

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

8/15/14

Date

Stanislaus County Superior Court

Court

FY 2013/2014 – 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Stanislaus County Superior Court
Court

FY 2013/2014 -- 4th 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 –4th Quarter
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)	209.6	199.6	207.6	206.6	221.6

¹ 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 June									
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						
ASSETS									
Operations	\$ (1,810,158)	\$ 1,200,835	\$ 0	\$ 677,047			\$ 1,160,409	\$ 1,228,133	\$ 1,447,955
Payroll	\$ (70)						\$ 0	\$ (70)	\$ (2,215)
Jury	\$ 19,517							\$ 19,517	\$ 19,517
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (24,009)	\$ (24,009)	\$ (61,840)
Credit Card									
Cash on Hand	\$ 16,299							\$ 16,299	\$ 15,010
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (1,774,412)	\$ 1,200,835	\$ 0	\$ 677,047			\$ 1,136,400	\$ 1,239,870	\$ 1,418,427
Short Term Investment	\$ 2,697,475						\$ 497,195	\$ 3,194,669	\$ 4,114,296
Investment in Financial Institution									
Total Investments	\$ 2,697,475						\$ 497,195	\$ 3,194,669	\$ 4,114,296
Accrued Revenue	\$ 2,275	\$ 0		\$ 0			\$ 0	\$ 2,275	\$ 135,684
Accounts Receivable - General	\$ 33,729	\$ 84,478	\$ 158,207					\$ 276,414	\$ 836,025
Dishonored Checks									
Due From Employee	\$ 8,808	\$ 0	\$ 0					\$ 8,808	\$ 1,349
Civil Jury Fees	\$ 4,073							\$ 4,073	\$ 25,947
Trust									
Due From Other Funds	\$ 235,231							\$ 235,231	\$ 2,086,691
Due From Other Governments	\$ 36,341	\$ 45,394						\$ 81,736	\$ 170,818
Due From Other Courts		\$ 31,666					\$ 0	\$ 31,666	\$ 0
Due From State	\$ 360,019	\$ 24,389	\$ 1,354					\$ 385,762	\$ 375,924
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 986							\$ 986	\$ 433
Total Receivables	\$ 681,462	\$ 185,928	\$ 159,560	\$ 0			\$ 0	\$ 1,026,950	\$ 3,632,872
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	\$ 1,604,524	\$ 1,386,763	\$ 159,560	\$ 677,047			\$ 1,633,595	\$ 5,461,489	\$ 9,165,596
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 169,747	\$ 20,166	\$ 5,100					\$ 195,013	\$ 152,626
Accounts Payable - General	\$ 55,166	\$ 58	\$ 4,036	\$ 0			\$ 0	\$ 59,260	\$ 92,150
Due to Other Funds	\$ 32,708	\$ 87,940	\$ 114,582				\$ 986	\$ 236,216	\$ 2,087,124
Due to Other Courts	\$ 20							\$ 20	
Due to State	\$ 170,545		\$ 64	\$ 49,651				\$ 220,259	\$ 105,460
TC145 Liability							\$ 545,052	\$ 545,052	\$ 558,493
Due to Other Governments	\$ 8,249	\$ 28,706	\$ 40	\$ 627,396				\$ 664,390	\$ 1,121,584
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,644							\$ 2,644	\$ 102
Interest							\$ 5	\$ 5	\$ 8
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 439,077	\$ 136,870	\$ 123,823	\$ 677,047			\$ 546,043	\$ 1,922,859	\$ 4,117,546
Civil							\$ 890,671	\$ 890,671	\$ 1,092,848
Criminal	\$ 0						\$ 114,821	\$ 114,821	\$ 214,557
Unreconciled - Civil and Criminal							\$ 14,454	\$ 14,454	\$ 14,454
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 13,014	\$ 13,014	\$ 12,430
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits	\$ 0						\$ 1,032,959	\$ 1,032,959	\$ 1,334,288
Accrued Payroll	\$ 761,869	\$ 6,887	\$ 35,738					\$ 804,494	\$ 654,237
Benefits Payable	\$ (264,930)							\$ (264,930)	\$ (250,114)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 496,940	\$ 6,887	\$ 35,738					\$ 539,564	\$ 404,123
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 471						\$ 24,708	\$ 25,179	\$ 25,418
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 29,885	\$ 29,885	\$ 30,035
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 471						\$ 54,593	\$ 55,065	\$ 55,454
Total Liabilities	\$ 936,488	\$ 143,757	\$ 159,560	\$ 677,047			\$ 1,633,595	\$ 3,550,447	\$ 5,911,411
Total Fund Balance	\$ 668,036	\$ 1,243,006	\$ 0	\$ 0			\$ 0	\$ 1,911,042	\$ 3,254,185
Total Liabilities and Fund Balance	\$ 1,604,524	\$ 1,386,763	\$ 159,560	\$ 677,047			\$ 1,633,595	\$ 5,461,489	\$ 9,165,596

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

	For the month ended June									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 5,282,854	\$ 457,921	\$ 0			\$ (2,395)	\$ 5,738,380	\$ 5,941,848	\$ 6,018,630	\$ 6,869,106
Traffic & Other Infractions	\$ 1,391,163	\$ 248,096					\$ 1,639,259	\$ 1,575,714	\$ 1,529,736	\$ 1,683,840
Other Criminal Cases	\$ 1,900,662	\$ 179,175				\$ (12,845)	\$ 2,066,991	\$ 2,027,595	\$ 2,033,403	\$ 2,066,478
Civil	\$ 1,669,695	\$ 118,978					\$ 1,788,673	\$ 1,687,331	\$ 1,818,761	\$ 1,871,177
Family & Children Services	\$ 3,220,525	\$ 845,094			\$ 196,421	\$ 3,453	\$ 4,265,494	\$ 4,020,394	\$ 3,640,342	\$ 3,461,587
Probate, Guardianship & Mental Health Services	\$ 211,161	\$ 2,328					\$ 213,489	\$ 209,609	\$ 263,641	\$ 416,250
Juvenile Dependency Services									\$ 372	\$ 1,000
Juvenile Delinquency Services	\$ 327,633	\$ 13,858					\$ 341,491	\$ 321,332	\$ 376,990	\$ 464,049
Other Court Operations	\$ 328,100	\$ 33,952					\$ 362,052	\$ 394,549	\$ 790,634	\$ 1,034,056
Court Interpreters	\$ 296,018	\$ 395,729					\$ 691,747	\$ 460,291	\$ 492,949	\$ 582,870
Jury Services	\$ 229,321	\$ 68,787	\$ 147,666				\$ 445,774	\$ 442,271	\$ 425,627	\$ 416,947
Security		\$ 54,928				\$ (300)	\$ 54,628	\$ 33,500	\$ 30,303	\$ 13,200
Trial Court Operations Program	\$ 14,857,133	\$ 2,418,846	\$ 147,666		\$ 196,421	\$ (12,087)	\$ 17,607,980	\$ 17,114,434	\$ 17,421,387	\$ 18,880,560
Enhanced Collections	\$ 158,503	\$ 298,060					\$ 456,563	\$ 500,000	\$ 496,636	\$ 500,000
Other Non-Court Operations	\$ 50,631	\$ 99	\$ 8,680				\$ 59,410	\$ 55,086	\$ 49,521	\$ 49,426
Non-Court Operations Program	\$ 209,134	\$ 298,159	\$ 8,680				\$ 515,974	\$ 555,086	\$ 546,156	\$ 549,426
Executive Office	\$ 339,287	\$ 6,326			\$ (39,284)	\$ (125)	\$ 306,205	\$ 268,532	\$ 524,464	\$ 831,637
Fiscal Services	\$ 612,049	\$ 251,474	\$ 0		\$ (39,284)	\$ (42,502)	\$ 781,737	\$ 898,787	\$ 991,247	\$ 1,219,730
Human Resources	\$ 599,648	\$ 52,844			\$ (39,284)	\$ (1,915)	\$ 611,293	\$ 801,877	\$ 713,268	\$ 721,278
Business & Facilities Services	\$ 706,770	\$ 1,276,971			\$ (39,284)	\$ 2,196	\$ 1,946,652	\$ 1,968,474	\$ 19,517	\$ (634,857)
Information Technology	\$ 997,195	\$ 1,385,234			\$ (39,284)	\$ (4,086)	\$ 2,339,058	\$ 2,309,401	\$ 1,499,459	\$ 1,506,424
Court Administration Program	\$ 3,254,949	\$ 2,972,849	\$ 0		\$ (196,421)	\$ (46,432)	\$ 5,984,945	\$ 6,247,071	\$ 3,747,956	\$ 3,644,212
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 18,321,217	\$ 5,689,855	\$ 156,346		\$ 0	\$ (58,519)	\$ 24,108,898	\$ 23,916,591	\$ 21,715,499	\$ 23,074,198

**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 2013/14											
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 17,342,313	\$ 148,803						\$ 17,491,116	\$ 17,185,497	\$ 12,421,474	\$ 12,392,025
Improvement and Modernization Fund	\$ 69,188							\$ 69,188	\$ 84,187	\$ 76,916	\$ 107,506
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 691,616							\$ 691,616	\$ 444,405	\$ 484,154	\$ 567,870
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 247,745							\$ 247,745	\$ 251,805	\$ 242,597	\$ 206,911
Other Miscellaneous	\$ 1,305,230							\$ 1,305,230	\$ 1,305,230	\$ 2,384,337	\$ 1,166,805
	\$ 19,656,092	\$ 148,803						\$ 19,804,896	\$ 19,271,124	\$ 15,609,479	\$ 14,441,117
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,183,619					\$ 1,183,619	\$ 1,198,064	\$ 1,061,187	\$ 1,006,662
Other AOC Grants			\$ 14,676					\$ 14,676	\$ 16,000	\$ 17,200	\$ 17,200
Non-AOC Grants											
			\$ 1,198,295					\$ 1,198,295	\$ 1,214,064	\$ 1,078,387	\$ 1,023,862
Other Financing Sources											
Interest Income	\$ 15,610							\$ 15,610	\$ 15,000	\$ 19,322	\$ 42,388
Investment Income											
Donations											
Local Fees	\$ 419,352	\$ 327,042						\$ 746,394	\$ 898,400	\$ 971,649	\$ 1,147,030
Non-Fee Revenues											
Enhanced Collections		\$ 499,721						\$ 499,721	\$ 500,000	\$ 498,600	\$ 500,000
Escheatment											
Prior Year Revenue	\$ (4,164)	\$ 0	\$ (21,949)					\$ (26,113)		\$ (2,349,255)	\$ (2,254,405)
County Program - Restricted		\$ 164,820						\$ 164,820	\$ 166,836	\$ 162,216	\$ 164,425
Reimbursement Other	\$ 358,572	\$ 0						\$ 358,572	\$ 369,611	\$ 413,433	\$ 359,428
Sale of Fixed Assets										\$ 240	
Other Miscellaneous	\$ 3,561							\$ 3,561		\$ 93	
	\$ 792,932	\$ 991,582	\$ (21,949)					\$ 1,762,565	\$ 1,949,847	\$ (283,702)	\$ (41,134)
Total Revenues	\$ 20,449,024	\$ 1,140,386	\$ 1,176,346					\$ 22,765,756	\$ 22,435,035	\$ 16,404,163	\$ 15,423,845
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 10,120,050	\$ 267,373	\$ 532,937					\$ 10,920,360	\$ 11,401,804	\$ 11,985,555	\$ 12,414,628
Temp Help	\$ 54,659							\$ 54,659		\$ 63,362	\$ 100,000
Overtime	\$ 124,339	\$ 2,882	\$ 9,715					\$ 136,937		\$ 323	\$ 10,000
Staff Benefits	\$ 6,578,553	\$ 182,127	\$ 448,582					\$ 7,209,261	\$ 7,248,825	\$ 7,113,747	\$ 7,501,196
	\$ 16,877,601	\$ 452,382	\$ 991,234					\$ 18,321,217	\$ 18,650,629	\$ 19,162,987	\$ 20,025,824
Operating Expenses and Equipment											
General Expense	\$ 1,050,827	\$ 2,367	\$ 35,615					\$ 1,088,808	\$ 763,134	\$ 418,350	\$ 530,450
Printing	\$ 71,138		\$ 292					\$ 71,430	\$ 120,000	\$ 113,061	\$ 125,000
Telecommunications	\$ 87,840	\$ 407	\$ 3,418					\$ 91,665	\$ 94,200	\$ 92,730	\$ 106,700
Postage	\$ 106,301	\$ 10,221	\$ 300					\$ 116,822	\$ 114,500	\$ 113,092	\$ 145,300
Insurance	\$ 7,904	\$ 26						\$ 7,930	\$ 7,400	\$ 6,851	\$ 12,600
In-State Travel	\$ 38,325	\$ 99	\$ 7,711					\$ 46,135	\$ 32,500	\$ 32,637	\$ 25,000
Out-of-State Travel	\$ 1,024							\$ 1,024			
Training	\$ 18,608		\$ 3,350					\$ 21,958	\$ 32,500	\$ 7,021	\$ 25,000
Security Services	\$ 1,416							\$ 1,416	\$ 1,500	\$ 804	\$ 1,200
Facility Operations	\$ 956,088	\$ 515	\$ 6,218					\$ 962,821	\$ 851,752	\$ 721,678	\$ 771,143
Utilities	\$ 1,745							\$ 1,745	\$ 2,500	\$ 1,500	\$ 8,000
Contracted Services	\$ 1,368,598	\$ 507,768	\$ 46,309					\$ 1,922,676	\$ 1,912,081	\$ 1,540,152	\$ 1,982,450
Consulting and Professional Services	\$ 43,756							\$ 43,756	\$ 47,800	\$ 45,852	\$ 55,000
Information Technology	\$ 785,317	\$ 15,921	\$ 39,668					\$ 840,906	\$ 607,595	\$ 438,767	\$ 425,900
Major Equipment	\$ 466,685							\$ 466,685	\$ 539,000	\$ 9,314	
Other Items of Expense	\$ 4,079							\$ 4,079	\$ 4,500	\$ 4,108	\$ 6,100
	\$ 5,009,651	\$ 537,324	\$ 142,880					\$ 5,689,855	\$ 5,130,962	\$ 3,545,916	\$ 4,219,843
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 147,666	\$ 8,680						\$ 156,346	\$ 135,000	\$ 142,881	\$ 135,000
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0							\$ 0		\$ 45,000	
Capital Costs											
Internal Cost Recovery	\$ (196,421)		\$ 196,421					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (33,633)		\$ (24,886)					\$ (58,519)		\$ (1,181,285)	\$ (1,306,469)
	\$ (82,388)	\$ 8,680	\$ 171,535					\$ 97,826	\$ 135,000	\$ (993,403)	\$ (1,171,469)
Total Expenditures	\$ 21,804,863	\$ 998,386	\$ 1,305,649					\$ 24,108,898	\$ 23,916,591	\$ 21,715,499	\$ 23,074,198
Excess (Deficit) of Revenues Over Expenditures	\$ (1,355,839)	\$ 141,999	\$ (129,303)					\$ (1,343,142)	\$ (1,481,556)	\$ (5,311,336)	\$ (7,650,353)
Operating Transfers In (Out)	\$ (129,303)		\$ 129,303					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,153,177	\$ 1,101,007	\$ 0	\$ 0			\$ 0	\$ 3,254,185	\$ 3,254,185	\$ 8,565,520	\$ 8,565,520
Ending Balance (Deficit)	\$ 668,036	\$ 1,243,006	\$ 0	\$ 0			\$ 0	\$ 1,911,042	\$ 1,772,629	\$ 3,254,185	\$ 915,167

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Stanislaus

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	1,243,006	-	-	-	-	-	1,243,006
Committed	668,036	-	-	-	-	-	-	668,036
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total	\$ 668,036	\$ 1,243,006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,911,042