

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

04/20/2021

Date

Stanislaus Superior Court

Court

2020 Quarter 3

Fiscal Year and Ending Quarter

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

Stanislaus Superior Court

Court

2020 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)	249.55	224.55	224.55	221.05	

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 March									
Fiscal Year 2020/21									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (45,945)	\$ 351,505	\$ (394,880)	\$ 158,996			\$ 57,828	\$ 127,504	\$ 59,444
Payroll	\$ (2,569)						\$ 1,698	\$ (870)	\$ (1,294)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 116,770	\$ 116,770	\$ 44,972
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (144,210)	\$ (144,210)	\$ (49,905)
Credit Card									
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	
Cash Outside of the JCC									
Cash Equivalents	\$ 5,756,332						\$ 3,046,968	\$ 8,803,300	\$ 8,677,543
Total Cash and Cash Equivalents	\$ 5,724,218	\$ 351,505	\$ (394,880)	\$ 158,996			\$ 3,079,055	\$ 8,918,895	\$ 8,747,160
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General	\$ 80		\$ 45,350					\$ 45,430	\$ 1
Dishonored Checks									
Due From Employee	\$ (2,634)							\$ (2,634)	\$ (1,678)
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 40,432	\$ 7,697		\$ 0				\$ 48,129	\$ 50,156
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 7,160	\$ 0	\$ 316,470					\$ 323,630	\$ 281,259
Trust Due To/From							\$ 154,941	\$ 154,941	\$ 264,391
Distribution Due To/From							\$ 20,536	\$ 20,536	\$ 59,655
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 75,217	\$ 0						\$ 75,217	\$ 254
Total Receivables	\$ 120,255	\$ 7,697	\$ 361,820	\$ 0			\$ 175,478	\$ 665,251	\$ 654,037
Prepaid Expenses - General	\$ 271,118		\$ 76					\$ 271,195	\$ 192,014
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 271,118		\$ 76					\$ 271,195	\$ 192,014
Other Assets									\$ 0
Total Other Assets									\$ 0
Total Assets	\$ 6,115,592	\$ 359,203	\$ (32,983)	\$ 158,996			\$ 3,254,532	\$ 9,855,340	\$ 9,593,211
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 115,852	\$ 1,432	\$ 271	\$ 0			\$ 0	\$ 117,555	\$ 24,277
Due to Other Funds	\$ 9,722	\$ 0	\$ 0				\$ 240,972	\$ 250,695	\$ 324,300
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
TC145 Liability							\$ 384,733	\$ 384,733	\$ 526,839
Due to Other Governments	\$ 0		\$ 0	\$ 158,996				\$ 158,996	\$ 153,677
AB145 Due to Other Government Agency	\$ 0						\$ 1,216,461	\$ 1,216,461	\$ 948,633
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 7
Interest							\$ 40	\$ 40	\$ 1,153
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 125,574	\$ 1,432	\$ 271	\$ 158,996			\$ 1,842,207	\$ 2,128,480	\$ 1,978,885
Civil							\$ 934,125	\$ 934,125	\$ 600,945
Criminal							\$ 441,994	\$ 441,994	\$ 358,832
Unreconciled - Civil and Criminal							\$ 7,097	\$ 7,097	\$ 7,097
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 12,671	\$ 12,671	\$ 20,421
Miscellaneous Trust									\$ 0
Total Trust Deposits							\$ 1,395,887	\$ 1,395,887	\$ 987,295
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (342,041)							\$ (342,041)	\$ (324,956)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ (10)
Payroll Clearing	\$ 0							\$ 0	\$ (470)
Total Payroll Liabilities	\$ (342,041)	\$ 0						\$ (342,041)	\$ (325,436)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 10,108	\$ 317					\$ 14,633	\$ 25,058	\$ 36,297
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 1,806	\$ 1,806	\$ 2,412
Uncleared Collections	\$ (13,734)							\$ (13,734)	\$ (13,734)
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ (3,626)	\$ 317					\$ 16,438	\$ 13,129	\$ 24,975
Total Liabilities	\$ (220,093)	\$ 1,749	\$ 271	\$ 158,996			\$ 3,254,532	\$ 3,195,456	\$ 2,665,719
Total Fund Balance	\$ 6,335,685	\$ 357,454	\$ (33,254)	\$ 0			\$ 0	\$ 6,659,884	\$ 6,927,492
Total Liabilities and Fund Balance	\$ 6,115,592	\$ 359,203	\$ (32,983)	\$ 158,996			\$ 3,254,532	\$ 9,855,340	\$ 9,593,211

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 2020/21								2019/20	
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 20,639,401	\$ 59,015					\$ 20,698,416	\$ 23,985,027	\$ 21,844,270	\$ 26,030,389
Improvement and Modernization Fund	\$ 70,292						\$ 70,292	\$ 141,063	\$ 0	\$ 69,333
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 1,065,639						\$ 1,065,639	\$ 1,498,732	\$ 740,325	\$ 1,498,732
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 481,152						\$ 481,152	\$ 523,479	\$ 447,998	\$ 537,479
Other Miscellaneous	\$ 1,305,229						\$ 1,305,229	\$ 1,305,229	\$ 1,305,229	\$ 1,305,229
	\$ 23,561,712	\$ 59,015					\$ 23,620,728	\$ 27,453,530	\$ 24,337,822	\$ 29,441,162
Grants										
AB 1058 Commissioner/Facilitator			\$ 883,737				\$ 883,737	\$ 1,207,664	\$ 720,464	\$ 1,207,664
Other Judicial Council Grants			\$ 15,471				\$ 15,471	\$ 34,292	\$ 388,027	\$ 408,027
Non-Judicial Council Grants			\$ 45,350				\$ 45,350			
			\$ 944,558				\$ 944,558	\$ 1,241,956	\$ 1,108,491	\$ 1,615,691
Other Financing Sources										
Interest Income	\$ 21,956	\$ 0					\$ 21,956	\$ 125,000	\$ 103,220	\$ 125,000
Investment Income										
Donations										
Local Fees	\$ 453,011	\$ 36,606					\$ 489,617	\$ 370,750	\$ 148,833	\$ 228,925
Non-Fee Revenues										
Enhanced Collections		\$ 182,480					\$ 182,480	\$ 400,000	\$ 217,186	\$ 400,000
Escheatment	\$ 29,395	\$ 15					\$ 29,410	\$ 21,490	\$ 4,378	\$ 4,378
Prior Year Revenue	\$ 4,330	\$ 478	\$ (19,781)				\$ (14,973)		\$ (1,503)	
County Program - Restricted		\$ 100,755					\$ 100,755	\$ 194,634	\$ 129,907	\$ 194,134
Reimbursement Other	\$ 311,305						\$ 311,305	\$ 455,066	\$ 345,722	\$ 434,086
Sale of Fixed Assets										
Other Miscellaneous	\$ 42,257						\$ 42,257	\$ 42,798	\$ 3,916	\$ 3,100
	\$ 862,253	\$ 320,333	\$ (19,781)				\$ 1,162,805	\$ 1,609,738	\$ 951,859	\$ 1,385,245
Total Revenues	\$ 24,423,966	\$ 379,348	\$ 924,776				\$ 25,728,090	\$ 30,305,224	\$ 26,397,972	\$ 32,442,098
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 10,000,587	\$ 105,323	\$ 456,083				\$ 10,561,993	\$ 15,572,808	\$ 10,570,194	\$ 15,572,010
Temp Help								\$ 39,150		\$ 340,763
Overtime	\$ 6,997						\$ 6,997		\$ 17,804	\$ 50,000
Staff Benefits	\$ 6,510,004	\$ 73,667	\$ 255,336				\$ 6,839,008	\$ 10,044,878	\$ 6,842,766	\$ 9,936,814
	\$ 16,517,589	\$ 178,990	\$ 711,420				\$ 17,407,998	\$ 25,656,836	\$ 17,430,785	\$ 25,899,587
Operating Expenses and Equipment										
General Expense	\$ 390,174	\$ 491	\$ 50,845				\$ 441,510	\$ 517,167	\$ 448,726	\$ 756,138
Printing	\$ 27,087	\$ 497					\$ 27,584	\$ 79,000	\$ 30,415	\$ 84,000
Telecommunications	\$ 122,108	\$ 0	\$ 1,126				\$ 123,234	\$ 196,096	\$ 307,340	\$ 369,176
Postage	\$ 63,839	\$ 1,486	\$ 303				\$ 65,628	\$ 115,500	\$ 87,153	\$ 110,500
Insurance	\$ 10,394						\$ 10,394	\$ 10,500	\$ 9,259	\$ 9,500
In-State Travel	\$ 3						\$ 3	\$ 15,000	\$ 37,367	\$ 37,250
Out-of-State Travel	\$ 0						\$ 0	\$ 5,322	\$ 4,000	\$ 4,000
Training	\$ 5,693						\$ 5,693	\$ 10,000	\$ 25,577	\$ 33,000
Security Services	\$ 38,162						\$ 38,162	\$ 66,000	\$ 40,620	\$ 61,044
Facility Operations	\$ 511,364		\$ 6,861				\$ 518,225	\$ 839,638	\$ 482,582	\$ 805,108
Utilities	\$ 246						\$ 246	\$ 3,000	\$ 217	\$ 3,000
Contracted Services	\$ 1,586,983	\$ 126,101	\$ 45,350				\$ 1,758,434	\$ 2,493,981	\$ 1,851,378	\$ 2,822,447
Consulting and Professional Services	\$ 33,269		\$ 0				\$ 33,269	\$ 71,500	\$ 112,712	\$ 456,302
Information Technology	\$ 1,074,589		\$ 19,598				\$ 1,094,187	\$ 1,368,161	\$ 634,414	\$ 1,016,110
Major Equipment									\$ 72,194	\$ 30,000
Other Items of Expense	\$ 1,307						\$ 1,307	\$ 6,250	\$ 4,341	\$ 297,669
	\$ 3,865,218	\$ 128,576	\$ 124,082				\$ 4,117,876	\$ 5,791,793	\$ 4,149,816	\$ 6,895,243
Special Items of Expense										
Grand Jury								\$ 3,000		\$ 3,000
Jury Costs	\$ 43,213	\$ 1,432					\$ 44,645	\$ 160,000	\$ 125,115	\$ 160,000
Judgements, Settlements and Claims									\$ 0	
Debt Service										
Other	\$ 481						\$ 481		\$ 0	
Capital Costs										
Internal Cost Recovery	\$ (139,981)		\$ 139,981				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (221,715)		\$ (22,159)				\$ (243,873)		\$ (757,711)	
	\$ (318,002)	\$ 1,432	\$ 117,823				\$ (198,747)	\$ 163,000	\$ (632,586)	\$ 163,000
Total Expenditures	\$ 20,064,805	\$ 308,997	\$ 953,325				\$ 21,327,127	\$ 31,611,629	\$ 20,947,805	\$ 32,957,830
Excess (Deficit) of Revenues Over Expenditures	\$ 4,359,161	\$ 70,351	\$ (28,548)				\$ 4,400,963	\$ (1,306,405)	\$ 5,450,167	\$ (515,732)
Operating Transfers In (Out)	\$ 4,706		\$ (4,706)				\$ 0	\$ 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)	\$ 6,335,685	\$ 357,454	\$ (33,254)	\$ 0			\$ 6,659,884	\$ 952,516	\$ 6,927,492	\$ 961,593

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

For the month ended March										
	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	\$ 5,441,789	\$ 387,002			\$ (1)	\$ 2,734	\$ 5,831,524	\$ 8,578,703	\$ 5,926,389	\$ 8,357,451
Traffic & Other Infractions	\$ 1,035,774	\$ 3,813				\$ (100)	\$ 1,039,487	\$ 1,597,701	\$ 1,118,986	\$ 1,722,280
Other Criminal Cases	\$ 1,866,709	\$ 53,712				\$ (10,458)	\$ 1,909,963	\$ 2,836,209	\$ 1,924,739	\$ 3,147,864
Civil	\$ 1,696,405	\$ 67,980				\$ 0	\$ 1,764,385	\$ 2,580,891	\$ 1,637,228	\$ 2,532,397
Family & Children Services	\$ 1,807,857	\$ 246,584			\$ 139,982	\$ (15,351)	\$ 2,179,072	\$ 3,037,508	\$ 2,016,031	\$ 3,195,828
Probate, Guardianship & Mental Health Services	\$ 495,845	\$ 11,884				\$ (1,125)	\$ 506,604	\$ 690,348	\$ 405,684	\$ 658,196
Juvenile Dependency Services	\$ 26,460	\$ 936					\$ 27,396		\$ 345	\$ 306,340
Juvenile Delinquency Services	\$ 351,892	\$ 4,348					\$ 356,240	\$ 546,493	\$ 454,221	\$ 394,765
Other Court Operations	\$ 442,423	\$ 45,660			\$ 12,753		\$ 500,836	\$ 657,021	\$ 792,208	\$ 798,597
Court Interpreters	\$ 180,097	\$ 888,473				\$ (120)	\$ 1,068,450	\$ 1,508,524	\$ 1,176,044	\$ 1,499,633
Jury Services	\$ 210,090	\$ 91,099	\$ 44,645			\$ (190)	\$ 345,645	\$ 556,139	\$ 417,264	\$ 583,870
Security		\$ 38,930				\$ 2,964	\$ 41,894	\$ 73,000	\$ 42,420	\$ 68,044
Trial Court Operations Program	\$ 13,555,342	\$ 1,840,421	\$ 44,645		\$ 152,734	\$ (21,646)	\$ 15,571,496	\$ 22,662,537	\$ 15,911,560	\$ 23,265,265
Enhanced Collections	\$ 124,739	\$ 73,335					\$ 198,074	\$ 385,000	\$ 251,302	\$ 400,000
Other Non-Court Operations	\$ 54,251	\$ 497					\$ 54,748	\$ 71,181	\$ 55,951	\$ 81,634
Non-Court Operations Program	\$ 178,990	\$ 73,833					\$ 252,822	\$ 456,181	\$ 307,253	\$ 481,634
Executive Office	\$ 357,027	\$ 375				\$ (5,000)	\$ 352,402	\$ 597,689	\$ 362,482	\$ 523,015
Fiscal Services	\$ 587,157	\$ 127,691	\$ 0			\$ (215,144)	\$ 499,704	\$ 1,034,714	\$ 293,911	\$ 1,021,043
Human Resources	\$ 574,968	\$ 49,636	\$ 481			\$ 5,653	\$ 630,738	\$ 875,158	\$ 597,746	\$ 1,037,296
Business & Facilities Services	\$ 740,860	\$ 658,115			\$ (152,734)	\$ (4,950)	\$ 1,241,290	\$ 2,268,851	\$ 1,054,246	\$ 2,372,468
Information Technology	\$ 1,413,655	\$ 1,367,805				\$ (2,787)	\$ 2,778,673	\$ 3,716,499	\$ 2,420,608	\$ 4,257,109
Court Administration Program	\$ 3,673,666	\$ 2,203,623	\$ 481		\$ (152,734)	\$ (222,227)	\$ 5,502,808	\$ 8,492,911	\$ 4,728,992	\$ 9,210,931
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 17,407,998	\$ 4,117,876	\$ 45,126		\$ 0	\$ (243,873)	\$ 21,327,127	\$ 31,611,629	\$ 20,947,805	\$ 32,957,830