

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	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
 Fiscal Year 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (3,042,630)	\$ 3,521,082	\$ (407,067)	\$ 315,966			\$ 42,841	\$ 430,192	\$ 1,228,286
Payroll	\$ (620,271)							\$ (620,271)	\$ (1,194,780)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 94,917	\$ 94,917	\$ 109,457
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (24,647)	\$ (24,647)	\$ (41,921)
Credit Card									
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 16,814,882						\$ 3,088,659	\$ 19,903,541	\$ 16,545,173
Total Cash and Cash Equivalents	\$ 13,168,381	\$ 3,521,082	\$ (407,067)	\$ 315,966			\$ 3,201,769	\$ 19,800,132	\$ 16,662,616
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 207		\$ 0					\$ 207	\$ 32
Dishonored Checks									
Due From Employee	\$ (23,272)							\$ (23,272)	\$ (2,797)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 841	\$ 6,156		\$ 56,666				\$ 63,663	\$ 20,300
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 286,921					\$ 286,921	\$ 473,905
Trust Due To/From							\$ 44,862	\$ 44,862	\$ 33,657
Distribution Due To/From							\$ 9,187	\$ 9,187	\$ 10,198
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 2	\$ 0						\$ 2	\$ 149,603
Total Receivables	\$ (22,222)	\$ 6,156	\$ 286,921	\$ 56,666			\$ 54,049	\$ 381,570	\$ 684,898
Prepaid Expenses - General	\$ 73,844		\$ 0					\$ 73,844	\$ 50,819
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 73,844		\$ 0					\$ 73,844	\$ 50,819
Other Assets									
Total Other Assets									
Total Assets	\$ 13,220,003	\$ 3,527,238	\$ (120,146)	\$ 372,632			\$ 3,255,818	\$ 20,255,546	\$ 17,398,334
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 289,666	\$ 0	\$ 316	\$ 0			\$ 64,984	\$ 354,966	\$ 261,682
Due to Other Funds	\$ 5	\$ 0	\$ 0				\$ 54,046	\$ 54,051	\$ 193,458
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 1,111,100	\$ 0		\$ 0				\$ 1,111,100	\$ 665,990
TC145 Liability							\$ 540,810	\$ 540,810	\$ 458,508
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 371,472				\$ 371,472	\$ 297,119
AB145 Due to Other Government Agency							\$ 805,631	\$ 805,631	\$ 820,753
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 167
Interest							\$ 7,723	\$ 7,723	\$ 3,156
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,400,771	\$ 0	\$ 316	\$ 371,472			\$ 1,473,194	\$ 3,245,753	\$ 2,700,832
Civil							\$ 1,259,692	\$ 1,259,692	\$ 973,929
Criminal							\$ 336,099	\$ 336,099	\$ 263,390
Unreconciled - Civil and Criminal							\$ 7,097	\$ 7,097	\$ 7,097
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 53,820	\$ 53,820	\$ 10,920
Miscellaneous Trust									
Total Trust Deposits							\$ 1,656,708	\$ 1,656,708	\$ 1,255,337
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (347,439)							\$ (347,439)	\$ (320,724)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (918)							\$ (918)	\$ 157
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (348,357)	\$ 0						\$ (348,357)	\$ (320,567)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 17,931	\$ 119					\$ 123,665	\$ 141,714	\$ 143,853
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 2,251	\$ 2,251	\$ 6,302
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 17,931	\$ 119					\$ 125,916	\$ 143,965	\$ 150,154
Total Liabilities	\$ 1,070,345	\$ 119	\$ 316	\$ 371,472			\$ 3,255,818	\$ 4,698,069	\$ 3,785,756
Total Fund Balance	\$ 12,149,658	\$ 3,527,119	\$ (120,461)	\$ 1,160			\$ 0	\$ 15,557,477	\$ 13,612,578
Total Liabilities and Fund Balance	\$ 13,220,003	\$ 3,527,238	\$ (120,146)	\$ 372,632			\$ 3,255,818	\$ 20,255,546	\$ 17,398,334

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 2023/24									2022/23		
	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	\$ 15,063,740	\$ 8,446					\$ 15,072,186		\$ 14,110,356	\$ 31,180,742	
Improvement and Modernization Fund	\$ 0						\$ 0		\$ 0	\$ 69,959	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 437,518						\$ 437,518		\$ 357,567	\$ 1,644,167	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 513,567						\$ 513,567		\$ 135,201	\$ 826,159	
Other Miscellaneous		\$ 3,002,858					\$ 3,002,858		\$ 2,990,354	\$ 4,295,582	
	\$ 16,014,825	\$ 3,011,304					\$ 19,026,129		\$ 17,593,478	\$ 38,016,609	
Grants											
AB 1058 Commissioner/Facilitator			\$ 210,997				\$ 210,997		\$ 335,658	\$ 1,162,934	
Other Judicial Council Grants			\$ 0				\$ 0		\$ 0	\$ 174,164	
Non-Judicial Council Grants											
			\$ 210,997				\$ 210,997		\$ 335,658	\$ 1,337,098	
Other Financing Sources											
Interest Income	\$ 150,540	\$ 127,507		\$ 1,160			\$ 279,207		\$ 42,410	\$ 38,000	
Investment Income											
Donations											
Local Fees	\$ 5,653	\$ 5,431					\$ 11,084		\$ 176,223	\$ 656,000	
Non-Fee Revenues											
Enhanced Collections		\$ 28,448					\$ 28,448		\$ 24,131	\$ 255,000	
Escheatment	\$ 4,248						\$ 4,248		\$ 101,345	\$ 110,324	
Prior Year Revenue	\$ 3,370	\$ 1	\$ (8,873)				\$ (5,501)		\$ (18,853)		
County Program - Restricted		\$ 20,699					\$ 20,699		\$ 27,612	\$ 214,334	
Reimbursement Other	\$ 103,176						\$ 103,176		\$ 100,832	\$ 434,249	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,185						\$ 1,185		\$ 865	\$ 3,000	
	\$ 268,173	\$ 182,087	\$ (8,873)	\$ 1,160			\$ 442,547		\$ 454,567	\$ 1,710,907	
Total Revenues	\$ 16,282,998	\$ 3,193,391	\$ 202,125	\$ 1,160			\$ 19,679,674		\$ 18,383,703	\$ 41,064,614	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 3,789,505	\$ 40,764	\$ 164,740				\$ 3,995,009		\$ 3,888,657	\$ 19,156,844	
Temp Help	\$ 36,900	\$ 7,260					\$ 44,160		\$ 44,988		
Overtime	\$ 6,720						\$ 6,720		\$ 8,181	\$ 50,000	
Staff Benefits	\$ 2,395,437	\$ 27,557	\$ 96,880				\$ 2,519,874		\$ 2,452,948	\$ 11,130,993	
	\$ 6,228,562	\$ 75,581	\$ 261,620				\$ 6,565,763		\$ 6,394,774	\$ 30,337,837	
Operating Expenses and Equipment											
General Expense	\$ 82,926		\$ 1,062				\$ 83,988		\$ 248,894	\$ 2,712,181	
Printing	\$ 7,509						\$ 7,509		\$ 12,134	\$ 80,500	
Telecommunications	\$ 27,712						\$ 27,712		\$ 26,468	\$ 264,170	
Postage	\$ 12,234		\$ 0				\$ 12,234		\$ 11,672	\$ 112,500	
Insurance	\$ 2,227						\$ 2,227		\$ 2,130	\$ 13,000	
In-State Travel	\$ 5,139		\$ 7,759				\$ 12,898		\$ 5,779	\$ 47,000	
Out-of-State Travel										\$ 3,000	
Training	\$ (2,598)		\$ 2,850				\$ 252		\$ 1,960	\$ 30,000	
Security Services	\$ 15,635						\$ 15,635		\$ 15,169	\$ 75,744	
Facility Operations	\$ 86,360						\$ 86,360		\$ 57,825	\$ 978,623	
Utilities										\$ 25,000	
Contracted Services	\$ 477,298	\$ 9,797	\$ 100				\$ 487,194		\$ 441,379	\$ 2,835,103	
Consulting and Professional Services	\$ 5,585	\$ 0					\$ 5,585		\$ 14,925	\$ 1,872,497	
Information Technology	\$ 1,086,878	\$ 94,973	\$ 5,743				\$ 1,187,594		\$ 1,134,005	\$ 2,406,826	
Major Equipment										\$ 51,176	
Other Items of Expense	\$ 1,131						\$ 1,131		\$ 928	\$ 9,600	
	\$ 1,808,036	\$ 104,770	\$ 17,514				\$ 1,930,320		\$ 1,973,267	\$ 11,516,920	
Special Items of Expense											
Grand Jury		\$ 0					\$ 0			\$ 3,000	
Jury Costs	\$ 33,831						\$ 33,831		\$ 30,519	\$ 200,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0				
Capital Costs											
Internal Cost Recovery	\$ (52,324)		\$ 52,324				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (8,066)	\$ 0	\$ (8,873)				\$ (16,938)		\$ (26,297)		
	\$ (26,559)	\$ 0	\$ 43,451				\$ 16,893		\$ 4,222	\$ 203,000	
Total Expenditures	\$ 8,010,038	\$ 180,351	\$ 322,586				\$ 8,512,975		\$ 8,372,263	\$ 42,057,757	
Excess (Deficit) of Revenues Over Expenditures	\$ 8,272,960	\$ 3,013,040	\$ (120,461)	\$ 1,160			\$ 11,166,699		\$ 10,011,440	\$ (993,143)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,876,699	\$ 514,080	\$ 0	\$ 0			\$ 4,390,778	\$ 4,390,778	\$ 3,601,137	\$ 3,601,137	
Ending Balance (Deficit)	\$ 12,149,658	\$ 3,527,119	\$ (120,461)	\$ 1,160			\$ 15,557,477	\$ 4,390,778	\$ 13,612,578	\$ 2,607,994	

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

For the month ended September

Fiscal Year 2023/24 2022/23

	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	\$ 2,006,721	\$ 208,804					\$ 2,215,525		\$ 2,118,355	\$ 9,988,164
Traffic & Other Infractions	\$ 379,539	\$ 5,498					\$ 385,037		\$ 360,736	\$ 1,799,512
Other Criminal Cases	\$ 476,329	\$ 96,978				\$ (8,873)	\$ 564,434		\$ 637,110	\$ 6,079,610
Civil	\$ 537,691	\$ 12,537				\$ 0	\$ 550,229		\$ 568,641	\$ 2,783,484
Family & Children Services	\$ 612,674	\$ 21,591			\$ 52,324		\$ 686,588		\$ 756,364	\$ 3,687,795
Probate, Guardianship & Mental Health Services	\$ 213,254	\$ 98					\$ 213,352		\$ 171,165	\$ 748,753
Juvenile Dependency Services	\$ 49,975	\$ 3,114					\$ 53,090		\$ 96,473	\$ 529,715
Juvenile Delinquency Services	\$ 106,089	\$ 908				\$ (106)	\$ 106,892		\$ 90,206	\$ 509,042
Other Court Operations	\$ 376,468	\$ 4,563				\$ (2,269)	\$ 378,762		\$ 197,717	\$ 897,746
Court Interpreters	\$ 74,131	\$ 289,489					\$ 363,620		\$ 334,039	\$ 1,805,250
Jury Services	\$ 72,495	\$ 44,178	\$ 33,831			\$ (37)	\$ 150,465		\$ 142,986	\$ 595,084
Security		\$ 20,206					\$ 20,206		\$ 17,821	\$ 83,744
Trial Court Operations Program	\$ 4,905,366	\$ 707,964	\$ 33,831		\$ 52,324	\$ (11,285)	\$ 5,688,200		\$ 5,491,612	\$ 29,507,899
Enhanced Collections	\$ 54,589						\$ 54,589		\$ 47,409	\$ 255,001
Other Non-Court Operations	\$ 12,259		\$ 0				\$ 12,259		\$ 19,301	\$ 85,586
Non-Court Operations Program	\$ 66,847		\$ 0				\$ 66,847		\$ 66,710	\$ 340,587
Executive Office	\$ 175,870	\$ 30					\$ 175,900		\$ 174,394	\$ 788,252
Fiscal Services	\$ 244,138	\$ 43,961					\$ 288,099		\$ 264,528	\$ 1,250,493
Human Resources	\$ 354,863	\$ 35,256	\$ 0			\$ (5,930)	\$ 384,189		\$ 441,736	\$ 1,233,127
Business & Facilities Services	\$ 299,222	\$ 108,125			\$ (52,324)	\$ (342)	\$ 354,681		\$ 275,456	\$ 3,561,623
Information Technology	\$ 519,456	\$ 1,034,984				\$ 618	\$ 1,555,059		\$ 1,657,827	\$ 5,375,776
Court Administration Program	\$ 1,593,549	\$ 1,222,356	\$ 0		\$ (52,324)	\$ (5,654)	\$ 2,757,928		\$ 2,813,941	\$ 12,209,271
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,565,763	\$ 1,930,320	\$ 33,831		\$ 0	\$ (16,938)	\$ 8,512,975		\$ 8,372,263	\$ 42,057,757