

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 of Court Executive



Date

Stanislaus

Court

FY 17/18 - Quarter 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Stanislaus

Court

FY 17/18 - Quarter 1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Stanislaus

Court

FY 17/18 - Quarter 1

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)	259	246.7			

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 September							2016/17 Total Funds (Info. Purposes Only)	2016/17 Total Funds (Info. Purposes Only)
	Fiscal Year 2017/18								
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)		
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
ASSETS									
Operations	\$ (642,800)	\$ 122,300	\$ (88,378)	\$ 550,905			\$ 56,090	\$ (1,883)	\$ 251,982
Payroll	\$ 0						\$ 0	\$ 0	\$ (2,459)
Jury	\$ 26,672							\$ 26,672	\$ 20,000
Revolving	\$ 0							\$ 0	\$ 0
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (128,074)	\$ (128,074)	\$ 5,716
Credit Card									
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 6,564,439						\$ 5,096,515	\$ 11,660,954	\$ 10,695,640
Total Cash and Cash Equivalents	\$ 5,964,711	\$ 122,300	\$ (88,378)	\$ 550,905			\$ 5,024,531	\$ 11,574,069	\$ 10,987,279
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 759	\$ 0	\$ 0					\$ 759	\$ 537
Dishonored Checks									
Due From Employee	\$ 2,415	\$ 0	\$ 0					\$ 2,415	\$ 4,503
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 1,016,919							\$ 1,016,919	\$ 0
Due From Other Governments	\$ 31,627	\$ 52,087		\$ 0				\$ 83,714	\$ 450,931
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 10,225	\$ 0	\$ 198,839					\$ 209,064	\$ 316,607
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 964							\$ 964	\$ 362
Total Receivables	\$ 1,062,909	\$ 52,087	\$ 198,839	\$ 0			\$ 0	\$ 1,313,835	\$ 772,939
Prepaid Expenses - General	\$ 387							\$ 387	\$ 1,531
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 387							\$ 387	\$ 1,531
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 7,028,007	\$ 174,387	\$ 110,461	\$ 550,905			\$ 5,024,531	\$ 12,888,290	\$ 11,761,749
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 20,466	\$ 3,240	\$ 0	\$ 0				\$ 23,706	\$ 23,132
Due to Other Funds	\$ 1,016,919	\$ 0	\$ 0				\$ 964	\$ 1,017,883	\$ 2,972
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
TC145 Liability							\$ 604,353	\$ 604,353	\$ 553,157
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 550,905				\$ 550,905	\$ 659,703
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 912							\$ 912	\$ 3,228
Interest							\$ 300	\$ 300	\$ 229
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,038,296	\$ 3,240	\$ 0	\$ 550,905			\$ 605,617	\$ 2,198,058	\$ 1,242,420
Civil							\$ 3,470,716	\$ 3,470,716	\$ 3,072,617
Criminal	\$ 0						\$ 894,368	\$ 894,368	\$ 986,528
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 31,465	\$ 31,465	\$ 14,954
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits	\$ 0						\$ 4,396,549	\$ 4,396,549	\$ 4,074,099
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (277,574)							\$ (277,574)	\$ (285,059)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ (1)							\$ (1)	\$ (55)
Total Payroll Liabilities	\$ (277,575)	\$ 0	\$ 0					\$ (277,575)	\$ (285,114)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 20,703						\$ 22,365	\$ 43,068	\$ 54,945
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 12,869							\$ 12,869	\$ 7,701
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 33,572						\$ 22,365	\$ 55,937	\$ 62,646
Total Liabilities	\$ 794,294	\$ 3,240	\$ 0	\$ 550,905			\$ 5,024,531	\$ 6,372,970	\$ 5,094,052
Total Fund Balance	\$ 6,233,713	\$ 171,147	\$ 110,461	\$ 0			\$ 0	\$ 6,515,321	\$ 6,667,697
Total Liabilities and Fund Balance	\$ 7,028,007	\$ 174,387	\$ 110,461	\$ 550,905			\$ 5,024,531	\$ 12,888,290	\$ 11,761,749

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

	Fiscal Year 2017/18							2016/17		
	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				
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 10,315,278	\$ 8,483					\$ 10,323,761	\$ 21,156,351	\$ 10,228,180	\$ 19,959,824
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 79,413		\$ 69,188
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 47,798						\$ 47,798	\$ 1,188,179	\$ 268,906	\$ 998,092
Civil Coordination Reimbursement (0150091)								\$ 231,006	\$ (2,976)	\$ 255,005
MOU Reimbursements (0150010 and General)	\$ 35,848						\$ 35,848	\$ 1,305,230		\$ 1,305,230
Other Miscellaneous										
	\$ 10,398,924	\$ 8,483					\$ 10,407,407	\$ 23,960,178	\$ 10,494,111	\$ 22,587,338
Grants										
AB 1058 Commissioner/Facilitator			\$ 171,382				\$ 171,382	\$ 1,195,947	\$ 176,661	\$ 1,195,947
Other Judicial Council Grants			\$ 216,849				\$ 216,849	\$ 106,183	\$ 2,620	\$ 159,600
Non-Judicial Council Grants										
			\$ 388,231				\$ 388,231	\$ 1,302,130	\$ 179,281	\$ 1,355,547
Other Financing Sources										
Interest Income	\$ 3,599						\$ 3,599	\$ 30,000	\$ 928	\$ 20,000
Investment Income										
Donations										
Local Fees	\$ 23,822	\$ 16,947					\$ 40,769	\$ 536,500	\$ 49,707	\$ 663,416
Non-Fee Revenues										
Enhanced Collections		\$ 100,416					\$ 100,416	\$ 655,000	\$ 98,405	\$ 739,000
Escheatment									\$ 153,914	\$ 130,000
Prior Year Revenue	\$ (3,235)	\$ 0					\$ (3,235)		\$ (969,278)	
County Program - Restricted		\$ 21,426					\$ 21,426	\$ 162,090	\$ 30,954	\$ 158,830
Reimbursement Other	\$ 95,976						\$ 95,976	\$ 412,305	\$ 93,968	\$ 407,029
Sale of Fixed Assets										
Other Miscellaneous	\$ 925						\$ 925	\$ 20,000	\$ 86	\$ 13,600
	\$ 121,087	\$ 138,788					\$ 259,876	\$ 1,815,895	\$ (541,316)	\$ 2,131,875
Total Revenues	\$ 10,520,011	\$ 147,272	\$ 388,231				\$ 11,055,514	\$ 27,078,203	\$ 10,132,076	\$ 26,074,761
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 2,569,457	\$ 72,560	\$ 131,747				\$ 2,773,763	\$ 13,435,032	\$ 2,826,458	\$ 13,281,879
Temp Help	\$ 817						\$ 817	\$ 50,000	\$ 252	\$ 8,249,071
Overtime	\$ 1,783,862	\$ 43,081	\$ 86,088				\$ 1,913,031	\$ 8,527,684	\$ 1,645,181	\$ 8,249,071
Staff Benefits	\$ 4,354,135	\$ 115,641	\$ 217,835				\$ 4,687,611	\$ 22,012,716	\$ 4,471,891	\$ 21,530,950
Operating Expenses and Equipment										
General Expense	\$ 49,936	\$ 614	\$ 2,346				\$ 52,895	\$ 530,609	\$ 75,325	\$ 562,176
Printing	\$ 6,504						\$ 6,504	\$ 87,000	\$ 17,209	\$ 83,000
Telecommunications	\$ 45,946	\$ 169	\$ 837				\$ 46,951	\$ 241,352	\$ 14,064	\$ 244,765
Postage	\$ 10,990	\$ 2,326	\$ 44				\$ 13,360	\$ 104,000	\$ 27,222	\$ 114,000
Insurance								\$ 9,750	\$ 1,478	\$ 8,478
In-State Travel	\$ 685		\$ 1,753				\$ 2,437	\$ 17,500	\$ 7,521	\$ 20,000
Out-of-State Travel									\$ 1,379	\$ 2,250
Training	\$ 1,070		\$ 2,255				\$ 3,325	\$ 6,000	\$ 2,290	\$ 5,500
Security Services	\$ 9,546						\$ 9,546	\$ 41,914	\$ 9,871	\$ 45,500
Facility Operations	\$ 25,770	\$ 219	\$ 1,121				\$ 27,110	\$ 787,786	\$ (19,005)	\$ 916,956
Utilities	\$ (210)						\$ (210)	\$ 2,500	\$ (1,500)	\$ 8,000
Contracted Services	\$ 367,062	\$ 41,583	\$ (353)				\$ 408,292	\$ 2,409,771	\$ 455,505	\$ 2,225,913
Consulting and Professional Services	\$ 10,764		\$ 3,725				\$ 14,489	\$ 129,777	\$ 10,084	\$ 162,793
Information Technology	\$ 267,466	\$ 13,052	\$ 4,653				\$ 285,171	\$ 1,272,075	\$ 285,979	\$ 1,558,419
Major Equipment								\$ 70,000		\$ 240,000
Other Items of Expense	\$ 785						\$ 785	\$ 5,500	\$ 358	\$ 5,500
	\$ 796,313	\$ 57,962	\$ 16,380				\$ 870,655	\$ 5,715,534	\$ 886,778	\$ 6,203,250
Special Items of Expense										
Grand Jury								\$ 5,000	\$ 2,562	
Jury Costs	\$ 46,470						\$ 46,470	\$ 115,000	\$ 24,339	\$ 140,000
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (43,556)		\$ 43,556				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (47)						\$ (47)		\$ 385	
	\$ 2,867		\$ 43,556				\$ 46,423	\$ 120,000	\$ 27,286	\$ 140,000
Total Expenditures	\$ 5,153,316	\$ 173,602	\$ 277,770				\$ 5,604,688	\$ 27,848,250	\$ 5,385,956	\$ 27,874,200
Excess (Deficit) of Revenues Over Expenditures	\$ 5,366,696	\$ (26,331)	\$ 110,461				\$ 5,450,826	\$ (770,047)	\$ 4,746,120	\$ (1,799,439)
Operating Transfers In (Out)										
								\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 867,018	\$ 197,477	\$ 0	\$ 0			\$ 1,064,495	\$ 1,064,495	\$ 1,921,577	\$ 1,921,577
Ending Balance (Deficit)	\$ 6,233,713	\$ 171,147	\$ 110,461	\$ 0			\$ 6,515,321	\$ 294,448	\$ 6,667,697	\$ 122,138

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

For the month ended September										
Fiscal Year 2017/18							2016/17			
	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	\$ 1,512,597	\$ 135,382					\$ 1,647,441	\$ 7,156,758	\$ 1,517,676	\$ 7,277,989
Traffic & Other Infractions	\$ 277,896	\$ 12,789					\$ 290,684	\$ 1,558,588	\$ 270,323	\$ 1,327,407
Other Criminal Cases	\$ 442,360	\$ 5,121					\$ 447,481	\$ 2,194,609	\$ 484,608	\$ 2,466,093
Civil	\$ 311,484	\$ 14,966					\$ 326,450	\$ 1,640,058	\$ 363,040	\$ 1,917,651
Family & Children Services	\$ 530,569	\$ 99,327			\$ 43,106		\$ 673,002	\$ 2,800,556	\$ 727,253	\$ 3,694,295
Probate, Guardianship & Mental Health Services	\$ 106,878	\$ 138					\$ 107,016	\$ 498,568	\$ 110,216	\$ 479,091
Juvenile Dependency Services		\$ (563)					\$ (563)			
Juvenile Delinquency Services	\$ 114,184	\$ 1,001					\$ 115,186	\$ 612,686	\$ 69,477	\$ 346,748
Other Court Operations	\$ 132,303	\$ 5,795					\$ 138,098	\$ 784,998	\$ 132,821	\$ 880,072
Court Interpreters	\$ 50,274	\$ 178,130					\$ 228,404	\$ 1,189,429	\$ 291,331	\$ 998,592
Jury Services	\$ 72,735	\$ 23,148	\$ 46,470				\$ 142,353	\$ 445,988	\$ 112,852	\$ 465,642
Security		\$ 9,657					\$ 9,657	\$ 57,000	\$ 17,983	\$ 62,500
Trial Court Operations Program	\$ 3,551,279	\$ 484,890	\$ 46,470		\$ 43,106	\$ (538)	\$ 4,125,208	\$ 18,939,238	\$ 4,097,578	\$ 19,916,080
Enhanced Collections	\$ 102,515	\$ 38,964					\$ 141,480	\$ 655,000	\$ 149,512	\$ 779,275
Other Non-Court Operations	\$ 13,126						\$ 13,126	\$ 59,090	\$ 24,117	\$ 68,830
Non-Court Operations Program	\$ 115,641	\$ 38,964					\$ 154,606	\$ 714,090	\$ 173,629	\$ 848,105
Executive Office	\$ 93,288	\$ 171			\$ (1,817)		\$ 91,642	\$ 439,736	\$ 84,668	\$ 408,667
Fiscal Services	\$ 158,572	\$ 36,716			\$ (1,817)		\$ 193,471	\$ 918,507	\$ 206,890	\$ 904,283
Human Resources	\$ 136,129	\$ 5,355			\$ (1,817)		\$ 139,667	\$ 999,840	\$ 171,324	\$ 373,986
Business & Facilities Services	\$ 239,754	\$ 52,091			\$ (35,838)	\$ 491	\$ 256,498	\$ 2,266,668	\$ 194,763	\$ 2,076,013
Information Technology	\$ 392,948	\$ 252,467			\$ (1,817)		\$ 643,598	\$ 3,570,171	\$ 457,105	\$ 3,347,066
Court Administration Program	\$ 1,020,691	\$ 346,800			\$ (43,106)	\$ 491	\$ 1,324,875	\$ 8,194,922	\$ 1,114,749	\$ 7,110,015
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,687,611	\$ 870,655	\$ 46,470		\$ 0	\$ (47)	\$ 5,604,688	\$ 27,848,250	\$ 5,385,956	\$ 27,874,200