

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

02/04/2020

Date

Stanislaus

Court

FY 19/20 - Quarter 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Stanislaus

Court

FY 19/20 - Quarter 2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Stanislaus

Court

FY 19/20 - Quarter 2

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		

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 December									
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	\$ 44,780	\$ 303,155	\$ (212,339)	\$ 238,675		\$ (303,998)	\$ 70,273	\$ 185,723	
Payroll	\$ (353,535)					\$ 351,973	\$ (1,562)	\$ (5,827)	
Jury	\$ 0						\$ 0	\$ 0	
Revolving	\$ 0						\$ 0	\$ 0	
Other									
Distribution						\$ 134,018	\$ 134,018	\$ 124,046	
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (213,295)	\$ (213,295)	\$ (34,381)	
Credit Card									
Cash on Hand	\$ 16,400						\$ 16,400	\$ 16,400	
Cash with County								\$ 0	
Cash Outside of the JCC								\$ 0	
Cash Equivalents	\$ 8,842,877					\$ 2,532,969	\$ 11,375,845	\$ 10,352,082	
Total Cash and Cash Equivalents	\$ 8,550,522	\$ 303,155	\$ (212,339)	\$ 238,675		\$ 2,501,666	\$ 11,381,679	\$ 10,638,043	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0		\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 1,285	
Dishonored Checks									
Due From Employee	\$ (1,636)	\$ 0	\$ 0				\$ (1,636)	\$ 2,597	
Civil Jury Fees	\$ 0						\$ 0	\$ 0	
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 67,718	\$ 10,019	\$ 0	\$ 0			\$ 77,737	\$ 8,935	
Due From Other Courts						\$ 0	\$ 0	\$ 0	
Due From State	\$ 9,077	\$ 0	\$ 464,372				\$ 473,448	\$ 550,664	
Trust Due To/From						\$ 69,915	\$ 69,915	\$ 281,815	
Distribution Due To/From						\$ 9,702	\$ 9,702	\$ 183,591	
Civil Filing Fee Due To/From									
General Due To/From	\$ 20	\$ 0					\$ 20	\$ 26	
Total Receivables	\$ 75,179	\$ 10,019	\$ 464,372	\$ 0		\$ 79,617	\$ 629,186	\$ 1,028,912	
Prepaid Expenses - General	\$ 59,728	\$ 0					\$ 59,728	\$ 57,852	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 59,728	\$ 0					\$ 59,728	\$ 57,852	
Other Assets	\$ 0						\$ 0	\$ 0	
Total Other Assets	\$ 0						\$ 0	\$ 0	
Total Assets	\$ 8,685,428	\$ 313,175	\$ 252,033	\$ 238,675		\$ 2,581,283	\$ 12,070,593	\$ 11,724,808	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 16,741	\$ 20	\$ 386	\$ 0		\$ 0	\$ 17,147	\$ 121,219	
Due to Other Funds	\$ 1	\$ 0	\$ 0	\$ 0		\$ 79,636	\$ 79,637	\$ 465,432	
Due to Other Courts									
Due to State	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	
TC145 Liability						\$ 456,235	\$ 456,235	\$ 464,534	
Due to Other Governments	\$ 0		\$ 0	\$ 238,675			\$ 238,675	\$ 229,762	
AB145 Due to Other Government Agency						\$ 1,004,381	\$ 1,004,381	\$ 1,036,932	
Due to Other Public Agencies									
Sales and Use Tax	\$ 840						\$ 840	\$ 1,090	
Interest						\$ 2,294	\$ 2,294	\$ 3,074	
Miscellaneous Accts- Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 17,583	\$ 20	\$ 386	\$ 238,675		\$ 1,542,546	\$ 1,799,210	\$ 2,322,043	
Civil						\$ 661,616	\$ 661,616	\$ 3,361,804	
Criminal	\$ 0					\$ 337,483	\$ 337,483	\$ 231,534	
Unreconciled - Civil and Criminal						\$ 7,097	\$ 7,097	\$ 7,097	
Trust Held Outside of the JCC									
Trust Interest Payable						\$ 22,017	\$ 22,017	\$ 84,527	
Miscellaneous Trust						\$ 0	\$ 0	\$ 0	
Total Trust Deposits	\$ 0					\$ 1,028,213	\$ 1,028,213	\$ 3,684,962	
Accrued Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Benefits Payable	\$ 21,559						\$ 21,559	\$ 19,278	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ (10)						\$ (10)	\$ 228	
Payroll Clearing	\$ (5)						\$ (5)	\$ 0	
Total Payroll Liabilities	\$ 21,544	\$ 0	\$ 0				\$ 21,544	\$ 19,506	
Revenue Collected in Advance	\$ 0		\$ 0				\$ 0	\$ 0	
Liabilities For Deposits	\$ 24,503	\$ 199				\$ 8,667	\$ 33,368	\$ 60,223	
Jury Fees - Non-Interest						\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment						\$ 1,857	\$ 1,857	\$ 3,747	
Uncleared Collections	\$ (13,734)						\$ (13,734)	\$ (13,734)	
Other Miscellaneous Liabilities	\$ 0						\$ 0	\$ 0	
Total Other Liabilities	\$ 10,769	\$ 199	\$ 0			\$ 10,524	\$ 21,491	\$ 50,236	
Total Liabilities	\$ 49,895	\$ 219	\$ 386	\$ 238,675		\$ 2,581,283	\$ 2,870,456	\$ 6,076,747	
Total Fund Balance	\$ 8,635,533	\$ 312,956	\$ 251,647	\$ 0		\$ 0	\$ 9,200,136	\$ 5,648,060	
Total Liabilities and Fund Balance	\$ 8,685,428	\$ 313,175	\$ 252,033	\$ 238,675		\$ 2,581,283	\$ 12,070,593	\$ 11,724,808	

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 December										
	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	\$ 17,857,838	\$ 34,746					\$ 17,892,584	\$ 26,030,389	\$ 15,860,484	\$ 25,635,028	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 69,333	\$ 0	\$ 69,333	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 346,596						\$ 346,596	\$ 1,498,732	\$ 173,695	\$ 1,395,636	
Civil Coordination Reimbursement (0150091)	\$ 295,716						\$ 295,716	\$ 537,479	\$ 125,762	\$ 526,730	
MOU Reimbursements (0150010 and General)	\$ 1,305,229						\$ 1,305,229	\$ 1,305,229	\$ 1,305,229	\$ 1,305,229	
Other Miscellaneous	\$ 19,805,379	\$ 34,746					\$ 19,840,125	\$ 28,441,162	\$ 17,465,170	\$ 28,931,956	
Grants											
AB 1058 Commissioner/Facilitator			\$ 464,372				\$ 464,372	\$ 1,207,664	\$ 509,133	\$ 1,195,947	
Other Judicial Council Grants			\$ 388,027				\$ 388,027	\$ 408,027	\$ 309,460	\$ 333,104	
Non-Judicial Council Grants			\$ 652,399				\$ 652,399	\$ 1,615,691	\$ 818,594	\$ 1,520,051	
Other Financing Sources											
Interest Income	\$ 45,712						\$ 45,712	\$ 125,000	\$ 34,931	\$ 70,000	
Investment Income											
Donations											
Local Fees	\$ 56,264	\$ 29,090					\$ 85,354	\$ 228,925	\$ 95,991	\$ 337,500	
Non-Fee Revenues											
Enhanced Collections		\$ 113,077					\$ 113,077	\$ 400,000	\$ 147,948	\$ 500,000	
Escheatment	\$ 4,378						\$ 4,378		\$ 2,769		
Prior Year Revenue	\$ 12,283	\$ 1	\$ (13,788)				\$ (1,505)		\$ (37,582)		
County Program - Restricted		\$ 73,540					\$ 73,540	\$ 194,134	\$ 64,563	\$ 177,000	
Reimbursement Other	\$ 207,152						\$ 207,152	\$ 434,086	\$ 202,432	\$ 417,835	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,175						\$ 3,175	\$ 3,100	\$ 851	\$ 2,000	
	\$ 328,963	\$ 215,708	\$ (13,788)				\$ 530,883	\$ 1,385,245	\$ 511,901	\$ 1,504,333	
Total Revenues	\$ 20,134,342	\$ 250,454	\$ 898,611				\$ 21,223,407	\$ 32,442,098	\$ 18,795,665	\$ 31,965,342	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 6,677,154	\$ 91,122	\$ 277,138				\$ 7,045,415	\$ 15,572,010	\$ 6,496,112	\$ 14,488,641	
Temp Help								\$ 340,763		\$ 362,220	
Overtime	\$ 2,968						\$ 2,968	\$ 50,000	\$ 46,013	\$ 50,000	
Staff Benefits	\$ 4,278,012	\$ 66,948	\$ 155,199				\$ 4,500,160	\$ 9,936,814	\$ 4,361,688	\$ 9,502,209	
	\$ 10,958,134	\$ 158,071	\$ 432,337				\$ 11,548,543	\$ 25,900,597	\$ 10,903,814	\$ 24,403,070	
Operating Expenses and Equipment											
General Expense	\$ 290,340	\$ 2,196	\$ 11,328				\$ 303,864	\$ 756,138	\$ 291,063	\$ 809,581	
Printing	\$ 22,723	\$ 67					\$ 22,790	\$ 84,000	\$ 21,363	\$ 83,500	
Telecommunications	\$ 241,028	\$ 282	\$ 2,084				\$ 243,394	\$ 369,175	\$ 90,808	\$ 253,904	
Postage	\$ 37,716	\$ 5,337	\$ 249				\$ 43,302	\$ 110,500	\$ 43,765	\$ 105,000	
Insurance	\$ 8,778		\$ 62				\$ 8,839	\$ 9,500	\$ 6,935	\$ 7,558	
In-State Travel	\$ 21,166		\$ 7,397				\$ 28,563	\$ 37,250	\$ 20,466	\$ 37,875	
Out-of-State Travel	\$ 3,602						\$ 3,602	\$ 4,000	\$ 4,643		
Training	\$ 13,635		\$ 2,480				\$ 16,115	\$ 33,000	\$ 14,352	\$ 27,625	
Security Services	\$ 25,829						\$ 25,829	\$ 61,044	\$ 20,223	\$ 45,359	
Facility Operations	\$ 263,542		\$ 1,926				\$ 265,468	\$ 805,108	\$ 274,397	\$ 849,776	
Utilities	\$ 38						\$ 38	\$ 3,000	\$ (452)	\$ 2,500	
Contracted Services	\$ 1,018,325	\$ 55,152	\$ 0				\$ 1,073,477	\$ 2,822,447	\$ 1,053,607	\$ 2,920,455	
Consulting and Professional Services	\$ 27,229		\$ 45,093				\$ 72,322	\$ 456,302	\$ 58,191	\$ 377,854	
Information Technology	\$ 442,832	\$ 1,040	\$ 11,316				\$ 455,188	\$ 1,016,110	\$ 702,121	\$ 1,721,186	
Major Equipment	\$ 15,429						\$ 15,429	\$ 30,000	\$ 377,574	\$ 475,000	
Other Items of Expense	\$ 3,428						\$ 3,428	\$ 297,669	\$ 2,302	\$ 133,493	
	\$ 2,435,642	\$ 64,074	\$ 81,934				\$ 2,581,650	\$ 6,895,243	\$ 2,971,359	\$ 7,850,666	
Special Items of Expense											
Grand Jury								\$ 3,000		\$ 3,000	
Jury Costs	\$ 99,635						\$ 99,635	\$ 160,000	\$ 52,379	\$ 144,000	
Judgements, Settlements and Claims	\$ 0						\$ 0				
Debt Service											
Other	\$ (370,443)						\$ (370,443)			\$ 12,000	
Capital Costs											
Internal Cost Recovery	\$ (86,481)		\$ 86,481				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (342,094)	\$ (4,094)	\$ (12,600)				\$ (358,788)		\$ (221)		
	\$ (699,393)	\$ (4,094)	\$ 73,881				\$ (629,597)	\$ 163,000	\$ 52,158	\$ 159,000	
Total Expenditures	\$ 12,694,393	\$ 218,051	\$ 588,152				\$ 13,500,596	\$ 32,957,830	\$ 13,927,330	\$ 32,412,736	
Excess (Deficit) of Revenues Over Expenditures	\$ 7,439,949	\$ 32,403	\$ 250,459				\$ 7,722,811	\$ (515,732)	\$ 4,868,335	\$ (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		\$ 0	\$ 1,477,325	\$ 1,477,325	\$ 779,725	\$ 779,725	
Ending Balance (Deficit)	\$ 8,635,533	\$ 312,956	\$ 251,647	\$ 0		\$ 0	\$ 6,200,130	\$ 961,593	\$ 5,648,000	\$ 332,331	

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

	For the month ended December									
	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	\$ 3,657,540	\$ 284,335	\$ 0			\$ (77,356)	\$ 3,864,518	\$ 8,357,451	\$ 3,658,539	\$ 7,851,547
Traffic & Other Infractions	\$ 736,835	\$ 4,087					\$ 740,922	\$ 1,722,280	\$ 687,224	\$ 1,575,738
Other Criminal Cases	\$ 1,244,758	\$ 53,170				\$ (12,014)	\$ 1,285,913	\$ 3,147,864	\$ 1,164,911	\$ 3,077,843
Civil	\$ 1,001,065	\$ 50,536				\$ 1	\$ 1,051,602	\$ 2,532,397	\$ 903,946	\$ 2,094,419
Family & Children Services	\$ 1,082,901	\$ 200,011			\$ 86,158	\$ (2,311)	\$ 1,366,758	\$ 3,195,828	\$ 1,438,154	\$ 3,155,790
Probate, Guardianship & Mental Health Services	\$ 268,812	\$ 1,449					\$ 270,261	\$ 658,196	\$ 259,533	\$ 607,573
Juvenile Dependency Services		\$ 505				\$ (160)	\$ 345	\$ 306,340	\$ 107	\$ 237,782
Juvenile Delinquency Services	\$ 306,976	\$ 3,463					\$ 310,438	\$ 394,765	\$ 288,577	\$ 355,825
Other Court Operations	\$ 508,904	\$ 28,482				\$ 47	\$ 537,432	\$ 798,597	\$ 456,358	\$ 797,139
Court Interpreters	\$ 165,994	\$ 570,070					\$ 736,064	\$ 1,499,633	\$ 739,755	\$ 1,396,136
Jury Services	\$ 127,560	\$ 76,587	\$ 99,635				\$ 303,782	\$ 583,870	\$ 219,274	\$ 471,465
Security		\$ 27,692					\$ 27,692	\$ 68,044	\$ 22,995	\$ 100,445
Trial Court Operations Program	\$ 9,101,344	\$ 1,300,385	\$ 99,635		\$ 86,158	\$ (91,793)	\$ 10,495,728	\$ 23,265,265	\$ 9,839,371	\$ 21,721,702
Enhanced Collections	\$ 122,155	\$ 20,955				\$ (4,095)	\$ 139,014	\$ 400,000	\$ 169,590	\$ 500,000
Other Non-Court Operations	\$ 35,916	\$ 884					\$ 36,800	\$ 81,634	\$ 26,907	\$ 59,916
Non-Court Operations Program	\$ 158,071	\$ 21,839				\$ (4,095)	\$ 175,814	\$ 481,634	\$ 196,497	\$ 559,916
Executive Office	\$ 228,608	\$ 3,045					\$ 231,653	\$ 523,015	\$ 276,291	\$ 472,497
Fiscal Services	\$ 354,183	\$ 83,548	\$ (370,443)			\$ (16,575)	\$ 50,713	\$ 1,021,043	\$ 455,582	\$ 1,047,087
Human Resources	\$ 356,567	\$ 49,567				\$ (4,985)	\$ 401,148	\$ 1,037,296	\$ 337,246	\$ 1,025,649
Business & Facilities Services	\$ 444,997	\$ 317,312			\$ (86,158)	\$ (33,169)	\$ 642,982	\$ 2,372,468	\$ 666,355	\$ 2,959,659
Information Technology	\$ 904,774	\$ 805,954				\$ (208,171)	\$ 1,502,556	\$ 4,257,109	\$ 2,155,988	\$ 4,626,226
Court Administration Program	\$ 2,289,128	\$ 1,259,426	\$ (370,443)		\$ (86,158)	\$ (262,900)	\$ 2,829,053	\$ 9,210,931	\$ 3,891,462	\$ 10,131,118
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,548,543	\$ 2,581,650	\$ (270,808)		\$ 0	\$ (358,788)	\$ 13,500,596	\$ 32,957,830	\$ 13,927,330	\$ 32,412,736