

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

08/06/2019

Date

Stanislaus

Court

FY 18/19 - Quarter 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Stanislaus

Court

FY 18/19 - Quarter 4

Fiscal Year and Ending Quarter

FOOTNOTES

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

Stanislaus

Court

FY 18/19 - 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)	246.7	230.2	241.2	242.2	243.2

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

DA 8/6/19

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

	For the month ended June							2017/18	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2018/19									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
	Special Revenue			Capital Project	Debt Service					
General	Non-Grant	Grant								
ASSETS										
Operations	\$ (634,683)	\$ 259,265	\$ 0	\$ 66,666			\$ 109,649	\$ (199,104)	\$ 43,736	
Payroll	\$ (4,053)						\$ 0	\$ (4,053)	\$ (6,266)	
Jury	\$ 0							\$ 0	\$ (13)	
Revolving	\$ 0							\$ 0	\$ 0	
Other										
Distribution							\$ 130,510	\$ 130,510	\$ (164,695)	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (66,959)	\$ (66,959)	\$ 110,210	
Credit Card										
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400	
Cash with County	\$ 0							\$ 0	\$ 0	
Cash Outside of the JCC										
Cash Equivalents	\$ 2,316,840						\$ 4,601,429	\$ 6,918,269	\$ 6,207,875	
Total Cash and Cash Equivalents	\$ 1,694,503	\$ 259,265	\$ 0	\$ 66,666			\$ 4,774,629	\$ 6,795,063	\$ 6,207,248	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 21,332	\$ 0		\$ 0			\$ 0	\$ 21,332	\$ 11,656	
Accounts Receivable - General	\$ 1,313	\$ 0	\$ 0					\$ 1,313	\$ 3,825	
Dishonored Checks										
Due From Employee	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,623	
Civil Jury Fees	\$ 0							\$ 0	\$ 0	
Trust										
Due From Other Funds	\$ 57,666							\$ 57,666	\$ 216,227	
Due From Other Governments	\$ 1,141	\$ 9,660	\$ 0	\$ 0				\$ 10,801	\$ 38,117	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 566,549	\$ 33,895	\$ 275,304					\$ 875,748	\$ 987,303	
Trust Due To/From							\$ 25,989	\$ 25,989	\$ 60,243	
Distribution Due To/From							\$ 4,921	\$ 4,921	\$ 20,148	
Civil Filing Fee Due To/From										
General Due To/From	\$ 13,733	\$ 27,285						\$ 41,018	\$ 73,560	
Total Receivables	\$ 661,733	\$ 70,841	\$ 275,304	\$ 0			\$ 30,910	\$ 1,038,787	\$ 1,402,702	
Prepaid Expenses - General	\$ 621,264	\$ 1,040						\$ 622,304	\$ 397,204	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 621,264	\$ 1,040						\$ 622,304	\$ 397,204	
Other Assets	\$ 0							\$ 0	\$ 0	
Total Other Assets	\$ 0							\$ 0	\$ 0	
Total Assets	\$ 2,977,500	\$ 331,145	\$ 275,304	\$ 66,666			\$ 4,805,539	\$ 8,456,154	\$ 8,007,153	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 526,848	\$ 8,143	\$ 573					\$ 535,565	\$ 320,190	
Accounts Payable - General	\$ 179,153	\$ 68	\$ 1,483	\$ 0			\$ 0	\$ 180,703	\$ 429,655	
Due to Other Funds	\$ 0	\$ 31,690	\$ 25,975				\$ 71,927	\$ 129,593	\$ 360,178	
Due to Other Courts									\$ 0	
Due to State	\$ 138,517	\$ 8,058		\$ 56,666				\$ 203,241	\$ 150,370	
TC145 Liability							\$ 494,188	\$ 494,188	\$ 456,484	
Due to Other Governments	\$ 381,225	\$ 0	\$ 41,070	\$ 10,000				\$ 432,295	\$ 312,734	
AB145 Due to Other Government Agency							\$ 1,000,125	\$ 1,000,125	\$ 1,238,391	
Due to Other Public Agencies										
Sales and Use Tax	\$ 385							\$ 385	\$ 433	
Interest							\$ 860	\$ 860	\$ 283	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 1,226,130	\$ 47,960	\$ 69,101	\$ 66,666			\$ 1,667,101	\$ 2,976,957	\$ 3,268,719	
Civil							\$ 2,967,901	\$ 2,967,901	\$ 3,268,932	
Criminal	\$ 0						\$ 146,910	\$ 146,910	\$ 198,469	
Unreconciled - Civil and Criminal							\$ 7,097	\$ 7,097	\$ 7,661	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 106,165	\$ 106,165	\$ 49,612	
Miscellaneous Trust							\$ 0	\$ 0	\$ 0	
Total Trust Deposits	\$ 0						\$ 3,228,073	\$ 3,228,073	\$ 3,522,673	
Accrued Payroll	\$ 535,450	\$ 2,633	\$ 15,639					\$ 553,722	\$ 338,430	
Benefits Payable	\$ 12,101							\$ 12,101	\$ 11,335	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 0							\$ 0	\$ 0	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 547,551	\$ 2,633	\$ 15,639					\$ 565,823	\$ 349,765	
Revenue Collected in Advance	\$ 112		\$ 190,564					\$ 190,676	\$ 110,991	
Liabilities For Deposits	\$ 24,079						\$ 8,677	\$ 32,757	\$ 151,117	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment							\$ 1,688	\$ 1,688	\$ 11,918	
Uncleared Collections	\$ (17,144)						\$ 0	\$ (17,144)	\$ (187,754)	
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0	
Total Other Liabilities	\$ 7,047		\$ 190,564				\$ 10,365	\$ 207,976	\$ 88,271	
Total Liabilities	\$ 1,780,728	\$ 60,592	\$ 275,304	\$ 66,666			\$ 4,805,539	\$ 6,978,829	\$ 7,227,428	
Total Fund Balance	\$ 1,196,772	\$ 280,553	\$ 0	\$ 0			\$ 0	\$ 1,477,325	\$ 779,725	
Total Liabilities and Fund Balance	\$ 2,977,500	\$ 331,145	\$ 275,304	\$ 66,666			\$ 4,805,539	\$ 8,456,154	\$ 8,007,153	

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								2017/18	
	Fiscal Year 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	\$ 25,304,600	\$ 100,167								
Improvement and Modernization Fund	\$ 69,333									
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 1,552,365									
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 494,973									
Other Miscellaneous	\$ 1,305,229									
	\$ 28,726,499	\$ 100,167								
Grants										
AB 1058 Commissioner/Facilitator			\$ 1,180,247							
Other Judicial Council Grants			\$ 139,610							
Non-Judicial Council Grants										
			\$ 1,299,858							
Other Financing Sources										
Interest Income	\$ 149,729	\$ 0								
Investment Income										
Donations										
Local Fees	\$ 139,639	\$ 80,437								
Non-Fee Revenues										
Enhanced Collections		\$ 307,122								
Escheatment	\$ 4,582									
Prior Year Revenue	\$ (37,941)		\$ 6							
County Program - Restricted		\$ 163,769								
Reimbursement Other	\$ 418,398									
Sale of Fixed Assets										
Other Miscellaneous	\$ 5,878									
	\$ 680,264	\$ 551,335								
Total Revenues	\$ 29,406,764	\$ 651,522	\$ 1,299,858							
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 13,354,798	\$ 184,432	\$ 599,561							
Temp Help										
Overtime	\$ 74,223	\$ 12	\$ 165							
Staff Benefits	\$ 8,794,393	\$ 130,280	\$ 339,416							
	\$ 22,223,414	\$ 314,724	\$ 938,142							
Operating Expenses and Equipment										
General Expense	\$ 782,815	\$ 3,000	\$ 23,530							
Printing	\$ 68,684									
Telecommunications	\$ 267,947	\$ 1,016	\$ 5,313							
Postage	\$ 101,485		\$ 324							
Insurance	\$ 8,029		\$ 259							
In-State Travel	\$ 25,403		\$ 7,021							
Out-of-State Travel	\$ 5,505									
Training	\$ 19,099		\$ 2,245							
Security Services	\$ 43,292									
Facility Operations	\$ 804,344		\$ 7,230							
Utilities	\$ 3,070									
Contracted Services	\$ 2,186,419	\$ 157,753	\$ 21,070							
Consulting and Professional Services	\$ 67,421		\$ 116,837							
Information Technology	\$ 1,477,598	\$ 5,068	\$ 79,086							
Major Equipment	\$ 498,819									
Other Items of Expense	\$ 6,312									
	\$ 6,360,241	\$ 166,835	\$ 262,916							
Special Items of Expense										
Grand Jury		\$ 1,601								
Jury Costs	\$ 109,319									
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 382,443									
Capital Costs										
Internal Cost Recovery	\$ (187,826)		\$ 187,826							
Prior Year Expense Adjustment	\$ (102,837)	\$ (3,236)								
	\$ 201,097	\$ (1,635)	\$ 187,828							
Total Expenditures	\$ 28,790,752	\$ 479,925	\$ 1,380,890							
Excess (Deficit) of Revenues Over Expenditures	\$ 616,032	\$ 171,597	\$ (90,029)							
Operating Transfers In (Out)	\$ (90,029)		\$ 90,029							
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 670,769	\$ 108,956	\$ 0	\$ 0		\$ 0	\$ 0	\$ 1,064,496	\$ 1,064,496	
Ending Balance (Deficit)	\$ 1,196,772	\$ 280,553	\$ 0	\$ 0		\$ 0	\$ 332,331	\$ 779,725	\$ 294,448	

RA 8/6/19

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

	For the month ended June									
	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	\$ 7,364,604	\$ 673,471				\$ 139	\$ 8,038,215	\$ 7,851,547	\$ 7,293,075	\$ 7,156,758
Traffic & Other Infractions	\$ 1,454,961	\$ 13,323					\$ 1,468,284	\$ 1,575,738	\$ 1,367,861	\$ 1,558,588
Other Criminal Cases	\$ 2,458,822	\$ 157,255				\$ (649)	\$ 2,615,428	\$ 3,077,843	\$ 2,321,742	\$ 2,194,609
Civil	\$ 1,949,320	\$ 141,546				\$ 4	\$ 2,090,870	\$ 2,094,419	\$ 1,575,151	\$ 1,640,058
Family & Children Services	\$ 2,318,684	\$ 414,445			\$ 187,545		\$ 2,920,674	\$ 3,155,790	\$ 2,804,701	\$ 2,800,556
Probate, Guardianship & Mental Health Services	\$ 600,265	\$ 6,543					\$ 606,808	\$ 607,573	\$ 509,244	\$ 498,568
Juvenile Dependency Services		\$ 678					\$ 678	\$ 237,782	\$ (443)	
Juvenile Delinquency Services	\$ 625,479	\$ 10,272					\$ 635,750	\$ 355,825	\$ 573,477	\$ 612,686
Other Court Operations	\$ 1,004,501	\$ 98,942					\$ 1,103,444	\$ 797,139	\$ 770,417	\$ 784,998
Court Interpreters	\$ 296,298	\$ 1,256,517					\$ 1,552,815	\$ 1,396,136	\$ 1,344,069	\$ 1,189,429
Jury Services	\$ 262,959	\$ 66,271	\$ 109,319				\$ 438,549	\$ 471,465	\$ 500,062	\$ 445,988
Security		\$ 48,581					\$ 48,581	\$ 100,445	\$ 42,156	\$ 57,000
Trial Court Operations Program	\$ 18,335,892	\$ 2,887,845	\$ 109,319		\$ 187,545	\$ (505)	\$ 21,520,095	\$ 21,721,702	\$ 19,101,511	\$ 18,939,238
Enhanced Collections	\$ 269,712	\$ 34,984				\$ 0	\$ 304,696	\$ 500,000	\$ 543,951	\$ 655,000
Other Non-Court Operations	\$ 45,012	\$ 2,271	\$ 1,601				\$ 48,884	\$ 59,916	\$ 62,528	\$ 59,090
Non-Court Operations Program	\$ 314,724	\$ 37,255	\$ 1,601			\$ 0	\$ 353,581	\$ 559,916	\$ 606,479	\$ 714,090
Executive Office	\$ 575,261	\$ 4,135					\$ 579,396	\$ 472,497	\$ 431,579	\$ 439,736
Fiscal Services	\$ 756,343	\$ 207,311	\$ 382,443				\$ 1,346,096	\$ 1,047,087	\$ 934,921	\$ 918,507
Human Resources	\$ 703,157	\$ 62,383				\$ (2,776)	\$ 762,764	\$ 1,025,649	\$ 655,801	\$ 999,840
Business & Facilities Services	\$ 941,009	\$ 947,631			\$ (187,545)	\$ (2,792)	\$ 1,698,304	\$ 2,959,659	\$ 1,884,776	\$ 2,266,668
Information Technology	\$ 1,850,895	\$ 2,649,432				\$ (100,000)	\$ 4,400,328	\$ 4,626,226	\$ 3,831,776	\$ 3,570,171
Court Administration Program	\$ 4,826,665	\$ 3,870,892	\$ 382,443		\$ (187,545)	\$ (105,568)	\$ 8,786,888	\$ 10,131,118	\$ 7,738,853	\$ 8,194,922
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 23,477,281	\$ 6,795,992	\$ 493,363		\$ 0	\$ (106,073)	\$ 30,660,563	\$ 32,412,736	\$ 27,446,843	\$ 27,848,250

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					
Nonspendable	622,304	-	622,304	-	-	-	-	-	-	622,304
Restricted	-	-	-	280,553	-	-	-	-	-	280,553
Committed	339,175	235,293	574,468	-	-	-	-	-	-	574,468
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 961,479	\$ 235,293	\$ 1,196,772	\$ 280,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,477,325