

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

05/04/2020

Date

Stanislaus

Court

FY 19/20 - Quarter 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Stanislaus

Court

FY 19/20 - Quarter 3

Fiscal Year and Ending Quarter

FOOTNOTES

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

Stanislaus

Court

FY 19/20 - Quarter 3

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	248.05	243.05	

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 March								
	Fiscal Year 2019/20							2018/19	
	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	\$ (441,545)	\$ 343,192	\$ (33,002)	\$ 153,677		\$ 37,122	\$ 59,444	\$ 159,002	
Payroll	\$ (1,294)					\$ 0	\$ (1,294)	\$ (5,068)	
Jury	\$ 0					\$ 0	\$ 0	\$ 0	
Revolving	\$ 0						\$ 0	\$ 0	
Other									
Distribution						\$ 44,972	\$ 44,972	\$ 122,633	
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (49,905)	\$ (49,905)	\$ (56,553)	
Credit Card									
Cash on Hand	\$ 16,400						\$ 16,400	\$ 16,400	
Cash with County								\$ 0	
Cash Outside of the JCC									
Cash Equivalents	\$ 6,234,481					\$ 2,443,062	\$ 8,677,543	\$ 7,939,902	
Total Cash and Cash Equivalents	\$ 5,808,042	\$ 343,192	\$ (33,002)	\$ 153,677		\$ 2,443,062	\$ 8,747,160	\$ 8,176,317	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0		\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 1	\$ 0	\$ 0				\$ 1	\$ 139	
Dishonored Checks									
Due From Employee	\$ (1,678)	\$ 0	\$ 0				\$ (1,678)	\$ 3,725	
Civil Jury Fees	\$ 0						\$ 0	\$ 0	
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 35,684	\$ 14,472	\$ 0	\$ 0			\$ 50,156	\$ 13,059	
Due From Other Courts							\$ 0	\$ 0	
Due From State	\$ 25,167	\$ 0	\$ 256,092				\$ 281,259	\$ 605,121	
Trust Due To/From						\$ 264,391	\$ 264,391	\$ 179,847	
Distribution Due To/From						\$ 59,655	\$ 59,655	\$ 4,573	
Civil Filing Fee Due To/From									
General Due To/From	\$ 227	\$ 27					\$ 254	\$ 2,494	
Total Receivables	\$ 59,400	\$ 14,499	\$ 256,092	\$ 0		\$ 324,046	\$ 654,037	\$ 708,968	
Prepaid Expenses - General	\$ 192,014	\$ 0					\$ 192,014	\$ 191,342	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 192,014	\$ 0					\$ 192,014	\$ 191,342	
Other Assets	\$ 0						\$ 0	\$ 0	
Total Other Assets	\$ 0						\$ 0	\$ 0	
Total Assets	\$ 6,059,455	\$ 357,691	\$ 223,090	\$ 153,677		\$ 2,799,298	\$ 9,593,211	\$ 9,076,616	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 23,504	\$ 28	\$ 745	\$ 0		\$ 0	\$ 24,277	\$ 113,754	
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0		\$ 324,300	\$ 324,300	\$ 186,914	
Due to Other Courts									
Due to State	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	
TC145 Liability						\$ 526,839	\$ 526,839	\$ 453,883	
Due to Other Governments	\$ 0		\$ 0	\$ 153,677		\$ 153,677	\$ 153,677	\$ 148,214	
AB145 Due to Other Government Agency						\$ 948,633	\$ 948,633	\$ 1,152,814	
Due to Other Public Agencies									
Sales and Use Tax	\$ 7						\$ 7	\$ 1,311	
Interest						\$ 1,153	\$ 1,153	\$ 2,925	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 23,512	\$ 28	\$ 745	\$ 153,677		\$ 1,800,924	\$ 1,978,885	\$ 2,059,818	
Civil						\$ 600,945	\$ 600,945	\$ 3,090,940	
Criminal	\$ 0					\$ 358,832	\$ 358,832	\$ 239,876	
Unreconciled - Civil and Criminal						\$ 7,097	\$ 7,097	\$ 7,097	
Trust Held Outside of the JCC									
Trust Interest Payable						\$ 20,421	\$ 20,421	\$ 89,381	
Miscellaneous Trust						\$ 0	\$ 0	\$ 0	
Total Trust Deposits	\$ 0					\$ 987,295	\$ 987,295	\$ 3,427,294	
Accrued Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Benefits Payable	\$ (324,956)						\$ (324,956)	\$ (307,519)	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ (10)						\$ (10)	\$ 191	
Payroll Clearing	\$ (470)						\$ (470)	\$ 0	
Total Payroll Liabilities	\$ (325,436)	\$ 0	\$ 0				\$ (325,436)	\$ (307,328)	
Revenue Collected in Advance	\$ 0		\$ 0				\$ 0	\$ 0	
Liabilities For Deposits	\$ 27,432	\$ 199				\$ 8,667	\$ 36,297	\$ 32,757	
Jury Fees - Non-Interest						\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment						\$ 2,412	\$ 2,412	\$ 3,637	
Uncleared Collections	\$ (13,734)						\$ (13,734)	\$ (13,734)	
Other Miscellaneous Liabilities	\$ 0						\$ 0	\$ 0	
Total Other Liabilities	\$ 13,697	\$ 199	\$ 0			\$ 11,079	\$ 24,975	\$ 22,659	
Total Liabilities	\$ (268,226)	\$ 226	\$ 745	\$ 153,677		\$ 2,799,298	\$ 2,665,719	\$ 5,202,441	
Total Fund Balance	\$ 6,347,682	\$ 357,465	\$ 222,345	\$ 0		\$ 0	\$ 6,927,492	\$ 3,874,175	
Total Liabilities and Fund Balance	\$ 6,059,455	\$ 357,691	\$ 223,090	\$ 153,677		\$ 2,799,298	\$ 9,593,211	\$ 9,076,616	

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 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						
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 21,784,621	\$ 59,649					\$ 21,844,270	\$ 26,030,399	\$ 19,450,692	\$ 25,635,028
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 69,333	\$ 0	\$ 69,333
Judges' Compensation (0150019)	\$ 740,325						\$ 740,325	\$ 1,498,732	\$ 945,609	\$ 1,395,636
Court Interpreter (0150037)	\$ 447,998						\$ 447,998	\$ 537,479	\$ 287,001	\$ 526,730
Civil Coordination Reimbursement (0150091)	\$ 1,305,229						\$ 1,305,229	\$ 1,305,229	\$ 1,305,229	\$ 1,305,229
MOU Reimbursements (0150010 and General)										
Other Miscellaneous	\$ 24,278,173	\$ 59,649					\$ 24,337,822	\$ 29,441,162	\$ 21,988,531	\$ 28,931,958
Grants										
AB 1058 Commissioner/Facilitator			\$ 720,464				\$ 720,464	\$ 1,207,664	\$ 881,240	\$ 1,195,947
Other Judicial Council Grants			\$ 388,027				\$ 388,027	\$ 408,027	\$ 309,104	\$ 333,104
Non-Judicial Council Grants										
			\$ 1,108,491				\$ 1,108,491	\$ 1,615,691	\$ 1,190,344	\$ 1,529,051
Other Financing Sources										
Interest Income	\$ 103,220						\$ 103,220	\$ 125,000	\$ 87,364	\$ 70,000
Investment Income										
Donations										
Local Fees	\$ 99,325	\$ 49,508					\$ 148,833	\$ 228,925	\$ 148,217	\$ 337,500
Non-Fee Revenues										
Enhanced Collections		\$ 217,186					\$ 217,186	\$ 400,000	\$ 215,742	\$ 500,000
Escheatment	\$ 4,378						\$ 4,378		\$ 4,582	
Prior Year Revenue	\$ 12,284		\$ (13,788)				\$ (1,503)		\$ (37,882)	
County Program - Restricted		\$ 129,907					\$ 129,907	\$ 194,134	\$ 102,162	\$ 177,000
Reimbursement Other	\$ 345,722						\$ 345,722	\$ 434,086	\$ 306,594	\$ 417,835
Sale of Fixed Assets										
Other Miscellaneous	\$ 3,916						\$ 3,916	\$ 3,100	\$ 1,431	\$ 2,000
	\$ 568,845	\$ 396,602	\$ (13,788)				\$ 951,659	\$ 1,385,245	\$ 828,511	\$ 1,504,335
Total Revenues	\$ 24,847,018	\$ 458,251	\$ 1,094,703				\$ 26,397,972	\$ 32,442,098	\$ 24,007,386	\$ 31,965,342
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 10,019,951	\$ 140,487	\$ 409,756				\$ 10,570,194	\$ 15,572,010	\$ 9,855,129	\$ 14,488,641
Temp Help								\$ 340,763		\$ 362,220
Overtime	\$ 17,804						\$ 17,804	\$ 50,000	\$ 48,446	\$ 50,000
Staff Benefits	\$ 6,504,293	\$ 106,201	\$ 232,292				\$ 6,842,786	\$ 9,936,814	\$ 6,626,939	\$ 9,502,209
	\$ 16,542,048	\$ 246,688	\$ 642,048				\$ 17,430,786	\$ 25,899,587	\$ 16,530,514	\$ 24,403,070
Operating Expenses and Equipment										
General Expense	\$ 431,316	\$ 2,486	\$ 14,924				\$ 448,726	\$ 756,138	\$ 470,537	\$ 809,581
Printing	\$ 30,348	\$ 67					\$ 30,415	\$ 84,000	\$ 41,158	\$ 83,500
Telecommunications	\$ 303,584	\$ 448	\$ 3,308				\$ 307,340	\$ 369,175	\$ 152,528	\$ 253,904
Postage	\$ 75,042	\$ 11,564	\$ 547				\$ 87,153	\$ 110,500	\$ 74,601	\$ 105,000
Insurance	\$ 9,197		\$ 62				\$ 9,259	\$ 9,500	\$ 7,856	\$ 7,558
In-State Travel	\$ 29,970		\$ 7,397				\$ 37,367	\$ 37,250	\$ 25,282	\$ 37,875
Out-of-State Travel	\$ 5,322						\$ 5,322	\$ 4,000	\$ 4,998	
Training	\$ 23,097		\$ 2,480				\$ 25,577	\$ 33,000	\$ 17,311	\$ 27,625
Security Services	\$ 40,620						\$ 40,620	\$ 61,044	\$ 30,307	\$ 45,359
Facility Operations	\$ 478,713		\$ 3,869				\$ 482,582	\$ 805,108	\$ 467,306	\$ 849,776
Utilities	\$ 217						\$ 217	\$ 3,000	\$ (99)	\$ 2,500
Contracted Services	\$ 1,730,238	\$ 121,140	\$ 0				\$ 1,851,378	\$ 2,822,447	\$ 1,575,158	\$ 2,920,455
Consulting and Professional Services	\$ 50,267		\$ 62,444				\$ 112,712	\$ 456,302	\$ 112,419	\$ 377,854
Information Technology	\$ 612,730	\$ 1,040	\$ 20,644				\$ 634,414	\$ 1,016,110	\$ 850,467	\$ 1,721,186
Major Equipment	\$ 72,194						\$ 72,194	\$ 30,000	\$ 459,395	\$ 475,000
Other Items of Expense	\$ 4,341						\$ 4,341	\$ 297,669	\$ 3,799	\$ 133,493
	\$ 3,897,196	\$ 136,745	\$ 115,875				\$ 4,149,816	\$ 6,895,243	\$ 4,293,023	\$ 7,850,886
Special Items of Expense										
Grand Jury								\$ 3,000	\$ 1,601	\$ 3,000
Jury Costs	\$ 125,115						\$ 125,115	\$ 160,000	\$ 84,982	\$ 144,000
Judgements, Settlements and Claims	\$ 0						\$ 0			
Debt Service										
Other	\$ 0						\$ 0			\$ 12,000
Capital Costs										
Internal Cost Recovery	\$ (128,423)		\$ 128,423				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (741,017)	\$ (4,094)	\$ (12,600)				\$ (757,711)		\$ 2,816	
	\$ (744,325)	\$ (4,094)	\$ 115,823				\$ (632,596)	\$ 163,000	\$ 89,399	\$ 159,000
Total Expenditures	\$ 19,694,920	\$ 379,339	\$ 873,546				\$ 20,947,805	\$ 32,957,830	\$ 20,912,936	\$ 32,412,736
Excess (Deficit) of Revenues Over Expenditures	\$ 5,152,098	\$ 76,912	\$ 221,157				\$ 5,450,167	\$ (515,732)	\$ 3,094,450	\$ (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)	\$ 6,347,882	\$ 357,465	\$ 222,345	\$ 0			\$ 6,927,492	\$ 961,593	\$ 3,674,175	\$ 332,331

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

	For the month ended March									
	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	\$ 5,539,460	\$ 463,855	\$ 0			\$ (76,926)	\$ 5,926,389	\$ 8,357,451	\$ 5,634,243	\$ 7,851,547
Traffic & Other Infractions	\$ 1,113,005	\$ 5,981					\$ 1,118,986	\$ 1,722,280	\$ 1,048,380	\$ 1,575,738
Other Criminal Cases	\$ 1,862,650	\$ 74,102				\$ (12,014)	\$ 1,924,739	\$ 3,147,864	\$ 1,798,097	\$ 3,077,843
Civil	\$ 1,550,636	\$ 86,591				\$ 1	\$ 1,637,228	\$ 2,532,397	\$ 1,403,378	\$ 2,094,419
Family & Children Services	\$ 1,605,156	\$ 285,277			\$ 127,909	\$ (2,311)	\$ 2,016,031	\$ 3,195,828	\$ 2,109,403	\$ 3,155,790
Probate, Guardianship & Mental Health Services	\$ 403,148	\$ 2,536					\$ 405,684	\$ 658,196	\$ 414,176	\$ 607,573
Juvenile Dependency Services		\$ 505				\$ (160)	\$ 345	\$ 306,340	\$ 258	\$ 237,782
Juvenile Delinquency Services	\$ 449,111	\$ 5,110					\$ 454,221	\$ 394,765	\$ 440,097	\$ 355,825
Other Court Operations	\$ 746,845	\$ 45,317				\$ 47	\$ 792,208	\$ 798,597	\$ 746,441	\$ 797,139
Court Interpreters	\$ 252,853	\$ 923,191					\$ 1,176,044	\$ 1,499,633	\$ 1,087,208	\$ 1,396,136
Jury Services	\$ 195,858	\$ 96,292	\$ 125,115				\$ 417,264	\$ 583,870	\$ 333,346	\$ 471,465
Security		\$ 42,420					\$ 42,420	\$ 68,044	\$ 33,672	\$ 100,445
Trial Court Operations Program	\$ 13,718,723	\$ 2,031,176	\$ 125,115		\$ 127,909	\$ (91,363)	\$ 15,911,580	\$ 23,265,265	\$ 15,048,898	\$ 21,721,702
Enhanced Collections	\$ 191,621	\$ 63,776				\$ (4,095)	\$ 251,302	\$ 400,000	\$ 235,602	\$ 500,000
Other Non-Court Operations	\$ 55,067	\$ 884					\$ 55,951	\$ 81,634	\$ 34,755	\$ 59,916
Non-Court Operations Program	\$ 246,688	\$ 64,660				\$ (4,095)	\$ 307,253	\$ 481,634	\$ 270,357	\$ 559,916
Executive Office	\$ 358,778	\$ 3,704					\$ 362,482	\$ 523,015	\$ 401,490	\$ 472,497
Fiscal Services	\$ 541,457	\$ 139,470	\$ 0			\$ (387,016)	\$ 293,911	\$ 1,021,043	\$ 677,504	\$ 1,047,087
Human Resources	\$ 540,309	\$ 62,422				\$ (4,985)	\$ 597,746	\$ 1,037,296	\$ 532,263	\$ 1,025,649
Business & Facilities Services	\$ 672,787	\$ 582,699			\$ (127,909)	\$ (73,331)	\$ 1,054,246	\$ 2,372,468	\$ 1,070,202	\$ 2,959,659
Information Technology	\$ 1,352,043	\$ 1,265,486				\$ (196,921)	\$ 2,420,608	\$ 4,257,109	\$ 2,912,421	\$ 4,626,226
Court Administration Program	\$ 3,465,374	\$ 2,053,780	\$ 0		\$ (127,909)	\$ (662,253)	\$ 4,728,992	\$ 9,210,931	\$ 5,593,880	\$ 10,131,118
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 17,430,785	\$ 4,149,616	\$ 125,115		\$ 0	\$ (757,711)	\$ 20,947,805	\$ 32,957,830	\$ 20,912,936	\$ 32,412,736