

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

10/26/2020

Date

Stanislaus Superior Court

Court

2020 Quarter 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Stanislaus Superior Court

Court

2020 Quarter 1

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 Superior Court

Court

2020 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)	249.55	224.55			

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								2019/20
	Fiscal Year 2020/21								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (567,739)	\$ 301,599	\$ (383,537)	\$ 305,692		\$ 92,349	\$ (251,637)	\$ 239,135	
Payroll	\$ (38)					\$ 0	\$ (38)	\$ (11,125)	
Jury	\$ 0						\$ 0	\$ 0	
Revolving	\$ 0						\$ 0	\$ 0	
Other							\$ 0	\$ 0	
Distribution						\$ (6,437)	\$ (6,437)	\$ 89,206	
Civil Filing Fees						\$ (19,198)	\$ (19,198)	\$ 399,338	
Trust	\$ 0					\$ (18,193)	\$ (18,193)	\$ (55,405)	
Credit Card									
Cash on Hand	\$ 16,400						\$ 16,400	\$ 16,400	
Cash with County	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Cash Outside of the JCC									
Cash Equivalents	\$ 8,720,678					\$ 2,094,689	\$ 10,815,368	\$ 4,107,304	
Total Cash and Cash Equivalents	\$ 8,169,301	\$ 301,599	\$ (383,537)	\$ 305,692		\$ 2,143,210	\$ 10,536,264	\$ 4,784,853	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0	\$ 0	\$ 9,384	
Accounts Receivable - General	\$ 51	\$ 0	\$ 0				\$ 51	\$ 1,132	
Dishonored Checks									
Due From Employee	\$ (2,417)	\$ 0	\$ 0				\$ (2,417)	\$ 0	
Civil Jury Fees	\$ 0						\$ 0	\$ 0	
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 188,611	
Due From Other Governments	\$ 2,305	\$ 6,985		\$ 0			\$ 9,290	\$ 16,279	
Due From Other Courts						\$ 0	\$ 0	\$ 0	
Due From State	\$ 76,582	\$ 0	\$ 291,859				\$ 368,441	\$ 906,340	
Trust Due To/From						\$ 80,880	\$ 80,880	\$ 76,143	
Distribution Due To/From						\$ 4,006	\$ 4,006	\$ 1,199	
Civil Filing Fee Due To/From						\$ 0	\$ 0	\$ 27	
General Due To/From	\$ 22,284	\$ 5					\$ 22,289	\$ 33,738	
Total Receivables	\$ 98,805	\$ 6,990	\$ 291,859	\$ 0		\$ 84,866	\$ 482,540	\$ 1,232,853	
Prepaid Expenses - General	\$ 37,877						\$ 37,877	\$ 748,770	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 37,877						\$ 37,877	\$ 748,770	
Other Assets	\$ 0						\$ 0	\$ 0	
Total Other Assets	\$ 0						\$ 0	\$ 0	
Total Assets	\$ 8,305,984	\$ 308,589	\$ (91,678)	\$ 305,692		\$ 2,228,095	\$ 11,056,681	\$ 6,766,476	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 318,783	
Accounts Payable - General	\$ 20,051	\$ 1,196	\$ 259	\$ 0		\$ 0	\$ 21,505	\$ 104,627	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 107,174	\$ 107,174	\$ 299,718	
Due to Other Courts	\$ 0						\$ 0	\$ 1,078	
Due to State	\$ 0	\$ 0		\$ 0			\$ 0	\$ 170,501	
TC145 Liability						\$ 394,219	\$ 394,219	\$ 752,005	
Due to Other Governments	\$ 0		\$ 0	\$ 305,692			\$ 305,692	\$ 427,334	
AB145 Due to Other Government Agency						\$ 722,547	\$ 722,547	\$ 664,319	
Due to Other Public Agencies									
Sales and Use Tax	\$ 7						\$ 7	\$ 7	
Interest						\$ (330)	\$ (330)	\$ 22	
Miscellaneous Accls. Pay. and Accrued Liab.								\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 20,058	\$ 1,196	\$ 259	\$ 305,692		\$ 1,223,610	\$ 1,550,814	\$ 2,738,394	
Civil						\$ 548,581	\$ 548,581	\$ 671,401	
Criminal	\$ 0					\$ 415,495	\$ 415,495	\$ 372,640	
Unreconciled - Civil and Criminal						\$ 7,097	\$ 7,097	\$ 7,097	
Trust Held Outside of the JCC									
Trust Interest Payable						\$ 15,973	\$ 15,973	\$ 20,620	
Miscellaneous Trust						\$ 0	\$ 0	\$ 0	
Total Trust Deposits	\$ 0					\$ 987,146	\$ 987,146	\$ 1,071,758	
Accrued Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 669,536	
Benefits Payable	\$ (312,910)						\$ (312,910)	\$ 0	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 0						\$ 0	\$ 0	
Payroll Clearing	\$ (20)						\$ (20)	\$ 0	
Total Payroll Liabilities	\$ (312,930)	\$ 0	\$ 0				\$ (312,930)	\$ 669,536	
Revenue Collected in Advance	\$ 0		\$ 0				\$ 0	\$ 2,061	
Liabilities For Deposits	\$ 8,032	\$ 317				\$ 14,043	\$ 22,392	\$ 37,333	
Jury Fees - Non-Interest						\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment						\$ 3,296	\$ 3,296	\$ 2,552	
Uncleared Collections	\$ (13,734)						\$ (13,734)	\$ (14,077)	
Other Miscellaneous Liabilities	\$ 0						\$ 0	\$ 0	
Total Other Liabilities	\$ (5,702)	\$ 317	\$ 0			\$ 17,339	\$ 11,954	\$ 27,868	
Total Liabilities	\$ (298,574)	\$ 1,513	\$ 259	\$ 305,692		\$ 2,228,095	\$ 2,236,984	\$ 4,507,555	
Total Fund Balance	\$ 8,604,558	\$ 307,075	\$ (91,936)	\$ 0		\$ 0	\$ 8,819,697	\$ 2,258,921	
Total Liabilities and Fund Balance	\$ 8,305,984	\$ 308,589	\$ (91,678)	\$ 305,692		\$ 2,228,095	\$ 11,056,681	\$ 6,766,476	

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 2020/21							2019/20			
	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	Total								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 14,269,774	\$ 17,157						\$ 14,286,931		\$ 25,856,811	\$ 26,030,389
Improvement and Modernization Fund	\$ 70,292							\$ 70,292		\$ 69,333	\$ 69,333
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 294,792							\$ 294,792		\$ 1,483,283	\$ 1,498,732
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 114,013							\$ 114,013		\$ 522,156	\$ 537,479
Other Miscellaneous										\$ 1,305,229	\$ 1,305,229
	\$ 14,748,870	\$ 17,157						\$ 14,766,027		\$ 29,236,812	\$ 29,441,162
Grants											
AB 1058 Commissioner/Facilitator			\$ 251,252					\$ 251,252		\$ 1,106,073	\$ 1,207,664
Other Judicial Council Grants			\$ 6,374					\$ 6,374		\$ 165,240	\$ 408,027
Non-Judicial Council Grants											
			\$ 257,626					\$ 257,626		\$ 1,271,313	\$ 1,615,691
Other Financing Sources											
Interest Income	\$ 10,236	\$ 0						\$ 10,236		\$ 156,264	\$ 125,000
Investment Income											
Donations											
Local Fees	\$ 42,825	\$ 14,610						\$ 57,435		\$ 196,203	\$ 228,925
Non-Fee Revenues											
Enhanced Collections		\$ 80,186						\$ 80,186		\$ 322,581	\$ 400,000
Escheatment	\$ 29,395	\$ 15						\$ 29,410		\$ 4,378	
Prior Year Revenue	\$ 4,329	\$ 478	\$ (19,781)					\$ (14,974)		\$ 28,504	
County Program - Restricted		\$ 29,093						\$ 29,093		\$ 182,859	\$ 194,134
Reimbursement Other	\$ 136,162							\$ 136,162		\$ 417,174	\$ 434,086
Sale of Fixed Assets											
Other Miscellaneous	\$ 41,142							\$ 41,142		\$ 16,234	\$ 3,100
	\$ 264,090	\$ 124,382	\$ (19,781)					\$ 368,690		\$ 1,324,195	\$ 1,385,245
Total Revenues	\$ 15,012,960	\$ 141,539	\$ 237,844					\$ 15,392,343		\$ 31,832,321	\$ 32,442,098
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,135,912	\$ 38,477	\$ 185,348					\$ 4,359,736		\$ 15,292,791	\$ 15,572,010
Temp Help											
Overtime	\$ 145							\$ 145		\$ 16,394	\$ 50,000
Staff Benefits	\$ 2,832,315	\$ 30,980	\$ 104,734					\$ 2,968,029		\$ 9,620,875	\$ 9,936,814
	\$ 6,968,372	\$ 69,457	\$ 290,082					\$ 7,327,911		\$ 24,932,060	\$ 25,899,587
Operating Expenses and Equipment											
General Expense	\$ 70,447	\$ 220	\$ 11,359					\$ 82,025		\$ 730,058	\$ 756,138
Printing	\$ 3,435							\$ 3,435		\$ 55,335	\$ 84,000
Telecommunications	\$ 13,926	\$ 0	\$ 0					\$ 13,926		\$ 397,938	\$ 369,175
Postage	\$ 10,712		\$ 0					\$ 10,712		\$ 113,908	\$ 110,500
Insurance	\$ 1,930							\$ 1,930		\$ 9,262	\$ 9,500
In-State Travel	\$ 370							\$ 370		\$ 34,033	\$ 37,250
Out-of-State Travel	\$ 1,720							\$ 1,720		\$ 3,602	\$ 4,000
Training	\$ 68							\$ 68		\$ 28,711	\$ 33,000
Security Services	\$ 11,095							\$ 11,095		\$ 50,862	\$ 61,044
Facility Operations	\$ 140,228		\$ 1,850					\$ 142,078		\$ 848,046	\$ 805,108
Utilities	\$ (1,995)							\$ (1,995)		\$ 2,792	\$ 3,000
Contracted Services	\$ 526,518	\$ 51,889	\$ 0					\$ 578,407		\$ 2,564,127	\$ 2,822,447
Consulting and Professional Services	\$ 8,140		\$ 0					\$ 8,140		\$ 204,003	\$ 456,302
Information Technology	\$ 865,600		\$ 5,376					\$ 870,976		\$ 1,061,115	\$ 1,016,110
Major Equipment										\$ 240,007	\$ 30,000
Other Items of Expense	\$ 652							\$ 652		\$ 4,744	\$ 297,669
	\$ 1,652,844	\$ 52,109	\$ 18,585					\$ 1,723,538		\$ 6,348,545	\$ 6,895,243
Special Items of Expense											
Grand Jury											\$ 3,000
Jury Costs	\$ 13,485							\$ 13,485		\$ 128,623	\$ 160,000
Judgements, Settlements and Claims										\$ 0	
Debt Service											
Other	\$ (215,123)							\$ (215,123)		\$ 370,443	
Capital Costs											
Internal Cost Recovery	\$ (38,567)		\$ 40,869					\$ 2,303		\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 3,916		\$ (24,461)					\$ (20,546)		\$ (728,946)	
	\$ (236,289)		\$ 16,408					\$ (219,881)		\$ (229,880)	\$ 163,000
Total Expenditures	\$ 8,384,927	\$ 121,566	\$ 325,075					\$ 8,831,567		\$ 31,050,725	\$ 32,957,830
Excess (Deficit) of Revenues Over Expenditures	\$ 6,628,034	\$ 19,973	\$ (87,231)					\$ 6,560,776		\$ 781,596	\$ (515,732)
Operating Transfers In (Out)	\$ 4,706		\$ (4,706)					\$ 0		\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,971,818	\$ 287,103	\$ 0	\$ 0				\$ 2,258,921	\$ 2,258,921	\$ 1,477,325	\$ 1,477,325
Ending Balance (Deficit)	\$ 8,604,558	\$ 307,075	\$ (91,936)	\$ 0				\$ 8,819,697	\$ 2,258,921	\$ 2,258,921	\$ 961,593

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

	For the month ended June									
	Fiscal Year 2020/21								2019/20	
	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	\$ 2,242,004	\$ 118,289				\$ 3,892	\$ 2,364,185		\$ 8,256,329	\$ 8,357,451
Traffic & Other Infractions	\$ 414,897	\$ 2,459					\$ 417,356		\$ 1,627,908	\$ 1,722,280
Other Criminal Cases	\$ 761,674	\$ 1,479				\$ (10,646)	\$ 752,507		\$ 2,810,556	\$ 3,147,864
Civil	\$ 743,736	\$ 18,394					\$ 762,130		\$ 2,424,823	\$ 2,532,397
Family & Children Services	\$ 753,451	\$ 81,509			\$ 40,869	\$ (17,654)	\$ 858,176		\$ 2,815,796	\$ 3,195,828
Probate, Guardianship & Mental Health Services	\$ 197,485	\$ 11,323				\$ (1,125)	\$ 207,683		\$ 698,304	\$ 658,196
Juvenile Dependency Services	\$ 5,674	\$ 936					\$ 6,610		\$ 21,343	\$ 306,340
Juvenile Delinquency Services	\$ 148,428	\$ 1,063					\$ 149,490		\$ 606,370	\$ 394,765
Other Court Operations	\$ 187,220	\$ 10,700			\$ 5,274		\$ 203,193		\$ 1,053,826	\$ 798,597
Court Interpreters	\$ 81,676	\$ 343,445				\$ (120)	\$ 425,000		\$ 1,488,804	\$ 1,499,633
Jury Services	\$ 82,308	\$ 74,898	\$ 13,485			\$ (190)	\$ 170,501		\$ 523,874	\$ 583,870
Security		\$ 11,095					\$ 11,095		\$ 52,934	\$ 68,044
Trial Court Operations Program	\$ 5,618,552	\$ 675,589	\$ 13,485		\$ 46,143	\$ (25,843)	\$ 6,327,926		\$ 22,380,867	\$ 23,265,265
Enhanced Collections	\$ 45,370	\$ 37,291					\$ 82,661		\$ 322,581	\$ 400,000
Other Non-Court Operations	\$ 24,087						\$ 24,087		\$ 73,705	\$ 81,634
Non-Court Operations Program	\$ 69,457	\$ 37,291					\$ 106,748		\$ 396,286	\$ 481,634
Executive Office	\$ 140,515	\$ (4,669)					\$ 135,846		\$ 538,005	\$ 523,015
Fiscal Services	\$ 239,290	\$ 31,241	\$ (215,123)				\$ 55,408		\$ 989,830	\$ 1,021,043
Human Resources	\$ 422,014	\$ (13,580)				\$ 110	\$ 408,544		\$ 911,634	\$ 1,037,296
Business & Facilities Services	\$ 281,432	\$ 167,268			\$ (43,841)	\$ 477	\$ 405,335		\$ 1,832,703	\$ 2,372,468
Information Technology	\$ 556,651	\$ 830,398				\$ 4,711	\$ 1,391,760		\$ 4,001,400	\$ 4,257,109
Court Administration Program	\$ 1,639,902	\$ 1,010,658	\$ (215,123)		\$ (43,841)	\$ 5,298	\$ 2,396,893		\$ 8,273,572	\$ 9,210,931
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,327,911	\$ 1,723,538	\$ (201,638)		\$ 2,303	\$ (20,546)	\$ 8,831,567		\$ 31,050,725	\$ 32,957,830