

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.

Hugh Swift

Digitally signed by Hugh Swift
Date: 2023.01.31 15:24:55 -08'00'

01/31/2023

Signature of Presiding Judge or Court Executive

Date

Stanislaus

Court

2022-23 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Stanislaus

Court

2022-23 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Stanislaus

Court

2022-23 Q2

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	262.10	236.25	249		

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 December								
	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	\$ (3,108,414)	\$ 3,296,425	\$ (316,192)	\$ 188,100		\$ 35,670	\$ 95,588	\$ 67,266	
Payroll	\$ (2)						\$ (2)	\$ (2)	
Jury	\$ 0						\$ 0	\$ 0	
Revolving	\$ 0						\$ 0	\$ 0	
Other									
Distribution							\$ 72,581	\$ 42,111	
Civil Filing Fees							\$ 0	\$ 0	
Trust							\$ (18,378)	\$ (172,153)	
Credit Card									
Cash on Hand	\$ 16,400						\$ 16,400	\$ 16,400	
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 13,753,106						\$ 2,721,693	\$ 13,674,421	
Total Cash and Cash Equivalents	\$ 10,661,090	\$ 3,296,425	\$ (316,192)	\$ 188,100			\$ 2,811,566	\$ 13,628,043	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 152		\$ 0				\$ 152	\$ 0	
Dishonored Checks									
Due From Employee	\$ (15,175)						\$ (15,175)	\$ (1,924)	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 42,002	\$ 9,509		\$ 0			\$ 51,511	\$ 36,162	
Due From Other Courts									
Due From State	\$ 26,030	\$ 0	\$ 212,578				\$ 238,608	\$ 697,187	
Trust Due To/From							\$ 43,548	\$ 23,979	
Distribution Due To/From							\$ 8,411	\$ 4,351	
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 48,271	\$ 0					\$ 48,271	\$ 1	
Total Receivables	\$ 101,280	\$ 9,509	\$ 212,578	\$ 0			\$ 51,959	\$ 759,755	
Prepaid Expenses - General	\$ 61,110		\$ 0				\$ 61,110	\$ 63,986	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 61,110		\$ 0				\$ 61,110	\$ 63,986	
Other Assets									
Total Other Assets									
Total Assets	\$ 10,823,479	\$ 3,305,934	\$ (103,614)	\$ 188,100			\$ 2,863,525	\$ 14,451,784	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 16,643	\$ 0	\$ 0	\$ 0		\$ 118,984	\$ 135,627	\$ 17,557	
Due to Other Funds	\$ 5,742	\$ 0	\$ 0			\$ 94,489	\$ 100,230	\$ 28,331	
Due to Other Courts	\$ 0		\$ 0				\$ 0	\$ 0	
Due to State	\$ 138,229	\$ 0		\$ 0			\$ 138,229	\$ 0	
TC145 Liability						\$ 423,313	\$ 423,313	\$ 391,401	
Due to Other Governments	\$ 0		\$ 0	\$ 183,788			\$ 183,788	\$ 192,935	
AB145 Due to Other Government Agency						\$ 820,492	\$ 820,492	\$ 802,061	
Due to Other Public Agencies									
Sales and Use Tax	\$ 167						\$ 167	\$ 31	
Interest						\$ 4,362	\$ 4,362	\$ 7	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 160,781	\$ 0	\$ 0	\$ 183,788			\$ 1,461,640	\$ 1,432,323	
Civil							\$ 927,392	\$ 786,271	
Criminal							\$ 317,006	\$ 367,616	
Unreconciled - Civil and Criminal							\$ 7,097	\$ 7,097	
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 19,491	\$ 12,567	
Miscellaneous Trust									
Total Trust Deposits							\$ 1,270,986	\$ 1,173,551	
Accrued Payroll	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ (362,391)						\$ (362,391)	\$ (319,775)	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 316						\$ 316	\$ 0	
Payroll Clearing	\$ (723)						\$ (723)	\$ 0	
Total Payroll Liabilities	\$ (362,799)	\$ 0					\$ (362,799)	\$ (319,775)	
Revenue Collected in Advance	\$ 0	\$ 0					\$ 0	\$ 0	
Liabilities For Deposits	\$ 15,175	\$ 119					\$ 123,400	\$ 26,196	
Jury Fees - Non-Interest							\$ 7,499	\$ 3,859	
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 15,175	\$ 119					\$ 130,899	\$ 30,055	
Total Liabilities	\$ (186,843)	\$ 119	\$ 0	\$ 183,788			\$ 2,863,525	\$ 2,316,154	
Total Fund Balance	\$ 11,010,322	\$ 3,305,815	\$ (103,614)	\$ 4,313			\$ 0	\$ 12,135,630	
Total Liabilities and Fund Balance	\$ 10,823,479	\$ 3,305,934	\$ (103,614)	\$ 188,100			\$ 2,863,525	\$ 14,451,784	

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 December								2021/22		
	Fiscal Year 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	\$ 20,000,037	\$ 34,660					\$ 20,034,697	\$ 31,180,742	\$ 17,741,458	\$ 28,905,290	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 69,959	\$ 14,532	\$ 84,491	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 768,211						\$ 768,211	\$ 1,644,167	\$ 815,994	\$ 1,631,987	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 273,988						\$ 273,988	\$ 826,159	\$ 530,488	\$ 684,334	
Other Miscellaneous	\$ 1,305,229	\$ 2,990,354					\$ 4,295,583	\$ 4,295,582	\$ 3,849,164	\$ 1,305,229	
	\$ 22,347,465	\$ 3,025,014					\$ 25,372,479	\$ 38,016,609	\$ 22,951,636	\$ 32,611,331	
Grants											
AB 1058 Commissioner/Facilitator			\$ 545,611				\$ 545,611	\$ 1,162,934	\$ 628,167	\$ 1,159,821	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 174,164	\$ 0	\$ 21,000	
Non-Judicial Council Grants											
			\$ 545,611				\$ 545,611	\$ 1,337,098	\$ 628,167	\$ 1,180,821	
Other Financing Sources											
Interest Income	\$ 187,889	\$ 8					\$ 187,898	\$ 38,000	\$ 3,385	\$ 35,000	
Investment Income											
Donations											
Local Fees	\$ 325,339	\$ 15,955					\$ 341,294	\$ 656,000	\$ 266,265	\$ 682,500	
Non-Fee Revenues											
Enhanced Collections		\$ 81,229					\$ 81,229	\$ 255,000	\$ 92,920	\$ 300,000	
Escheatment	\$ 109,804	\$ 199					\$ 110,003	\$ 110,324	\$ 110,324	\$ 1,557	
Prior Year Revenue	\$ 3,325	\$ 2	\$ (20,929)				\$ (17,603)		\$ (5,881)	\$ (111,189)	
County Program - Restricted		\$ 66,685					\$ 66,685	\$ 214,334	\$ 72,205	\$ 2,632,488	
Reimbursement Other	\$ 211,564						\$ 211,564	\$ 434,249	\$ 214,672	\$ 460,705	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,310						\$ 2,310	\$ 3,000	\$ 54,000	\$ 60,563	
	\$ 840,232	\$ 164,077	\$ (20,929)				\$ 983,380	\$ 1,710,907	\$ 697,566	\$ 4,061,624	
Total Revenues	\$ 23,187,696	\$ 3,189,092	\$ 524,682				\$ 25,901,470	\$ 41,064,614	\$ 24,277,369	\$ 37,853,776	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 7,760,020	\$ 77,251	\$ 335,313				\$ 8,172,585	\$ 19,156,844	\$ 7,215,330	\$ 17,062,965	
Temp Help	\$ 82,908	\$ 7,860					\$ 90,768	\$ 11,400	\$ 11,400	\$ 39,150	
Overtime	\$ 8,590						\$ 8,590	\$ 50,000	\$ 10,301	\$ 50,000	
Staff Benefits	\$ 4,532,615	\$ 47,966	\$ 187,101				\$ 4,767,683	\$ 11,130,993	\$ 4,736,196	\$ 10,801,350	
	\$ 12,384,134	\$ 133,077	\$ 522,414				\$ 13,039,625	\$ 30,337,837	\$ 11,973,226	\$ 27,953,465	
Operating Expenses and Equipment											
General Expense	\$ 350,282		\$ 5,125				\$ 355,406	\$ 2,712,181	\$ 155,361	\$ 3,171,835	
Printing	\$ 34,339						\$ 34,339	\$ 80,500	\$ 25,675	\$ 67,500	
Telecommunications	\$ 89,597		\$ 784				\$ 90,381	\$ 264,170	\$ 91,349	\$ 254,300	
Postage	\$ 25,810		\$ 0				\$ 25,810	\$ 112,500	\$ 34,993	\$ 113,000	
Insurance	\$ 11,984						\$ 11,984	\$ 13,000	\$ 10,849	\$ 10,900	
In-State Travel	\$ 11,336						\$ 11,336	\$ 47,000	\$ 8,466	\$ 42,250	
Out-of-State Travel								\$ 3,000		\$ 3,000	
Training	\$ 4,971						\$ 4,971	\$ 30,000	\$ 5,116	\$ 35,000	
Security Services	\$ 32,121						\$ 32,121	\$ 75,744	\$ 28,655	\$ 73,450	
Facility Operations	\$ 284,285		\$ 4,858				\$ 289,143	\$ 978,623	\$ 272,194	\$ 834,699	
Utilities								\$ 25,000	\$ (1,000)	\$ 3,000	
Contracted Services	\$ 947,403	\$ 53,670	\$ 100				\$ 1,001,173	\$ 2,835,103	\$ 1,092,038	\$ 2,916,077	
Consulting and Professional Services	\$ 23,295						\$ 23,295	\$ 1,872,497	\$ 21,721	\$ 1,845,755	
Information Technology	\$ 1,190,851	\$ 117,560	\$ 11,462				\$ 1,319,873	\$ 2,406,826	\$ 946,178	\$ 1,466,233	
Major Equipment								\$ 51,176	\$ 0	\$ 0	
Other Items of Expense	\$ 3,074						\$ 3,074	\$ 9,600	\$ 1,622	\$ 291,521	
	\$ 3,009,346	\$ 171,230	\$ 22,328				\$ 3,202,904	\$ 11,516,920	\$ 2,693,216	\$ 11,128,520	
Special Items of Expense											
Grand Jury								\$ 3,000		\$ 3,000	
Jury Costs	\$ 76,973						\$ 76,973	\$ 200,000	\$ 95,974	\$ 160,000	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 1	
Capital Costs											
Internal Cost Recovery	\$ (104,483)		\$ 104,483				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (8,490)	\$ 2	\$ (20,929)	\$ (4,313)			\$ (33,730)		\$ (52,236)		
	\$ (36,000)	\$ 2	\$ 83,553	\$ (4,313)			\$ 43,243	\$ 203,000	\$ 43,738	\$ 163,000	
Total Expenditures	\$ 15,357,480	\$ 304,308	\$ 628,296	\$ (4,313)			\$ 16,285,772	\$ 42,057,757	\$ 14,710,180	\$ 39,244,985	
Excess (Deficit) of Revenues Over Expenditures	\$ 7,830,216	\$ 2,884,784	\$ (103,614)	\$ 4,313			\$ 10,615,698	\$ (993,143)	\$ 9,567,189	\$ (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)	\$ 11,010,322	\$ 3,305,815	\$ (103,614)	\$ 4,313			\$ 14,216,836	\$ 2,607,994	\$ 12,135,630	\$ 1,177,232	

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

For the month ended December										
Fiscal Year 2022/23									2021/22	
	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	\$ 3,990,976	\$ 418,371				\$ (29)	\$ 4,409,317	\$ 9,988,164	\$ 4,034,046	\$ 9,161,588
Traffic & Other Infractions	\$ 760,693	\$ 2,828					\$ 763,521	\$ 1,799,512	\$ 702,495	\$ 1,874,476
Other Criminal Cases	\$ 1,234,362	\$ 133,861				\$ (19,276)	\$ 1,348,948	\$ 6,079,610	\$ 1,232,763	\$ 5,617,230
Civil	\$ 1,182,248	\$ 42,976				\$ 2	\$ 1,225,226	\$ 2,783,484	\$ 1,126,932	\$ 2,747,854
Family & Children Services	\$ 1,359,189	\$ 49,161			\$ 104,483	\$ (1,263)	\$ 1,511,571	\$ 3,687,795	\$ 1,509,819	\$ 3,356,517
Probate, Guardianship & Mental Health Services	\$ 354,704	\$ 443					\$ 355,147	\$ 748,753	\$ 334,486	\$ 700,597
Juvenile Dependency Services	\$ 164,831	\$ 3,754				\$ (745)	\$ 167,839	\$ 529,715	\$ 0	\$ 1,000
Juvenile Delinquency Services	\$ 193,713	\$ 1,416					\$ 195,129	\$ 509,042	\$ 308,273	\$ 687,675
Other Court Operations	\$ 486,436	\$ 35,216				\$ (1,411)	\$ 520,240	\$ 897,746	\$ 325,200	\$ 841,198
Court Interpreters	\$ 183,137	\$ 497,216					\$ 680,353	\$ 1,805,250	\$ 748,174	\$ 1,633,236
Jury Services	\$ 145,848	\$ 57,814	\$ 76,973				\$ 280,635	\$ 595,084	\$ 279,151	\$ 540,848
Security		\$ 36,165				\$ (505)	\$ 35,660	\$ 83,744	\$ 29,620	\$ 80,450
Trial Court Operations Program	\$ 10,056,137	\$ 1,279,222	\$ 76,973		\$ 104,483	\$ (23,227)	\$ 11,493,588	\$ 29,507,899	\$ 10,630,960	\$ 27,242,669
Enhanced Collections	\$ 87,473	\$ 9,036					\$ 96,508	\$ 255,001	\$ 106,032	\$ 300,000
Other Non-Court Operations	\$ 34,110						\$ 34,110	\$ 85,586	\$ 39,136	\$ 87,000
Non-Court Operations Program	\$ 121,583	\$ 9,036					\$ 130,618	\$ 340,587	\$ 145,168	\$ 387,000
Executive Office	\$ 340,662	\$ 1,272					\$ 341,934	\$ 788,252	\$ 256,061	\$ 602,925
Fiscal Services	\$ 386,306	\$ 169,694				\$ 62	\$ 556,061	\$ 1,250,493	\$ 494,477	\$ 1,156,685
Human Resources	\$ 570,460	\$ 42,604				\$ (2,993)	\$ 610,071	\$ 1,233,127	\$ 423,428	\$ 1,075,665
Business & Facilities Services	\$ 534,717	\$ 347,014			\$ (104,483)	\$ (7,368)	\$ 769,880	\$ 3,561,623	\$ 752,744	\$ 4,310,555
Information Technology	\$ 1,029,761	\$ 1,354,063				\$ (204)	\$ 2,383,619	\$ 5,375,776	\$ 2,007,343	\$ 4,469,486
Court Administration Program	\$ 2,861,905	\$ 1,914,646			\$ (104,483)	\$ (10,503)	\$ 4,661,565	\$ 12,209,271	\$ 3,934,053	\$ 11,615,316
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 13,039,625	\$ 3,202,904	\$ 76,973		\$ 0	\$ (33,730)	\$ 16,285,772	\$ 42,057,757	\$ 14,710,180	\$ 39,244,985