

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.

D. J. Reeves

Signature of Presiding Judge or Court Executive

08/05/2020

Date

Stanislaus

Court

FY 19/20 - Quarter 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Stanislaus

Court

FY 19/20 - Quarter 4

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

Stanislaus

Court

FY 19/20 - Quarter 4

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	239.55

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 2019/20									
	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	\$ (155,309)	\$ 270,339	\$ 0	\$ 68,678		\$ 55,427	\$ 239,135	\$ (199,104)	
Payroll	\$ (11,125)					\$ 0	\$ (11,125)	\$ (4,053)	
Jury	\$ 0					\$ 0	\$ 0	\$ 0	
Revolving	\$ 0						\$ 0	\$ 0	
Other									
Distribution						\$ 89,206	\$ 89,206	\$ 130,510	
Civil Filing Fees						\$ 399,338	\$ 399,338	\$ 0	
Trust						\$ (55,405)	\$ (55,405)	\$ (66,959)	
Credit Card									
Cash on Hand	\$ 16,400						\$ 16,400	\$ 16,400	
Cash with County								\$ 0	
Cash Outside of the JCC									
Cash Equivalents	\$ 2,062,837					\$ 2,044,467	\$ 4,107,304	\$ 6,918,269	
Total Cash and Cash Equivalents	\$ 1,912,804	\$ 270,339	\$ 0	\$ 68,678		\$ 2,533,033	\$ 4,784,853	\$ 6,795,063	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 9,384	\$ 0	\$ 0	\$ 0		\$ 0	\$ 9,384	\$ 21,332	
Accounts Receivable - General	\$ 1,132	\$ 0	\$ 0	\$ 0			\$ 1,132	\$ 1,313	
Dishonored Checks									
Due From Employee	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Civil Jury Fees	\$ 0						\$ 0	\$ 0	
Trust									
Due From Other Funds	\$ 188,611						\$ 188,611	\$ 57,666	
Due From Other Governments	\$ 1,289	\$ 14,990	\$ 0	\$ 0			\$ 16,279	\$ 10,801	
Due From Other Courts							\$ 0	\$ 0	
Due From State	\$ 700,106	\$ 26,785	\$ 179,449				\$ 906,340	\$ 875,748	
Trust Due To/From						\$ 76,143	\$ 76,143	\$ 25,989	
Distribution Due To/From						\$ 1,199	\$ 1,199	\$ 4,921	
Civil Filing Fee Due To/From						\$ 27	\$ 27		
General Due To/From	\$ 2,932	\$ 30,806					\$ 33,738	\$ 41,018	
Total Receivables	\$ 903,454	\$ 72,581	\$ 179,449	\$ 0		\$ 77,369	\$ 1,232,853	\$ 1,038,787	
Prepaid Expenses - General	\$ 748,770	\$ 0	\$ 0				\$ 748,770	\$ 622,304	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 748,770	\$ 0	\$ 0				\$ 748,770	\$ 622,304	
Other Assets	\$ 0						\$ 0	\$ 0	
Total Other Assets	\$ 0						\$ 0	\$ 0	
Total Assets	\$ 3,565,028	\$ 342,919	\$ 179,449	\$ 68,678		\$ 2,610,402	\$ 8,766,476	\$ 8,456,154	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 309,495	\$ 6,059	\$ 3,229			\$ 0	\$ 318,783	\$ 535,565	
Accounts Payable - General	\$ 104,355	\$ 0	\$ 273	\$ 0		\$ 0	\$ 104,627	\$ 180,703	
Due to Other Funds	\$ 0	\$ 44,736	\$ 143,902	\$ 0		\$ 111,080	\$ 299,718	\$ 129,593	
Due to Other Courts	\$ 1,078						\$ 1,078		
Due to State	\$ 110,675	\$ 1,148		\$ 58,678			\$ 170,501	\$ 203,241	
TC145 Liability						\$ 752,005	\$ 752,005	\$ 494,188	
Due to Other Governments	\$ 385,288		\$ 32,046	\$ 10,000			\$ 427,334	\$ 432,295	
AB145 Due to Other Government Agency						\$ 664,319	\$ 664,319	\$ 1,000,125	
Due to Other Public Agencies									
Sales and Use Tax	\$ 7						\$ 7	\$ 385	
Interest						\$ 22	\$ 22	\$ 860	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0		
Total Accounts Payable and Accrued Liab.	\$ 910,898	\$ 51,943	\$ 179,449	\$ 68,678		\$ 1,527,426	\$ 2,738,394	\$ 2,976,957	
Civil						\$ 671,401	\$ 671,401	\$ 2,967,901	
Criminal	\$ 0					\$ 372,640	\$ 372,640	\$ 146,910	
Unreconciled - Civil and Criminal	\$ 0					\$ 7,097	\$ 7,097	\$ 7,097	
Trust Held Outside of the JCC									
Trust Interest Payable						\$ 20,620	\$ 20,620	\$ 106,165	
Miscellaneous Trust						\$ 0	\$ 0	\$ 0	
Total Trust Deposits	\$ 0					\$ 1,071,758	\$ 1,071,758	\$ 3,228,073	
Accrued Payroll	\$ 665,994	\$ 3,542	\$ 0				\$ 669,536	\$ 553,722	
Benefits Payable	\$ 0						\$ 0	\$ 12,101	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 0						\$ 0	\$ 0	
Payroll Clearing	\$ 0						\$ 0	\$ 0	
Total Payroll Liabilities	\$ 665,994	\$ 3,542	\$ 0				\$ 669,536	\$ 565,823	
Revenue Collected in Advance	\$ 2,061		\$ 0				\$ 2,061	\$ 190,676	
Liabilities For Deposits	\$ 28,334	\$ 332				\$ 8,667	\$ 37,333	\$ 32,757	
Jury Fees - Non-Interest						\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment						\$ 2,552	\$ 2,552	\$ 1,688	
Uncleared Collections	\$ (14,077)						\$ (14,077)	\$ (17,144)	
Other Miscellaneous Liabilities	\$ 0						\$ 0	\$ 0	
Total Other Liabilities	\$ 16,317	\$ 332	\$ 0			\$ 11,219	\$ 27,868	\$ 207,976	
Total Liabilities	\$ 1,593,210	\$ 55,816	\$ 179,449	\$ 68,678		\$ 2,610,402	\$ 4,507,585	\$ 6,978,829	
Total Fund Balance	\$ 1,971,818	\$ 287,103	\$ 0	\$ 0		\$ 0	\$ 2,258,921	\$ 1,477,325	
Total Liabilities and Fund Balance	\$ 3,565,028	\$ 342,919	\$ 179,449	\$ 68,678		\$ 2,610,402	\$ 6,766,476	\$ 8,456,154	

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 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	\$ 25,755,285	\$ 101,526					\$ 25,856,811	\$ 26,030,389	\$ 25,404,767	\$ 25,635,028	
Improvement and Modernization Fund	\$ 69,333						\$ 69,333	\$ 69,333	\$ 69,333	\$ 69,333	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,483,283						\$ 1,483,283	\$ 1,498,732	\$ 1,552,365	\$ 1,395,636	
Civil Coordination Reimbursement (0150091)	\$ 522,156						\$ 522,156	\$ 537,479	\$ 494,973	\$ 528,730	
MOU Reimbursements (0150010 and General)	\$ 1,305,229						\$ 1,305,229	\$ 1,305,229	\$ 1,305,229	\$ 1,305,229	
Other Miscellaneous											
	\$ 29,135,286	\$ 101,526					\$ 29,236,812	\$ 29,441,162	\$ 28,826,686	\$ 28,931,956	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,106,073				\$ 1,106,073	\$ 1,207,664	\$ 1,160,247	\$ 1,195,947	
Other Judicial Council Grants			\$ 165,240				\$ 165,240	\$ 408,027	\$ 139,610	\$ 333,104	
Non-Judicial Council Grants											
			\$ 1,271,313				\$ 1,271,313	\$ 1,615,691	\$ 1,299,858	\$ 1,529,051	
Other Financing Sources											
Interest Income	\$ 156,262	\$ 1					\$ 156,264	\$ 125,000	\$ 149,729	\$ 70,000	
Investment Income											
Donations											
Local Fees	\$ 128,471	\$ 67,732					\$ 196,203	\$ 228,925	\$ 220,075	\$ 337,500	
Non-Fee Revenues											
Enhanced Collections		\$ 322,581					\$ 322,581	\$ 400,000	\$ 307,122	\$ 500,000	
Escheatment	\$ 4,378						\$ 4,378	\$ 4,582	\$ 4,582	\$ 4,582	
Prior Year Revenue	\$ 42,291	\$ 1	\$ (13,788)				\$ 28,504	\$ (37,935)	\$ (37,935)	\$ (37,935)	
County Program - Restricted		\$ 182,859					\$ 182,859	\$ 194,134	\$ 163,769	\$ 177,000	
Reimbursement Other	\$ 417,174						\$ 417,174	\$ 434,086	\$ 418,398	\$ 417,835	
Sale of Fixed Assets											
Other Miscellaneous	\$ 16,234						\$ 16,234	\$ 3,100	\$ 5,878	\$ 2,000	
	\$ 784,810	\$ 573,174	\$ (13,788)				\$ 1,324,196	\$ 1,385,245	\$ 1,231,619	\$ 1,504,335	
Total Revenues	\$ 29,900,096	\$ 674,700	\$ 1,257,525				\$ 31,832,321	\$ 32,442,098	\$ 31,358,163	\$ 31,965,342	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 14,448,709	\$ 253,011	\$ 591,072				\$ 15,292,791	\$ 15,572,010	\$ 14,138,792	\$ 14,488,641	
Temp Help								\$ 340,763	\$ 362,220	\$ 362,220	
Overtime	\$ 18,394						\$ 18,394	\$ 50,000	\$ 74,399	\$ 60,000	
Staff Benefits	\$ 9,114,858	\$ 175,887	\$ 330,130				\$ 9,620,875	\$ 9,936,814	\$ 9,264,089	\$ 9,502,209	
	\$ 23,581,961	\$ 428,897	\$ 921,202				\$ 24,832,060	\$ 25,899,587	\$ 23,477,281	\$ 24,403,070	
Operating Expenses and Equipment											
General Expense	\$ 702,888	\$ 2,529	\$ 24,642				\$ 730,058	\$ 756,138	\$ 809,346	\$ 809,561	
Printing	\$ 55,267	\$ 67					\$ 55,335	\$ 84,000	\$ 68,684	\$ 83,500	
Telecommunications	\$ 392,563	\$ 641	\$ 4,734				\$ 397,938	\$ 369,175	\$ 274,276	\$ 253,904	
Postage	\$ 101,027	\$ 11,989	\$ 893				\$ 113,908	\$ 110,500	\$ 101,809	\$ 105,000	
Insurance	\$ 9,200		\$ 62				\$ 9,262	\$ 9,500	\$ 8,287	\$ 7,558	
In-State Travel	\$ 26,637		\$ 7,397				\$ 34,033	\$ 37,250	\$ 32,424	\$ 37,875	
Out-of-State Travel	\$ 3,602						\$ 3,602	\$ 4,000	\$ 5,505	\$ 4,000	
Training	\$ 26,231		\$ 2,480				\$ 28,711	\$ 33,000	\$ 21,344	\$ 27,625	
Security Services	\$ 50,862						\$ 50,862	\$ 61,044	\$ 43,292	\$ 45,359	
Facility Operations	\$ 842,233		\$ 5,813				\$ 848,046	\$ 805,108	\$ 811,574	\$ 849,776	
Utilities	\$ 2,792						\$ 2,792	\$ 3,000	\$ 3,070	\$ 2,500	
Contracted Services	\$ 2,323,109	\$ 222,560	\$ 18,458				\$ 2,564,127	\$ 2,822,447	\$ 2,365,242	\$ 2,920,455	
Consulting and Professional Services	\$ 64,646		\$ 139,357				\$ 204,003	\$ 456,302	\$ 184,258	\$ 377,854	
Information Technology	\$ 1,016,652	\$ 5,561	\$ 38,901				\$ 1,061,115	\$ 1,016,110	\$ 1,561,753	\$ 1,721,186	
Major Equipment	\$ 240,007						\$ 240,007	\$ 30,000	\$ 498,819	\$ 475,000	
Other Items of Expense	\$ 4,744						\$ 4,744	\$ 297,669	\$ 6,312	\$ 133,493	
	\$ 5,862,462	\$ 243,347	\$ 242,736				\$ 6,348,545	\$ 6,895,243	\$ 6,795,992	\$ 7,850,666	
Special Items of Expense											
Grand Jury								\$ 3,000	\$ 1,601	\$ 3,000	
Jury Costs	\$ 128,623						\$ 128,623	\$ 160,000	\$ 109,319	\$ 144,000	
Judgements, Settlements and Claims	\$ 0						\$ 0				
Debt Service											
Other	\$ 370,443						\$ 370,443		\$ 382,443	\$ 12,000	
Capital Costs											
Internal Cost Recovery	\$ (184,240)		\$ 184,240				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (712,252)	\$ (4,094)	\$ (12,600)				\$ (728,946)		\$ (106,073)		
	\$ (397,426)	\$ (4,094)	\$ 171,640				\$ (229,880)	\$ 163,000	\$ 387,290	\$ 159,000	
Total Expenditures	\$ 29,046,996	\$ 668,150	\$ 1,335,578				\$ 31,050,725	\$ 32,957,830	\$ 30,660,563	\$ 32,412,736	
Excess (Deficit) of Revenues Over Expenditures	\$ 853,100	\$ 6,550	\$ (78,053)				\$ 781,596	\$ (515,732)	\$ 697,600	\$ (447,394)	
Operating Transfers In (Out)	\$ (78,053)		\$ 78,053				\$ 0	\$ 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)	\$ 1,971,818	\$ 287,103	\$ 0	\$ 0			\$ 2,258,921	\$ 961,593	\$ 1,477,325	\$ 332,331	

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

	For the month ended June									
	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	\$ 7,721,789	\$ 611,466	\$ 0			\$ (76,926)	\$ 8,256,329	\$ 8,357,451	\$ 8,038,215	\$ 7,851,547
Traffic & Other Infractions	\$ 1,612,260	\$ 15,648					\$ 1,627,908	\$ 1,722,280	\$ 1,468,284	\$ 1,575,738
Other Criminal Cases	\$ 2,641,864	\$ 180,706				\$ (12,014)	\$ 2,810,556	\$ 3,147,864	\$ 2,615,428	\$ 3,077,843
Civil	\$ 2,293,861	\$ 130,962				\$ 1	\$ 2,424,823	\$ 2,532,397	\$ 2,090,870	\$ 2,094,419
Family & Children Services	\$ 2,282,724	\$ 351,748			\$ 183,634	\$ (2,311)	\$ 2,815,796	\$ 3,195,828	\$ 2,920,674	\$ 3,155,790
Probate, Guardianship & Mental Health Services	\$ 695,452	\$ 2,852					\$ 698,304	\$ 658,196	\$ 606,808	\$ 607,573
Juvenile Dependency Services	\$ 16,577	\$ 4,925				\$ (160)	\$ 21,343	\$ 306,340	\$ 678	\$ 237,782
Juvenile Delinquency Services	\$ 599,495	\$ 6,875					\$ 606,370	\$ 394,765	\$ 635,750	\$ 355,825
Other Court Operations	\$ 977,177	\$ 76,602				\$ 47	\$ 1,053,826	\$ 798,597	\$ 1,103,444	\$ 797,139
Court Interpreters	\$ 363,007	\$ 1,125,797					\$ 1,488,804	\$ 1,499,633	\$ 1,552,815	\$ 1,396,136
Jury Services	\$ 295,070	\$ 100,181	\$ 128,623				\$ 523,874	\$ 583,870	\$ 438,549	\$ 471,465
Security		\$ 52,934					\$ 52,934	\$ 68,044	\$ 48,581	\$ 100,445
Trial Court Operations Program	\$ 19,499,277	\$ 2,660,696	\$ 128,623		\$ 183,634	\$ (91,363)	\$ 22,380,867	\$ 23,265,265	\$ 21,520,095	\$ 21,721,702
Enhanced Collections	\$ 224,415	\$ 102,261				\$ (4,095)	\$ 322,581	\$ 400,000	\$ 304,696	\$ 500,000
Other Non-Court Operations	\$ 72,821	\$ 884					\$ 73,705	\$ 81,634	\$ 48,884	\$ 59,916
Non-Court Operations Program	\$ 297,236	\$ 103,145				\$ (4,095)	\$ 396,286	\$ 481,634	\$ 353,581	\$ 559,916
Executive Office	\$ 529,290	\$ 8,714					\$ 538,005	\$ 523,015	\$ 579,396	\$ 472,497
Fiscal Services	\$ 799,319	\$ 207,085	\$ 370,443			\$ (387,016)	\$ 989,830	\$ 1,021,043	\$ 1,346,096	\$ 1,047,087
Human Resources	\$ 785,865	\$ 102,957				\$ 22,813	\$ 911,634	\$ 1,037,296	\$ 762,764	\$ 1,025,649
Business & Facilities Services	\$ 1,053,509	\$ 1,035,191			\$ (183,634)	\$ (72,364)	\$ 1,832,703	\$ 2,372,468	\$ 1,698,304	\$ 2,959,659
Information Technology	\$ 1,967,565	\$ 2,230,756				\$ (196,921)	\$ 4,001,400	\$ 4,257,109	\$ 4,400,328	\$ 4,626,226
Court Administration Program	\$ 5,135,547	\$ 3,584,704	\$ 370,443		\$ (183,634)	\$ (633,488)	\$ 8,273,572	\$ 9,210,931	\$ 8,786,888	\$ 10,131,118
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 24,932,060	\$ 6,348,545	\$ 499,066		\$ 0	\$ (728,946)	\$ 31,050,725	\$ 32,957,830	\$ 30,660,563	\$ 32,412,736

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					
Nondisposable	748,770	-	748,770	-	-	-	-	-	748,770	
Restricted	138,182	-	138,182	287,103	-	-	-	-	425,285	
Committed	1,084,866	-	1,084,866	-	-	-	-	-	1,084,866	
Assigned	-	-	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 1,971,818	\$ -	\$ 1,971,818	\$ 287,103	\$ -	\$ -	\$ -	\$ -	\$ 2,258,921	