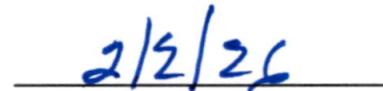


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Stanislaus

Court

2025-26 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

A large, empty rectangular box with a black border, occupying the lower half of the page. It is intended for the user to enter the footnotes for the financial statement.

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Stanislaus

Court

2025-26 Q2

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	239.50		

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 December								
	Fiscal Year 2025/26							2024/25	
	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	\$ (503,797)	\$ 1,381,536	\$ (718,113)	\$ 31		\$ 84,127	\$ 243,785	\$ (466,357)	
Payroll	\$ (773,622)						\$ (773,622)	\$ 0	
Jury	\$ 0						\$ 0	\$ 0	
Revolving	\$ 0						\$ 0	\$ 0	
Other									
Distribution						\$ 133,699	\$ 133,699	\$ 122,283	
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (30,864)	\$ (30,864)	\$ (69,407)	
Credit Card									
Cash on Hand	\$ 16,400						\$ 16,400	\$ 16,400	
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 0						\$ 0	\$ 24,822	
Cash Equivalents	\$ 6,364,716					\$ 4,052,544	\$ 10,417,260	\$ 17,728,251	
Total Cash and Cash Equivalents	\$ 5,103,697	\$ 1,381,536	\$ (718,113)	\$ 31		\$ 4,239,506	\$ 10,006,658	\$ 17,355,991	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	
Accounts Receivable - General	\$ 5						\$ 5	\$ 272	
Dishonored Checks									
Due From Employee	\$ 2,099						\$ 2,099	\$ 486	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 3,843	\$ 4,907					\$ 8,751	\$ 5,231	
Due From Other Courts								\$ 0	
Due From State	\$ 0	\$ 0	\$ 609,462				\$ 609,462	\$ 665,963	
Trust Due To/From						\$ 138,008	\$ 138,008	\$ 47,029	
Distribution Due To/From						\$ 6,389	\$ 6,389	\$ 13,444	
Civil Filing Fee Due To/From						\$ 0	\$ 0	\$ 0	
General Due To/From	\$ 181	\$ 0					\$ 181	\$ 1	
Total Receivables	\$ 6,129	\$ 4,907	\$ 609,462	\$ 0		\$ 144,397	\$ 764,895	\$ 732,426	
Prepaid Expenses - General	\$ 166,816						\$ 166,816	\$ 90,173	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 166,816						\$ 166,816	\$ 90,173	
Other Assets									
Total Other Assets									
Total Assets	\$ 5,276,642	\$ 1,386,444	\$ (108,651)	\$ 31		\$ 4,383,903	\$ 10,938,369	\$ 18,178,590	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 341,690	\$ 136	\$ 597	\$ 0		\$ 0	\$ 342,423	\$ 9,869	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 144,578	\$ 144,578	\$ 60,474	
Due to Other Courts	\$ 0						\$ 0	\$ 0	
Due to State	\$ 87,441	\$ 1,595		\$ 0			\$ 89,035	\$ 1,560,997	
TC145 Liability						\$ 556,085	\$ 556,085	\$ 501,565	
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 0			\$ 0	\$ (75,218)	
AB145 Due to Other Government Agency						\$ 1,535,762	\$ 1,535,762	\$ 1,269,150	
Due to Other Public Agencies									
Sales and Use Tax	\$ 0						\$ 0	\$ 0	
Interest						\$ 8,316	\$ 8,316	\$ 8,596	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 429,130	\$ 1,731	\$ 597	\$ 0		\$ 2,244,741	\$ 2,676,199	\$ 3,335,433	
Civil						\$ 1,455,720	\$ 1,455,720	\$ 2,009,740	
Criminal						\$ 534,257	\$ 534,257	\$ 527,596	
Unreconciled - Civil and Criminal						\$ 7,097	\$ 7,097	\$ 7,097	
Trust Held Outside of the JCC									
Trust Interest Payable						\$ 136,724	\$ 136,724	\$ 134,686	
Miscellaneous Trust									
Total Trust Deposits						\$ 2,133,797	\$ 2,133,797	\$ 2,679,119	
Accrued Payroll	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ (457,750)						\$ (457,750)	\$ (400,015)	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 0						\$ 0	\$ 212	
Payroll Clearing	\$ (5)						\$ (5)	\$ (4)	
Total Payroll Liabilities	\$ (457,755)	\$ 0					\$ (457,755)	\$ (399,807)	
Revenue Collected in Advance	\$ 0	\$ 0					\$ 0	\$ 0	
Liabilities For Deposits	\$ 20,352	\$ 288				\$ 1,485	\$ 22,124	\$ 152,814	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment						\$ 3,879	\$ 3,879	\$ 2,179	
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 20,352	\$ 288				\$ 5,364	\$ 26,003	\$ 154,993	
Total Liabilities	\$ (8,273)	\$ 2,019	\$ 597	\$ 0		\$ 4,383,903	\$ 4,378,245	\$ 5,769,737	
Total Fund Balance	\$ 5,284,915	\$ 1,384,425	\$ (109,247)	\$ 31		\$ 0	\$ 6,560,124	\$ 12,408,853	
Total Liabilities and Fund Balance	\$ 5,276,642	\$ 1,386,444	\$ (108,651)	\$ 31		\$ 4,383,903	\$ 10,938,369	\$ 18,178,590	

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 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	\$ 17,305,703	\$ 33,842					\$ 17,339,544	\$ 36,811,836	\$ 20,082,477	\$ 31,714,029	
Improvement and Modernization Fund								\$ 70,134		\$ 70,134	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 873,149						\$ 873,149	\$ 1,744,999	\$ 758,798	\$ 2,095,088	
Civil Coordination Reimbursement (0150091)	\$ 559,435						\$ 559,435	\$ 961,215	\$ 548,274	\$ 1,024,424	
MOU Reimbursements (0150010 and General)	\$ 1,959,283	\$ 892,342					\$ 2,851,625	\$ 2,197,572	\$ 3,643,301	\$ 3,643,301	
Other Miscellaneous											
	\$ 20,697,570	\$ 926,184					\$ 21,623,753	\$ 41,785,755	\$ 25,032,851	\$ 38,546,976	
Grants											
AB 1058 Commissioner/Facilitator			\$ 609,462				\$ 609,462	\$ 1,230,434	\$ 632,218	\$ 1,144,739	
Other Judicial Council Grants								\$ 21,732	\$ 0	\$ 17,917	
Non-Judicial Council Grants											
			\$ 609,462				\$ 609,462	\$ 1,252,166	\$ 632,218	\$ 1,162,656	
Other Financing Sources											
Interest Income	\$ 92,154	\$ 12,052		\$ 31			\$ 104,238	\$ 470,000	\$ 351,223	\$ 630,000	
Investment Income											
Donations											
Local Fees	\$ 6,040	\$ 19,140					\$ 25,179	\$ 57,000	\$ 22,999	\$ 67,518	
Non-Fee Revenues											
Enhanced Collections		\$ 121,684					\$ 121,684	\$ 340,000	\$ 85,241	\$ 325,000	
Escheatment	\$ 140						\$ 140	\$ 6,000		\$ 100,000	
Prior Year Revenue	\$ 568		\$ 0				\$ 568		\$ 7,168		
County Program - Restricted		\$ 84,431					\$ 84,431	\$ 204,318	\$ 74,478	\$ 220,289	
Reimbursement Other	\$ 49,915						\$ 49,915	\$ 136,312	\$ 215,040	\$ 461,859	
Sale of Fixed Assets											
Other Miscellaneous	\$ 837						\$ 837	\$ 2,575	\$ 1,181	\$ 2,600	
	\$ 149,654	\$ 237,306	\$ 0	\$ 31			\$ 386,991	\$ 1,216,205	\$ 757,330	\$ 1,807,266	
Total Revenues	\$ 20,847,223	\$ 1,163,490	\$ 609,462	\$ 31			\$ 22,620,207	\$ 44,254,126	\$ 26,422,398	\$ 41,516,899	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 8,321,083	\$ 97,489	\$ 343,098				\$ 8,761,670	\$ 19,653,930	\$ 8,452,259	\$ 20,277,185	
Temp Help	\$ 1,654						\$ 1,654		\$ 93,057		
Overtime	\$ 89	\$ 0					\$ 89	\$ 50,000	\$ 8,566	\$ 10,000	
Staff Benefits	\$ 5,408,320	\$ 63,598	\$ 209,965				\$ 5,681,883	\$ 12,946,071	\$ 5,402,090	\$ 11,968,270	
	\$ 13,731,145	\$ 161,087	\$ 553,063				\$ 14,445,295	\$ 32,650,000	\$ 13,955,972	\$ 32,255,455	
Operating Expenses and Equipment											
General Expense	\$ 295,922		\$ 11,990				\$ 307,912	\$ 3,218,649	\$ 288,519	\$ 1,282,152	
Printing	\$ 9,550		\$ 869				\$ 10,419	\$ 91,000	\$ 11,682	\$ 60,500	
Telecommunications	\$ 144,060		\$ 1,171				\$ 145,231	\$ 269,096	\$ 105,405	\$ 276,810	
Postage	\$ 63,639	\$ 4,510	\$ 487				\$ 68,636	\$ 175,000	\$ 53,196	\$ 154,000	
Insurance	\$ 24,211						\$ 24,211	\$ 34,513	\$ 21,767	\$ 17,625	
In-State Travel	\$ 10,545		\$ 7,913				\$ 18,458	\$ 42,750	\$ 14,114	\$ 32,750	
Out-of-State Travel	\$ 2,591						\$ 2,591	\$ 10,000	\$ 1,009	\$ 11,100	
Training	\$ 9,347		\$ 3,785				\$ 13,132	\$ 40,000	\$ 20,329	\$ 22,500	
Security Services	\$ 33,365						\$ 33,365	\$ 87,418	\$ 35,117	\$ 88,420	
Facility Operations	\$ 221,848		\$ 4,068				\$ 225,916	\$ 563,987	\$ 324,761	\$ 853,309	
Utilities											
Contracted Services	\$ 1,369,474	\$ 73,213	\$ 0				\$ 1,442,687	\$ 3,481,490	\$ 1,526,548	\$ 3,048,688	
Consulting and Professional Services	\$ 44,704	\$ 59,396					\$ 104,100	\$ 676,785	\$ 248,180	\$ 1,391,296	
Information Technology	\$ 1,633,608	\$ 158,036	\$ 24,751				\$ 1,816,394	\$ 2,817,783	\$ 1,495,955	\$ 2,756,135	
Major Equipment	\$ 663,005						\$ 663,005	\$ 1,200,000	\$ 60,483	\$ 137,960	
Other Items of Expense	\$ 3,876						\$ 3,876	\$ 8,450	\$ 3,390	\$ 8,450	
	\$ 4,529,744	\$ 295,154	\$ 55,034				\$ 4,879,933	\$ 12,716,921	\$ 4,210,456	\$ 10,141,695	
Special Items of Expense											
Grand Jury		\$ 632					\$ 632	\$ 10,000	\$ 865	\$ 26,000	
Jury Costs	\$ 114,257						\$ 114,257	\$ 295,000	\$ 133,815	\$ 261,936	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 1						\$ 1		\$ 256	\$ 1,040	
Capital Costs											
Internal Cost Recovery	\$ (110,613)		\$ 110,613				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (24,336)		\$ 0				\$ (24,336)		\$ (27,617)		
	\$ (20,690)	\$ 632	\$ 110,612				\$ 90,554	\$ 305,000	\$ 107,319	\$ 288,976	
Total Expenditures	\$ 18,240,199	\$ 456,873	\$ 718,710	\$ 31			\$ 19,415,782	\$ 45,671,921	\$ 18,273,747	\$ 42,686,125	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,607,024	\$ 706,617	\$ (109,247)	\$ 31			\$ 3,204,425	\$ (1,417,795)	\$ 8,148,651	\$ (1,169,226)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,677,891	\$ 677,808	\$ 0	\$ 0			\$ 3,355,699	\$ 3,355,699	\$ 4,260,202	\$ 4,260,202	
Ending Balance (Deficit)	\$ 5,284,915	\$ 1,384,425	\$ (109,247)	\$ 31			\$ 6,560,124	\$ 1,937,904	\$ 12,408,853	\$ 3,090,975	

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

	For the month ended December									
	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	\$ 4,555,594	\$ 436,812				\$ 130	\$ 4,992,536	\$ 11,048,576	\$ 4,804,587	\$ 10,493,866
Traffic & Other Infractions	\$ 811,394	\$ 6,562				\$ 45	\$ 818,002	\$ 1,954,397	\$ 781,165	\$ 1,920,065
Other Criminal Cases	\$ 1,164,350	\$ 203,256				\$ 30	\$ 1,367,636	\$ 4,060,693	\$ 1,605,626	\$ 5,094,906
Civil	\$ 1,113,961	\$ 77,709				\$ 15	\$ 1,191,685	\$ 3,151,597	\$ 1,204,452	\$ 2,832,686
Family & Children Services	\$ 1,270,702	\$ 77,558			\$ 110,613	\$ 240	\$ 1,459,112	\$ 3,232,008	\$ 1,394,547	\$ 3,388,707
Probate, Guardianship & Mental Health Services	\$ 551,128	\$ 2,458					\$ 553,586	\$ 1,219,645	\$ 538,577	\$ 1,025,228
Juvenile Dependency Services	\$ 68,045	\$ 4,947					\$ 72,992	\$ 300,062	\$ 147,923	\$ 297,016
Juvenile Delinquency Services	\$ 230,846	\$ 2,118					\$ 232,965	\$ 475,966	\$ 208,438	\$ 448,978
Other Court Operations	\$ 808,471	\$ 45,978			\$ 41,044		\$ 895,493	\$ 1,914,139	\$ 866,345	\$ 1,992,844
Court Interpreters	\$ 156,299	\$ 896,932				\$ 472	\$ 1,053,703	\$ 2,401,602	\$ 1,016,027	\$ 2,096,488
Jury Services	\$ 158,159	\$ 53,585	\$ 114,257				\$ 326,001	\$ 750,692	\$ 337,547	\$ 698,967
Security		\$ 49,669					\$ 49,669	\$ 111,823	\$ 40,435	\$ 41,920
Trial Court Operations Program	\$ 10,888,950	\$ 1,857,582	\$ 114,257		\$ 151,657	\$ 932	\$ 13,013,378	\$ 30,621,199	\$ 12,945,668	\$ 30,331,671
Enhanced Collections	\$ 132,307	\$ 9,745					\$ 142,052	\$ 340,000	\$ 106,544	\$ 325,000
Other Non-Court Operations	\$ 27,994		\$ 632				\$ 28,626	\$ 73,718	\$ 28,229	\$ 84,539
Non-Court Operations Program	\$ 160,301	\$ 9,745	\$ 632				\$ 170,678	\$ 413,718	\$ 134,773	\$ 409,539
Executive Office	\$ 311,166	\$ 2,001					\$ 313,167	\$ 902,899	\$ 346,291	\$ 872,690
Fiscal Services	\$ 555,981	\$ 164,786				\$ 15	\$ 720,782	\$ 1,562,252	\$ 643,834	\$ 1,368,134
Human Resources	\$ 600,670	\$ 71,352	\$ 1			\$ (12,215)	\$ 659,808	\$ 1,321,107	\$ 648,617	\$ 1,223,445
Business & Facilities Services	\$ 723,471	\$ 289,098			\$ (151,657)	\$ 0	\$ 860,912	\$ 2,689,673	\$ 1,051,889	\$ 3,038,258
Information Technology	\$ 1,204,755	\$ 2,485,370				\$ (13,068)	\$ 3,677,056	\$ 8,161,074	\$ 2,502,676	\$ 5,442,387
Court Administration Program	\$ 3,396,043	\$ 3,012,606	\$ 1		\$ (151,657)	\$ (25,268)	\$ 6,231,726	\$ 14,637,005	\$ 5,193,306	\$ 11,944,915
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,445,295	\$ 4,879,933	\$ 114,890		\$ 0	\$ (24,336)	\$ 19,415,782	\$ 45,671,921	\$ 18,273,747	\$ 42,686,125