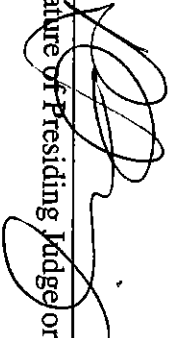


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

05/16/14

\_\_\_\_\_  
Date

Stanislaus County Superior Court

\_\_\_\_\_  
Court

\_\_\_\_\_  
FY 2013/2014 – 3rd Quarter  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Stanislaus County Superior Court

Court

FY 2013/2014 - 3<sup>rd</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 – 3<sup>rd</sup> Quarter

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
209.6	199.6	207.6	206.6		

<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)**

	For the month ended March								2012/13
	Fiscal Year 2013/14								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (1,326,010)	\$ 1,109,625	\$ (352,639)	\$ 749,172			\$ 1,113,429	\$ 1,293,577	\$ 1,790,435
Payroll	\$ (1,890)						\$ 119,014	\$ 117,124	\$ (6,153)
Jury	\$ 19,517							\$ 19,517	\$ 19,517
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (23,001)	\$ (23,001)	\$ (84,194)
Credit Card									
Cash on Hand	\$ 15,010							\$ 15,010	\$ 15,010
Cash with County									
Cash Outside of the AOC									
<b>Total Cash</b>	\$ (1,293,373)	\$ 1,109,625	\$ (352,639)	\$ 749,172			\$ 1,209,442	\$ 1,422,227	\$ 1,734,614
Short Term Investment									
Investment in Financial Institution	\$ 3,412,234						\$ 590,911	\$ 4,003,146	\$ 4,308,482
<b>Total Investments</b>	\$ 3,412,234						\$ 590,911	\$ 4,003,146	\$ 4,308,482
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 38,850	\$ 56,321	\$ 259,583					\$ 354,754	\$ 469,244
Dishonored Checks									
Due From Employee	\$ 4,847	\$ 0	\$ 0					\$ 4,847	\$ 2,222
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	\$ 1,588							\$ 1,588	\$ 254
<b>Total Receivables</b>	\$ 45,285	\$ 56,977	\$ 259,583	\$ 0			\$ 0	\$ 361,845	\$ 471,720
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	\$ 0							\$ 0	\$ 0
Other Assets	\$ 0							\$ 0	\$ 0
<b>Total Other Assets</b>	\$ 0							\$ 0	\$ 0
<b>Total Assets</b>	\$ 2,164,146	\$ 1,166,602	\$ (93,056)	\$ 749,172			\$ 1,800,353	\$ 5,787,217	\$ 6,514,816
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 297,283	\$ 28	\$ 894	\$ 0			\$ 0	\$ 298,205	\$ 197,637
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,588	\$ 1,588	\$ 254
Due to Other Courts									
Due to State	\$ 0			\$ 0				\$ 0	\$ 0
TC145 Liability							\$ 603,370	\$ 603,370	\$ 608,045
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 749,172				\$ 749,172	\$ 958,489
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,917							\$ 1,917	\$ 357
Interest							\$ 7	\$ 7	\$ 23
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	\$ 299,200	\$ 28	\$ 894	\$ 749,172			\$ 604,965	\$ 1,654,259	\$ 1,764,804
Civil							\$ 994,831	\$ 994,831	\$ 1,207,980
Criminal	\$ 0						\$ 118,240	\$ 118,240	\$ 148,643
Unreconciled - Civil and Criminal							\$ 14,454	\$ 14,454	\$ 14,454
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 12,882	\$ 12,882	\$ 12,301
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
<b>Total Trust Deposits</b>	\$ 0						\$ 1,140,405	\$ 1,140,405	\$ 1,383,377
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (256,346)							\$ (256,346)	\$ (249,082)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 120
Payroll Clearing	\$ (4)							\$ (4)	\$ (4)
<b>Total Payroll Liabilities</b>	\$ (256,350)	\$ 0	\$ 0					\$ (256,350)	\$ (248,965)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 471						\$ 24,947	\$ 25,418	\$ 25,418
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 30,035	\$ 30,035	\$ 30,235
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	\$ 471						\$ 54,982	\$ 55,454	\$ 55,654
<b>Total Liabilities</b>	\$ 43,321	\$ 28	\$ 894	\$ 749,172			\$ 1,800,353	\$ 2,593,767	\$ 2,954,870
<b>Total Fund Balance</b>	\$ 2,120,825	\$ 1,166,574	\$ (93,950)	\$ 0			\$ 0	\$ 3,193,450	\$ 3,559,946
<b>Total Liabilities and Fund Balance</b>	\$ 2,164,146	\$ 1,166,602	\$ (93,056)	\$ 749,172			\$ 1,800,353	\$ 5,787,217	\$ 6,514,816

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

For the month ended March										
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	\$ 3,821,645	\$ 302,632	\$ 0			\$ (2,395)	\$ 4,121,882	\$ 5,941,848	\$ 5,427,598	\$ 6,869,106
Traffic & Other Infractions	\$ 1,019,446	\$ 92,236					\$ 1,111,682	\$ 1,575,714	\$ 1,159,496	\$ 1,683,840
Other Criminal Cases	\$ 1,372,155	\$ 77,297				\$ (14,906)	\$ 1,434,546	\$ 2,027,595	\$ 1,465,652	\$ 2,066,478
Civil	\$ 1,211,962	\$ 43,121					\$ 1,255,083	\$ 1,687,331	\$ 1,649,813	\$ 1,871,177
Family & Children Services	\$ 2,281,613	\$ 504,853			\$ 124,365	\$ (150)	\$ 2,910,681	\$ 4,020,394	\$ 1,588,710	\$ 3,461,587
Probate, Guardianship & Mental Health Services	\$ 151,426	\$ 990					\$ 152,416	\$ 209,609	\$ 207,114	\$ 416,250
Juvenile Dependency Services										\$ 1,000
Juvenile Delinquency Services	\$ 239,228	\$ 8,642					\$ 247,870	\$ 321,332	\$ 8,314	\$ 464,049
Other Court Operations	\$ 253,748	\$ 17,382					\$ 271,130	\$ 394,549	\$ 530,484	\$ 1,034,056
Court Interpreters	\$ 198,881	\$ 236,914					\$ 435,795	\$ 460,291	\$ 352,682	\$ 582,870
Jury Services	\$ 165,934	\$ 42,091	\$ 92,585				\$ 300,610	\$ 442,271	\$ 294,831	\$ 416,947
Security		\$ 29,163				\$ (300)	\$ 28,863	\$ 33,500	\$ 24,897	\$ 13,200
<b>Trial Court Operations Program</b>	<b>\$ 10,716,038</b>	<b>\$ 1,355,321</b>	<b>\$ 92,585</b>		<b>\$ 124,365</b>	<b>\$ (17,751)</b>	<b>\$ 12,270,559</b>	<b>\$ 17,114,434</b>	<b>\$ 12,709,590</b>	<b>\$ 18,880,560</b>
Enhanced Collections	\$ 103,348	\$ 144,238					\$ 247,586	\$ 500,000	\$ 111,442	\$ 500,000
Other Non-Court Operations	\$ 36,077	\$ 63	\$ 6,002				\$ 42,142	\$ 55,086	\$ 34,504	\$ 49,426
<b>Non-Court Operations Program</b>	<b>\$ 139,425</b>	<b>\$ 144,301</b>	<b>\$ 6,002</b>				<b>\$ 289,728</b>	<b>\$ 555,086</b>	<b>\$ 145,947</b>	<b>\$ 549,426</b>
Executive Office	\$ 229,935	\$ 3,242			\$ (24,873)	\$ (125)	\$ 208,179	\$ 268,532	\$ 1,123,398	\$ 831,637
Fiscal Services	\$ 449,553	\$ 177,863	\$ (45,000)		\$ (24,873)	\$ (9,852)	\$ 547,691	\$ 898,787	\$ 661,797	\$ 1,219,730
Human Resources	\$ 445,970	\$ 39,096			\$ (24,873)	\$ (1,915)	\$ 458,278	\$ 801,877	\$ 566,957	\$ 721,278
Business & Facilities Services	\$ 521,333	\$ 725,036			\$ (24,873)	\$ 465	\$ 1,221,960	\$ 1,968,474	\$ (794,024)	\$ (634,857)
Information Technology	\$ 717,733	\$ 1,091,906			\$ (24,873)	\$ (484)	\$ 1,784,283	\$ 2,309,401	\$ 755,246	\$ 1,506,424
<b>Court Administration Program</b>	<b>\$ 2,364,524</b>	<b>\$ 2,037,142</b>	<b>\$ (45,000)</b>		<b>\$ (124,365)</b>	<b>\$ (11,910)</b>	<b>\$ 4,220,391</b>	<b>\$ 6,247,071</b>	<b>\$ 2,313,374</b>	<b>\$ 3,644,212</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 13,219,986</b>	<b>\$ 3,536,764</b>	<b>\$ 53,587</b>		<b>\$ 0</b>	<b>\$ (29,660)</b>	<b>\$ 16,780,677</b>	<b>\$ 23,916,591</b>	<b>\$ 15,168,911</b>	<b>\$ 23,074,198</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 March											
Fiscal Year 2013/14										2012/13	
	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						
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 12,951,998	\$ 87,182					\$ 13,039,180	\$ 17,185,497	\$ 9,034,335	\$ 12,392,025	
Improvement and Modernization Fund							\$ 84,187	\$ 84,187	\$ 3,572	\$ 107,506	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 379,098						\$ 379,098	\$ 444,405	\$ 317,569	\$ 567,870	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 153,284						\$ 153,284	\$ 251,805	\$ 98,436	\$ 206,911	
Other Miscellaneous	\$ 1,305,230						\$ 1,305,230	\$ 1,305,230	\$ 1,305,230	\$ 1,166,805	
	\$ 14,789,610	\$ 87,182					\$ 14,876,792	\$ 19,271,124	\$ 10,759,143	\$ 14,441,117	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 788,470				\$ 788,470	\$ 1,198,064	\$ 535,116	\$ 1,006,662	
Other AOC Grants			\$ 0				\$ 0	\$ 16,000	\$ 4,601	\$ 17,200	
Non-AOC Grants											
			\$ 788,470				\$ 788,470	\$ 1,214,064	\$ 539,716	\$ 1,023,862	
<b>Other Financing Sources</b>											
Interest Income	\$ 9,970						\$ 9,970	\$ 15,000	\$ 12,980	\$ 42,388	
Investment Income											
Donations											
Local Fees	\$ 231,303	\$ 191,620					\$ 422,923	\$ 898,400	\$ 610,463	\$ 1,147,030	
Non-Fee Revenues											
Enhanced Collections		\$ 262,457					\$ 262,457	\$ 500,000	\$ 246,743	\$ 500,000	
Escheatment											
Prior Year Revenue	\$ (39)	\$ 656	\$ (14,906)				\$ (14,289)		\$ (2,327,446)	\$ (2,254,405)	
County Program - Restricted		\$ 103,550					\$ 103,550	\$ 166,836	\$ 94,142	\$ 164,425	
Reimbursement Other	\$ 268,708	\$ 0					\$ 268,708	\$ 369,611	\$ 227,355	\$ 359,428	
Sale of Fixed Assets									\$ 240		
Other Miscellaneous	\$ 1,362						\$ 1,362				
	\$ 511,304	\$ 558,283	\$ (14,906)				\$ 1,054,681	\$ 1,949,847	\$ (1,135,523)	\$ (41,134)	
<b>Total Revenues</b>	<b>\$ 15,300,914</b>	<b>\$ 645,465</b>	<b>\$ 773,564</b>				<b>\$ 16,719,943</b>	<b>\$ 22,435,035</b>	<b>\$ 10,163,336</b>	<b>\$ 15,423,845</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 7,436,439	\$ 106,563	\$ 379,346				\$ 7,922,348	\$ 11,401,804	\$ 9,097,170	\$ 12,414,628	
Temp Help	\$ 33,550						\$ 33,550	\$ 52,990	\$ 100,000		
Overtime	\$ 86,868	\$ 1,233	\$ 7,718				\$ 95,819	\$ 177	\$ 177	\$ 10,000	
Staff Benefits	\$ 4,783,967	\$ 71,270	\$ 313,032				\$ 5,168,269	\$ 7,248,825	\$ 5,193,627	\$ 7,501,196	
	\$ 12,340,825	\$ 179,066	\$ 700,096				\$ 13,219,986	\$ 18,650,629	\$ 14,343,964	\$ 20,025,824	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 636,671	\$ 1,644	\$ 17,568				\$ 655,883	\$ 763,134	\$ 286,945	\$ 530,450	
Printing	\$ 43,592		\$ 292				\$ 43,883	\$ 120,000	\$ 33,435	\$ 125,000	
Telecommunications	\$ 59,601	\$ 271	\$ 2,280				\$ 62,152	\$ 94,200	\$ 63,035	\$ 106,700	
Postage	\$ 67,308	\$ 6,636	\$ 174				\$ 74,119	\$ 114,500	\$ 74,828	\$ 145,300	
Insurance	\$ 6,310						\$ 6,310	\$ 7,400	\$ 5,450	\$ 12,600	
In-State Travel	\$ 25,414	\$ 63	\$ 5,796				\$ 31,274	\$ 32,500	\$ 13,557	\$ 25,000	
Out-of-State Travel											
Training	\$ 8,290		\$ 3,350				\$ 11,640	\$ 32,500	\$ 5,594	\$ 25,000	
Security Services	\$ 964						\$ 964	\$ 1,500	\$ 559	\$ 1,200	
Facility Operations	\$ 567,403		\$ 4,512				\$ 571,915	\$ 851,752	\$ 456,561	\$ 771,143	
Utilities	\$ 498						\$ 498	\$ 2,500	\$ 471	\$ 8,000	
Contracted Services	\$ 834,670	\$ 255,772	\$ 18,753				\$ 1,109,195	\$ 1,912,081	\$ 979,079	\$ 1,982,450	
Consulting and Professional Services	\$ 26,520						\$ 26,520	\$ 47,800	\$ 28,110	\$ 55,000	
Information Technology	\$ 468,647	\$ 27,513	\$ 5,232				\$ 501,391	\$ 607,595	\$ (34,989)	\$ 425,900	
Major Equipment	\$ 438,178						\$ 438,178	\$ 539,000	\$ 14		
Other Items of Expense	\$ 2,844						\$ 2,844	\$ 4,500	\$ 2,146	\$ 6,100	
	\$ 3,186,907	\$ 291,899	\$ 57,958				\$ 3,536,764	\$ 5,130,962	\$ 1,914,795	\$ 4,219,843	
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 92,585	\$ 6,002					\$ 98,587	\$ 135,000	\$ 92,039	\$ 135,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ (45,000)						\$ (45,000)				
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (124,365)		\$ 124,365				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (14,754)		\$ (14,906)				\$ (29,660)		\$ (1,181,888)	\$ (1,306,469)	
	\$ (91,534)	\$ 6,002	\$ 109,459				\$ 23,927	\$ 135,000	\$ (1,089,848)	\$ (1,171,469)	
<b>Total Expenditures</b>	<b>\$ 15,436,198</b>	<b>\$ 476,966</b>	<b>\$ 867,513</b>				<b>\$ 16,780,677</b>	<b>\$ 23,916,591</b>	<b>\$ 15,168,911</b>	<b>\$ 23,074,198</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ (135,284)	\$ 168,499	\$ (93,950)				\$ (60,734)	\$ (1,481,556)	\$ (5,005,574)	\$ (7,650,353)	
<b>Operating Transfers In (Out)</b>											
<b>Fund Balance (Deficit)</b>											
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)	\$ 2,120,825	\$ 1,166,574	\$ (93,950)	\$ 0			\$ 3,193,450	\$ 1,772,629	\$ 3,559,946	\$ 915,167	