

**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

11/19/13  
Date

Stanislaus County Superior Court

\_\_\_\_\_  
Court

FY 2013/2014 – 1<sup>st</sup> Quarter

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Stanislaus County Superior Court  
Court

FY 2013/2014 – 1<sup>st</sup> Quarter  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Stanislaus County Superior Court  
 Court

FY 2013/2014 – 1<sup>st</sup> Quarter  
 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)	209.6	199.6			

<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)

ALL

For the month ended September									
Fiscal Year 2013/14								2012/13	
	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	\$ (1,376,189)	\$ 962,875	\$ (475,554)	\$ 891,073			\$ 1,492,769	\$ 1,494,974	\$ 1,683,466
Payroll	\$ (2,918)						\$ 0	\$ (2,918)	\$ (9,691)
Jury	\$ 19,517							\$ 19,517	\$ 19,517
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (46,067)	\$ (46,067)	\$ (49,719)
Credit Card									
Cash on Hand	\$ 15,010							\$ 15,010	\$ 15,010
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (1,344,580)	\$ 962,875	\$ (475,554)	\$ 891,073			\$ 1,446,703	\$ 1,480,516	\$ 1,658,583
Short Term Investment	\$ 6,269,111						\$ 598,250	\$ 6,867,362	\$ 7,598,353
Investment in Financial Institution									
Total Investments	\$ 6,269,111						\$ 598,250	\$ 6,867,362	\$ 7,598,353
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 65,903	\$ 0	\$ 402,799					\$ 468,702	\$ 303,328
Dishonored Checks									
Due From Employee	\$ 649	\$ 0	\$ 0					\$ 649	\$ 6,051
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 656						\$ 656	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 540							\$ 540	\$ 691
Total Receivables	\$ 67,092	\$ 656	\$ 402,799	\$ 0			\$ 0	\$ 470,547	\$ 310,070
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 4,991,623	\$ 963,531	\$ (72,755)	\$ 891,073			\$ 2,044,953	\$ 8,818,425	\$ 9,567,007
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 30,068	\$ 26	\$ 550	\$ 0			\$ 0	\$ 30,644	\$ 177,581
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 540	\$ 540	\$ 691
Due to Other Courts									
Due to State	\$ 0			\$ 0				\$ 0	\$ 0
TC145 Liability							\$ 608,854	\$ 608,854	\$ 643,261
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 891,073				\$ 891,073	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 148							\$ 148	\$ 273
Interest							\$ 16	\$ 16	\$ 41
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 30,215	\$ 26	\$ 550	\$ 891,073			\$ 609,410	\$ 1,531,274	\$ 821,846
Civil							\$ 1,157,278	\$ 1,157,278	\$ 1,454,654
Criminal	\$ 0						\$ 196,235	\$ 196,235	\$ 244,479
Unreconciled - Civil and Criminal							\$ 14,454	\$ 14,454	\$ 17,294
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 12,595	\$ 12,595	\$ 12,668
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits	\$ 0						\$ 1,380,561	\$ 1,380,561	\$ 1,729,095
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (240,942)							\$ (240,942)	\$ (67,682)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (240,943)	\$ 0	\$ 0					\$ (240,943)	\$ (67,683)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 471						\$ 24,947	\$ 25,418	\$ 16,851
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 30,035	\$ 30,035	\$ 30,785
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 471						\$ 54,982	\$ 55,454	\$ 47,637
Total Liabilities	\$ (210,256)	\$ 26	\$ 550	\$ 891,073			\$ 2,044,953	\$ 2,726,345	\$ 2,530,895
Total Fund Balance	\$ 5,201,879	\$ 963,506	\$ (73,305)	\$ 0			\$ 0	\$ 6,092,079	\$ 7,036,112
Total Liabilities and Fund Balance	\$ 4,991,623	\$ 963,531	\$ (72,755)	\$ 891,073			\$ 2,044,953	\$ 8,818,425	\$ 9,567,007



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

ALL

For the month ended September											
Fiscal Year 2013/14										2012/13	
	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	\$ 6,878,110	\$ 12,927					\$ 6,891,037	\$ 17,185,497	\$ 2,801,765	\$ 12,392,025	
Improvement and Modernization Fund								\$ 84,187		\$ 107,506	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 2,262						\$ 2,262	\$ 444,405	\$ 100,755	\$ 567,870	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 41,299						\$ 41,299	\$ 251,805	\$ 14,529	\$ 206,911	
Other Miscellaneous								\$ 1,305,230		\$ 1,166,805	
	\$ 6,921,671	\$ 12,927					\$ 6,934,598	\$ 19,271,124	\$ 2,917,049	\$ 14,441,117	
Grants											
AB 1058 Commissioner/Facilitator			\$ 169,977				\$ 169,977	\$ 1,198,064	\$ 0	\$ 1,006,662	
Other AOC Grants			\$ (2,294)				\$ (2,294)	\$ 16,000	\$ 0	\$ 17,200	
Non-AOC Grants											
			\$ 167,682				\$ 167,682	\$ 1,214,064	\$ 0	\$ 1,023,862	
Other Financing Sources											
Interest Income	\$ 640						\$ 640	\$ 15,000	\$ 955	\$ 42,388	
Investment Income											
Donations											
Local Fees	\$ 34,413	\$ 28,532					\$ 62,945	\$ 898,400	\$ 91,753	\$ 1,147,030	
Non-Fee Revenues											
Enhanced Collections		\$ 25,007					\$ 25,007	\$ 500,000	\$ 60,485	\$ 500,000	
Escheatment											
Prior Year Revenue	\$ (39)	\$ 656	\$ (14,906)				\$ (14,289)		\$ (73,041)	\$ (2,254,405)	
County Program - Restricted		\$ 15,921					\$ 15,921	\$ 166,836	\$ 8,263	\$ 164,425	
Reimbursement Other	\$ 74,952	\$ 0					\$ 74,952	\$ 369,611	\$ 195	\$ 359,428	
Sale of Fixed Assets											
Other Miscellaneous	\$ 330						\$ 330				
	\$ 110,295	\$ 70,116	\$ (14,906)				\$ 165,505	\$ 1,949,847	\$ 88,609	\$ (41,134)	
<b>Total Revenues</b>	<b>\$ 7,031,967</b>	<b>\$ 83,043</b>	<b>\$ 152,777</b>				<b>\$ 7,267,786</b>	<b>\$ 22,435,035</b>	<b>\$ 3,005,658</b>	<b>\$ 15,423,845</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,307,056	\$ 35,264	\$ 119,704				\$ 2,462,024	\$ 11,401,804	\$ 2,739,773	\$ 12,414,628	
Temp Help	\$ 10,436						\$ 10,436		\$ 25,350	\$ 100,000	
Overtime	\$ 0						\$ 0		\$ 118	\$ 10,000	
Staff Benefits	\$ 1,436,469	\$ 23,317	\$ 82,654				\$ 1,542,440	\$ 7,248,825	\$ 1,573,289	\$ 7,501,196	
	\$ 3,753,961	\$ 58,581	\$ 202,358				\$ 4,014,901	\$ 18,650,629	\$ 4,338,530	\$ 20,025,824	
Operating Expenses and Equipment											
General Expense	\$ 95,812	\$ 284	\$ 4,869				\$ 100,965	\$ 763,134	\$ 71,648	\$ 530,450	
Printing	\$ 8,859		\$ 0				\$ 8,859	\$ 120,000	\$ 969	\$ 125,000	
Telecommunications	\$ 16,595	\$ 69	\$ 581				\$ 17,245	\$ 94,200	\$ 15,399	\$ 106,700	
Postage	\$ 22,705	\$ 1,257	\$ 38				\$ 23,999	\$ 114,500	\$ 16,153	\$ 145,300	
Insurance								\$ 7,400		\$ 12,600	
In-State Travel	\$ 5,492		\$ 580				\$ 6,072	\$ 32,500	\$ 799	\$ 25,000	
Out-of-State Travel											
Training	\$ 1,404		\$ 3,350				\$ 4,754	\$ 32,500	\$ 2,946	\$ 25,000	
Security Services	\$ 162						\$ 162	\$ 1,500	\$ 158	\$ 1,200	
Facility Operations	\$ 81,786		\$ 1,379				\$ 83,165	\$ 851,752	\$ 108,636	\$ 771,143	
Utilities	\$ 0						\$ 0	\$ 2,500	\$ (105)	\$ 8,000	
Contracted Services	\$ 147,930	\$ 42,925	\$ 871				\$ 191,726	\$ 1,912,081	\$ 236,137	\$ 1,982,450	
Consulting and Professional Services	\$ 3,460						\$ 3,460	\$ 47,800	\$ 8,820	\$ 55,000	
Information Technology	\$ 6,226	\$ 8,494					\$ 14,721	\$ 607,595	\$ (234,595)	\$ 425,900	
Major Equipment								\$ 539,000	\$ (48,482)		
Other Items of Expense	\$ 1,291						\$ 1,291	\$ 4,500	\$ 326	\$ 6,100	
	\$ 391,723	\$ 53,030	\$ 11,668				\$ 456,420	\$ 5,130,962	\$ 176,809	\$ 4,219,843	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 13,501	\$ 6,002					\$ 19,503	\$ 135,000	\$ 18,026	\$ 135,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ (45,000)						\$ (45,000)				
Capital Costs											
Internal Cost Recovery	\$ (26,962)		\$ 26,962				\$ 0	\$ 0	\$ 1,701	\$ (1,306,469)	
Prior Year Expense Adjustment	\$ (1,027)		\$ (14,906)				\$ (15,932)				
	\$ (59,488)	\$ 6,002	\$ 12,056				\$ (41,430)	\$ 135,000	\$ 19,727	\$ (1,171,469)	
<b>Total Expenditures</b>	<b>\$ 4,086,196</b>	<b>\$ 117,613</b>	<b>\$ 226,082</b>				<b>\$ 4,429,891</b>	<b>\$ 23,916,591</b>	<b>\$ 4,635,066</b>	<b>\$ 23,074,198</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,945,770	\$ (34,570)	\$ (73,305)				\$ 2,837,895	\$ (1,481,556)	\$ (1,529,408)	\$ (7,650,353)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,256,109	\$ 998,076	\$ 0	\$ 0			\$ 3,254,185	\$ 3,254,185	\$ 8,565,520	\$ 8,565,520	
Ending Balance (Deficit)	\$ 5,201,879	\$ 963,506	\$ (73,305)	\$ 0			\$ 6,092,079	\$ 1,772,629	\$ 7,036,112	\$ 915,167	

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

ALL

For the month ended September										
Fiscal Year 2013/14									2012/13	
	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	\$ 1,113,520	\$ 93,532				\$ (546)	\$ 1,206,507	\$ 5,941,848	\$ 1,597,612	\$ 6,869,106
Traffic & Other Infractions	\$ 307,066	\$ 20,384					\$ 327,450	\$ 1,575,714	\$ 352,435	\$ 1,683,840
Other Criminal Cases	\$ 426,920	\$ 2,945				\$ (14,906)	\$ 414,960	\$ 2,027,595	\$ 432,461	\$ 2,066,478
Civil	\$ 375,992	\$ 6,790					\$ 382,782	\$ 1,687,331	\$ 516,467	\$ 1,871,177
Family & Children Services	\$ 666,329	\$ 99,523			\$ 26,962		\$ 792,814	\$ 4,020,394	\$ 378,273	\$ 3,461,587
Probate, Guardianship & Mental Health Services	\$ 46,400	\$ 224					\$ 46,625	\$ 209,609	\$ 83,643	\$ 416,250
Juvenile Dependency Services										\$ 1,000
Juvenile Delinquency Services	\$ 79,557	\$ 1,065					\$ 80,622	\$ 321,332	\$ 3,004	\$ 464,049
Other Court Operations	\$ 109,908	\$ 2,568					\$ 112,476	\$ 394,549	\$ 195,322	\$ 1,034,056
Court Interpreters	\$ 62,757	\$ 63,859					\$ 126,617	\$ 460,291	\$ 112,023	\$ 582,870
Jury Services	\$ 51,469	\$ 20,168	\$ 13,501				\$ 85,137	\$ 442,271	\$ 75,081	\$ 416,947
Security		\$ 1,854				\$ (300)	\$ 1,554	\$ 33,500	\$ (43,943)	\$ 13,200
Trial Court Operations Program	\$ 3,239,919	\$ 312,913	\$ 13,501		\$ 26,962	\$ (15,751)	\$ 3,577,544	\$ 17,114,434	\$ 3,702,378	\$ 18,880,560
Enhanced Collections	\$ 42,198	\$ 12,890					\$ 55,089	\$ 500,000	\$ 17,054	\$ 500,000
Other Non-Court Operations	\$ 10,773	\$ 0	\$ 6,002				\$ 16,775	\$ 55,086	\$ 10,691	\$ 49,426
Non-Court Operations Program	\$ 52,971	\$ 12,890	\$ 6,002				\$ 71,863	\$ 555,086	\$ 27,744	\$ 549,426
Executive Office	\$ 54,682	\$ 961			\$ (5,392)		\$ 50,251	\$ 268,532	\$ 333,231	\$ 831,637
Fiscal Services	\$ 154,290	\$ (23,188)	\$ (45,000)		\$ (5,392)	\$ (198)	\$ 80,512	\$ 898,787	\$ 161,330	\$ 1,219,730
Human Resources	\$ 134,891	\$ 7,554			\$ (5,392)		\$ 137,052	\$ 801,877	\$ 182,231	\$ 721,278
Business & Facilities Services	\$ 156,920	\$ 92,232			\$ (5,392)	\$ 17	\$ 243,776	\$ 1,968,474	\$ 98,206	\$ (634,857)
Information Technology	\$ 221,228	\$ 53,057			\$ (5,392)		\$ 268,893	\$ 2,309,401	\$ 29,945	\$ 1,506,424
Court Administration Program	\$ 722,010	\$ 130,617	\$ (45,000)		\$ (26,962)	\$ (181)	\$ 780,483	\$ 6,247,071	\$ 804,943	\$ 3,644,212
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 4,014,901	\$ 456,420	\$ (25,497)		\$ 0	\$ (15,932)	\$ 4,429,891	\$ 23,916,591	\$ 4,535,066	\$ 23,074,198