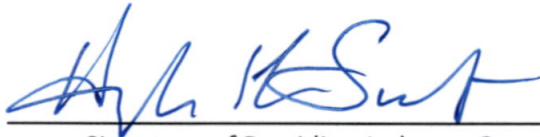
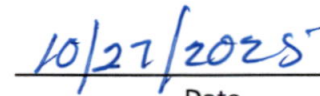


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

Stanislaus

Court

2025-26 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Stanislaus

Court

2025-26 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Stanislaus

Court

2025-26 Q1

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	242.50	234.50			

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 2025/26							2024/25	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (1,076,134)	\$ 1,511,271	\$ (469,334)	\$ 0			\$ 47,734	\$ 13,537	\$ (137,492)
Payroll	\$ (90)							\$ (90)	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 142,660	\$ 142,660	\$ 123,864
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (14,498)	\$ (14,498)	\$ (39,296)
Credit Card									
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ (3,041)							\$ (3,041)	\$ 25,493
Cash Equivalents	\$ 5,866,210						\$ 4,627,744	\$ 10,493,954	\$ 18,014,364
Total Cash and Cash Equivalents	\$ 4,803,345	\$ 1,511,271	\$ (469,334)	\$ 0			\$ 4,803,640	\$ 10,648,922	\$ 18,003,334
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 1,293							\$ 1,293	\$ 0
Dishonored Checks									
Due From Employee	\$ 2,366							\$ 2,366	\$ (13,381)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 3,943	\$ 5,735						\$ 9,678	\$ 40,281
Due From Other Courts									\$ 0
Due From State	\$ 23,656	\$ 0	\$ 340,581					\$ 364,237	\$ 414,716
Trust Due To/From							\$ 137,794	\$ 137,794	\$ 268,253
Distribution Due To/From							\$ 7,597	\$ 7,597	\$ 8,183
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 35	\$ 0						\$ 35	\$ 1
Total Receivables	\$ 31,294	\$ 5,735	\$ 340,581	\$ 0			\$ 145,391	\$ 523,001	\$ 718,053
Prepaid Expenses - General	\$ 65,810							\$ 65,810	\$ 55,040
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 65,810							\$ 65,810	\$ 55,040
Other Assets									
Total Other Assets									
Total Assets	\$ 4,900,449	\$ 1,517,006	\$ (128,754)	\$ 0			\$ 4,949,032	\$ 11,237,733	\$ 18,776,426
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 352,405	\$ 0	\$ 322	\$ 0			\$ 194,104	\$ 546,830	\$ 306,293
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 145,426	\$ 145,426	\$ 276,437
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 167,751	\$ 22,325		\$ 0				\$ 190,075	\$ 1,635,337
TC145 Liability							\$ 811,646	\$ 811,646	\$ 546,274
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 46,992
AB145 Due to Other Government Agency							\$ 1,476,258	\$ 1,476,258	\$ 1,214,815
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 10,680	\$ 10,680	\$ 9,806
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 520,155	\$ 22,325	\$ 322	\$ 0			\$ 2,638,114	\$ 3,180,915	\$ 4,035,954
Civil							\$ 1,531,771	\$ 1,531,771	\$ 1,537,350
Criminal							\$ 644,969	\$ 644,969	\$ 563,011
Unreconciled - Civil and Criminal							\$ 7,097	\$ 7,097	\$ 7,097
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 122,262	\$ 122,262	\$ 115,270
Miscellaneous Trust									
Total Trust Deposits							\$ 2,306,099	\$ 2,306,099	\$ 2,222,729
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (402,809)							\$ (402,809)	\$ (400,637)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 212
Payroll Clearing	\$ (1)							\$ (1)	\$ 0
Total Payroll Liabilities	\$ (402,810)	\$ 0						\$ (402,810)	\$ (400,425)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 16,779	\$ 288					\$ 1,520	\$ 18,587	\$ 150,277
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 3,300	\$ 3,300	\$ 2,188
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 16,779	\$ 288					\$ 4,819	\$ 21,886	\$ 152,465
Total Liabilities	\$ 134,124	\$ 22,612	\$ 322	\$ 0			\$ 4,949,032	\$ 5,106,090	\$ 6,010,722
Total Fund Balance	\$ 4,766,325	\$ 1,494,393	\$ (129,075)	\$ 0			\$ 0	\$ 6,131,643	\$ 12,765,704
Total Liabilities and Fund Balance	\$ 4,900,449	\$ 1,517,006	\$ (128,754)	\$ 0			\$ 4,949,032	\$ 11,237,733	\$ 18,776,426

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 2025/26								2024/25		
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
Non-Grant		Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 10,425,429	\$ 8,543						\$ 10,433,972	\$ 36,811,836	\$ 14,169,993	\$ 31,714,029
Improvement and Modernization Fund									\$ 70,134		\$ 70,134
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 437,243							\$ 437,243	\$ 1,744,999	\$ 342,496	\$ 2,095,088
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 60,503							\$ 60,503	\$ 961,215	\$ 299,244	\$ 1,024,424
Other Miscellaneous	\$ 654,054	\$ 892,342						\$ 1,546,396	\$ 2,197,572	\$ 2,338,072	\$ 3,643,301
	\$ 11,577,228	\$ 900,885						\$ 12,478,113	\$ 41,785,755	\$ 17,149,805	\$ 38,546,976
Grants											
AB 1058 Commissioner/Facilitator			\$ 245,430					\$ 245,430	\$ 1,230,434	\$ 261,527	\$ 1,144,739
Other Judicial Council Grants									\$ 21,732	\$ 0	\$ 17,917
Non-Judicial Council Grants											
			\$ 245,430					\$ 245,430	\$ 1,252,166	\$ 261,527	\$ 1,162,656
Other Financing Sources											
Interest Income	\$ 45,238	\$ 9		\$ 0				\$ 45,247	\$ 470,000	\$ 164,231	\$ 630,000
Investment Income											
Donations											
Local Fees	\$ 3,433	\$ 7,764						\$ 11,197	\$ 57,000	\$ 10,701	\$ 67,518
Non-Fee Revenues											
Enhanced Collections		\$ 39,720						\$ 39,720	\$ 340,000	\$ 33,103	\$ 325,000
Escheatment									\$ 6,000		\$ 100,000
Prior Year Revenue	\$ 2		\$ 0					\$ 2		\$ 6,842	
County Program - Restricted		\$ 26,324						\$ 26,324	\$ 204,318	\$ 26,520	\$ 220,289
Reimbursement Other	\$ 21,552							\$ 21,552	\$ 136,312	\$ 106,579	\$ 461,859
Sale of Fixed Assets											
Other Miscellaneous	\$ 413							\$ 413	\$ 2,575	\$ 535	\$ 2,600
	\$ 70,639	\$ 73,816	\$ 0	\$ 0				\$ 144,455	\$ 1,216,205	\$ 348,512	\$ 1,807,266
Total Revenues	\$ 11,647,867	\$ 974,701	\$ 245,430	\$ 0				\$ 12,867,998	\$ 44,254,126	\$ 17,759,843	\$ 41,516,899
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 4,064,842	\$ 52,169	\$ 173,438					\$ 4,290,449	\$ 19,653,930	\$ 4,235,417	\$ 20,277,185
Temp Help	\$ 982							\$ 982		\$ 47,313	
Overtime	\$ (3)	\$ 64						\$ 61	\$ 50,000	\$ 5,424	\$ 10,000
Staff Benefits	\$ 2,692,691	\$ 32,686	\$ 107,428					\$ 2,832,805	\$ 12,946,071	\$ 2,745,657	\$ 11,968,270
	\$ 6,758,511	\$ 84,919	\$ 280,867					\$ 7,124,297	\$ 32,650,000	\$ 7,033,811	\$ 32,255,455
Operating Expenses and Equipment											
General Expense	\$ 212,506		\$ 1,963					\$ 214,468	\$ 3,218,649	\$ 78,067	\$ 1,282,152
Printing	\$ 7,012							\$ 7,012	\$ 91,000	\$ 3,715	\$ 60,500
Telecommunications	\$ 84,896		\$ 907					\$ 85,803	\$ 269,096	\$ 31,551	\$ 276,810
Postage	\$ 34,113	\$ 1,782	\$ 204					\$ 36,099	\$ 175,000	\$ 11,688	\$ 154,000
Insurance	\$ 11,478							\$ 11,478	\$ 34,513	\$ 2,324	\$ 17,625
In-State Travel	\$ 7,281		\$ 6,531					\$ 13,812	\$ 42,750	\$ 10,291	\$ 32,750
Out-of-State Travel	\$ 1,618							\$ 1,618	\$ 10,000		\$ 11,100
Training	\$ 6,872		\$ 3,110					\$ 9,982	\$ 40,000	\$ 12,458	\$ 22,500
Security Services	\$ 16,523							\$ 16,523	\$ 87,418	\$ 16,082	\$ 88,420
Facility Operations	\$ 100,134							\$ 100,134	\$ 563,987	\$ 88,142	\$ 853,309
Utilities											
Contracted Services	\$ 569,583	\$ 9,982	\$ 0					\$ 579,565	\$ 3,481,490	\$ 585,828	\$ 3,048,688
Consulting and Professional Services	\$ 17,735	\$ 0						\$ 17,735	\$ 676,785	\$ 17,696	\$ 1,391,296
Information Technology	\$ 1,095,288	\$ 60,934	\$ 24,751					\$ 1,180,973	\$ 2,817,783	\$ 1,252,342	\$ 2,756,135
Major Equipment	\$ 663,005							\$ 663,005	\$ 1,200,000	\$ 60,483	\$ 137,960
Other Items of Expense	\$ 1,443							\$ 1,443	\$ 8,450	\$ 483	\$ 8,450
	\$ 2,829,486	\$ 72,698	\$ 37,466					\$ 2,939,650	\$ 12,716,921	\$ 2,171,151	\$ 10,141,695
Special Items of Expense											
Grand Jury		\$ 498						\$ 498	\$ 10,000	\$ 780	\$ 26,000
Jury Costs	\$ 51,858							\$ 51,858	\$ 295,000	\$ 58,807	\$ 261,936
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 0	\$ 1,040
Capital Costs											
Internal Cost Recovery	\$ (56,173)		\$ 56,173					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (24,248)		\$ 0					\$ (24,249)		\$ (10,209)	
	\$ (28,564)	\$ 498	\$ 56,173					\$ 28,107	\$ 305,000	\$ 49,379	\$ 288,976
Total Expenditures	\$ 9,559,433	\$ 158,116	\$ 374,505					\$ 10,092,054	\$ 45,671,921	\$ 9,254,340	\$ 42,686,125
Excess (Deficit) of Revenues Over Expenditures	\$ 2,088,434	\$ 816,585	\$ (129,075)	\$ 0				\$ 2,775,944	\$ (1,417,795)	\$ 8,505,503	\$ (1,169,226)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,677,891	\$ 677,808	\$ 0	\$ 0			\$ 0	\$ 3,355,699	\$ 3,355,699	\$ 4,260,202	\$ 4,260,202
Ending Balance (Deficit)	\$ 4,766,325	\$ 1,494,393	\$ (129,075)	\$ 0			\$ 0	\$ 6,131,643	\$ 1,937,904	\$ 12,765,704	\$ 3,090,975

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 2,189,593	\$ 203,304				\$ 230	\$ 2,393,127	\$ 11,048,576	\$ 2,377,110	\$ 10,493,866
Traffic & Other Infractions	\$ 394,736	\$ 4,849				\$ 45	\$ 399,630	\$ 1,954,397	\$ 384,423	\$ 1,920,065
Other Criminal Cases	\$ 554,779	\$ 63,338				\$ 30	\$ 618,147	\$ 4,060,693	\$ 753,908	\$ 5,094,906
Civil	\$ 521,343	\$ 26,313				\$ 15	\$ 547,671	\$ 3,151,597	\$ 577,777	\$ 2,832,686
Family & Children Services	\$ 615,108	\$ 30,091			\$ 56,173	\$ 240	\$ 701,613	\$ 3,232,008	\$ 688,933	\$ 3,388,707
Probate, Guardianship & Mental Health Services	\$ 274,556	\$ 2,458					\$ 277,013	\$ 1,219,645	\$ 264,898	\$ 1,025,228
Juvenile Dependency Services	\$ 28,056	\$ 209					\$ 28,265	\$ 300,062	\$ 59,567	\$ 297,016
Juvenile Delinquency Services	\$ 119,319	\$ 959					\$ 120,278	\$ 475,966	\$ 101,786	\$ 448,978
Other Court Operations	\$ 397,784	\$ 10,760			\$ 19,759		\$ 428,304	\$ 1,914,139	\$ 392,683	\$ 1,992,844
Court Interpreters	\$ 76,223	\$ 397,426				\$ 472	\$ 474,121	\$ 2,401,602	\$ 465,173	\$ 2,096,488
Jury Services	\$ 77,548	\$ 49,990	\$ 51,858				\$ 179,396	\$ 750,692	\$ 170,134	\$ 698,967
Security		\$ 32,827					\$ 32,827	\$ 111,823	\$ 20,152	\$ 41,920
Trial Court Operations Program	\$ 5,249,046	\$ 822,525	\$ 51,858		\$ 75,932	\$ 1,032	\$ 6,200,393	\$ 30,621,199	\$ 6,256,544	\$ 30,331,671
Enhanced Collections	\$ 70,649	\$ 3,504					\$ 74,154	\$ 340,000	\$ 53,262	\$ 325,000
Other Non-Court Operations	\$ 13,846		\$ 498				\$ 14,344	\$ 73,718	\$ 15,084	\$ 84,539
Non-Court Operations Program	\$ 84,495	\$ 3,504	\$ 498				\$ 88,498	\$ 413,718	\$ 68,346	\$ 409,539
Executive Office	\$ 150,705	\$ 1,897					\$ 152,603	\$ 902,899	\$ 172,299	\$ 872,690
Fiscal Services	\$ 271,887	\$ 70,538				\$ 15	\$ 342,440	\$ 1,562,252	\$ 319,358	\$ 1,368,134
Human Resources	\$ 434,355	\$ 36,556				\$ (12,215)	\$ 458,696	\$ 1,321,107	\$ 427,185	\$ 1,223,445
Business & Facilities Services	\$ 339,761	\$ 126,970			\$ (75,932)	\$ 0	\$ 390,798	\$ 2,689,673	\$ 415,126	\$ 3,038,258
Information Technology	\$ 594,047	\$ 1,877,659				\$ (13,081)	\$ 2,458,626	\$ 8,161,074	\$ 1,595,483	\$ 5,442,387
Court Administration Program	\$ 1,790,755	\$ 2,113,621			\$ (75,932)	\$ (25,281)	\$ 3,803,162	\$ 14,637,005	\$ 2,929,450	\$ 11,944,915
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,124,297	\$ 2,939,650	\$ 52,356		\$ 0	\$ (24,249)	\$ 10,092,054	\$ 45,671,921	\$ 9,254,340	\$ 42,686,125