

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

8/9/16

Date

Stanislaus County Superior Court

Court

FY 2015/2016 - 4th Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Stanislaus County Superior Court

Court

FY 2015/2016 - 4th Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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

Stanislaus County Superior Court

Court

FY 2015/2016 - 4th Qtr

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)	239.5	242	243	251	248

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


 8/8/16

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

For the month ended June									
Fiscal Year 2015/16									2014/15
	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						
ASSETS									
Operations	\$ (1,447,003)	\$ 1,153,699	\$ 0	\$ 409,406			\$ 82,157	\$ 198,258	\$ 162,910
Payroll	\$ (810)						\$ 0	\$ (810)	\$ (1,988)
Jury	\$ 20,000							\$ 20,000	\$ 49,009
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (9,002)	\$ (9,002)	\$ (13,826)
Credit Card									
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,299
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 2,311,972						\$ 4,521,941	\$ 6,833,912	\$ 6,282,862
Total Cash and Cash Equivalents	\$ 900,558	\$ 1,153,699	\$ 0	\$ 409,406			\$ 4,595,096	\$ 7,058,759	\$ 6,495,266
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 7,457	\$ 0		\$ 0			\$ 0	\$ 7,457	\$ 2,902
Accounts Receivable - General	\$ 33,958	\$ 99,968	\$ 390,944	\$ 0				\$ 524,870	\$ 396,410
Dishonored Checks									
Due From Employee	\$ 2,964	\$ 0	\$ 0					\$ 2,964	\$ 6,629
Civil Jury Fees	\$ 0							\$ 0	\$ 2,326
Trust									
Due From Other Funds	\$ 676,238							\$ 676,238	\$ 307,419
Due From Other Governments	\$ 31,254	\$ 18,715						\$ 49,969	\$ 82,404
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 312,940	\$ 37,691	\$ 57,442					\$ 408,072	\$ 365,971
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 579							\$ 579	\$ 2,746
Total Receivables	\$ 1,065,390	\$ 156,374	\$ 448,386	\$ 0			\$ 0	\$ 1,670,150	\$ 1,166,807
Prepaid Expenses - General	\$ 240,200							\$ 240,200	\$ 218,611
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 240,200							\$ 240,200	\$ 218,611
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 2,206,149	\$ 1,310,073	\$ 448,386	\$ 409,406			\$ 4,595,096	\$ 8,969,109	\$ 7,880,685
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 120,624	\$ 10,525	\$ 426					\$ 131,574	\$ 123,808
Accounts Payable - General	\$ 31,953	\$ 3,340	\$ 577	\$ 0			\$ 0	\$ 35,870	\$ 112,392
Due to Other Funds	\$ 240,200	\$ 68,499	\$ 367,539				\$ 579	\$ 676,817	\$ 310,165
Due to Other Courts									\$ 0
Due to State	\$ 224,226	\$ 40,182		\$ 53,656				\$ 318,065	\$ 220,452
TC145 Liability							\$ 533,980	\$ 533,980	\$ 476,693
Due to Other Governments	\$ 30,318	\$ 1,123	\$ 30,167	\$ 355,750				\$ 417,357	\$ 357,982
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 3,228							\$ 3,228	\$ 2,361
Interest							\$ 96	\$ 96	\$ 16
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 650,549	\$ 123,668	\$ 398,708	\$ 409,406			\$ 534,655	\$ 2,116,986	\$ 1,603,870
Civil							\$ 3,049,023	\$ 3,049,023	\$ 1,881,175
Criminal	\$ 0						\$ 968,916	\$ 968,916	\$ 881,423
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 14,454
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 13,633	\$ 13,633	\$ 12,827
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits	\$ 0						\$ 4,031,571	\$ 4,031,571	\$ 2,789,879
Accrued Payroll	\$ 1,078,668	\$ 14,133	\$ 49,678					\$ 1,142,479	\$ 900,951
Benefits Payable	\$ 1,708							\$ 1,708	\$ (282,048)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ (307,170)							\$ (307,170)	\$ 0
Total Payroll Liabilities	\$ 773,206	\$ 14,133	\$ 49,678					\$ 837,017	\$ 618,902
Revenue Collected in Advance	\$ 0							\$ 0	\$ 765,508
Liabilities For Deposits	\$ 22,062						\$ 28,870	\$ 50,932	\$ 25,442
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 29,585
Uncleared Collections	\$ 11,026							\$ 11,026	\$ 29,492
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 33,088						\$ 28,870	\$ 61,958	\$ 850,028
Total Liabilities	\$ 1,456,843	\$ 137,801	\$ 448,386	\$ 409,406			\$ 4,595,096	\$ 7,047,532	\$ 5,862,679
Total Fund Balance	\$ 749,305	\$ 1,172,272	\$ 0	\$ 0			\$ 0	\$ 1,921,577	\$ 2,018,006
Total Liabilities and Fund Balance	\$ 2,206,149	\$ 1,310,073	\$ 448,386	\$ 409,406			\$ 4,595,096	\$ 8,969,109	\$ 7,880,685

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 June											
Fiscal Year 2015/16										2014/15	
	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	\$ 20,198,640	\$ 122,691					\$ 20,321,331	\$ 20,182,551	\$ 18,415,293	\$ 18,238,194	
Improvement and Modernization Fund	\$ 69,188						\$ 69,188	\$ 69,188	\$ 86,687	\$ 86,688	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 1,091,574						\$ 1,091,574	\$ 767,068	\$ 750,485	\$ 692,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 417,670						\$ 417,670	\$ 266,255	\$ 299,136	\$ 248,505	
Other Miscellaneous	\$ 1,305,230						\$ 1,305,230	\$ 1,305,230	\$ 1,305,230	\$ 1,305,230	
	\$ 23,082,301	\$ 122,691					\$ 23,204,992	\$ 22,590,292	\$ 20,856,831	\$ 20,570,617	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,155,824				\$ 1,155,824	\$ 1,198,064	\$ 1,198,063	\$ 1,198,064	
Other Judicial Council Grants			\$ 91,723				\$ 91,723	\$ 313,387	\$ 16,035	\$ 14,685	
Non-Judicial Council Grants											
			\$ 1,247,547				\$ 1,247,547	\$ 1,511,451	\$ 1,214,098	\$ 1,212,749	
Other Financing Sources											
Interest Income	\$ 21,110						\$ 21,110	\$ 13,500	\$ 13,580	\$ 7,500	
Investment Income											
Donations											
Local Fees	\$ 450,290	\$ 228,260					\$ 678,550	\$ 766,350	\$ 760,198	\$ 744,850	
Non-Fee Revenues											
Enhanced Collections		\$ 773,132					\$ 773,132	\$ 628,929	\$ 580,981	\$ 507,000	
Escheatment											
Prior Year Revenue	\$ 4,248	\$ (27)	\$ 0				\$ 4,221		\$ 51,507		
County Program - Restricted	\$ 0	\$ 156,025					\$ 156,025	\$ 149,500	\$ 146,838	\$ 157,163	
Reimbursement Other	\$ 401,283						\$ 401,283	\$ 395,902	\$ 388,817	\$ 380,099	
Sale of Fixed Assets											
Other Miscellaneous	\$ 12,358						\$ 12,358	\$ 3,500	\$ 3,453	\$ 2,275	
	\$ 889,290	\$ 1,157,389	\$ 0				\$ 2,046,679	\$ 1,957,681	\$ 1,945,374	\$ 1,798,887	
Total Revenues	\$ 23,971,591	\$ 1,280,080	\$ 1,247,547				\$ 26,499,218	\$ 26,059,424	\$ 24,016,304	\$ 23,582,253	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 11,579,373	\$ 440,705	\$ 612,909				\$ 12,632,987	\$ 13,041,020	\$ 11,756,770	\$ 11,969,788	
Temp Help									\$ 0		
Overtime	\$ 47,643	\$ 1,077	\$ 17				\$ 48,737		\$ 53,753		
Staff Benefits	\$ 7,230,468	\$ 303,518	\$ 354,256				\$ 7,888,242	\$ 7,887,811	\$ 7,242,972	\$ 7,398,007	
	\$ 18,857,484	\$ 745,300	\$ 967,182				\$ 20,569,966	\$ 20,928,831	\$ 19,053,495	\$ 19,367,795	
Operating Expenses and Equipment											
General Expense	\$ 886,991	\$ 10,656	\$ 54,260				\$ 951,908	\$ 858,893	\$ 841,559	\$ 538,254	
Printing	\$ 80,974		\$ 0				\$ 80,974	\$ 90,000	\$ 91,773	\$ 100,000	
Telecommunications	\$ 120,986	\$ 742	\$ 4,243				\$ 125,970	\$ 133,426	\$ 104,323	\$ 94,250	
Postage	\$ 101,975	\$ 13,718	\$ 215				\$ 115,907	\$ 124,500	\$ 109,054	\$ 113,750	
Insurance	\$ 6,287	\$ 17					\$ 6,304	\$ 10,000	\$ 8,988	\$ 10,000	
In-State Travel	\$ 40,790	\$ 151	\$ 12,809				\$ 53,750	\$ 42,500	\$ 28,916	\$ 42,500	
Out-of-State Travel	\$ 4,527						\$ 4,527	\$ 2,500	\$ 8,037	\$ 500	
Training	\$ 22,503		\$ 5,395				\$ 27,898	\$ 22,000	\$ 27,127	\$ 22,000	
Security Services	\$ 17,674						\$ 17,674	\$ 3,000	\$ 2,633	\$ 3,071	
Facility Operations	\$ 969,668	\$ 1,571	\$ 5,302				\$ 976,542	\$ 1,143,916	\$ 745,561	\$ 741,202	
Utilities	\$ 7,694						\$ 7,694	\$ 8,000	\$ 7,239	\$ 4,500	
Contracted Services	\$ 1,973,147	\$ 478,966	\$ 61,908				\$ 2,514,021	\$ 1,857,541	\$ 1,888,933	\$ 1,853,261	
Consulting and Professional Services	\$ 64,802						\$ 64,802	\$ 47,100	\$ 46,536	\$ 45,600	
Information Technology	\$ 682,280	\$ 50,061	\$ 27,659				\$ 760,001	\$ 1,231,778	\$ 793,843	\$ 1,116,194	
Major Equipment	\$ 188,569						\$ 188,569		\$ 19,993		
Other Items of Expense	\$ 6,855						\$ 6,855	\$ 6,500	\$ 5,075	\$ 7,000	
	\$ 5,175,724	\$ 555,883	\$ 171,790				\$ 5,903,396	\$ 5,581,654	\$ 4,729,591	\$ 4,692,082	
Special Items of Expense											
Grand Jury		\$ 1,656					\$ 1,656				
Jury Costs	\$ 140,642	\$ 0					\$ 140,642	\$ 165,000	\$ 175,018	\$ 140,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 18,036						\$ 18,036	\$ 75,000			
Capital Costs											
Internal Cost Recovery	\$ (193,399)		\$ 193,399				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (38,049)						\$ (38,049)		\$ (48,764)		
	\$ (72,771)	\$ 1,656	\$ 193,399				\$ 122,284	\$ 240,000	\$ 126,254	\$ 140,000	
Total Expenditures	\$ 23,960,437	\$ 1,302,838	\$ 1,332,371				\$ 26,595,646	\$ 26,750,485	\$ 23,909,340	\$ 24,199,877	
Excess (Deficit) of Revenues Over Expenditures	\$ 11,154	\$ (22,758)	\$ (84,824)				\$ (96,428)	\$ (691,061)	\$ 106,964	\$ (617,624)	
Operating Transfers In (Out)	\$ (84,824)		\$ 84,824				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 822,975	\$ 1,195,030	\$ 0	\$ 0			\$ 2,018,006	\$ 2,018,006	\$ 1,911,042	\$ 1,911,042	
Ending Balance (Deficit)	\$ 749,305	\$ 1,172,272	\$ 0	\$ 0			\$ 1,921,577	\$ 1,326,945	\$ 2,018,006	\$ 1,293,418	

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

For the month ended June										
Fiscal Year 2015/16									2014/15	
	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	\$ 6,064,524	\$ 679,008					\$ 6,743,533	\$ 6,608,464	\$ 6,168,790	\$ 6,014,319
Traffic & Other Infractions	\$ 1,249,716	\$ 153,532				\$ (1,193)	\$ 1,402,055	\$ 1,654,130	\$ 1,597,413	\$ 1,610,576
Other Criminal Cases	\$ 2,225,786	\$ 277,706	\$ 0			\$ (47)	\$ 2,503,445	\$ 2,503,467	\$ 2,145,351	\$ 2,313,442
Civil	\$ 1,681,930	\$ 299,956	\$ 18,036			\$ (778)	\$ 1,999,144	\$ 1,809,605	\$ 1,673,100	\$ 1,785,110
Family & Children Services	\$ 2,910,907	\$ 595,048			\$ 186,711	\$ (265)	\$ 3,692,401	\$ 3,772,921	\$ 4,299,499	\$ 4,136,890
Probate, Guardianship & Mental Health Services	\$ 494,305	\$ 8,066				\$ (147)	\$ 502,224	\$ 456,120	\$ 226,076	\$ 211,682
Juvenile Dependency Services		\$ (793)					\$ (793)			
Juvenile Delinquency Services	\$ 289,324	\$ 8,774				\$ (319)	\$ 297,778	\$ 271,181	\$ 340,965	\$ 321,991
Other Court Operations	\$ 613,712	\$ 94,202					\$ 707,914	\$ 607,961	\$ 323,008	\$ 331,322
Court Interpreters	\$ 302,058	\$ 790,796					\$ 1,092,854	\$ 762,120	\$ 750,652	\$ 692,000
Jury Services	\$ 239,138	\$ 81,973	\$ 140,642			\$ 16	\$ 461,769	\$ 492,557	\$ 498,708	\$ 473,633
Security		\$ 291,324					\$ 291,324	\$ 17,000	\$ 46,539	\$ 18,071
Trial Court Operations Program	\$ 16,071,400	\$ 3,279,592	\$ 158,677		\$ 186,711	\$ (2,732)	\$ 19,693,647	\$ 18,955,526	\$ 18,070,100	\$ 17,909,036
Enhanced Collections	\$ 422,804	\$ 348,944					\$ 771,748	\$ 625,926	\$ 571,801	\$ 507,000
Other Non-Court Operations	\$ 59,550	\$ 151	\$ 1,656				\$ 61,357	\$ 53,881	\$ 51,783	\$ 51,788
Non-Court Operations Program	\$ 482,355	\$ 349,095	\$ 1,656				\$ 833,105	\$ 679,807	\$ 623,584	\$ 558,788
Executive Office	\$ 417,005	\$ 5,634			\$ (38,581)		\$ 384,058	\$ 409,129	\$ 366,672	\$ 361,320
Fiscal Services	\$ 804,095	\$ 280,237			\$ (32,388)	\$ (11,110)	\$ 1,040,833	\$ 1,167,295	\$ 877,827	\$ 914,688
Human Resources	\$ 806,114	\$ 59,557			\$ (38,581)	\$ (140)	\$ 826,950	\$ 722,095	\$ 685,049	\$ 662,778
Business & Facilities Services	\$ 826,622	\$ 1,201,383			\$ (38,581)	\$ (5,961)	\$ 1,983,463	\$ 2,286,942	\$ 1,628,289	\$ 1,803,333
Information Technology	\$ 1,162,377	\$ 727,898			\$ (38,581)	\$ (18,105)	\$ 1,833,589	\$ 2,529,691	\$ 1,657,820	\$ 1,989,934
Court Administration Program	\$ 4,016,212	\$ 2,274,709			\$ (186,711)	\$ (35,316)	\$ 6,068,894	\$ 7,115,152	\$ 5,215,657	\$ 5,732,053
Expenditures Not Distributed or Posted to a Program								\$ 0		
Prior Year Adjustments Not Posted to a Program										
Total	\$ 20,569,966	\$ 5,903,396	\$ 160,333		\$ 0	\$ (38,049)	\$ 26,595,646	\$ 26,750,485	\$ 23,909,340	\$ 24,199,877

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Stanislaus

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	240,200	-	240,200	-	-	-	-	-	240,200	
Restricted	-	-	-	1,172,272	-	-	-	-	1,172,272	
Committed	491,445	17,660	509,105	-	-	-	-	-	509,105	
Assigned	-	-	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 731,645	\$ 17,660	\$ 749,305	\$ 1,172,272	\$ -	\$ -	\$ -	\$ -	\$ 1,921,577	