

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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 K. Swift

Signature of Presiding Judge or Court Executive

01/11/2023

Date

Stanislaus Superior Court

Court

22/23 Quarter 1

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Stanislaus Superior Court

Court

22/23 Quarter 1

Fiscal Year and Ending Quarter

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

¹ The 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 2022/23									2021/22
	Governmental Funds							Total Funds (Info Purposes Only)	Total Funds (Info Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (1,974,924)	\$ 3,309,433	\$ (463,804)	\$ 297,119			\$ 60,462	\$ 1,229,286	\$ 28,899
Payroll	\$ (1,194,780)							\$ (1,194,780)	\$ (182)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 109,457	\$ 109,457	\$ 110,247
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (41,921)	\$ (41,921)	\$ (217,677)
Credit Card									
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 13,852,997						\$ 2,692,177	\$ 16,545,173	\$ 11,172,786
Total Cash and Cash Equivalents	\$ 10,699,693	\$ 3,309,433	\$ (463,804)	\$ 297,119			\$ 2,820,175	\$ 16,662,616	\$ 11,110,472
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General	\$ 32		\$ 0					\$ 32	\$ 307
Dishonored Checks									
Due From Employee	\$ (2,797)							\$ (2,797)	\$ (953)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 11,353	\$ 8,946		\$ 0				\$ 20,300	\$ 36,543
Due From Other Courts									
Due From State	\$ 11,135	\$ 0	\$ 462,770					\$ 473,905	\$ 374,079
Trust Due To/From							\$ 33,657	\$ 33,657	\$ 26,532
Distribution Due To/From							\$ 10,198	\$ 10,198	\$ 7,081
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 149,603	\$ 0						\$ 149,603	\$ 61,473
Total Receivables	\$ 169,326	\$ 8,946	\$ 462,770	\$ 0			\$ 43,855	\$ 684,898	\$ 505,062
Prepaid Expenses - General	\$ 50,819		\$ 0					\$ 50,819	\$ 51,266
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 50,819		\$ 0					\$ 50,819	\$ 51,266
Other Assets									
Total Other Assets									
Total Assets	\$ 10,919,839	\$ 3,318,380	\$ (1,033)	\$ 297,119			\$ 2,864,030	\$ 17,398,334	\$ 11,666,800
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 261,682	\$ 0	\$ 0	\$ 0			\$ 0	\$ 261,682	\$ 58,985
Due to Other Funds	\$ 5,541	\$ 0	\$ 0				\$ 187,917	\$ 193,458	\$ 95,086
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 665,990	\$ 0		\$ 0				\$ 665,990	\$ 0
TC145 Liability							\$ 458,508	\$ 458,508	\$ 528,270
Due to Other Governments	\$ 0		\$ 0	\$ 297,119				\$ 297,119	\$ 314,892
AB145 Due to Other Government Agency							\$ 820,753	\$ 820,753	\$ 978,701
Due to Other Public Agencies									
Sales and Use Tax	\$ 167							\$ 167	\$ 31
Interest							\$ 3,156	\$ 3,156	\$ 8
Miscellaneous Accls. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 933,380	\$ 0	\$ 0	\$ 297,119			\$ 1,470,333	\$ 2,700,832	\$ 1,975,974
Civil							\$ 973,929	\$ 973,929	\$ 796,669
Criminal							\$ 263,390	\$ 263,390	\$ 343,603
Unreconciled - Civil and Criminal							\$ 7,097	\$ 7,097	\$ 7,097
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 10,920	\$ 10,920	\$ 12,669
Miscellaneous Trust									
Total Trust Deposits							\$ 1,255,337	\$ 1,255,337	\$ 1,160,038
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (320,724)							\$ (320,724)	\$ (356,125)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 157							\$ 157	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ (1)
Total Payroll Liabilities	\$ (320,567)	\$ 0						\$ (320,567)	\$ (356,126)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 11,676	\$ 119					\$ 132,058	\$ 143,853	\$ 24,858
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 6,302	\$ 6,302	\$ 3,311
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 11,676	\$ 119					\$ 138,359	\$ 150,154	\$ 28,168
Total Liabilities	\$ 624,489	\$ 119	\$ 0	\$ 297,119			\$ 2,864,030	\$ 3,785,756	\$ 2,808,054
Total Fund Balance	\$ 10,295,349	\$ 3,318,261	\$ (1,033)	\$ 0			\$ 0	\$ 13,612,578	\$ 8,858,746
Total Liabilities and Fund Balance	\$ 10,919,839	\$ 3,318,380	\$ (1,033)	\$ 297,119			\$ 2,864,030	\$ 17,398,334	\$ 11,666,800

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 2022/23							2021/22		
	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				
REVENUES										
State Financing Sources:										
Trial Court Trust Fund	\$ 14,101,880	\$ 8,475					\$ 14,110,356	\$ 31,180,742	\$ 11,929,075	\$ 28,905,290
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 69,959	\$ (62,402)	\$ 84,491
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 357,567						\$ 357,567	\$ 1,644,167	\$ 308,461	\$ 1,631,987
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 135,201						\$ 135,201	\$ 826,159	\$ 234,200	\$ 684,334
Other Miscellaneous		\$ 2,990,354					\$ 2,990,354	\$ 4,295,582		\$ 1,305,229
	\$ 14,594,648	\$ 2,998,830					\$ 17,593,478	\$ 38,016,609	\$ 12,407,334	\$ 32,611,331
Grants										
AB 1058 Commissioner/Facilitator			\$ 335,658				\$ 335,658	\$ 1,162,934	\$ 274,639	\$ 1,159,821
Other Judicial Council Grants			\$ 0				\$ 0	\$ 174,164	\$ 0	\$ 21,000
Non-Judicial Council Grants										
			\$ 335,658				\$ 335,658	\$ 1,337,098	\$ 274,639	\$ 1,180,821
Other Financing Sources:										
Interest Income	\$ 42,408	\$ 2					\$ 42,410	\$ 38,000	\$ 32	\$ 35,000
Investment Income										
Donations										
Local Fees	\$ 168,444	\$ 7,779					\$ 176,223	\$ 656,000	\$ 192,386	\$ 682,500
Non-Fee Revenues										
Enhanced Collections		\$ 24,131					\$ 24,131	\$ 255,000	\$ 34,786	\$ 300,000
Escheatment	\$ 101,146	\$ 199					\$ 101,345	\$ 110,324		\$ 1,557
Prior Year Revenue	\$ 2,075	\$ 2	\$ (20,929)				\$ (18,853)		\$ (5,915)	\$ (111,189)
County Program - Restricted										
Reimbursement Other	\$ 100,832	\$ 27,612					\$ 27,612	\$ 214,334	\$ 25,752	\$ 2,632,488
Sale of Fixed Assets								\$ 434,249	\$ 105,881	\$ 460,705
Other Miscellaneous	\$ 865						\$ 865	\$ 3,000	\$ 53,256	\$ 60,563
	\$ 415,771	\$ 59,725	\$ (20,929)				\$ 454,567	\$ 1,710,907	\$ 406,178	\$ 4,061,624
Total Revenues	\$ 15,010,420	\$ 3,058,555	\$ 314,729				\$ 18,383,703	\$ 41,064,614	\$ 13,088,150	\$ 37,853,776
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 3,677,071	\$ 37,589	\$ 173,987				\$ 3,888,657	\$ 19,156,844	\$ 3,000,454	\$ 17,062,965
Temp Help	\$ 42,168	\$ 2,820					\$ 44,988			\$ 39,150
Overtime	\$ 8,181						\$ 8,181	\$ 50,000	\$ 2,791	\$ 50,000
Staff Benefits	\$ 2,329,091	\$ 24,519	\$ 99,338				\$ 2,452,948	\$ 11,130,993	\$ 2,246,163	\$ 10,801,350
	\$ 6,056,510	\$ 64,938	\$ 273,325				\$ 6,394,774	\$ 30,337,837	\$ 5,249,407	\$ 27,953,465
Operating Expenses and Equipment										
General Expense	\$ 247,585		\$ 1,309				\$ 248,894	\$ 2,712,181	\$ 57,066	\$ 3,171,835
Printing	\$ 12,134						\$ 12,134	\$ 80,500	\$ 12,703	\$ 67,500
Telecommunications	\$ 26,468		\$ 0				\$ 26,468	\$ 264,170	\$ 40,286	\$ 254,300
Postage	\$ 11,672		\$ 0				\$ 11,672	\$ 112,500	\$ 12,464	\$ 113,000
Insurance	\$ 2,130						\$ 2,130	\$ 13,000	\$ 2,036	\$ 10,900
In-State Travel	\$ 5,779						\$ 5,779	\$ 47,000	\$ 3,382	\$ 42,250
Out-of-State Travel								\$ 3,000		\$ 3,000
Training	\$ 1,960						\$ 1,960	\$ 30,000	\$ 1,840	\$ 35,000
Security Services	\$ 15,169						\$ 15,169	\$ 75,744	\$ 13,838	\$ 73,450
Facility Operations	\$ 56,044		\$ 1,781				\$ 57,825	\$ 978,623	\$ 63,193	\$ 834,699
Utilities								\$ 25,000	\$ (1,000)	\$ 3,000
Contracted Services	\$ 422,854	\$ 18,425	\$ 100				\$ 441,379	\$ 2,835,103	\$ 452,504	\$ 2,916,077
Consulting and Professional Services	\$ 14,925						\$ 14,925	\$ 1,872,497	\$ 10,025	\$ 1,845,755
Information Technology	\$ 1,050,534	\$ 77,960	\$ 5,511				\$ 1,134,005	\$ 2,406,828	\$ 870,354	\$ 1,466,233
Major Equipment								\$ 51,176	\$ 0	
Other Items of Expense	\$ 928						\$ 928	\$ 9,600	\$ 409	\$ 291,521
	\$ 1,868,181	\$ 98,385	\$ 8,701				\$ 1,973,267	\$ 11,516,920	\$ 1,539,101	\$ 11,128,520
Special Items of Expense										
Grand Jury								\$ 3,000		\$ 3,000
Jury Costs	\$ 30,519						\$ 30,519	\$ 200,000	\$ 59,324	\$ 160,000
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (54,665)		\$ 54,665				\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ (5,369)	\$ 2	\$ (20,929)				\$ (26,297)		\$ (49,986)	
	\$ (29,515)	\$ 2	\$ 33,736				\$ 4,222	\$ 203,000	\$ 9,338	\$ 163,000
Total Expenditures	\$ 7,895,176	\$ 161,325	\$ 315,762				\$ 8,372,263	\$ 42,057,757	\$ 6,797,845	\$ 39,244,965
Excess (Deficit) of Revenues Over Expenditures	\$ 7,115,244	\$ 2,897,230	\$ (1,033)				\$ 10,011,440	\$ (993,143)	\$ 6,290,305	\$ (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)	\$ 10,295,349	\$ 3,318,261	\$ (1,033)	\$ 0			\$ 13,612,578	\$ 2,607,994	\$ 8,858,746	\$ 1,177,232

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

	For the month ended September									
	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	\$ 1,932,308	\$ 186,077				\$ (29)	\$ 2,118,355	\$ 9,988,164	\$ 1,699,442	\$ 9,161,588
Traffic & Other Infractions	\$ 359,374	\$ 1,362					\$ 360,736	\$ 1,799,512	\$ 300,919	\$ 1,874,476
Other Criminal Cases	\$ 571,580	\$ 84,805				\$ (19,276)	\$ 637,110	\$ 6,079,610	\$ 530,676	\$ 5,617,230
Civil	\$ 555,673	\$ 12,967				\$ 2	\$ 568,641	\$ 2,783,484	\$ 483,374	\$ 2,747,854
Family & Children Services	\$ 668,616	\$ 34,346			\$ 54,665	\$ (1,263)	\$ 756,364	\$ 3,687,795	\$ 677,488	\$ 3,356,517
Probate, Guardianship & Mental Health Services	\$ 170,927	\$ 237					\$ 171,165	\$ 748,753	\$ 143,535	\$ 700,597
Juvenile Dependency Services	\$ 96,866	\$ 351				\$ (745)	\$ 96,473	\$ 529,715	\$ 0	\$ 1,000
Juvenile Delinquency Services	\$ 89,703	\$ 503					\$ 90,206	\$ 509,042	\$ 121,833	\$ 687,675
Other Court Operations	\$ 189,278	\$ 8,205				\$ 234	\$ 197,717	\$ 897,746	\$ 132,683	\$ 841,198
Court Interpreters	\$ 85,377	\$ 248,662					\$ 334,039	\$ 1,805,250	\$ 342,706	\$ 1,633,236
Jury Services	\$ 67,960	\$ 44,506	\$ 30,519				\$ 142,986	\$ 595,084	\$ 144,259	\$ 540,848
Security		\$ 17,821					\$ 17,821	\$ 83,744	\$ 14,803	\$ 80,450
Trial Court Operations Program	\$ 4,787,663	\$ 639,842	\$ 30,519		\$ 54,665	\$ (21,077)	\$ 5,491,612	\$ 29,507,899	\$ 4,591,718	\$ 27,242,669
Enhanced Collections	\$ 42,602	\$ 4,807					\$ 47,409	\$ 255,001	\$ 53,740	\$ 300,000
Other Non-Court Operations	\$ 19,301						\$ 19,301	\$ 85,586	\$ 17,159	\$ 87,000
Non-Court Operations Program	\$ 61,903	\$ 4,807					\$ 66,710	\$ 340,587	\$ 70,899	\$ 387,000
Executive Office	\$ 173,952	\$ 442					\$ 174,394	\$ 788,252	\$ 108,008	\$ 602,925
Fiscal Services	\$ 184,162	\$ 80,304				\$ 62	\$ 264,528	\$ 1,250,493	\$ 222,934	\$ 1,156,685
Human Resources	\$ 419,947	\$ 28,742				\$ (6,953)	\$ 441,736	\$ 1,233,127	\$ 280,217	\$ 1,075,665
Business & Facilities Services	\$ 252,374	\$ 76,076			\$ (54,665)	\$ 1,67	\$ 275,456	\$ 3,561,623	\$ 253,676	\$ 4,310,555
Information Technology	\$ 514,773	\$ 1,143,054					\$ 1,657,827	\$ 5,375,776	\$ 1,270,392	\$ 4,469,486
Court Administration Program	\$ 1,545,208	\$ 1,328,618			\$ (54,665)	\$ (5,220)	\$ 2,813,941	\$ 12,209,271	\$ 2,135,228	\$ 11,615,316
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,394,774	\$ 1,973,267	\$ 30,519		\$ 0	\$ (26,297)	\$ 8,372,263	\$ 42,057,757	\$ 6,797,845	\$ 39,244,985