

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 March											
Fiscal Year 2022/23									2021/22		
	Governmental Funds							Total Funds <small>(Info. Purposes Only)</small>	Total Funds <small>(Info. Purposes Only)</small>		
	General	Special Revenue		Capital Project	Debt Service					Proprietary Funds	Fiduciary Funds
		Non-Grant	Grant								
ASSETS											
Operations	\$ (2,907,969)	\$ 3,098,735	\$ (359,599)	\$ 131,435			\$ 35,080	\$ (2,319)	\$ 224,056		
Payroll	\$ (2)							\$ (2)	\$ (2)		
Jury	\$ 0							\$ 0	\$ 0		
Revolving	\$ 0							\$ 0	\$ 0		
Other											
Distribution							\$ 66,939	\$ 66,939	\$ 68,982		
Civil Filing Fees							\$ 0	\$ 0	\$ 0		
Trust							\$ (227,274)	\$ (227,274)	\$ (61,530)		
Credit Card											
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400		
Cash with County											
Cash Outside of the JCC											
Cash Equivalents	\$ 10,397,698						\$ 2,752,446	\$ 13,150,144	\$ 12,585,998		
Total Cash and Cash Equivalents	\$ 7,506,128	\$ 3,098,735	\$ (359,599)	\$ 131,435			\$ 2,627,190	\$ 13,003,888	\$ 12,833,904		
Short-Term Investment											
Investments											
Total Investments											
Accrued Revenue	\$ 0							\$ 0	\$ 0		
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 64		
Dishonored Checks											
Due From Employee	\$ (22,817)							\$ (22,817)	\$ (1,174)		
Civil Jury Fees											
Trust											
Due From Other Funds	\$ 0							\$ 0	\$ 0		
Due From Other Governments	\$ 1,327	\$ 9,684		\$ 0				\$ 11,011	\$ 18,022		
Due From Other Courts											
Due From State	\$ 23,265	\$ 0	\$ 225,358					\$ 248,623	\$ 290,324		
Trust Due To/From							\$ 135,196	\$ 135,196	\$ 189,201		
Distribution Due To/From							\$ 21,573	\$ 21,573	\$ 11,751		
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0		
General Due To/From	\$ 17,058	\$ 37,064						\$ 54,122	\$ 4		
Total Receivables	\$ 18,832	\$ 46,748	\$ 225,358	\$ 0			\$ 156,770	\$ 447,708	\$ 508,192		
Prepaid Expenses - General	\$ 268,143		\$ 0					\$ 268,143	\$ 193,304		
Salary and Travel Advances											
Counties											
Total Prepaid Expenses	\$ 268,143		\$ 0					\$ 268,143	\$ 193,304		
Other Assets											
Total Other Assets											
Total Assets	\$ 7,793,103	\$ 3,145,483	\$ (134,241)	\$ 131,435			\$ 2,783,960	\$ 13,719,739	\$ 13,535,400		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Accounts Payable - General	\$ 295,963	\$ 0	\$ 407	\$ 0			\$ 0	\$ 296,370	\$ 17,175		
Due to Other Funds	\$ 183	\$ 0	\$ 0				\$ 210,708	\$ 210,891	\$ 200,956		
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0		
Due to State	\$ 138,229	\$ 0		\$ 0				\$ 138,229	\$ 0		
TC145 Liability							\$ 443,133	\$ 443,133	\$ 439,837		
Due to Other Governments	\$ 0		\$ 0	\$ 127,122				\$ 127,122	\$ 101,468		
AB145 Due to Other Government Agency							\$ 959,691	\$ 959,691	\$ 906,969		
Due to Other Public Agencies											
Sales and Use Tax	\$ 0							\$ 0	\$ 0		
Interest							\$ 6,491	\$ 6,491	\$ 123		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 434,375	\$ 0	\$ 407	\$ 127,122			\$ 1,620,023	\$ 2,181,927	\$ 1,666,529		
Civil							\$ 705,799	\$ 705,799	\$ 1,014,160		
Criminal							\$ 298,324	\$ 298,324	\$ 310,868		
Unreconciled - Civil and Criminal							\$ 7,097	\$ 7,097	\$ 7,097		
Trust Held Outside of the JCC											
Trust Interest Payable							\$ 23,411	\$ 23,411	\$ 12,077		
Miscellaneous Trust											
Total Trust Deposits							\$ 1,034,632	\$ 1,034,632	\$ 1,344,202		
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0		
Benefits Payable	\$ (358,709)							\$ (358,709)	\$ 1,533		
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0		
Deductions Payable	\$ 424							\$ 424	\$ 69		
Payroll Clearing	\$ (723)							\$ (723)	\$ 0		
Total Payroll Liabilities	\$ (359,009)	\$ 0						\$ (359,009)	\$ 1,602		
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0		
Liabilities For Deposits	\$ 16,223	\$ 119					\$ 123,686	\$ 140,027	\$ 143,226		
Jury Fees - Non-Interest											
Fees - Partial Payment & Overpayment							\$ 5,619	\$ 5,619	\$ 3,869		
Uncleared Collections	\$ 0							\$ 0	\$ 0		
Other Miscellaneous Liabilities											
Total Other Liabilities	\$ 16,223	\$ 119					\$ 129,305	\$ 145,646	\$ 147,096		
Total Liabilities	\$ 91,589	\$ 119	\$ 407	\$ 127,122			\$ 2,783,960	\$ 3,003,196	\$ 3,159,428		
Total Fund Balance	\$ 7,701,514	\$ 3,145,365	\$ (134,648)	\$ 4,313			\$ 0	\$ 10,716,543	\$ 10,375,972		
Total Liabilities and Fund Balance	\$ 7,793,103	\$ 3,145,483	\$ (134,241)	\$ 131,435			\$ 2,783,960	\$ 13,719,739	\$ 13,535,400		

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

For the month ended March

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	\$ 6,263,102	\$ 668,797				\$ (29)	\$ 6,931,870	\$ 9,988,164	\$ 6,181,350	\$ 9,161,588
Traffic & Other Infractions	\$ 1,191,859	\$ 4,964				\$ 0	\$ 1,196,823	\$ 1,799,512	\$ 1,086,716	\$ 1,874,476
Other Criminal Cases	\$ 1,916,935	\$ 303,898				\$ (19,276)	\$ 2,201,557	\$ 6,079,610	\$ 1,879,604	\$ 5,617,230
Civil	\$ 1,831,532	\$ 74,275				\$ 2	\$ 1,905,809	\$ 2,783,484	\$ 1,702,301	\$ 2,747,854
Family & Children Services	\$ 2,141,159	\$ 85,119			\$ 160,005	\$ (1,263)	\$ 2,385,020	\$ 3,687,795	\$ 2,252,490	\$ 3,356,517
Probate, Guardianship & Mental Health Services	\$ 566,610	\$ 3,535					\$ 570,145	\$ 748,753	\$ 516,658	\$ 700,597
Juvenile Dependency Services	\$ 209,425	\$ 12,789				\$ (745)	\$ 221,470	\$ 529,715	\$ 89,659	\$ 1,000
Juvenile Delinquency Services	\$ 298,307	\$ 2,686					\$ 300,993	\$ 509,042	\$ 397,394	\$ 687,675
Other Court Operations	\$ 951,727	\$ 56,622				\$ (1,411)	\$ 1,006,938	\$ 897,746	\$ 512,131	\$ 841,198
Court Interpreters	\$ 296,996	\$ 780,071					\$ 1,077,067	\$ 1,805,250	\$ 1,153,708	\$ 1,633,236
Jury Services	\$ 230,970	\$ 72,505	\$ 102,865				\$ 406,341	\$ 595,084	\$ 393,419	\$ 540,848
Security		\$ 53,911				\$ (505)	\$ 53,406	\$ 83,744	\$ 56,708	\$ 80,450
Trial Court Operations Program	\$ 15,898,622	\$ 2,119,172	\$ 102,865		\$ 160,005	\$ (23,227)	\$ 18,257,437	\$ 29,507,899	\$ 16,222,137	\$ 27,242,669
Enhanced Collections	\$ 150,539	\$ 10,039					\$ 160,578	\$ 255,001	\$ 156,412	\$ 300,000
Other Non-Court Operations	\$ 56,971	\$ 356	\$ 70				\$ 57,397	\$ 85,586	\$ 50,772	\$ 87,000
Non-Court Operations Program	\$ 207,510	\$ 10,395	\$ 70				\$ 217,975	\$ 340,587	\$ 207,185	\$ 387,000
Executive Office	\$ 553,059	\$ 1,472					\$ 554,530	\$ 788,252	\$ 435,422	\$ 602,925
Fiscal Services	\$ 623,420	\$ 256,599				\$ 61	\$ 880,080	\$ 1,250,493	\$ 730,978	\$ 1,156,685
Human Resources	\$ 778,831	\$ 63,848	\$ 25,000			\$ (2,993)	\$ 864,686	\$ 1,233,127	\$ 603,335	\$ 1,075,665
Business & Facilities Services	\$ 844,042	\$ 539,452			\$ (160,005)	\$ (7,368)	\$ 1,216,122	\$ 3,561,623	\$ 1,297,509	\$ 4,310,555
Information Technology	\$ 1,723,008	\$ 1,785,974				\$ (204)	\$ 3,508,778	\$ 5,375,776	\$ 2,874,972	\$ 4,469,486
Court Administration Program	\$ 4,522,360	\$ 2,647,345	\$ 25,000		\$ (160,005)	\$ (10,504)	\$ 7,024,195	\$ 12,209,271	\$ 5,942,215	\$ 11,615,316
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 20,628,492	\$ 4,776,911	\$ 127,935		\$ 0	\$ (33,731)	\$ 25,499,607	\$ 42,057,757	\$ 22,371,537	\$ 39,244,985

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 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	\$ 24,183,289	\$ 59,777					\$ 24,243,066	\$ 31,180,742	\$ 22,613,126	\$ 28,905,290	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 69,959	\$ 14,532	\$ 84,491	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,178,855						\$ 1,178,855	\$ 1,644,167	\$ 1,223,990	\$ 1,631,987	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 661,068						\$ 661,068	\$ 826,159	\$ 643,599	\$ 684,334	
Other Miscellaneous	\$ 1,305,229	\$ 2,990,354					\$ 4,295,583	\$ 4,295,582	\$ 3,849,164	\$ 1,305,229	
	\$ 27,328,442	\$ 3,050,131					\$ 30,378,573	\$ 38,016,609	\$ 28,344,411	\$ 32,611,331	
Grants											
AB 1058 Commissioner/Facilitator			\$ 872,177				\$ 872,177	\$ 1,162,934	\$ 922,619	\$ 1,159,821	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 174,164	\$ 0	\$ 21,000	
Non-Judicial Council Grants											
			\$ 872,177				\$ 872,177	\$ 1,337,098	\$ 922,619	\$ 1,180,821	
Other Financing Sources											
Interest Income	\$ 339,820	\$ 15					\$ 339,835	\$ 38,000	\$ 9,561	\$ 35,000	
Investment Income											
Donations											
Local Fees	\$ 338,376	\$ 23,667					\$ 362,043	\$ 656,000	\$ 294,727	\$ 682,500	
Non-Fee Revenues											
Enhanced Collections		\$ 130,502					\$ 130,502	\$ 255,000	\$ 131,269	\$ 300,000	
Escheatment	\$ 109,804	\$ 199					\$ 110,003	\$ 110,324		\$ 1,557	
Prior Year Revenue	\$ 3,369	\$ 2	\$ (20,929)				\$ (17,558)		\$ (5,881)	\$ (111,189)	
County Program - Restricted		\$ 113,096					\$ 113,096	\$ 214,334	\$ 103,729	\$ 2,632,488	
Reimbursement Other	\$ 323,738						\$ 323,738	\$ 434,249	\$ 323,795	\$ 460,705	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,605						\$ 2,605	\$ 3,000	\$ 54,838	\$ 60,563	
	\$ 1,117,712	\$ 267,480	\$ (20,929)				\$ 1,364,263	\$ 1,710,907	\$ 912,038	\$ 4,061,624	
Total Revenues	\$ 28,446,154	\$ 3,317,611	\$ 851,247				\$ 32,615,013	\$ 41,064,614	\$ 30,179,068	\$ 37,853,776	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 12,288,726	\$ 130,883	\$ 514,463				\$ 12,934,072	\$ 19,156,844	\$ 10,941,802	\$ 17,062,965	
Temp Help	\$ 122,208	\$ 17,640					\$ 139,848		\$ 48,480	\$ 39,150	
Overtime	\$ 8,864	\$ 0					\$ 8,864	\$ 50,000	\$ 13,240	\$ 50,000	
Staff Benefits	\$ 7,177,671	\$ 82,477	\$ 285,560				\$ 7,545,708	\$ 11,130,993	\$ 7,151,301	\$ 10,801,350	
	\$ 19,597,469	\$ 231,000	\$ 800,023				\$ 20,628,492	\$ 30,337,837	\$ 18,154,823	\$ 27,953,465	
Operating Expenses and Equipment											
General Expense	\$ 601,955		\$ 16,439				\$ 618,393	\$ 2,712,181	\$ 428,067	\$ 3,171,835	
Printing	\$ 53,287	\$ 356					\$ 53,643	\$ 80,500	\$ 53,663	\$ 67,500	
Telecommunications	\$ 148,751		\$ 1,347				\$ 150,098	\$ 264,170	\$ 153,498	\$ 254,300	
Postage	\$ 74,140		\$ 489				\$ 74,629	\$ 112,500	\$ 60,823	\$ 113,000	
Insurance	\$ 12,446						\$ 12,446	\$ 13,000	\$ 11,482	\$ 10,900	
In-State Travel	\$ 16,395						\$ 16,395	\$ 47,000	\$ 12,857	\$ 42,250	
Out-of-State Travel								\$ 3,000		\$ 3,000	
Training	\$ 8,996						\$ 8,996	\$ 30,000	\$ 5,445	\$ 35,000	
Security Services	\$ 48,330						\$ 48,330	\$ 75,744	\$ 44,435	\$ 73,450	
Facility Operations	\$ 442,488		\$ 7,915				\$ 450,403	\$ 978,623	\$ 514,319	\$ 834,699	
Utilities								\$ 25,000	\$ 0	\$ 3,000	
Contracted Services	\$ 1,478,649	\$ 81,787	\$ 100				\$ 1,560,536	\$ 2,835,103	\$ 1,697,788	\$ 2,916,077	
Consulting and Professional Services	\$ 55,548	\$ 128,808					\$ 184,356	\$ 1,872,497	\$ 40,761	\$ 1,845,755	
Information Technology	\$ 1,422,097	\$ 151,256	\$ 20,508				\$ 1,593,861	\$ 2,406,826	\$ 1,133,801	\$ 1,466,233	
Major Equipment								\$ 51,176	\$ 7,586		
Other Items of Expense	\$ 4,824						\$ 4,824	\$ 9,600	\$ 2,848	\$ 291,521	
	\$ 4,367,907	\$ 362,207	\$ 46,798				\$ 4,776,911	\$ 11,516,920	\$ 4,167,374	\$ 11,128,520	
Special Items of Expense											
Grand Jury		\$ 70					\$ 70	\$ 3,000		\$ 3,000	
Jury Costs	\$ 102,865						\$ 102,865	\$ 200,000	\$ 121,698	\$ 160,000	
Judgements, Settlements and Claims	\$ 25,000						\$ 25,000				
Debt Service											
Other	\$ 0						\$ 0		\$ 1		
Capital Costs											
Internal Cost Recovery	\$ (160,005)		\$ 160,005				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (8,491)	\$ 2	\$ (20,929)	\$ (4,313)			\$ (33,731)		\$ (72,359)		
	\$ (40,630)	\$ 72	\$ 139,075	\$ (4,313)			\$ 94,204	\$ 203,000	\$ 49,340	\$ 163,000	
Total Expenditures	\$ 23,924,746	\$ 593,278	\$ 985,895	\$ (4,313)			\$ 25,499,607	\$ 42,057,757	\$ 22,371,537	\$ 39,244,985	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,521,408	\$ 2,724,333	\$ (134,648)	\$ 4,313			\$ 7,115,406	\$ (993,143)	\$ 7,807,531	\$ (1,391,209)	
Operating Transfers In (Out)								\$ 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)	\$ 7,701,514	\$ 3,145,365	\$ (134,648)	\$ 4,313			\$ 10,716,543	\$ 2,607,994	\$ 10,375,972	\$ 1,177,232	