

**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

07/20/2022

Date

Stanislaus Superior Court

Court

21/22 Quarter 4

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Stanislaus Superior Court

Court

21/22 Quarter 4

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Stanislaus Superior Court  


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 Court  
 21/22 Quarter 4  


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 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	221.90	219.15	230.85

<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 June								
	Fiscal Year 2021/22							2020/21	
	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							
<b>ASSETS</b>									
Operations	\$ (2,407,756)	\$ 2,428,321	\$ (374,404)	\$ 10,000			\$ 61,441	\$ (282,398)	\$ 12,787
Payroll	\$ (2)							\$ (2)	\$ (300)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 74,213	\$ 74,213	\$ 105,193
Civil Filing Fees							\$ 472,788	\$ 472,788	\$ 507,779
Trust							\$ (55,402)	\$ (55,402)	\$ (158,088)
Credit Card									
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400
Cash with County									\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 7,221,163						\$ 2,967,425	\$ 10,188,588	\$ 5,622,965
<b>Total Cash and Cash Equivalents</b>	<b>\$ 4,829,805</b>	<b>\$ 2,428,321</b>	<b>\$ (374,404)</b>	<b>\$ 10,000</b>			<b>\$ 3,520,464</b>	<b>\$ 10,414,187</b>	<b>\$ 6,106,735</b>
Short-Term Investment									
Investments:									
<b>Total Investments</b>									
Accrued Revenue	\$ 18,564							\$ 18,564	\$ 4,379
Accounts Receivable - General	\$ 466		\$ 0					\$ 466	\$ 355
Dishonored Checks									
Due From Employee	\$ 6,038							\$ 6,038	\$ 4,089
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 330,131
Due From Other Governments	\$ 12,258	\$ 19,733		\$ 0				\$ 31,990	\$ 44,844
Due From Other Courts									
Due From State	\$ 218,953	\$ 33,038	\$ 312,586					\$ 564,577	\$ 652,356
Trust Due To/From							\$ 205,729	\$ 205,729	\$ 23,011
Distribution Due To/From							\$ 15,613	\$ 15,613	\$ 14,078
Civil Filing Fees Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 113,912	\$ 34,815						\$ 148,726	\$ 111,916
<b>Total Receivables</b>	<b>\$ 370,190</b>	<b>\$ 87,585</b>	<b>\$ 312,586</b>	<b>\$ 0</b>			<b>\$ 221,343</b>	<b>\$ 991,704</b>	<b>\$ 1,185,160</b>
Prepaid Expenses - General	\$ 863,842		\$ 0					\$ 863,842	\$ 829,126
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 863,842</b>		<b>\$ 0</b>					<b>\$ 863,842</b>	<b>\$ 829,126</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 6,063,837</b>	<b>\$ 2,515,907</b>	<b>\$ (61,818)</b>	<b>\$ 10,000</b>			<b>\$ 3,741,806</b>	<b>\$ 12,269,732</b>	<b>\$ 8,121,021</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 124,115	\$ 9,027	\$ 2,096					\$ 135,238	\$ 410,526
Accounts Payable - General	\$ 28,390	\$ 0	\$ 884	\$ 0			\$ 0	\$ 29,274	\$ 236,032
Due to Other Funds	\$ 9,220	\$ 44	\$ 0				\$ 360,805	\$ 370,069	\$ 479,137
Due to Other Courts	\$ 9,242		\$ 188					\$ 9,429	\$ 7,626
Due to State	\$ 74,724	\$ 0		\$ 59,452				\$ 134,176	\$ 179,832
TC145 Liability							\$ 950,852	\$ 950,852	\$ 976,277
Due to Other Governments	\$ 9,685	\$ 0	\$ 20,403	\$ (49,452)			\$ 0	\$ (19,364)	\$ 24,467
AB145 Due to Other Government Agency							\$ 809,809	\$ 809,809	\$ 1,078,762
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 9
Interest							\$ 1,526	\$ 1,526	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 255,375</b>	<b>\$ 9,071</b>	<b>\$ 23,571</b>	<b>\$ 10,000</b>			<b>\$ 2,122,991</b>	<b>\$ 2,421,009</b>	<b>\$ 3,392,689</b>
Civil									
Criminal							\$ 1,097,979	\$ 1,097,979	\$ 743,009
Unreconciled - Civil and Criminal							\$ 367,830	\$ 367,830	\$ 444,790
Trust Held Outside of the JCC							\$ 7,097	\$ 7,097	\$ 7,097
Trust Interest Payable							\$ 9,734	\$ 9,734	\$ 12,676
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,482,639</b>	<b>\$ 1,482,639</b>	<b>\$ 1,207,572</b>
Accrued Payroll	\$ 929,551	\$ 5,397						\$ 934,947	\$ 767,680
Benefits Payable	\$ 8,772							\$ 8,772	\$ 655
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 993							\$ 993	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 939,316</b>	<b>\$ 5,397</b>						<b>\$ 944,712</b>	<b>\$ 768,335</b>
Revenue Collected in Advance	\$ 918,728	\$ 2,080,089						\$ 2,998,818	\$ 157,432
Liabilities For Deposits	\$ 12,683	\$ 317					\$ 131,851	\$ 144,851	\$ 24,800
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,325	\$ 4,325	\$ 1,772
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 931,411</b>	<b>\$ 2,080,407</b>					<b>\$ 136,176</b>	<b>\$ 3,147,994</b>	<b>\$ 184,004</b>
<b>Total Liabilities</b>	<b>\$ 2,126,103</b>	<b>\$ 2,094,874</b>	<b>\$ 23,571</b>	<b>\$ 10,000</b>			<b>\$ 3,741,806</b>	<b>\$ 7,996,354</b>	<b>\$ 5,552,579</b>
<b>Total Fund Balance</b>	<b>\$ 3,937,734</b>	<b>\$ 421,032</b>	<b>\$ (85,389)</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 4,273,378</b>	<b>\$ 2,568,441</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 6,063,837</b>	<b>\$ 2,515,907</b>	<b>\$ (61,818)</b>	<b>\$ 10,000</b>			<b>\$ 3,741,806</b>	<b>\$ 12,269,732</b>	<b>\$ 8,121,021</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 June											
Fiscal Year 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					Fiduciary Funds
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 28,220,800	\$ 101,803					\$ 28,322,603	\$ 28,905,290	\$ 24,665,556	\$ 23,985,027	
Improvement and Modernization Fund	\$ 84,491						\$ 84,491	\$ 84,491	\$ 139,625	\$ 141,063	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,631,987						\$ 1,631,987	\$ 1,631,987	\$ 1,508,491	\$ 1,498,732	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 814,901						\$ 814,901	\$ 684,334	\$ 718,580	\$ 523,479	
Other Miscellaneous	\$ 1,305,229	\$ 463,846					\$ 1,769,075	\$ 1,305,229	\$ 1,305,229	\$ 1,305,229	
	\$ 32,057,408	\$ 565,649					\$ 32,623,057	\$ 32,611,331	\$ 28,337,481	\$ 27,453,530	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 1,230,760				\$ 1,230,760	\$ 1,159,821	\$ 1,073,809	\$ 1,207,664	
Other Judicial Council Grants			\$ 22,775				\$ 22,775	\$ 64,052	\$ 64,052	\$ 34,292	
Non-Judicial Council Grants								\$ 50,000	\$ 50,000	\$ 50,000	
	\$ 0		\$ 1,253,535				\$ 1,253,535	\$ 1,180,821	\$ 1,167,860	\$ 1,241,956	
Other Financing Sources											
Interest Income	\$ 37,208	\$ 1					\$ 37,209	\$ 35,000	\$ 32,258	\$ 125,000	
Investment Income											
Donations											
Local Fees	\$ 408,259	\$ 47,931					\$ 456,190	\$ 682,500	\$ 719,581	\$ 370,750	
Non-Fee Revenues											
Enhanced Collections		\$ 209,220					\$ 209,220	\$ 300,000	\$ 301,585	\$ 400,000	
Escheatment								\$ 1,557	\$ 31,868	\$ 21,490	
Prior Year Revenue	\$ (5,881)						\$ (5,881)	\$ (111,189)	\$ (28,406)	\$ (28,406)	
County Program - Restricted		\$ 172,315					\$ 172,315	\$ 2,632,488	\$ 163,784	\$ 194,634	
Reimbursement Other	\$ 441,456						\$ 441,456	\$ 460,705	\$ 420,791	\$ 455,066	
Sale of Fixed Assets											
Other Miscellaneous	\$ 71,157						\$ 71,157	\$ 60,563	\$ 49,071	\$ 42,798	
	\$ 952,200	\$ 429,467					\$ 1,381,666	\$ 4,061,624	\$ 1,690,531	\$ 1,609,738	
<b>Total Revenues</b>	<b>\$ 33,009,608</b>	<b>\$ 995,115</b>	<b>\$ 1,253,535</b>				<b>\$ 35,258,258</b>	<b>\$ 37,853,776</b>	<b>\$ 31,215,872</b>	<b>\$ 30,305,224</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 15,449,335	\$ 160,393	\$ 687,689				\$ 16,297,417	\$ 17,062,965	\$ 15,004,177	\$ 15,572,808	
Temp Help	\$ 103,779	\$ 4,473					\$ 108,252	\$ 39,150		\$ 39,150	
Overtime	\$ 30,477	\$ 113					\$ 30,590	\$ 50,000	\$ 20,261		
Staff Benefits	\$ 9,698,537	\$ 112,323	\$ 395,876				\$ 10,206,736	\$ 10,801,350	\$ 9,591,002	\$ 10,044,878	
	\$ 25,282,129	\$ 277,301	\$ 1,083,565				\$ 26,642,994	\$ 27,953,465	\$ 24,615,440	\$ 25,656,836	
Operating Expenses and Equipment											
General Expense	\$ 990,273	\$ 216	\$ 26,594				\$ 1,017,083	\$ 3,171,835	\$ 933,182	\$ 517,167	
Printing	\$ 73,691	\$ 1,663					\$ 75,354	\$ 67,500	\$ 35,614	\$ 79,000	
Telecommunications	\$ 236,358		\$ 2,252				\$ 238,610	\$ 254,300	\$ 209,959	\$ 196,096	
Postage	\$ 107,796	\$ 2,003	\$ 846				\$ 110,645	\$ 113,000	\$ 119,688	\$ 115,500	
Insurance	\$ 11,482						\$ 11,482	\$ 10,900	\$ 10,394	\$ 10,500	
In-State Travel	\$ 18,289						\$ 18,289	\$ 42,250	\$ 3	\$ 15,000	
Out-of-State Travel								\$ 3,000	\$ 0	\$ 0	
Training	\$ 63,019						\$ 63,019	\$ 35,000	\$ 11,471	\$ 10,000	
Security Services	\$ 69,059						\$ 69,059	\$ 73,450	\$ 62,899	\$ 66,000	
Facility Operations	\$ 787,144		\$ 9,665				\$ 796,808	\$ 834,699	\$ 907,715	\$ 839,638	
Utilities	\$ 0						\$ 0	\$ 3,000	\$ 2,103	\$ 3,000	
Contracted Services	\$ 2,246,754	\$ 184,438	\$ 21,368				\$ 2,452,560	\$ 2,916,077	\$ 2,635,368	\$ 2,493,981	
Consulting and Professional Services	\$ 65,301	\$ 440,693					\$ 505,994	\$ 1,845,755	\$ 49,027	\$ 71,500	
Information Technology	\$ 1,399,904		\$ 25,275				\$ 1,425,178	\$ 1,466,233	\$ 1,334,997	\$ 1,368,161	
Major Equipment	\$ 18,425						\$ 18,425		\$ 137,851		
Other Items of Expense	\$ 5,332						\$ 5,332	\$ 291,521	\$ 2,422	\$ 6,250	
	\$ 6,092,826	\$ 629,012	\$ 85,999				\$ 6,807,837	\$ 11,128,520	\$ 6,452,695	\$ 5,791,793	
Special Items of Expense											
Grand Jury								\$ 3,000	\$ 1,929	\$ 3,000	
Jury Costs	\$ 174,846						\$ 174,846	\$ 160,000	\$ 83,758	\$ 160,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 2						\$ 2		\$ 481		
Capital Costs											
Internal Cost Recovery	\$ (216,713)		\$ 216,713				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (72,359)						\$ (72,359)		\$ (247,952)		
	\$ (114,224)		\$ 216,713				\$ 102,489	\$ 163,000	\$ (161,784)	\$ 163,000	
<b>Total Expenditures</b>	<b>\$ 31,260,731</b>	<b>\$ 906,313</b>	<b>\$ 1,386,277</b>				<b>\$ 33,553,321</b>	<b>\$ 39,244,955</b>	<b>\$ 30,908,352</b>	<b>\$ 31,611,629</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,748,876	\$ 88,802	\$ (132,742)				\$ 1,704,937	\$ (1,391,209)	\$ 309,520	\$ (1,306,405)	
Operating Transfers In (Out)	\$ (47,353)		\$ 47,353				\$ 0	\$ 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)	\$ 3,937,734	\$ 421,032	\$ (85,389)	\$ 0		\$ 0	\$ 4,273,378	\$ 1,177,232	\$ 2,568,441	\$ 952,516	

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

	For the month ended June									
	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	\$ 8,433,315	\$ 730,368			\$ 1	\$ (19,554)	\$ 9,144,131	\$ 9,161,588	\$ 8,330,783	\$ 8,578,703
Traffic & Other Infractions	\$ 1,590,582	\$ 17,016					\$ 1,607,598	\$ 1,874,476	\$ 1,467,531	\$ 1,597,701
Other Criminal Cases	\$ 2,674,199	\$ 498,699				\$ (6,011)	\$ 3,166,886	\$ 5,617,230	\$ 2,712,061	\$ 2,836,209
Civil	\$ 2,393,953	\$ 122,194					\$ 2,516,147	\$ 2,747,854	\$ 2,446,331	\$ 2,580,891
Family & Children Services	\$ 2,814,215	\$ 199,700			\$ 216,712		\$ 3,230,627	\$ 3,356,517	\$ 3,130,738	\$ 3,037,508
Probate, Guardianship & Mental Health Services	\$ 762,418	\$ 675					\$ 763,093	\$ 700,597	\$ 719,466	\$ 690,348
Juvenile Dependency Services	\$ 239,010	\$ 5,060					\$ 244,070	\$ 1,000	\$ 35,833	
Juvenile Delinquency Services	\$ 512,404	\$ 8,369					\$ 520,773	\$ 687,675	\$ 534,114	\$ 546,493
Other Court Operations	\$ 743,576	\$ 69,176			\$ 58,335	\$ 1,302	\$ 872,389	\$ 841,198	\$ 733,369	\$ 657,021
Court Interpreters	\$ 259,846	\$ 1,349,740					\$ 1,609,586	\$ 1,633,236	\$ 1,555,735	\$ 1,508,524
Jury Services	\$ 308,421	\$ 106,805	\$ 174,846				\$ 590,072	\$ 540,848	\$ 502,216	\$ 556,139
Security		\$ 80,361					\$ 80,361	\$ 80,450	\$ 70,853	\$ 73,000
Trial Court Operations Program	\$ 20,731,940	\$ 3,188,161	\$ 174,846		\$ 275,048	\$ (24,263)	\$ 24,345,732	\$ 27,242,669	\$ 22,239,030	\$ 22,662,537
Enhanced Collections	\$ 156,320	\$ 53,150					\$ 209,470	\$ 300,000	\$ 299,321	\$ 385,000
Other Non-Court Operations	\$ 78,719						\$ 78,719	\$ 87,000	\$ 73,404	\$ 71,181
Non-Court Operations Program	\$ 235,039	\$ 53,150					\$ 288,188	\$ 387,000	\$ 372,724	\$ 456,181
Executive Office	\$ 696,421	\$ 3,374					\$ 699,795	\$ 602,925	\$ 534,271	\$ 597,689
Fiscal Services	\$ 821,692	\$ 207,064				\$ (237)	\$ 1,028,519	\$ 1,156,685	\$ 826,612	\$ 1,034,714
Human Resources	\$ 760,018	\$ 93,863	\$ 2			\$ (13,778)	\$ 840,106	\$ 1,075,665	\$ 740,886	\$ 875,158
Business & Facilities Services	\$ 1,228,947	\$ 1,211,403			\$ (275,048)	\$ (29,529)	\$ 2,135,773	\$ 4,310,555	\$ 1,972,582	\$ 2,268,851
Information Technology	\$ 2,168,937	\$ 2,050,823				\$ (4,552)	\$ 4,215,208	\$ 4,469,486	\$ 4,220,246	\$ 3,716,499
Court Administration Program	\$ 5,676,016	\$ 3,566,527	\$ 2		\$ (275,048)	\$ (48,096)	\$ 8,919,401	\$ 11,615,316	\$ 8,294,597	\$ 8,492,911
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 26,642,994	\$ 6,807,837	\$ 174,848		\$ 0	\$ (72,359)	\$ 33,553,321	\$ 39,244,985	\$ 30,906,352	\$ 31,611,629

**2021-22 Constraints on Fiscal Year-End Fund Balance - Summary**

Stanislaus

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	863,842	-	863,842	-	-	-	-	-	<b>863,842</b>	
Restricted	152	-	152	421,032	-	-	-	-	<b>421,184</b>	
Committed	2,316,111	-	2,316,111	-	-	-	-	-	<b>2,316,111</b>	
Assigned	-	-	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 3,180,105</b>	<b>\$ -</b>	<b>\$ 3,180,105</b>	<b>\$ 421,032</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,601,137</b>	