

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

05/08/2019

Date

Stanislaus

Court

FY 18/19 - Quarter 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Stanislaus

Court

FY 18/19 - Quarter 3

Fiscal Year and Ending Quarter

FOOTNOTES

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

Stanislaus

Court

FY 18/19 - 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)	246.7	230.2	241.2	242.2	

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

RA 5/8/19

Superior Court of California, County of Stanislaus
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended March									
Fiscal Year 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	\$ (1,316)	\$ 195,859	\$ (272,269)	\$ 148,214			\$ 88,515	\$ 159,002	\$ 425,050
Payroll	\$ (5,068)						\$ 0	\$ (5,068)	\$ (2,325)
Jury	\$ 0							\$ 0	\$ 26,359
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 122,633	\$ 122,633	
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (56,553)	\$ (56,553)	\$ (21,095)
Credit Card									
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400
Cash with County	\$ 0							\$ 0	
Cash Outside of the JCC									
Cash Equivalents	\$ 3,042,873						\$ 4,897,029	\$ 7,939,902	\$ 7,026,083
Total Cash and Cash Equivalents	\$ 3,052,889	\$ 195,859	\$ (272,269)	\$ 148,214			\$ 5,051,624	\$ 8,176,317	\$ 7,470,473
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 139	\$ 0	\$ 0					\$ 139	\$ 3,008
Dishonored Checks									
Due From Employee	\$ 3,725	\$ 0	\$ 0					\$ 3,725	\$ 3,429
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 4,885	\$ 8,174	\$ 0	\$ 0				\$ 13,059	\$ 103,924
Due From Other Courts							\$ 0	\$ 0	\$ 164
Due From State	\$ 20,525	\$ 0	\$ 484,596					\$ 505,121	\$ 190,287
Trust Due To/From							\$ 179,847	\$ 179,847	\$ 0
Distribution Due To/From							\$ 4,573	\$ 4,573	
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,494	\$ 0						\$ 2,494	\$ 5,520
Total Receivables	\$ 31,767	\$ 8,174	\$ 484,596	\$ 0			\$ 184,420	\$ 708,958	\$ 306,332
Prepaid Expenses - General	\$ 190,302	\$ 1,040						\$ 191,342	\$ 124,826
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 190,302	\$ 1,040						\$ 191,342	\$ 124,826
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 3,274,958	\$ 205,072	\$ 212,327	\$ 148,214			\$ 5,236,045	\$ 9,076,616	\$ 7,901,632
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 110,016	\$ 3,289	\$ 449	\$ 0			\$ 0	\$ 113,754	\$ 79,486
Due to Other Funds	\$ 100	\$ 0	\$ 0				\$ 186,814	\$ 186,914	\$ 5,520
Due to Other Courts									\$ 0
Due to State	\$ 0			\$ 0				\$ 0	\$ 0
TC145 Liability							\$ 453,883	\$ 453,883	\$ 547,473
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 148,214				\$ 148,214	\$ 393,847
AB145 Due to Other Government Agency							\$ 1,152,814	\$ 1,152,814	
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,311							\$ 1,311	\$ 1,123
Interest							\$ 2,925	\$ 2,925	\$ 501
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 111,428	\$ 3,289	\$ 449	\$ 148,214			\$ 1,796,436	\$ 2,059,816	\$ 1,027,949
Civil							\$ 3,090,940	\$ 3,090,940	\$ 3,088,856
Criminal	\$ 0						\$ 239,876	\$ 239,876	\$ 1,087,483
Unreconciled - Civil and Criminal							\$ 7,097	\$ 7,097	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 89,381	\$ 89,381	\$ 45,907
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits	\$ 0						\$ 3,427,294	\$ 3,427,294	\$ 4,222,246
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (307,519)							\$ (307,519)	\$ (286,269)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 191							\$ 191	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (307,328)	\$ 0	\$ 0					\$ (307,328)	\$ (286,269)
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 24,079						\$ 8,677	\$ 32,757	\$ 144,408
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 3,637	\$ 3,637	
Uncleared Collections	\$ (13,734)						\$ 0	\$ (13,734)	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 10,345		\$ 0				\$ 12,314	\$ 22,659	\$ 144,408
Total Liabilities	\$ (185,555)	\$ 3,289	\$ 449	\$ 148,214			\$ 5,236,045	\$ 6,202,441	\$ 5,108,334
Total Fund Balance	\$ 3,460,514	\$ 201,783	\$ 211,679	\$ 0			\$ 0	\$ 3,874,175	\$ 2,793,297
Total Liabilities and Fund Balance	\$ 3,274,958	\$ 205,072	\$ 212,327	\$ 148,214			\$ 5,236,045	\$ 9,076,616	\$ 7,901,632

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 2018/19							2017/18			
	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	\$ 19,390,665	\$ 60,027					\$ 19,450,692	\$ 25,635,028	\$ 16,278,720	\$ 21,158,351	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 60,333	\$ 26,296	\$ 79,413	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 945,609						\$ 945,609	\$ 1,395,636	\$ 542,255	\$ 1,188,179	
Civil Coordination Reimbursement (0150091)	\$ 287,001						\$ 287,001	\$ 526,730	\$ 182,555	\$ 231,005	
MOU Reimbursements (0150010 and General)	\$ 1,305,229						\$ 1,305,229	\$ 1,305,229	\$ 1,305,230	\$ 1,305,230	
Other Miscellaneous											
	\$ 21,928,504	\$ 60,027					\$ 21,968,531	\$ 28,931,966	\$ 18,335,056	\$ 23,960,178	
Grants											
AB 1058 Commissioner/Facilitator			\$ 881,240				\$ 881,240	\$ 1,195,947	\$ 746,308	\$ 1,195,947	
Other Judicial Council Grants			\$ 309,104				\$ 309,104	\$ 333,104	\$ 249,829	\$ 106,183	
Non-Judicial Council Grants											
			\$ 1,190,344				\$ 1,190,344	\$ 1,529,051	\$ 996,136	\$ 1,302,130	
Other Financing Sources											
Interest Income	\$ 87,364						\$ 87,364	\$ 70,000	\$ 42,305	\$ 30,000	
Investment Income											
Donations											
Local Fees	\$ 93,298	\$ 54,919					\$ 148,217	\$ 337,500	\$ 308,446	\$ 536,500	
Non-Fee Revenues											
Enhanced Collections		\$ 215,742					\$ 215,742	\$ 500,000	\$ 387,909	\$ 655,000	
Escheatment	\$ 4,582						\$ 4,582		\$ 2,373		
Prior Year Revenue	\$ (37,588)	\$ 6					\$ (37,582)		\$ (86,389)		
County Program - Restricted		\$ 102,162					\$ 102,162	\$ 177,000	\$ 109,764	\$ 162,080	
Reimbursement Other	\$ 306,594						\$ 306,594	\$ 417,835	\$ 297,365	\$ 412,305	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,431						\$ 1,431	\$ 2,000	\$ 12,929	\$ 20,000	
	\$ 455,682	\$ 372,829					\$ 828,511	\$ 1,504,335	\$ 1,074,703	\$ 1,815,895	
Total Revenues	\$ 22,384,185	\$ 432,856	\$ 1,190,344				\$ 24,007,386	\$ 31,965,342	\$ 20,405,896	\$ 27,078,203	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 9,266,916	\$ 141,604	\$ 446,607				\$ 9,855,129	\$ 14,488,641	\$ 9,225,145	\$ 13,435,032	
Temp Help								\$ 382,220			
Overtime	\$ 48,435	\$ 12					\$ 48,448	\$ 50,000	\$ 25,286	\$ 50,000	
Staff Benefits	\$ 6,272,126	\$ 100,592	\$ 254,221				\$ 6,626,939	\$ 9,502,209	\$ 6,083,917	\$ 8,527,684	
	\$ 15,587,479	\$ 242,207	\$ 700,827				\$ 16,530,514	\$ 24,403,070	\$ 15,334,347	\$ 22,012,716	
Operating Expenses and Equipment											
General Expense	\$ 450,743	\$ 1,701	\$ 18,094				\$ 470,537	\$ 809,581	\$ 267,408	\$ 530,809	
Printing	\$ 41,158						\$ 41,158	\$ 83,500	\$ 37,736	\$ 87,000	
Telecommunications	\$ 148,378	\$ 675	\$ 3,475				\$ 152,528	\$ 253,904	\$ 182,818	\$ 241,352	
Postage	\$ 74,397		\$ 204				\$ 74,601	\$ 105,000	\$ 69,101	\$ 104,000	
Insurance	\$ 7,664		\$ 192				\$ 7,856	\$ 7,558	\$ 5,649	\$ 9,750	
In-State Travel	\$ 18,261		\$ 7,021				\$ 25,282	\$ 37,875	\$ 13,416	\$ 17,500	
Out-of-State Travel	\$ 4,998						\$ 4,998				
Training	\$ 15,066		\$ 2,245				\$ 17,311	\$ 27,625	\$ 4,283	\$ 8,000	
Security Services	\$ 30,307						\$ 30,307	\$ 45,359	\$ 27,820	\$ 41,814	
Facility Operations	\$ 462,468		\$ 4,838				\$ 467,306	\$ 849,776	\$ 470,755	\$ 787,786	
Utilities	\$ (99)						\$ (99)	\$ 2,500	\$ 450	\$ 2,500	
Contracted Services	\$ 1,486,382	\$ 88,776	\$ 0				\$ 1,575,158	\$ 2,920,455	\$ 1,537,666	\$ 2,409,771	
Consulting and Professional Services	\$ 46,881		\$ 65,538				\$ 112,419	\$ 377,854	\$ 89,691	\$ 129,777	
Information Technology	\$ 809,370	\$ 5,066	\$ 36,031				\$ 850,467	\$ 1,721,186	\$ 525,331	\$ 1,272,075	
Major Equipment	\$ 459,395						\$ 459,395	\$ 475,000	\$ 25,181	\$ 70,000	
Other Items of Expense	\$ 3,799						\$ 3,799	\$ 133,493	\$ 3,480	\$ 5,500	
	\$ 4,059,169	\$ 96,217	\$ 137,637				\$ 4,293,023	\$ 7,850,060	\$ 3,280,728	\$ 5,715,534	
Special Items of Expense											
Grand Jury		\$ 1,601					\$ 1,601	\$ 3,000	\$ 2,953	\$ 5,000	
Jury Costs	\$ 84,982						\$ 84,982	\$ 144,000	\$ 104,428	\$ 115,000	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 12,000			
Capital Costs											
Internal Cost Recovery	\$ (140,001)		\$ 140,001				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 2,811	\$ 4					\$ 2,816		\$ (25,361)		
	\$ (52,208)	\$ 1,605	\$ 140,001				\$ 89,399	\$ 159,000	\$ 82,200	\$ 120,000	
Total Expenditures	\$ 19,594,441	\$ 340,030	\$ 978,466				\$ 20,012,936	\$ 32,412,736	\$ 18,677,093	\$ 27,848,280	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,789,745	\$ 92,827	\$ 211,879				\$ 3,094,450	\$ (447,394)	\$ 1,728,802	\$ (770,047)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 670,769	\$ 108,958	\$ 0	\$ 0		\$ 0	\$ 778,725	\$ 778,725	\$ 1,064,495	\$ 1,064,495	
Ending Balance (Deficit)	\$ 3,460,514	\$ 201,785	\$ 211,879	\$ 0		\$ 0	\$ 3,874,175	\$ 332,331	\$ 2,793,297	\$ 294,448	

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

For the month ended March										
	Fiscal Year 2018/19							2017/18		
	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	\$ 5,210,790	\$ 423,453					\$ 5,634,243	\$ 7,851,547	\$ 5,193,249	\$ 7,156,758
Traffic & Other Infractions	\$ 1,039,607	\$ 8,773					\$ 1,048,380	\$ 1,575,738	\$ 1,005,953	\$ 1,558,588
Other Criminal Cases	\$ 1,723,667	\$ 74,430					\$ 1,798,097	\$ 3,077,843	\$ 1,560,462	\$ 2,194,609
Civil	\$ 1,317,773	\$ 85,601					\$ 1,403,378	\$ 2,094,419	\$ 1,087,505	\$ 1,640,058
Family & Children Services	\$ 1,662,308	\$ 307,289			\$ 139,807	\$ 4	\$ 2,109,403	\$ 3,155,790	\$ 2,026,861	\$ 2,800,556
Probate, Guardianship & Mental Health Services	\$ 409,159	\$ 5,016					\$ 414,176	\$ 607,573	\$ 364,552	\$ 498,568
Juvenile Dependency Services		\$ 258					\$ 258	\$ 237,782	\$ (528)	
Juvenile Delinquency Services	\$ 432,465	\$ 7,632					\$ 440,097	\$ 355,825	\$ 417,691	\$ 612,686
Other Court Operations	\$ 693,441	\$ 53,000					\$ 746,441	\$ 797,139	\$ 585,958	\$ 784,998
Court Interpreters	\$ 212,141	\$ 875,067					\$ 1,087,208	\$ 1,396,136	\$ 852,872	\$ 1,189,429
Jury Services	\$ 188,158	\$ 60,207	\$ 84,982				\$ 333,346	\$ 471,465	\$ 372,553	\$ 445,988
Security		\$ 33,672					\$ 33,672	\$ 100,445	\$ 29,704	\$ 57,000
Trial Court Operations Program	\$ 12,889,508	\$ 1,934,398	\$ 84,982		\$ 139,807	\$ 4	\$ 15,048,698	\$ 21,721,702	\$ 13,496,832	\$ 18,939,238
Enhanced Collections	\$ 210,380	\$ 25,222				\$ 0	\$ 235,602	\$ 500,000	\$ 419,916	\$ 655,000
Other Non-Court Operations	\$ 31,827	\$ 1,327	\$ 1,601				\$ 34,755	\$ 59,916	\$ 46,078	\$ 59,090
Non-Court Operations Program	\$ 242,207	\$ 26,549	\$ 1,601			\$ 0	\$ 270,357	\$ 559,916	\$ 465,994	\$ 714,090
Executive Office	\$ 397,793	\$ 3,697					\$ 401,490	\$ 472,497	\$ 305,404	\$ 439,736
Fiscal Services	\$ 538,539	\$ 138,965					\$ 677,504	\$ 1,047,087	\$ 664,337	\$ 918,507
Human Resources	\$ 493,472	\$ 38,791				\$ 0	\$ 532,263	\$ 1,025,649	\$ 479,396	\$ 999,840
Business & Facilities Services	\$ 672,839	\$ 534,358			\$ (139,807)	\$ 2,811	\$ 1,070,202	\$ 2,959,659	\$ 1,265,006	\$ 2,266,668
Information Technology	\$ 1,296,155	\$ 1,616,267				\$ 0	\$ 2,912,421	\$ 4,626,226	\$ 2,000,125	\$ 3,570,171
Court Administration Program	\$ 3,398,799	\$ 2,332,077			\$ (139,807)	\$ 2,811	\$ 5,593,880	\$ 10,131,118	\$ 4,714,267	\$ 8,194,922
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 16,530,514	\$ 4,293,023	\$ 86,583		\$ 0	\$ 2,816	\$ 20,912,936	\$ 32,412,736	\$ 18,677,093	\$ 27,848,250