

## 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 Swift**

Digitally signed by Hugh Swift  
Date: 2021.10.21 14:04:23 -07'00'

10/21/2021

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Signature of Presiding Judge or Court Executive

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Date

Stanislaus Superior Court

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Court

2021 Quarter 1

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Fiscal Year and Ending Quarter

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

Stanislaus Superior Court

Court

2021 Quarter 1

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	252.60	227.1			

<sup>1</sup> 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							Total Funds (Info Purposes Only)	Total Funds (Info Purposes Only)	
	Fiscal Year 2021/22									2020/21
	Governmental Funds					Proprietary Funds	Fiduciary Funds			Total Funds (Info Purposes Only)
General	Special Revenue		Capital Project	Debt Service	Total			Total		
	Non-Grant	Grant								
<b>ASSETS</b>										
Operations	\$ (299,539)	\$ 324,846	\$ (373,498)	\$ 314,892			\$ 62,197	\$ 28,899	\$ 203,240	
Payroll	\$ (182)							\$ (182)	\$ (38)	
Jury	\$ 0							\$ 0	\$ 0	
Revolving	\$ 0							\$ 0	\$ 0	
Other										
Distribution							\$ 110,247	\$ 110,247	\$ 97,567	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (217,677)	\$ (217,677)	\$ (129,163)	
Credit Card										
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400	
Cash with County									\$ 0	
Cash Outside of the JCC										
Cash Equivalents	\$ 8,385,503						\$ 2,787,283	\$ 11,172,786	\$ 8,994,518	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 8,102,183</b>	<b>\$ 324,846</b>	<b>\$ (373,498)</b>	<b>\$ 314,892</b>			<b>\$ 2,742,049</b>	<b>\$ 11,110,472</b>	<b>\$ 9,182,524</b>	
Short-Term Investment										
Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 0							\$ 0	\$ 0	
Accounts Receivable - General	\$ 307		\$ 0					\$ 307	\$ 16	
Dishonored Checks										
Due From Employee	\$ (953)							\$ (953)	\$ (2,417)	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 22,631	\$ 13,912		\$ 0				\$ 36,543	\$ 8,792	
Due From Other Courts										
Due From State	\$ 0	\$ 0	\$ 374,079					\$ 374,079	\$ 263,910	
Trust Due To/From							\$ 26,532	\$ 26,532	\$ 69,803	
Distribution Due To/From							\$ 7,081	\$ 7,081	\$ 12,215	
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0	
General Due To/From	\$ 61,473	\$ 0						\$ 61,473	\$ 45,290	
<b>Total Receivables</b>	<b>\$ 83,457</b>	<b>\$ 13,912</b>	<b>\$ 374,079</b>	<b>\$ 0</b>			<b>\$ 33,614</b>	<b>\$ 605,052</b>	<b>\$ 387,609</b>	
Prepaid Expenses - General	\$ 51,266		\$ 0					\$ 51,266	\$ 37,877	
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>	<b>\$ 51,266</b>		<b>\$ 0</b>					<b>\$ 51,266</b>	<b>\$ 37,877</b>	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 8,236,906</b>	<b>\$ 338,759</b>	<b>\$ 580</b>	<b>\$ 314,892</b>			<b>\$ 2,775,663</b>	<b>\$ 11,668,800</b>	<b>\$ 9,608,010</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 58,405	\$ 0	\$ 580	\$ 0			\$ 0	\$ 58,985	\$ 37,555	
Due to Other Funds	\$ 4,740	\$ 0	\$ 0				\$ 90,346	\$ 95,086	\$ 117,308	
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0	
Due to State	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0	
TC145 Liability							\$ 528,270	\$ 528,270	\$ 418,667	
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 314,892				\$ 314,892	\$ 335,031	
AB145 Due to Other Government Agency							\$ 978,701	\$ 978,701	\$ 866,485	
Due to Other Public Agencies										
Sales and Use Tax	\$ 31							\$ 31	\$ 7	
Interest							\$ 8	\$ 8	\$ 64	
Miscellaneous Accts, Pay, and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 63,176</b>	<b>\$ 0</b>	<b>\$ 580</b>	<b>\$ 314,892</b>			<b>\$ 1,597,325</b>	<b>\$ 1,975,974</b>	<b>\$ 1,775,118</b>	
Civil							\$ 796,669	\$ 796,669	\$ 491,447	
Criminal							\$ 343,603	\$ 343,603	\$ 375,547	
Unreconciled - Civil and Criminal							\$ 7,097	\$ 7,097	\$ 7,097	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 12,669	\$ 12,669	\$ 15,735	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 1,160,038</b>	<b>\$ 1,160,038</b>	<b>\$ 889,826</b>	
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ (356,125)							\$ (356,125)	\$ (331,825)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 173	
Deductions Payable	\$ 0							\$ 0	\$ 0	
Payroll Clearing	\$ (1)							\$ (1)	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ (356,126)</b>	<b>\$ 0</b>						<b>\$ (356,126)</b>	<b>\$ (331,652)</b>	
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0	
Liabilities For Deposits	\$ 9,551	\$ 317					\$ 14,989	\$ 24,858	\$ 7,923	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 3,311	\$ 3,311	\$ 3,692	
Uncleared Collections	\$ 0							\$ 0	\$ (13,734)	
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 9,551</b>	<b>\$ 317</b>					<b>\$ 18,300</b>	<b>\$ 28,168</b>	<b>\$ (2,119)</b>	
<b>Total Liabilities</b>	<b>\$ (283,399)</b>	<b>\$ 317</b>	<b>\$ 580</b>	<b>\$ 314,892</b>			<b>\$ 2,775,663</b>	<b>\$ 2,808,054</b>	<b>\$ 2,331,174</b>	
<b>Total Fund Balance</b>	<b>\$ 8,520,305</b>	<b>\$ 338,442</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 8,858,746</b>	<b>\$ 7,276,837</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 8,236,906</b>	<b>\$ 338,759</b>	<b>\$ 580</b>	<b>\$ 314,892</b>			<b>\$ 2,775,663</b>	<b>\$ 11,668,800</b>	<b>\$ 9,608,010</b>	

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 2021/22										2020/21	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 11,920,309	\$ 8,766					\$ 11,929,075	\$ 28,905,290	\$ 10,803,844	\$ 23,985,027	
Improvement and Modernization Fund	\$ (62,402)						\$ (62,402)	\$ 84,491	\$ 0	\$ 141,063	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 306,461						\$ 306,461	\$ 1,631,987	\$ 140,987	\$ 1,498,732	
Civil Coordination Reimbursement (0150091)	\$ 234,200						\$ 234,200	\$ 684,334	\$ 86,046	\$ 523,479	
MOU Reimbursements (0150010 and General)								\$ 1,305,229		\$ 1,305,229	
Other Miscellaneous											
	\$ 12,398,568	\$ 8,766					\$ 12,407,334	\$ 32,611,331	\$ 11,030,878	\$ 27,453,530	
Grants											
AB 1058 Commissioner/Facilitator			\$ 274,639				\$ 274,639	\$ 1,159,821	\$ 155,913	\$ 1,207,664	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 21,000	\$ (3,787)	\$ 34,292	
Non-Judicial Council Grants											
			\$ 274,639				\$ 274,639	\$ 1,180,821	\$ 152,126	\$ 1,241,956	
Other Financing Sources											
Interest Income	\$ 32						\$ 32	\$ 35,000	\$ 229	\$ 125,000	
Investment Income											
Donations											
Local Fees	\$ 184,583	\$ 7,804					\$ 192,386	\$ 682,500	\$ 23,807	\$ 370,750	
Non-Fee Revenues											
Enhanced Collections		\$ 34,786					\$ 34,786	\$ 300,000	\$ 53,622	\$ 400,000	
Escheatment								\$ 1,557	\$ 29,410	\$ 21,490	
Prior Year Revenue	\$ (5,915)						\$ (5,915)	\$ (11,189)	\$ (14,974)		
County Program - Restricted		\$ 25,752					\$ 25,752	\$ 2,632,488	\$ 22,377	\$ 194,634	
Reimbursement Other	\$ 105,881						\$ 105,881	\$ 460,705	\$ 102,080	\$ 455,066	
Sale of Fixed Assets											
Other Miscellaneous	\$ 53,256						\$ 53,256	\$ 60,563	\$ 41,142	\$ 42,798	
	\$ 337,837	\$ 68,341					\$ 406,178	\$ 4,061,624	\$ 267,692	\$ 1,609,738	
<b>Total Revenues</b>	<b>\$ 12,736,404</b>	<b>\$ 77,108</b>	<b>\$ 274,639</b>				<b>\$ 13,088,150</b>	<b>\$ 37,853,770</b>	<b>\$ 11,440,696</b>	<b>\$ 30,305,224</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,832,884	\$ 32,801	\$ 134,969				\$ 3,000,454	\$ 17,062,965	\$ 3,281,004	\$ 15,572,808	
Temp Help								\$ 39,150		\$ 39,150	
Overtime	\$ 2,791						\$ 2,791	\$ 50,000	\$ 145		
Staff Benefits	\$ 2,133,659	\$ 26,531	\$ 85,973				\$ 2,246,163	\$ 10,801,350	\$ 2,253,080	\$ 10,044,878	
	\$ 4,969,333	\$ 59,132	\$ 220,941				\$ 5,249,407	\$ 27,953,465	\$ 5,534,229	\$ 25,656,836	
Operating Expenses and Equipment											
General Expense	\$ 55,205	\$ 216	\$ 1,845				\$ 57,066	\$ 3,171,835	\$ 51,451	\$ 517,167	
Printing	\$ 12,703						\$ 12,703	\$ 67,500	\$ 2,876	\$ 79,000	
Telecommunications	\$ 39,911		\$ 375				\$ 40,286	\$ 254,300	\$ 10,320	\$ 196,096	
Postage	\$ 10,366	\$ 1,995	\$ 103				\$ 12,464	\$ 113,000	\$ 10,553	\$ 115,500	
Insurance	\$ 2,038						\$ 2,038	\$ 10,900	\$ 1,930	\$ 10,500	
In-State Travel	\$ 3,382						\$ 3,382	\$ 42,250	\$ 370	\$ 15,000	
Out-of-State Travel								\$ 3,000	\$ 1,720		
Training	\$ 1,840						\$ 1,840	\$ 35,000	\$ 68	\$ 10,000	
Security Services	\$ 13,838						\$ 13,838	\$ 73,450	\$ 8,100	\$ 66,000	
Facility Operations	\$ 61,128		\$ 2,064				\$ 63,193	\$ 834,699	\$ 77,136	\$ 839,638	
Utilities	\$ (1,000)						\$ (1,000)	\$ 3,000	\$ (1,995)	\$ 3,000	
Contracted Services	\$ 442,951	\$ 9,553	\$ 0				\$ 452,504	\$ 2,916,077	\$ 447,337	\$ 2,493,981	
Consulting and Professional Services	\$ 10,025						\$ 10,025	\$ 1,845,755	\$ 7,800	\$ 71,500	
Information Technology	\$ 885,033		\$ 5,321				\$ 870,354	\$ 1,466,233	\$ 646,145	\$ 1,368,161	
Major Equipment	\$ 0						\$ 0				
Other Items of Expense	\$ 409						\$ 409	\$ 291,521	\$ 595	\$ 6,250	
	\$ 1,517,828	\$ 11,764	\$ 9,509				\$ 1,539,101	\$ 11,128,520	\$ 1,264,405	\$ 5,791,793	
Special Items of Expense											
Grand Jury								\$ 3,000		\$ 3,000	
Jury Costs	\$ 59,324						\$ 59,324	\$ 160,000	\$ 12,039	\$ 160,000	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ (370,443)		
Capital Costs											
Internal Cost Recovery	\$ (44,188)		\$ 44,188				\$ 0		\$ 2,303	\$ 0	
Prior Year Expense Adjustment	\$ (49,986)						\$ (49,986)		\$ (19,752)		
	\$ (34,851)		\$ 44,188				\$ 9,337	\$ 163,000	\$ (375,854)	\$ 163,000	
<b>Total Expenditures</b>	<b>\$ 6,452,311</b>	<b>\$ 70,896</b>	<b>\$ 274,639</b>				<b>\$ 6,797,845</b>	<b>\$ 39,244,985</b>	<b>\$ 6,422,780</b>	<b>\$ 31,611,629</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 6,284,094	\$ 6,211	\$ 0				\$ 6,290,305	\$ (1,391,209)	\$ 5,017,916	\$ (1,306,405)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,236,211	\$ 332,230	\$ 0	\$ 0		\$ 0	\$ 2,568,441	\$ 2,568,441	\$ 2,258,921	\$ 2,258,921	
Ending Balance (Deficit)	\$ 8,520,305	\$ 338,442	\$ 0	\$ 0		\$ 0	\$ 8,859,746	\$ 1,177,232	\$ 7,276,837	\$ 952,516	

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

	For the month ended September									
	Fiscal Year 2021/22								2020/21	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,607,433	\$ 112,063				\$ (20,054)	\$ 1,699,442	\$ 9,161,588	\$ 1,780,007	\$ 8,578,703
Traffic & Other Infractions	\$ 299,487	\$ 1,432					\$ 300,919	\$ 1,874,476	\$ 304,455	\$ 1,597,701
Other Criminal Cases	\$ 534,006	\$ 2,681				\$ (6,011)	\$ 530,676	\$ 5,617,230	\$ 555,347	\$ 2,836,209
Civil	\$ 478,678	\$ 4,695					\$ 483,374	\$ 2,747,854	\$ 582,433	\$ 2,580,891
Family & Children Services	\$ 544,942	\$ 88,358			\$ 44,188		\$ 677,488	\$ 3,356,517	\$ 656,867	\$ 3,037,508
Probate, Guardianship & Mental Health Services	\$ 143,433	\$ 102					\$ 143,535	\$ 700,597	\$ 143,355	\$ 690,348
Juvenile Dependency Services		\$ 0					\$ 0	\$ 1,000	\$ 5,685	
Juvenile Delinquency Services	\$ 120,814	\$ 1,019					\$ 121,833	\$ 687,675	\$ 109,046	\$ 546,493
Other Court Operations	\$ 128,984	\$ 2,397				\$ 1,302	\$ 132,683	\$ 841,198	\$ 171,804	\$ 657,021
Court Interpreters	\$ 56,087	\$ 286,619					\$ 342,706	\$ 1,633,236	\$ 322,844	\$ 1,508,524
Jury Services	\$ 54,084	\$ 30,851	\$ 59,324				\$ 144,259	\$ 540,848	\$ 102,441	\$ 556,139
Security		\$ 14,803					\$ 14,803	\$ 80,450	\$ 8,100	\$ 73,000
Trial Court Operations Program	\$ 3,967,948	\$ 545,022	\$ 59,324		\$ 44,188	\$ (24,763)	\$ 4,591,718	\$ 27,242,669	\$ 4,742,385	\$ 22,662,537
Enhanced Collections	\$ 41,973	\$ 11,767					\$ 53,740	\$ 300,000	\$ 77,922	\$ 385,000
Other Non-Court Operations	\$ 17,159						\$ 17,159	\$ 87,000	\$ 17,855	\$ 71,181
Non-Court Operations Program	\$ 59,132	\$ 11,767					\$ 70,899	\$ 387,000	\$ 95,777	\$ 456,181
Executive Office	\$ 105,224	\$ 2,784					\$ 108,008	\$ 602,925	\$ 99,290	\$ 597,689
Fiscal Services	\$ 206,174	\$ 16,997				\$ (237)	\$ 222,934	\$ 1,156,685	\$ (183,600)	\$ 1,034,714
Human Resources	\$ 279,103	\$ 14,892				\$ (13,778)	\$ 280,217	\$ 1,075,665	\$ 361,007	\$ 875,158
Business & Facilities Services	\$ 227,577	\$ 81,254			\$ (44,188)	\$ (10,967)	\$ 253,676	\$ 4,310,555	\$ 256,177	\$ 2,268,851
Information Technology	\$ 404,249	\$ 866,384				\$ (241)	\$ 1,270,392	\$ 4,469,486	\$ 1,051,744	\$ 3,716,499
Court Administration Program	\$ 1,222,327	\$ 982,312			\$ (44,188)	\$ (25,223)	\$ 2,135,228	\$ 11,615,316	\$ 1,584,618	\$ 8,492,911
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 5,249,407	\$ 1,539,101	\$ 59,324		\$ 0	\$ (49,986)	\$ 6,797,845	\$ 39,244,985	\$ 6,422,780	\$ 31,611,629