

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 December							
		Fiscal Year 2024/25							2023/24
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (2,868,543)	\$ 3,054,074	\$ (652,775)	\$ (75,017)			\$ 75,904	\$ (466,357)	\$ 9,829
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 122,283	\$ 122,283	\$ 86,804
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (69,407)	\$ (69,407)	\$ (44,962)
Credit Card									
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 24,822							\$ 24,822	\$ 0
Cash Equivalents	\$ 13,271,680						\$ 4,456,571	\$ 17,728,251	\$ 19,350,335
Total Cash and Cash Equivalents	\$ 10,444,359	\$ 3,054,074	\$ (652,775)	\$ (75,017)			\$ 4,585,350	\$ 17,355,991	\$ 19,418,405
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 272		\$ 0					\$ 272	\$ 64
Dishonored Checks									
Due From Employee	\$ 486							\$ 486	\$ (12,205)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 5,231		\$ 0				\$ 5,231	\$ 66,459
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 13,800	\$ 0	\$ 652,163					\$ 665,963	\$ 666,575
Trust Due To/From							\$ 47,029	\$ 47,029	\$ 144,223
Distribution Due To/From							\$ 13,444	\$ 13,444	\$ 1
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 1	\$ 0						\$ 1	\$ 2
Total Receivables	\$ 14,559	\$ 5,231	\$ 652,163	\$ 0			\$ 60,473	\$ 732,426	\$ 865,117
Prepaid Expenses - General	\$ 90,173		\$ 0					\$ 90,173	\$ 82,131
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 90,173		\$ 0					\$ 90,173	\$ 82,131
Other Assets									
Total Other Assets									
Total Assets	\$ 10,549,091	\$ 3,059,305	\$ (612)	\$ (75,017)			\$ 4,645,822	\$ 18,178,590	\$ 20,365,653
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 9,869	\$ 0	\$ 0	\$ 0			\$ 0	\$ 9,869	\$ 20,264
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 60,474	\$ 60,474	\$ 144,225
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 880,331	\$ 680,666		\$ 0				\$ 1,560,997	\$ 845,967
TC145 Liability							\$ 501,565	\$ 501,565	\$ 439,654
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ (75,218)				\$ (75,218)	\$ 242,173
AB145 Due to Other Government Agency							\$ 1,269,150	\$ 1,269,150	\$ 800,696
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 8,596	\$ 8,596	\$ 8,430
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 890,200	\$ 680,666	\$ 0	\$ (75,218)			\$ 1,839,785	\$ 3,335,433	\$ 2,501,409
Civil							\$ 2,009,740	\$ 2,009,740	\$ 1,496,335
Criminal							\$ 527,596	\$ 527,596	\$ 518,774
Unreconciled - Civil and Criminal							\$ 7,097	\$ 7,097	\$ 7,097
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 134,686	\$ 134,686	\$ 73,853
Miscellaneous Trust									
Total Trust Deposits							\$ 2,679,119	\$ 2,679,119	\$ 2,096,059
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (400,015)							\$ (400,015)	\$ (376,687)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 212							\$ 212	\$ (706)
Payroll Clearing	\$ (4)							\$ (4)	\$ 0
Total Payroll Liabilities	\$ (399,807)	\$ 0	\$ 0					\$ (399,807)	\$ (377,392)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 27,668	\$ 406					\$ 124,740	\$ 152,814	\$ 145,360
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 2,179	\$ 2,179	\$ 2,053
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 27,668	\$ 406					\$ 126,919	\$ 154,993	\$ 147,412
Total Liabilities	\$ 518,061	\$ 681,072	\$ 0	\$ (75,218)			\$ 4,645,822	\$ 5,769,737	\$ 4,367,488
Total Fund Balance	\$ 10,031,031	\$ 2,378,233	\$ (612)	\$ 202			\$ 0	\$ 12,408,853	\$ 15,998,165
Total Liabilities and Fund Balance	\$ 10,549,091	\$ 3,059,305	\$ (612)	\$ (75,017)			\$ 4,645,822	\$ 18,178,590	\$ 20,365,653

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										
	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	\$ 20,048,902	\$ 33,574						\$ 20,082,477	\$ 31,135,672	\$ 20,910,826	\$ 32,754,136
Improvement and Modernization Fund									\$ 69,959	\$ 0	\$ 69,959
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 758,798							\$ 758,798	\$ 1,670,088	\$ 869,138	\$ 1,732,378
Civil Coordination Reimbursement (0150091)	\$ 548,274							\$ 548,274	\$ 781,531	\$ 945,754	\$ 1,228,342
MOU Reimbursements (0150010 and General)	\$ 1,305,229	\$ 2,338,072						\$ 3,643,301	\$ 3,643,301	\$ 4,308,087	\$ 4,308,088
Other Miscellaneous											
	\$ 22,661,204	\$ 2,371,647						\$ 25,032,851	\$ 37,300,551	\$ 27,033,804	\$ 40,092,903
Grants											
AB 1058 Commissioner/Facilitator			\$ 632,218					\$ 632,218	\$ 1,217,029	\$ 666,575	\$ 1,185,944
Other Judicial Council Grants			\$ 0					\$ 0	\$ 17,917	\$ 0	\$ 16,000
Non-Judicial Council Grants											
			\$ 632,218					\$ 632,218	\$ 1,234,946	\$ 666,575	\$ 1,201,944
Other Financing Sources											
Interest Income	\$ 348,396	\$ 2,626		\$ 202				\$ 351,223	\$ 630,000	\$ 530,224	\$ 406,903
Investment Income											
Donations											
Local Fees	\$ 7,991	\$ 15,009						\$ 22,999	\$ 67,518	\$ 28,178	\$ 70,000
Non-Fee Revenues											
Enhanced Collections		\$ 85,241						\$ 85,241	\$ 325,000	\$ 89,912	\$ 225,000
Escheatment									\$ 100,000	\$ 4,248	\$ 4,248
Prior Year Revenue	\$ 15,160	\$ (10,341)	\$ 2,349					\$ 7,168		\$ 5,082	
County Program - Restricted		\$ 74,478						\$ 74,478	\$ 220,289	\$ 61,258	\$ 201,750
Reimbursement Other	\$ 215,040							\$ 215,040	\$ 461,859	\$ 224,569	\$ 459,303
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,181							\$ 1,181	\$ 2,600	\$ 1,175	\$ 2,600
	\$ 587,767	\$ 167,012	\$ 2,349	\$ 202				\$ 757,330	\$ 1,807,266	\$ 944,647	\$ 1,369,804
Total Revenues	\$ 23,248,971	\$ 2,538,658	\$ 634,567	\$ 202				\$ 26,422,398	\$ 40,342,764	\$ 28,645,026	\$ 42,664,651
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 8,029,646	\$ 113,633	\$ 308,980					\$ 8,452,259	\$ 19,687,335	\$ 8,155,438	\$ 19,495,922
Temp Help	\$ 71,097	\$ 21,960						\$ 93,057		\$ 85,800	
Overtime	\$ 7,974	\$ 593						\$ 8,566	\$ 10,000	\$ 26,456	\$ 50,000
Staff Benefits	\$ 5,153,982	\$ 73,511	\$ 174,597					\$ 5,402,090	\$ 11,968,270	\$ 4,972,325	\$ 12,362,973
	\$ 13,262,699	\$ 209,696	\$ 483,577					\$ 13,955,972	\$ 31,665,605	\$ 13,240,019	\$ 31,908,895
Operating Expenses and Equipment											
General Expense	\$ 267,295	\$ 9,891	\$ 11,333					\$ 288,519	\$ 1,385,881	\$ 422,920	\$ 2,970,929
Printing	\$ 11,682							\$ 11,682	\$ 60,500	\$ 20,959	\$ 80,500
Telecommunications	\$ 104,688		\$ 717					\$ 105,405	\$ 276,810	\$ 88,835	\$ 259,340
Postage	\$ 52,276	\$ 514	\$ 406					\$ 53,196	\$ 154,000	\$ 49,309	\$ 132,000
Insurance	\$ 21,767							\$ 21,767	\$ 17,625	\$ 14,363	\$ 14,000
In-State Travel	\$ 6,775		\$ 7,339					\$ 14,114	\$ 32,750	\$ 16,449	\$ 41,750
Out-of-State Travel	\$ 1,009							\$ 1,009	\$ 11,100		\$ 3,000
Training	\$ 16,069		\$ 4,260					\$ 20,329	\$ 22,500	\$ 5,386	\$ 35,000
Security Services	\$ 35,117							\$ 35,117	\$ 88,420	\$ 29,509	\$ 82,545
Facility Operations	\$ 321,881		\$ 2,880					\$ 324,761	\$ 853,309	\$ 326,589	\$ 836,191
Utilities											
Contracted Services	\$ 1,481,558	\$ 44,890	\$ 100					\$ 1,526,548	\$ 2,631,301	\$ 1,111,754	\$ 3,036,567
Consulting and Professional Services	\$ 27,998	\$ 220,183						\$ 248,180	\$ 1,391,296	\$ 149,079	\$ 1,737,553
Information Technology	\$ 1,227,582	\$ 242,824	\$ 25,550					\$ 1,495,955	\$ 2,610,509	\$ 1,400,357	\$ 2,485,719
Major Equipment		\$ 60,483						\$ 60,483	\$ 62,960	\$ 118,138	\$ 125,000
Other Items of Expense	\$ 3,390							\$ 3,390	\$ 8,450	\$ 4,373	\$ 74,277
	\$ 3,579,088	\$ 578,784	\$ 52,584					\$ 4,210,456	\$ 9,607,410	\$ 3,758,021	\$ 11,914,371
Special Items of Expense											
Grand Jury		\$ 865						\$ 865	\$ 26,000	\$ 0	\$ 3,000
Jury Costs	\$ 133,815							\$ 133,815	\$ 211,936	\$ 64,996	\$ 185,000
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 256							\$ 256	\$ 1,040	\$ 6	
Capital Costs											
Internal Cost Recovery	\$ (96,670)		\$ 96,670					\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (29,975)		\$ 2,359					\$ (27,617)		\$ (25,402)	
	\$ 7,425	\$ 865	\$ 99,029					\$ 107,319	\$ 238,976	\$ 39,600	\$ 188,000
Total Expenditures	\$ 16,849,212	\$ 789,346	\$ 635,189					\$ 18,273,747	\$ 41,511,991	\$ 17,037,639	\$ 44,011,266
Excess (Deficit) of Revenues Over Expenditures	\$ 6,399,759	\$ 1,749,312	\$ (622)	\$ 202				\$ 8,148,651	\$ (1,169,226)	\$ 11,607,387	\$ (1,346,615)
Operating Transfers In (Out)	\$ (10)		\$ 10					\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,631,281	\$ 628,920	\$ 0	\$ 0			\$ 0	\$ 4,260,202	\$ 4,260,202	\$ 4,390,778	\$ 4,390,778
Ending Balance (Deficit)	\$ 10,031,031	\$ 2,378,233	\$ (612)	\$ 202			\$ 0	\$ 12,408,853	\$ 3,090,975	\$ 15,998,165	\$ 3,044,163

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

For the month ended December										
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	\$ 4,343,278	\$ 460,460				\$ 849	\$ 4,804,587	\$ 10,370,206	\$ 4,566,255	\$ 10,847,744
Traffic & Other Infractions	\$ 770,454	\$ 11,015				\$ (304)	\$ 781,165	\$ 1,920,065	\$ 729,900	\$ 2,149,155
Other Criminal Cases	\$ 1,152,355	\$ 453,271					\$ 1,605,626	\$ 5,094,906	\$ 1,343,264	\$ 6,036,310
Civil	\$ 1,074,926	\$ 129,526					\$ 1,204,452	\$ 3,058,838	\$ 1,115,804	\$ 3,611,080
Family & Children Services	\$ 1,231,535	\$ 62,193	\$ 0		\$ 96,670	\$ 4,149	\$ 1,394,547	\$ 3,460,997	\$ 1,393,945	\$ 4,076,346
Probate, Guardianship & Mental Health Services	\$ 535,332	\$ 3,245					\$ 538,577	\$ 1,025,228	\$ 506,058	\$ 982,703
Juvenile Dependency Services	\$ 112,893	\$ 30,895				\$ 4,135	\$ 147,923	\$ 297,016	\$ 110,753	\$ 299,272
Juvenile Delinquency Services	\$ 206,732	\$ 1,705					\$ 208,438	\$ 448,978	\$ 208,093	\$ 679,686
Other Court Operations	\$ 792,082	\$ 35,256			\$ 41,151	\$ (2,144)	\$ 866,345	\$ 1,992,669	\$ 793,462	\$ 1,837,286
Court Interpreters	\$ 81,003	\$ 935,023					\$ 1,016,027	\$ 1,671,488	\$ 774,036	\$ 1,873,793
Jury Services	\$ 145,472	\$ 58,260	\$ 133,815				\$ 337,547	\$ 648,967	\$ 271,251	\$ 600,162
Security		\$ 40,179	\$ 256				\$ 40,435	\$ 41,920	\$ 34,079	\$ 92,545
Trial Court Operations Program	\$ 10,446,063	\$ 2,221,028	\$ 134,071		\$ 137,821	\$ 6,685	\$ 12,945,668	\$ 30,031,280	\$ 11,846,900	\$ 33,086,082
Enhanced Collections	\$ 106,030	\$ 514					\$ 106,544	\$ 325,000	\$ 107,853	\$ 221,001
Other Non-Court Operations	\$ 27,364		\$ 865				\$ 28,229	\$ 84,539	\$ 24,069	\$ 72,999
Non-Court Operations Program	\$ 133,394	\$ 514	\$ 865				\$ 134,773	\$ 409,539	\$ 131,922	\$ 294,000
Executive Office	\$ 342,458	\$ 3,832					\$ 346,291	\$ 872,690	\$ 343,256	\$ 829,034
Fiscal Services	\$ 521,312	\$ 133,473				\$ (10,950)	\$ 643,834	\$ 1,368,134	\$ 626,654	\$ 1,422,578
Human Resources	\$ 592,307	\$ 71,295				\$ (14,985)	\$ 648,617	\$ 666,599	\$ 572,368	\$ (392,234)
Business & Facilities Services	\$ 793,051	\$ 400,351			\$ (137,821)	\$ (3,692)	\$ 1,051,889	\$ 3,035,587	\$ 878,342	\$ 2,956,809
Information Technology	\$ 1,127,388	\$ 1,379,962				\$ (4,674)	\$ 2,502,676	\$ 5,128,161	\$ 2,638,196	\$ 5,814,997
Court Administration Program	\$ 3,376,515	\$ 1,988,914			\$ (137,821)	\$ (34,301)	\$ 5,193,306	\$ 11,071,172	\$ 5,058,817	\$ 10,631,184
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 13,955,972	\$ 4,210,456	\$ 134,936		\$ 0	\$ (27,617)	\$ 18,273,747	\$ 41,511,991	\$ 17,037,639	\$ 44,011,266