

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

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	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 June									
Fiscal Year 2022/23									2021/22
	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	\$ (3,075,545)	\$ 2,831,534	\$ 0	\$ 13,663			\$ 112,278	\$ (118,070)	\$ (282,678)
Payroll	\$ 0							\$ 0	\$ (2)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 120,982	\$ 120,982	\$ 74,395
Civil Filing Fees							\$ 504,499	\$ 504,499	\$ 472,788
Trust							\$ (64,953)	\$ (64,953)	\$ (55,402)
Credit Card									
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 8,173,983						\$ 3,086,616	\$ 11,260,599	\$ 10,188,588
Total Cash and Cash Equivalents	\$ 5,114,838	\$ 2,831,534	\$ 0	\$ 13,663			\$ 3,759,422	\$ 11,719,457	\$ 10,414,088
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 8,734	\$ 2,768		\$ 56,722				\$ 68,225	\$ 18,564
Accounts Receivable - General	\$ 346		\$ 0					\$ 346	\$ 466
Dishonored Checks									
Due From Employee	\$ (11,775)							\$ (11,775)	\$ 6,038
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 491,248							\$ 491,248	\$ 347,062
Due From Other Governments	\$ 36,264	\$ 5,468		\$ 0				\$ 41,732	\$ 31,990
Due From Other Courts									
Due From State	\$ 120,335	\$ 34,233	\$ 438,180					\$ 592,748	\$ 562,958
Trust Due To/From							\$ 367,419	\$ 367,419	\$ 205,729
Distribution Due To/From							\$ 8,327	\$ 8,327	\$ 15,613
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 20,066	\$ 45,771						\$ 65,837	\$ 149,903
Total Receivables	\$ 665,219	\$ 88,240	\$ 438,180	\$ 56,722			\$ 375,745	\$ 1,624,107	\$ 1,338,324
Prepaid Expenses - General	\$ 1,001,027		\$ 0					\$ 1,001,027	\$ 863,842
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 1,001,027		\$ 0					\$ 1,001,027	\$ 863,842
Other Assets									
Total Other Assets									
Total Assets	\$ 6,781,084	\$ 2,919,774	\$ 438,180	\$ 70,385			\$ 4,135,167	\$ 14,344,590	\$ 12,616,253
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 96,268	\$ 10,210	\$ 205					\$ 106,683	\$ 140,237
Accounts Payable - General	\$ 9,815	\$ 0	\$ 0	\$ 0			\$ 0	\$ 9,815	\$ 29,274
Due to Other Funds	\$ 4	\$ 66,894	\$ 424,354				\$ 441,578	\$ 932,831	\$ 718,307
Due to Other Courts	\$ 3,730		\$ 0					\$ 3,730	\$ 9,429
Due to State	\$ 1,247,783	\$ 0		\$ 58,858				\$ 1,306,641	\$ 800,166
TC145 Liability							\$ 1,021,217	\$ 1,021,217	\$ 950,852
Due to Other Governments	\$ 10,318	\$ 151,301	\$ 13,621	\$ 11,527				\$ 186,767	\$ (19,364)
AB145 Due to Other Government Agency							\$ 956,150	\$ 956,150	\$ 809,991
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 2,207	\$ 2,207	\$ 248
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,367,917	\$ 228,405	\$ 438,180	\$ 70,385			\$ 2,421,152	\$ 4,526,040	\$ 3,439,140
Civil							\$ 1,217,588	\$ 1,217,588	\$ 1,097,979
Criminal							\$ 326,723	\$ 326,723	\$ 367,830
Unreconciled - Civil and Criminal							\$ 7,097	\$ 7,097	\$ 7,097
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 36,694	\$ 36,694	\$ 9,835
Miscellaneous Trust									
Total Trust Deposits							\$ 1,588,102	\$ 1,588,102	\$ 1,482,740
Accrued Payroll	\$ 1,093,449	\$ (5,340)						\$ 1,088,109	\$ 934,947
Benefits Payable	\$ 4,785							\$ 4,785	\$ 8,492
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 993
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,098,234	\$ (5,340)						\$ 1,092,894	\$ 944,432
Revenue Collected in Advance	\$ 417,974	\$ 2,182,511						\$ 2,600,485	\$ 2,999,627
Liabilities For Deposits	\$ 20,260	\$ 119					\$ 123,702	\$ 144,081	\$ 144,851
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 2,211	\$ 2,211	\$ 4,325
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 438,234	\$ 2,182,629					\$ 125,913	\$ 2,746,777	\$ 3,148,803
Total Liabilities	\$ 2,904,386	\$ 2,405,695	\$ 438,180	\$ 70,385			\$ 4,135,167	\$ 9,953,812	\$ 9,015,116
Total Fund Balance	\$ 3,876,699	\$ 514,080	\$ 0	\$ 0			\$ 0	\$ 4,390,778	\$ 3,601,137
Total Liabilities and Fund Balance	\$ 6,781,084	\$ 2,919,774	\$ 438,180	\$ 70,385			\$ 4,135,167	\$ 14,344,590	\$ 12,616,253

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 2022/23										2021/22	
	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	\$ 29,692,377	\$ 101,918					\$ 29,794,295	\$ 31,180,742	\$ 27,680,683	\$ 28,905,290	
Improvement and Modernization Fund	\$ 69,959						\$ 69,959	\$ 69,959	\$ 84,491	\$ 84,491	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,523,150						\$ 1,523,150	\$ 1,644,167	\$ 1,607,108	\$ 1,631,987	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 739,772						\$ 739,772	\$ 826,159	\$ 814,901	\$ 684,334	
Other Miscellaneous	\$ 1,305,229	\$ 911,832					\$ 2,217,061	\$ 4,295,582	\$ 1,769,075	\$ 1,305,229	
	\$ 33,330,487	\$ 1,013,749					\$ 34,344,237	\$ 38,016,609	\$ 31,956,258	\$ 32,611,331	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,225,389				\$ 1,225,389	\$ 1,162,934	\$ 1,230,760	\$ 1,159,821	
Other Judicial Council Grants			\$ 167,889				\$ 167,889	\$ 174,164	\$ 22,775	\$ 21,000	
Non-Judicial Council Grants											
			\$ 1,393,278				\$ 1,393,278	\$ 1,337,098	\$ 1,253,535	\$ 1,180,821	
Other Financing Sources											
Interest Income	\$ 383,033	\$ 4,788		\$ 0			\$ 387,820	\$ 38,000	\$ 38,385	\$ 35,000	
Investment Income											
Donations											
Local Fees	\$ 353,357	\$ 34,566					\$ 387,923	\$ 656,000	\$ 456,190	\$ 682,500	
Non-Fee Revenues											
Enhanced Collections		\$ 220,808					\$ 220,808	\$ 255,000	\$ 209,220	\$ 300,000	
Escheatment	\$ 109,804	\$ 199					\$ 110,003	\$ 110,324	\$ 1,557	\$ 1,557	
Prior Year Revenue	\$ 2,818	\$ 2	\$ (20,929)				\$ (18,110)		\$ (5,881)	\$ (111,189)	
County Program - Restricted		\$ 178,030					\$ 178,030	\$ 214,334	\$ 172,315	\$ 2,632,488	
Reimbursement Other	\$ 443,414						\$ 443,414	\$ 434,249	\$ 441,456	\$ 460,705	
Sale of Fixed Assets											
Other Miscellaneous	\$ 12,886						\$ 12,886	\$ 3,000	\$ 71,157	\$ 60,563	
	\$ 1,305,312	\$ 438,392	\$ (20,929)	\$ 0			\$ 1,722,774	\$ 1,710,907	\$ 1,382,843	\$ 4,061,624	
Total Revenues	\$ 34,635,799	\$ 1,452,141	\$ 1,372,348	\$ 0			\$ 37,460,288	\$ 41,064,614	\$ 34,592,635	\$ 37,853,776	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 17,603,801	\$ 220,325	\$ 704,198				\$ 18,528,323	\$ 19,156,844	\$ 16,297,417	\$ 17,062,965	
Temp Help	\$ 166,548	\$ 25,260					\$ 191,808		\$ 108,252	\$ 39,150	
Overtime	\$ 8,864	\$ 0					\$ 8,864	\$ 50,000	\$ 30,590	\$ 50,000	
Staff Benefits	\$ 10,003,783	\$ 120,989	\$ 389,573				\$ 10,514,345	\$ 11,130,993	\$ 10,206,736	\$ 10,801,350	
	\$ 27,782,996	\$ 366,574	\$ 1,093,771				\$ 29,243,341	\$ 30,337,837	\$ 26,642,994	\$ 27,953,465	
Operating Expenses and Equipment											
General Expense	\$ 821,745		\$ 28,237				\$ 849,982	\$ 2,712,181	\$ 1,021,353	\$ 3,171,835	
Printing	\$ 65,083	\$ 356					\$ 65,439	\$ 80,500	\$ 75,654	\$ 67,500	
Telecommunications	\$ 235,533		\$ 2,385				\$ 237,918	\$ 264,170	\$ 238,710	\$ 254,300	
Postage	\$ 123,355	\$ 7	\$ 875				\$ 124,237	\$ 112,500	\$ 110,645	\$ 113,000	
Insurance	\$ 12,446						\$ 12,446	\$ 13,000	\$ 11,482	\$ 10,900	
In-State Travel	\$ 27,867						\$ 27,867	\$ 47,000	\$ 18,289	\$ 42,250	
Out-of-State Travel								\$ 3,000		\$ 3,000	
Training	\$ 20,330						\$ 20,330	\$ 30,000	\$ 63,019	\$ 35,000	
Security Services	\$ 69,887						\$ 69,887	\$ 75,744	\$ 69,059	\$ 73,450	
Facility Operations	\$ 778,223		\$ 11,991				\$ 790,214	\$ 978,623	\$ 794,227	\$ 834,699	
Utilities								\$ 25,000	\$ 0	\$ 3,000	
Contracted Services	\$ 2,101,727	\$ 142,224	\$ 89,725				\$ 2,333,676	\$ 2,835,103	\$ 2,452,560	\$ 2,916,077	
Consulting and Professional Services	\$ 89,904	\$ 602,249					\$ 692,152	\$ 1,872,497	\$ 505,994	\$ 1,845,755	
Information Technology	\$ 1,679,248	\$ 244,232	\$ 55,913				\$ 1,979,393	\$ 2,406,826	\$ 1,429,707	\$ 1,466,233	
Major Equipment	\$ 8,253		\$ 50,680				\$ 58,933	\$ 51,176	\$ 18,425		
Other Items of Expense	\$ 6,419						\$ 6,419	\$ 9,600	\$ 5,332	\$ 291,521	
	\$ 6,040,019	\$ 989,068	\$ 239,805				\$ 7,268,893	\$ 11,516,920	\$ 6,814,455	\$ 11,128,520	
Special Items of Expense											
Grand Jury		\$ 3,449					\$ 3,449	\$ 3,000		\$ 3,000	
Jury Costs	\$ 154,291						\$ 154,291	\$ 200,000	\$ 174,846	\$ 160,000	
Judgements, Settlements and Claims	\$ 25,000						\$ 25,000				
Debt Service											
Other	\$ 0						\$ 0		\$ 2		
Capital Costs											
Internal Cost Recovery	\$ (218,754)		\$ 218,754				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (3,398)	\$ 2	\$ (20,929)	\$ 0			\$ (24,326)		\$ (72,359)		
	\$ (42,862)	\$ 3,451	\$ 197,825	\$ 0			\$ 158,414	\$ 203,000	\$ 102,489	\$ 163,000	
Total Expenditures	\$ 33,780,153	\$ 1,359,093	\$ 1,531,401	\$ 0			\$ 36,670,647	\$ 42,057,757	\$ 33,559,939	\$ 39,244,985	
Excess (Deficit) of Revenues Over Expenditures	\$ 855,646	\$ 93,048	\$ (159,053)	\$ 0			\$ 789,641	\$ (993,143)	\$ 1,032,696	\$ (1,391,209)	
Operating Transfers In (Out)	\$ (159,053)		\$ 159,053				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,180,106	\$ 421,032	\$ 0	\$ 0			\$ 3,601,137	\$ 3,601,137	\$ 2,568,441	\$ 2,568,441	
Ending Balance (Deficit)	\$ 3,876,699	\$ 514,080	\$ 0	\$ 0			\$ 4,390,778	\$ 2,607,994	\$ 3,601,137	\$ 1,177,232	

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

	For the month ended June									
	Fiscal Year 2022/23								2021/22	
	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	\$ 9,045,468	\$ 926,774				\$ (766)	\$ 9,971,477	\$ 9,988,164	\$ 9,144,131	\$ 9,161,588
Traffic & Other Infractions	\$ 1,711,788	\$ 11,686				\$ 0	\$ 1,723,474	\$ 1,799,512	\$ 1,607,598	\$ 1,874,476
Other Criminal Cases	\$ 2,613,572	\$ 907,596				\$ (19,276)	\$ 3,501,892	\$ 6,079,610	\$ 3,166,886	\$ 5,617,230
Civil	\$ 2,561,848	\$ 130,415				\$ 2	\$ 2,692,265	\$ 2,783,484	\$ 2,516,147	\$ 2,747,854
Family & Children Services	\$ 3,015,899	\$ 149,250			\$ 218,754	\$ 5,063	\$ 3,388,967	\$ 3,687,795	\$ 3,230,627	\$ 3,356,517
Probate, Guardianship & Mental Health Services	\$ 817,575	\$ 5,543					\$ 823,118	\$ 748,753	\$ 763,093	\$ 700,597
Juvenile Dependency Services	\$ 266,740	\$ 17,904				\$ (745)	\$ 283,899	\$ 529,715	\$ 244,070	\$ 1,000
Juvenile Delinquency Services	\$ 421,005	\$ 5,025					\$ 426,030	\$ 509,042	\$ 520,773	\$ 687,675
Other Court Operations	\$ 1,451,275	\$ 94,788				\$ (1,411)	\$ 1,544,652	\$ 897,746	\$ 872,389	\$ 841,198
Court Interpreters	\$ 428,770	\$ 1,254,725					\$ 1,683,495	\$ 1,805,250	\$ 1,609,586	\$ 1,633,236
Jury Services	\$ 321,155	\$ 88,776	\$ 154,291				\$ 564,222	\$ 595,084	\$ 590,372	\$ 540,848
Security		\$ 81,310				\$ (505)	\$ 80,805	\$ 83,744	\$ 84,561	\$ 80,450
Trial Court Operations Program	\$ 22,655,095	\$ 3,673,793	\$ 154,291		\$ 218,754	\$ (17,638)	\$ 26,684,295	\$ 29,507,899	\$ 24,350,231	\$ 27,242,669
Enhanced Collections	\$ 210,762	\$ 10,046					\$ 220,808	\$ 255,001	\$ 209,470	\$ 300,000
Other Non-Court Operations	\$ 75,177	\$ 356	\$ 3,449				\$ 78,982	\$ 85,586	\$ 78,719	\$ 87,000
Non-Court Operations Program	\$ 285,939	\$ 10,402	\$ 3,449				\$ 299,790	\$ 340,587	\$ 288,188	\$ 387,000
Executive Office	\$ 783,311	\$ 2,354					\$ 785,665	\$ 788,252	\$ 699,795	\$ 602,925
Fiscal Services	\$ 942,367	\$ 350,874				\$ 61	\$ 1,293,302	\$ 1,250,493	\$ 1,028,519	\$ 1,156,685
Human Resources	\$ 986,856	\$ 78,110	\$ 25,000			\$ (3,489)	\$ 1,086,476	\$ 1,233,127	\$ 840,106	\$ 1,075,665
Business & Facilities Services	\$ 1,182,686	\$ 952,020			\$ (218,754)	\$ (3,055)	\$ 1,912,897	\$ 3,561,623	\$ 2,133,263	\$ 4,310,555
Information Technology	\$ 2,407,087	\$ 2,201,341				\$ (204)	\$ 4,608,223	\$ 5,375,776	\$ 4,219,837	\$ 4,469,486
Court Administration Program	\$ 6,302,307	\$ 3,584,698	\$ 25,000		\$ (218,754)	\$ (6,688)	\$ 9,686,563	\$ 12,209,271	\$ 8,921,519	\$ 11,615,316
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 29,243,341	\$ 7,268,893	\$ 182,740		\$ 0	\$ (24,326)	\$ 36,670,647	\$ 42,057,757	\$ 33,559,939	\$ 39,244,985