

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total 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 September								2023/24
	Fiscal Year 2024/25								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (3,099,535)	\$ 3,361,959	\$ (487,241)	\$ 46,862			\$ 40,463	\$ (137,492)	\$ 430,192
Payroll	\$ 0							\$ 0	\$ (620,271)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 123,864	\$ 123,864	\$ 94,917
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (39,296)	\$ (39,296)	\$ (24,647)
Credit Card									
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 25,493							\$ 25,493	\$ 0
Cash Equivalents	\$ 14,019,118						\$ 3,995,246	\$ 18,014,364	\$ 19,903,541
Total Cash and Cash Equivalents	\$ 10,961,475	\$ 3,361,959	\$ (487,241)	\$ 46,862			\$ 4,120,278	\$ 18,003,334	\$ 19,800,132
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 207
Dishonored Checks									
Due From Employee	\$ (13,381)							\$ (13,381)	\$ (23,272)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 35,201	\$ 5,079		\$ 0				\$ 40,281	\$ 63,663
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 414,716					\$ 414,716	\$ 286,921
Trust Due To/From							\$ 268,253	\$ 268,253	\$ 44,862
Distribution Due To/From							\$ 8,183	\$ 8,183	\$ 9,187
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 1	\$ 0						\$ 1	\$ 2
Total Receivables	\$ 21,821	\$ 5,079	\$ 414,716	\$ 0			\$ 276,436	\$ 718,053	\$ 381,570
Prepaid Expenses - General	\$ 55,040		\$ 0					\$ 55,040	\$ 73,844
Salary and Travel Advances Counties									
Total Prepaid Expenses	\$ 55,040		\$ 0					\$ 55,040	\$ 73,844
Other Assets									
Total Other Assets									
Total Assets	\$ 11,038,336	\$ 3,367,039	\$ (72,525)	\$ 46,862			\$ 4,396,714	\$ 18,776,426	\$ 20,255,546
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 305,993	\$ 0	\$ 300	\$ 0			\$ 0	\$ 306,293	\$ 354,966
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 276,437	\$ 276,437	\$ 54,051
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 963,792	\$ 671,544		\$ 0				\$ 1,635,337	\$ 1,111,100
TC145 Liability							\$ 546,274	\$ 546,274	\$ 540,810
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 46,992				\$ 46,992	\$ 371,472
AB145 Due to Other Government Agency							\$ 1,214,815	\$ 1,214,815	\$ 805,631
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 9,806	\$ 9,806	\$ 7,723
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,269,785	\$ 671,544	\$ 300	\$ 46,992			\$ 2,047,332	\$ 4,035,954	\$ 3,245,753
Civil							\$ 1,537,350	\$ 1,537,350	\$ 1,259,692
Criminal							\$ 563,011	\$ 563,011	\$ 336,099
Unreconciled - Civil and Criminal							\$ 7,097	\$ 7,097	\$ 7,097
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 115,270	\$ 115,270	\$ 53,820
Miscellaneous Trust									
Total Trust Deposits							\$ 2,222,729	\$ 2,222,729	\$ 1,656,708
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (400,637)							\$ (400,637)	\$ (347,439)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 212							\$ 212	\$ (918)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (400,425)	\$ 0	\$ 0					\$ (400,425)	\$ (348,357)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 25,405	\$ 406					\$ 124,465	\$ 150,277	\$ 141,714
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 2,188	\$ 2,188	\$ 2,251
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 25,405	\$ 406					\$ 126,653	\$ 152,465	\$ 143,965
Total Liabilities	\$ 894,766	\$ 671,951	\$ 300	\$ 46,992			\$ 4,396,714	\$ 6,010,722	\$ 4,698,069
Total Fund Balance	\$ 10,143,571	\$ 2,695,088	\$ (72,825)	\$ (130)			\$ 0	\$ 12,765,704	\$ 15,557,477
Total Liabilities and Fund Balance	\$ 11,038,336	\$ 3,367,039	\$ (72,525)	\$ 46,862			\$ 4,396,714	\$ 18,776,426	\$ 20,255,546

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 September											
Fiscal Year 2024/25										2023/24	
	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	\$ 14,161,623	\$ 8,370					\$ 14,169,993	\$ 31,135,672	\$ 15,072,186	\$ 32,754,136	
Improvement and Modernization Fund								\$ 69,959	\$ 0	\$ 69,959	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 342,496						\$ 342,496	\$ 1,670,088	\$ 437,518	\$ 1,732,378	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 299,244						\$ 299,244	\$ 781,531	\$ 513,567	\$ 1,228,342	
Other Miscellaneous		\$ 2,338,072					\$ 2,338,072	\$ 3,643,301	\$ 3,002,858	\$ 4,308,088	
	\$ 14,803,362	\$ 2,346,442					\$ 17,149,805	\$ 37,300,551	\$ 19,026,129	\$ 40,092,903	
Grants											
AB 1058 Commissioner/Facilitator			\$ 261,527				\$ 261,527	\$ 1,217,029	\$ 210,997	\$ 1,185,944	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 17,917	\$ 0	\$ 16,000	
Non-Judicial Council Grants											
			\$ 261,527				\$ 261,527	\$ 1,234,946	\$ 210,997	\$ 1,201,944	
Other Financing Sources											
Interest Income	\$ 164,356	\$ 5		\$ (130)			\$ 164,231	\$ 630,000	\$ 279,207	\$ 406,903	
Investment Income											
Donations											
Local Fees	\$ 4,093	\$ 6,608					\$ 10,701	\$ 67,518	\$ 11,084	\$ 70,000	
Non-Fee Revenues											
Enhanced Collections		\$ 33,103					\$ 33,103	\$ 325,000	\$ 28,448	\$ 225,000	
Escheatment								\$ 100,000	\$ 4,248	\$ 4,248	
Prior Year Revenue	\$ 14,825	\$ (10,341)	\$ 2,359				\$ 6,842		\$ (5,501)		
County Program - Restricted		\$ 26,520					\$ 26,520	\$ 220,289	\$ 20,699	\$ 201,750	
Reimbursement Other	\$ 106,579						\$ 106,579	\$ 461,859	\$ 103,176	\$ 459,303	
Sale of Fixed Assets											
Other Miscellaneous	\$ 535						\$ 535	\$ 2,600	\$ 1,185	\$ 2,600	
	\$ 290,388	\$ 55,895	\$ 2,359	\$ (130)			\$ 348,512	\$ 1,807,266	\$ 442,547	\$ 1,369,804	
Total Revenues	\$ 15,093,750	\$ 2,402,337	\$ 263,885	\$ (130)			\$ 17,759,843	\$ 40,342,764	\$ 19,679,674	\$ 42,664,651	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 4,019,889	\$ 57,687	\$ 157,841				\$ 4,235,417	\$ 19,687,335	\$ 3,995,009	\$ 19,495,922	
Temp Help	\$ 33,513	\$ 13,800					\$ 47,313		\$ 44,160		
Overtime	\$ 5,263	\$ 160					\$ 5,424	\$ 10,000	\$ 6,720	\$ 50,000	
Staff Benefits	\$ 2,620,214	\$ 35,886	\$ 89,556				\$ 2,745,657	\$ 11,968,270	\$ 2,519,874	\$ 12,362,973	
	\$ 6,678,879	\$ 107,533	\$ 247,398				\$ 7,033,811	\$ 31,665,605	\$ 6,565,763	\$ 31,908,895	
Operating Expenses and Equipment											
General Expense	\$ 73,906	\$ 2,473	\$ 1,688				\$ 78,067	\$ 1,385,881	\$ 83,988	\$ 2,970,929	
Printing	\$ 3,715						\$ 3,715	\$ 60,500	\$ 7,509	\$ 80,500	
Telecommunications	\$ 31,551		\$ 0				\$ 31,551	\$ 276,810	\$ 27,712	\$ 259,340	
Postage	\$ 11,561	\$ 2	\$ 125				\$ 11,688	\$ 154,000	\$ 12,234	\$ 132,000	
Insurance	\$ 2,324						\$ 2,324	\$ 17,625	\$ 2,227	\$ 14,000	
In-State Travel	\$ 2,902		\$ 7,389				\$ 10,291	\$ 32,750	\$ 12,898	\$ 41,750	
Out-of-State Travel								\$ 11,100		\$ 3,000	
Training	\$ 8,198		\$ 4,260				\$ 12,458	\$ 22,500	\$ 252	\$ 35,000	
Security Services	\$ 16,082						\$ 16,082	\$ 88,420	\$ 15,635	\$ 82,545	
Facility Operations	\$ 88,142						\$ 88,142	\$ 853,309	\$ 86,360	\$ 836,191	
Utilities											
Contracted Services	\$ 579,842	\$ 5,886	\$ 100				\$ 585,828	\$ 2,631,301	\$ 487,194	\$ 3,036,567	
Consulting and Professional Services	\$ 17,696	\$ 0					\$ 17,696	\$ 1,391,296	\$ 5,585	\$ 1,737,553	
Information Technology	\$ 1,069,371	\$ 159,012	\$ 23,958				\$ 1,252,342	\$ 2,610,509	\$ 1,187,594	\$ 2,485,719	
Major Equipment		\$ 60,483					\$ 60,483	\$ 62,960		\$ 125,000	
Other Items of Expense	\$ 483						\$ 483	\$ 8,450	\$ 1,131	\$ 74,277	
	\$ 1,905,775	\$ 227,856	\$ 37,520				\$ 2,171,151	\$ 9,607,410	\$ 1,930,320	\$ 11,914,371	
Special Items of Expense											
Grand Jury		\$ 780					\$ 780	\$ 26,000	\$ 0	\$ 3,000	
Jury Costs	\$ 58,807						\$ 58,807	\$ 211,936	\$ 33,831	\$ 185,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0	\$ 1,040	\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (49,433)		\$ 49,433				\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ (12,567)		\$ 2,359				\$ (10,209)		\$ (16,938)		
	\$ (3,193)	\$ 780	\$ 51,792				\$ 49,379	\$ 238,976	\$ 16,893	\$ 188,000	
Total Expenditures	\$ 8,581,461	\$ 336,169	\$ 336,710				\$ 9,254,340	\$ 41,511,991	\$ 8,512,975	\$ 44,011,266	
Excess (Deficit) of Revenues Over Expenditures	\$ 6,512,289	\$ 2,066,168	\$ (72,825)	\$ (130)			\$ 8,505,503	\$ (1,169,226)	\$ 11,166,699	\$ (1,346,615)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,631,281	\$ 628,920	\$ 0	\$ 0			\$ 4,260,202	\$ 4,260,202	\$ 4,390,778	\$ 4,390,778	
Ending Balance (Deficit)	\$ 10,143,571	\$ 2,695,088	\$ (72,825)	\$ (130)			\$ 12,765,704	\$ 3,090,975	\$ 15,557,477	\$ 3,044,163	

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

For the month ended September										
Fiscal Year 2024/25									2023/24	
	Personnel 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	\$ 2,152,618	\$ 224,294				\$ 199	\$ 2,377,110	\$ 10,370,206	\$ 2,215,525	\$ 10,847,744
Traffic & Other Infractions	\$ 377,878	\$ 6,849				\$ (304)	\$ 384,423	\$ 1,920,065	\$ 385,037	\$ 2,149,155
Other Criminal Cases	\$ 601,895	\$ 152,013					\$ 753,908	\$ 5,094,906	\$ 564,434	\$ 6,036,310
Civil	\$ 536,163	\$ 41,615					\$ 577,777	\$ 3,058,838	\$ 550,229	\$ 3,611,080
Family & Children Services	\$ 608,820	\$ 27,282	\$ 0		\$ 49,433	\$ 3,399	\$ 688,933	\$ 3,460,997	\$ 686,588	\$ 4,076,346
Probate, Guardianship & Mental Health Services	\$ 264,342	\$ 556					\$ 264,898	\$ 1,025,228	\$ 213,352	\$ 982,703
Juvenile Dependency Services	\$ 55,349	\$ 82				\$ 4,135	\$ 59,567	\$ 297,016	\$ 53,090	\$ 299,272
Juvenile Delinquency Services	\$ 101,206	\$ 580					\$ 101,786	\$ 448,978	\$ 106,892	\$ 679,686
Other Court Operations	\$ 366,377	\$ 8,715			\$ 19,734	\$ (2,144)	\$ 392,683	\$ 1,992,669	\$ 378,762	\$ 1,837,286
Court Interpreters	\$ 75,666	\$ 389,508					\$ 465,173	\$ 1,671,488	\$ 363,620	\$ 1,873,793
Jury Services	\$ 75,995	\$ 35,333	\$ 58,807				\$ 170,134	\$ 648,967	\$ 150,465	\$ 600,162
Security		\$ 20,152					\$ 20,152	\$ 41,920	\$ 20,206	\$ 92,545
Trial Court Operations Program	\$ 5,216,308	\$ 906,977	\$ 58,807		\$ 69,167	\$ 5,285	\$ 6,256,544	\$ 30,031,280	\$ 5,688,200	\$ 33,086,082
Enhanced Collections	\$ 53,260	\$ 2					\$ 53,262	\$ 325,000	\$ 54,589	\$ 221,001
Other Non-Court Operations	\$ 14,304		\$ 780				\$ 15,084	\$ 84,539	\$ 12,259	\$ 72,999
Non-Court Operations Program	\$ 67,564	\$ 2	\$ 780				\$ 68,346	\$ 409,539	\$ 66,847	\$ 294,000
Executive Office	\$ 170,078	\$ 2,220					\$ 172,299	\$ 872,690	\$ 175,900	\$ 829,034
Fiscal Services	\$ 271,877	\$ 58,431				\$ (10,950)	\$ 319,358	\$ 1,368,134	\$ 288,099	\$ 1,422,578
Human Resources	\$ 398,047	\$ 29,123				\$ 15	\$ 427,185	\$ 666,599	\$ 384,189	\$ (392,234)
Business & Facilities Services	\$ 367,413	\$ 117,138			\$ (69,167)	\$ (257)	\$ 415,126	\$ 3,035,587	\$ 354,681	\$ 2,956,809
Information Technology	\$ 542,525	\$ 1,057,259				\$ (4,301)	\$ 1,595,483	\$ 5,128,161	\$ 1,555,059	\$ 5,814,997
Court Administration Program	\$ 1,749,939	\$ 1,264,172			\$ (69,167)	\$ (15,493)	\$ 2,929,450	\$ 11,071,172	\$ 2,757,928	\$ 10,631,184
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,033,811	\$ 2,171,151	\$ 59,587		\$ 0	\$ (10,209)	\$ 9,254,340	\$ 41,511,991	\$ 8,512,975	\$ 44,011,266