0				\$ 0	\$ 0
TC145 Liability							\$ 464,534	\$ 464,534	\$ 77,719
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 229,762				\$ 229,762	\$ 472,376
AB145 Due to Other Government Agency							\$ 1,036,932	\$ 1,036,932	
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,090							\$ 1,090	\$ 1,014
Interest							\$ 3,074	\$ 3,074	\$ 168
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 120,128</b>	<b>\$ 3,301</b>	<b>\$ 478</b>	<b>\$ 229,762</b>			<b>\$ 1,968,374</b>	<b>\$ 2,322,043</b>	<b>\$ 922,787</b>
Civil							\$ 3,361,804	\$ 3,361,804	\$ 3,113,403
Criminal	\$ 0						\$ 231,534	\$ 231,534	\$ 963,966
Unreconciled - Civil and Criminal							\$ 7,097	\$ 7,097	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 84,527	\$ 84,527	\$ 36,572
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 3,684,962</b>	<b>\$ 3,684,962</b>	<b>\$ 4,113,941</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 19,278							\$ 19,278	\$ (262,022)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 228							\$ 228	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 19,506</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 19,506</b>	<b>\$ (262,022)</b>
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 24,643						\$ 35,581	\$ 60,223	\$ 142,931
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 3,747	\$ 3,747	
Uncleared Collections	\$ (13,734)						\$ 0	\$ (13,734)	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 10,908</b>		<b>\$ 0</b>				<b>\$ 39,328</b>	<b>\$ 50,236</b>	<b>\$ 142,931</b>
<b>Total Liabilities</b>	<b>\$ 150,542</b>	<b>\$ 3,301</b>	<b>\$ 478</b>	<b>\$ 229,762</b>			<b>\$ 5,692,664</b>	<b>\$ 6,076,747</b>	<b>\$ 4,917,636</b>
<b>Total Fund Balance</b>	<b>\$ 5,316,728</b>	<b>\$ 154,684</b>	<b>\$ 176,648</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 5,648,060</b>	<b>\$ 5,663,965</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,467,270</b>	<b>\$ 157,985</b>	<b>\$ 177,126</b>	<b>\$ 229,762</b>			<b>\$ 5,692,664</b>	<b>\$ 11,724,808</b>	<b>\$ 10,581,601</b>

Superior Court of California, County of Stanislaus  
 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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 3,410,729	\$ 247,810					\$ 3,658,539	\$ 7,851,547	\$ 3,548,018	\$ 7,156,758
Traffic & Other Infractions	\$ 681,676	\$ 5,547					\$ 687,224	\$ 1,575,738	\$ 675,207	\$ 1,558,588
Other Criminal Cases	\$ 1,135,237	\$ 29,673					\$ 1,164,911	\$ 3,077,843	\$ 1,036,511	\$ 2,194,609
Civil	\$ 851,758	\$ 52,184				\$ 4	\$ 903,946	\$ 2,094,419	\$ 738,239	\$ 1,640,058
Family & Children Services	\$ 1,142,101	\$ 198,928			\$ 97,125		\$ 1,438,154	\$ 3,155,790	\$ 1,378,497	\$ 2,800,556
Probate, Guardianship & Mental Health Services	\$ 256,189	\$ 3,345					\$ 259,533	\$ 607,573	\$ 244,790	\$ 498,568
Juvenile Dependency Services		\$ 107					\$ 107	\$ 237,782	\$ (563)	
Juvenile Delinquency Services	\$ 284,033	\$ 4,544					\$ 288,577	\$ 355,825	\$ 256,864	\$ 612,686
Other Court Operations	\$ 424,558	\$ 31,800					\$ 456,358	\$ 797,139	\$ 382,487	\$ 784,998
Court Interpreters	\$ 142,362	\$ 597,393					\$ 739,755	\$ 1,396,136	\$ 521,500	\$ 1,189,429
Jury Services	\$ 126,198	\$ 40,696	\$ 52,379				\$ 219,274	\$ 471,465	\$ 246,362	\$ 445,988
Security		\$ 22,995					\$ 22,995	\$ 100,445	\$ 20,394	\$ 57,000
Trial Court Operations Program	\$ 8,454,842	\$ 1,235,021	\$ 52,379		\$ 97,125	\$ 4	\$ 9,839,371	\$ 21,721,702	\$ 9,048,306	\$ 18,939,238
Enhanced Collections	\$ 154,335	\$ 15,254				\$ 0	\$ 169,590	\$ 500,000	\$ 290,226	\$ 655,000
Other Non-Court Operations	\$ 26,860	\$ 47					\$ 26,907	\$ 59,916	\$ 32,035	\$ 59,090
Non-Court Operations Program	\$ 181,196	\$ 15,301				\$ 0	\$ 196,497	\$ 559,916	\$ 322,261	\$ 714,090
Executive Office	\$ 273,025	\$ 3,267					\$ 276,291	\$ 472,497	\$ 200,662	\$ 439,736
Fiscal Services	\$ 361,807	\$ 93,775					\$ 455,582	\$ 1,047,087	\$ 450,898	\$ 918,507
Human Resources	\$ 317,132	\$ 20,114				\$ 0	\$ 337,246	\$ 1,025,649	\$ 318,927	\$ 999,840
Business & Facilities Services	\$ 445,293	\$ 318,413			\$ (97,125)	\$ (226)	\$ 666,355	\$ 2,959,659	\$ 806,259	\$ 2,266,668
Information Technology	\$ 870,520	\$ 1,285,468				\$ 0	\$ 2,155,988	\$ 4,626,226	\$ 1,283,093	\$ 3,570,171
Court Administration Program	\$ 2,267,776	\$ 1,721,037			\$ (97,125)	\$ (226)	\$ 3,891,462	\$ 10,131,118	\$ 3,059,840	\$ 8,194,922
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 10,903,814	\$ 2,971,359	\$ 52,379		\$ 0	\$ (221)	\$ 13,927,330	\$ 32,412,736	\$ 12,430,406	\$ 27,848,250