

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

12/05/2019

Date

Stanislaus

Court
FY 19/20 - Quarter 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Stanislaus
Court
FY 19/20 - Quarter 1
Fiscal Year and Ending Quarter

FOOTNOTES

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

Stanislaus

Court

FY 19/20 - 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)	256.30	245.80			

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							2018/19	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2019/20									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ 59,839	\$ 258,839	\$ 131,815	\$ (18,333)			\$ (431,018)	\$ 1,142	\$ 300,820	
Payroll	\$ (496,304)						\$ 492,983	\$ (3,321)	\$ (3,527)	
Jury	\$ 0							\$ 0	\$ 0	
Revolving	\$ 0							\$ 0	\$ 0	
Other										
Distribution							\$ 131,104	\$ 131,104	\$ 162,686	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (41,430)	\$ (41,430)	\$ (35,661)	
Credit Card										
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400	
Cash with County										
Cash Outside of the JCC										
Cash Equivalents	\$ 7,627,291						\$ 4,545,234	\$ 12,172,525	\$ 11,737,467	
Total Cash and Cash Equivalents	\$ 7,207,226	\$ 258,839	\$ 131,815	\$ (18,333)			\$ 4,696,873	\$ 12,276,420	\$ 12,178,186	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 64	\$ 0	\$ 0					\$ 64	\$ 2,138	
Dishonored Checks										
Due From Employee	\$ (2,436)	\$ 0	\$ 0					\$ (2,436)	\$ 909	
Civil Jury Fees	\$ 0							\$ 0	\$ 0	
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 382	\$ 12,470	\$ 0	\$ 342,006				\$ 354,858	\$ 38,628	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 157,282					\$ 157,282	\$ 325,685	
Trust Due To/From							\$ 26,472	\$ 26,472	\$ 50,001	
Distribution Due To/From							\$ 7,541	\$ 7,541	\$ 13,545	
Civil Filing Fee Due To/From										
General Due To/From	\$ 1,136	\$ 0						\$ 1,136	\$ 4,441	
Total Receivables	\$ (853)	\$ 12,470	\$ 157,282	\$ 342,006			\$ 34,013	\$ 544,918	\$ 435,347	
Prepaid Expenses - General	\$ 44,506	\$ 0						\$ 44,506	\$ 51,714	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 44,506	\$ 0						\$ 44,506	\$ 51,714	
Other Assets	\$ 0							\$ 0	\$ 0	
Total Other Assets	\$ 0							\$ 0	\$ 0	
Total Assets	\$ 7,250,880	\$ 271,309	\$ 289,097	\$ 323,673			\$ 4,730,886	\$ 12,865,844	\$ 12,665,247	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 14,559	\$ 40	\$ 868	\$ 0			\$ 0	\$ 15,467	\$ 121,796	
Due to Other Funds	\$ 366	\$ 0	\$ 0	\$ 0			\$ 34,783	\$ 35,149	\$ 67,988	
Due to Other Courts										
Due to State	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0	
TC145 Liability							\$ 504,552	\$ 504,552	\$ 534,571	
Due to Other Governments	\$ 0		\$ 0	\$ 323,673				\$ 323,673	\$ 311,310	
AB145 Due to Other Government Agency							\$ 1,029,556	\$ 1,029,556	\$ 1,130,139	
Due to Other Public Agencies										
Sales and Use Tax	\$ 673							\$ 673	\$ 606	
Interest							\$ 2,499	\$ 2,499	\$ 2,871	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 15,598	\$ 40	\$ 868	\$ 323,673			\$ 1,571,390	\$ 1,911,570	\$ 2,169,281	
Civil							\$ 2,856,854	\$ 2,856,854	\$ 3,275,389	
Criminal	\$ 0						\$ 170,220	\$ 170,220	\$ 102,019	
Unreconciled - Civil and Criminal							\$ 7,097	\$ 7,097	\$ 7,097	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 114,782	\$ 114,782	\$ 65,378	
Miscellaneous Trust							\$ 0	\$ 0	\$ 0	
Total Trust Deposits	\$ 0						\$ 3,148,952	\$ 3,148,952	\$ 3,449,883	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ (311,845)							\$ (311,845)	\$ (278,329)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 0							\$ 0	\$ 0	
Payroll Clearing	\$ (1)							\$ (1)	\$ 0	
Total Payroll Liabilities	\$ (311,845)	\$ 0	\$ 0					\$ (311,845)	\$ (278,329)	
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0	
Liabilities For Deposits	\$ 24,503	\$ 199					\$ 8,667	\$ 33,368	\$ 151,117	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment							\$ 1,877	\$ 1,877	\$ 33,779	
Uncleared Collections	\$ (13,734)							\$ (13,734)	\$ (13,734)	
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0	
Total Other Liabilities	\$ 10,769	\$ 199	\$ 0				\$ 10,544	\$ 21,511	\$ 171,162	
Total Liabilities	\$ (285,478)	\$ 239	\$ 868	\$ 323,673			\$ 4,730,886	\$ 4,770,188	\$ 5,511,997	
Total Fund Balance	\$ 7,536,358	\$ 271,070	\$ 288,228	\$ 0			\$ 0	\$ 8,095,657	\$ 7,153,250	
Total Liabilities and Fund Balance	\$ 7,250,880	\$ 271,309	\$ 289,097	\$ 323,673			\$ 4,730,886	\$ 12,865,844	\$ 12,665,247	

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 September											
	Fiscal Year 2019/20							2018/19			
	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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 11,290,283		\$ 8,468					\$ 11,298,751	\$ 26,030,389	\$ 11,538,758	\$ 25,635,028
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 69,333		\$ 69,333
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ (31,390)							\$ (31,390)	\$ 1,498,732	\$ (184,827)	\$ 1,395,636
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 123,924							\$ 123,924	\$ 537,479	\$ 36,390	\$ 526,730
Other Miscellaneous									\$ 1,305,229		\$ 1,305,229
	\$ 11,382,817	\$ 8,468						\$ 11,391,285	\$ 29,441,182	\$ 11,390,321	\$ 28,931,958
Grants											
AB 1058 Commissioner/Facilitator								\$ 148,812	\$ 1,207,664	\$ 253,452	\$ 1,195,947
Other Judicial Council Grants								\$ 388,027	\$ 408,027	\$ 309,104	\$ 333,104
Non-Judicial Council Grants											
			\$ 536,839					\$ 536,839	\$ 1,615,691	\$ 562,556	\$ 1,529,051
Other Financing Sources											
Interest Income	\$ 7,011							\$ 7,011	\$ 125,000	\$ 6,855	\$ 70,000
Investment Income											
Donations											
Local Fees	\$ 20,922	\$ 10,293						\$ 31,215	\$ 228,925	\$ 41,755	\$ 337,500
Non-Fee Revenues											
Enhanced Collections		\$ 37,341						\$ 37,341	\$ 400,000	\$ 59,060	\$ 500,000
Escheatment	\$ 4,378							\$ 4,378			
Prior Year Revenue	\$ 12,283		\$ 1	\$ (13,788)				\$ (1,505)		\$ (37,582)	
County Program - Restricted		\$ 21,786						\$ 21,786	\$ 194,134	\$ 23,855	\$ 177,000
Reimbursement Other	\$ 101,249							\$ 101,249	\$ 434,088	\$ 99,804	\$ 417,835
Sale of Fixed Assets											
Other Miscellaneous	\$ 917							\$ 917	\$ 3,100	\$ 210	\$ 2,000
	\$ 146,760	\$ 69,422	\$ (13,788)					\$ 202,393	\$ 1,385,245	\$ 193,557	\$ 1,504,335
Total Revenues	\$ 11,529,577	\$ 77,890	\$ 523,051					\$ 12,130,517	\$ 32,442,098	\$ 12,146,434	\$ 31,965,342
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,894,197	\$ 39,818	\$ 121,945					\$ 3,055,960	\$ 15,572,010	\$ 2,774,729	\$ 14,488,641
Temp Help									\$ 340,763		\$ 362,220
Overtime	\$ (4,997)							\$ (4,997)	\$ 50,000	\$ 21,237	\$ 50,000
Staff Benefits	\$ 1,955,020	\$ 30,485	\$ 70,513					\$ 2,056,019	\$ 9,938,814	\$ 2,003,340	\$ 9,502,209
	\$ 4,844,220	\$ 70,304	\$ 192,459					\$ 5,106,982	\$ 25,809,587	\$ 4,799,306	\$ 24,403,070
Operating Expenses and Equipment											
General Expense	\$ 50,518	\$ 1,366	\$ 2,149					\$ 54,032	\$ 756,138	\$ 66,290	\$ 809,581
Printing	\$ 4,085							\$ 4,085	\$ 84,000	\$ 8,728	\$ 83,500
Telecommunications	\$ 27,599	\$ 113	\$ 912					\$ 28,623	\$ 369,175	\$ 22,620	\$ 253,904
Postage	\$ 26,961	\$ 1,583	\$ 108					\$ 28,650	\$ 110,500	\$ 27,830	\$ 105,000
Insurance	\$ 1,733		\$ 67					\$ 1,799	\$ 9,500	\$ 1,988	\$ 7,558
In-State Travel	\$ 5,703		\$ 2,629					\$ 8,333	\$ 37,250	\$ 6,314	\$ 37,875
Out-of-State Travel	\$ 1,521							\$ 1,521	\$ 4,000	\$ 1,286	
Training	\$ 4,309		\$ 2,480					\$ 6,789	\$ 33,000	\$ 6,280	\$ 27,625
Security Services	\$ 10,340							\$ 10,340	\$ 61,044	\$ 9,686	\$ 45,359
Facility Operations	\$ 81,117		\$ 1,036					\$ 82,153	\$ 805,108	\$ 78,258	\$ 849,778
Utilities	\$ 0							\$ 0	\$ 3,000	\$ (477)	\$ 2,500
Contracted Services	\$ 435,252	\$ 17,062	\$ 0					\$ 452,314	\$ 2,822,447	\$ 483,350	\$ 2,920,455
Consulting and Professional Services	\$ 12,887		\$ 2,393					\$ 15,280	\$ 456,302	\$ 14,812	\$ 377,854
Information Technology	\$ 191,666	\$ 1,040	\$ 5,782					\$ 198,488	\$ 1,016,110	\$ 226,734	\$ 1,721,188
Major Equipment									\$ 30,000		\$ 475,000
Other Items of Expense	\$ 1,280							\$ 1,280	\$ 297,869	\$ 1,252	\$ 133,493
	\$ 854,970	\$ 21,163	\$ 17,554					\$ 993,686	\$ 6,895,243	\$ 954,880	\$ 7,850,886
Special Items of Expense											
Grand Jury									\$ 3,000		\$ 3,000
Jury Costs	\$ 73,184							\$ 73,184	\$ 160,000	\$ 18,735	\$ 144,000
Judgements, Settlements and Claims	\$ 0							\$ 0			
Debt Service											
Other	\$ (370,443)							\$ (370,443)			\$ 12,000
Capital Costs											
Internal Cost Recovery	\$ (38,599)		\$ 38,599					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (174,531)	\$ (4,094)	\$ (12,800)					\$ (191,225)		\$ 8	
	\$ (510,388)	\$ (4,094)	\$ 25,998					\$ (488,484)	\$ 163,000	\$ 18,743	\$ 159,000
Total Expenditures	\$ 5,188,802	\$ 87,372	\$ 236,011					\$ 5,512,185	\$ 32,957,830	\$ 5,772,909	\$ 32,412,738
Excess (Deficit) of Revenues Over Expenditures	\$ 6,340,775	\$ (9,483)	\$ 287,040					\$ 6,618,332	\$ (515,732)	\$ 6,373,525	\$ (447,394)
Operating Transfers In (Out)	\$ (1,188)		\$ 1,188					\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,196,772	\$ 280,553	\$ 0	\$ 0				\$ 1,477,325	\$ 1,477,325	\$ 779,725	\$ 779,725
Ending Balance (Deficit)	\$ 7,536,358	\$ 271,070	\$ 288,228	\$ 0				\$ 8,095,657	\$ 961,593	\$ 7,163,250	\$ 332,331

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

	For the month ended September									
	Fiscal Year 2019/20							2018/19		
	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	\$ 1,592,579	\$ 119,593	\$ 0			\$ (87,002)	\$ 1,625,169	\$ 8,357,451	\$ 1,612,148	\$ 7,851,547
Traffic & Other Infractions	\$ 318,327	\$ 2,285					\$ 320,613	\$ 1,722,280	\$ 293,643	\$ 1,575,738
Other Criminal Cases	\$ 555,052	\$ 3,213				\$ (12,600)	\$ 545,664	\$ 3,147,864	\$ 494,870	\$ 3,077,843
Civil	\$ 435,613	\$ 17,950				\$ 1	\$ 453,564	\$ 2,532,397	\$ 383,961	\$ 2,094,419
Family & Children Services	\$ 490,174	\$ 99,731			\$ 38,402		\$ 628,308	\$ 3,195,828	\$ 648,396	\$ 3,155,790
Probate, Guardianship & Mental Health Services	\$ 120,922	\$ 150					\$ 121,072	\$ 658,196	\$ 112,879	\$ 607,573
Juvenile Dependency Services		\$ 0				\$ (160)	\$ (160)	\$ 306,340		\$ 237,782
Juvenile Delinquency Services	\$ 139,409	\$ 978					\$ 140,387	\$ 394,765	\$ 124,266	\$ 355,825
Other Court Operations	\$ 227,320	\$ 20,445				\$ 47	\$ 247,813	\$ 798,597	\$ 194,552	\$ 797,139
Court Interpreters	\$ 73,814	\$ 267,188					\$ 341,002	\$ 1,499,633	\$ 356,530	\$ 1,396,136
Jury Services	\$ 56,368	\$ 37,785	\$ 73,184				\$ 167,338	\$ 583,870	\$ 109,478	\$ 471,465
Security		\$ 12,393					\$ 12,393	\$ 68,044	\$ 12,685	\$ 100,445
Trial Court Operations Program	\$ 4,009,579	\$ 581,709	\$ 73,184		\$ 38,402	\$ (99,714)	\$ 4,603,161	\$ 23,265,265	\$ 4,343,407	\$ 21,721,702
Enhanced Collections	\$ 54,911	\$ 5,939				\$ (4,095)	\$ 56,754	\$ 400,000	\$ 87,595	\$ 500,000
Other Non-Court Operations	\$ 15,393	\$ 817					\$ 16,209	\$ 81,634	\$ 13,828	\$ 59,916
Non-Court Operations Program	\$ 70,304	\$ 6,755				\$ (4,095)	\$ 72,964	\$ 481,634	\$ 101,423	\$ 559,916
Executive Office	\$ 107,559	\$ 1,873					\$ 109,431	\$ 523,015	\$ 116,037	\$ 472,497
Fiscal Services	\$ 158,504	\$ 23,080	\$ (370,443)			\$ (16,575)	\$ (205,434)	\$ 1,021,043	\$ 197,938	\$ 1,047,087
Human Resources	\$ 158,884	\$ 59				\$ 15	\$ 158,958	\$ 1,037,296	\$ 149,482	\$ 1,025,649
Business & Facilities Services	\$ 197,412	\$ 102,002			\$ (38,402)	\$ (33,825)	\$ 227,187	\$ 2,372,468	\$ 256,533	\$ 2,959,659
Information Technology	\$ 404,740	\$ 178,208				\$ (37,032)	\$ 545,917	\$ 4,257,109	\$ 608,089	\$ 4,626,226
Court Administration Program	\$ 1,027,099	\$ 305,222	\$ (370,443)		\$ (38,402)	\$ (87,416)	\$ 836,060	\$ 9,210,931	\$ 1,328,079	\$ 10,131,118
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,106,982	\$ 893,686	\$ (297,259)		\$ 0	\$ (191,225)	\$ 5,512,185	\$ 32,957,830	\$ 5,772,909	\$ 32,412,736