

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

Court Executive Officer

Signature of Presiding Judge or Court Executive

01/25/2022

Date

Stanislaus Superior Court

Court

21/22 Quarter 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Stanislaus Superior Court

Court

21/22 Quarter 2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Stanislaus Superior Court

Court

21/22 Quarter 2

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)	252.60	227.1	221.90		

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 December								
	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							
ASSETS									
Operations	\$ (2,393,755)	\$ 2,905,936	\$ (673,342)	\$ 192,935			\$ 35,492	\$ 67,266	\$ 13,823
Payroll	\$ (2)							\$ (2)	\$ (38)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other								\$ 0	\$ 0
Distribution							\$ 42,111	\$ 42,111	\$ 70,730
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (172,153)	\$ (172,153)	\$ (43,100)
Credit Card								\$ 0	\$ 0
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400
Cash with County								\$ 0	\$ 0
Cash Outside of the JCC								\$ 0	\$ 0
Cash Equivalents	\$ 11,194,312						\$ 2,480,110	\$ 13,674,421	\$ 10,368,745
Total Cash and Cash Equivalents	\$ 8,816,955	\$ 2,905,936	\$ (673,342)	\$ 192,935			\$ 2,385,559	\$ 13,628,043	\$ 10,426,560
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 151
Dishonored Checks									
Due From Employee	\$ (1,924)							\$ (1,924)	\$ (2,634)
Civil Jury Fees									
Trust								\$ 0	\$ 0
Due From Other Funds	\$ 0			\$ 0				\$ 0	\$ 0
Due From Other Governments	\$ 13,954	\$ 22,208						\$ 36,162	\$ 68,438
Due From Other Courts									
Due From State	\$ 27,822	\$ 0	\$ 669,365					\$ 697,187	\$ 583,616
Trust Due To/From							\$ 23,979	\$ 23,979	\$ 52,644
Distribution Due To/From							\$ 4,351	\$ 4,351	\$ 18,001
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 1	\$ 0						\$ 1	\$ 90,052
Total Receivables	\$ 39,853	\$ 22,208	\$ 669,365	\$ 0			\$ 28,330	\$ 759,755	\$ 810,269
Prepaid Expenses - General	\$ 63,986		\$ 0					\$ 63,986	\$ 57,007
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 63,986		\$ 0					\$ 63,986	\$ 57,007
Other Assets									
Total Other Assets									
Total Assets	\$ 8,920,793	\$ 2,928,144	\$ (3,977)	\$ 192,935			\$ 2,413,889	\$ 14,451,784	\$ 11,293,836
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 17,261	\$ 0	\$ 296	\$ 0			\$ 0	\$ 17,557	\$ 289,437
Due to Other Funds	\$ 310	\$ 0	\$ 0				\$ 28,020	\$ 28,331	\$ 160,697
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
TC145 Liability							\$ 391,401	\$ 391,401	\$ 410,692
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 192,935				\$ 192,935	\$ 247,013
AB145 Due to Other Government Agency							\$ 802,061	\$ 802,061	\$ 938,285
Due to Other Public Agencies								\$ 0	\$ 0
Sales and Use Tax	\$ 31							\$ 31	\$ 32
Interest							\$ 7	\$ 7	\$ 36
Miscellaneous Accts. Pay. and Accrued Liab.								\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 17,602	\$ 0	\$ 296	\$ 192,935			\$ 1,221,489	\$ 1,432,323	\$ 2,046,193
Civil							\$ 786,271	\$ 786,271	\$ 970,230
Criminal							\$ 367,616	\$ 367,616	\$ 400,771
Unreconciled - Civil and Criminal							\$ 7,097	\$ 7,097	\$ 7,097
Trust Held Outside of the JCC								\$ 0	\$ 0
Trust Interest Payable							\$ 12,567	\$ 12,567	\$ 14,898
Miscellaneous Trust								\$ 0	\$ 0
Total Trust Deposits							\$ 1,173,551	\$ 1,173,551	\$ 1,392,993
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (319,775)							\$ (319,775)	\$ (335,620)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (319,775)	\$ 0						\$ (319,775)	\$ (335,620)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 10,889	\$ 317					\$ 14,990	\$ 26,196	\$ 23,869
Jury Fees - Non-Interest								\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 3,859	\$ 3,859	\$ 1,816
Uncleared Collections	\$ 0							\$ 0	\$ (13,734)
Other Miscellaneous Liabilities								\$ 0	\$ 0
Total Other Liabilities	\$ 10,889	\$ 317					\$ 18,849	\$ 30,055	\$ 11,950
Total Liabilities	\$ (291,284)	\$ 317	\$ 296	\$ 192,935			\$ 2,413,889	\$ 2,316,154	\$ 3,115,517
Total Fund Balance	\$ 9,212,077	\$ 2,927,827	\$ (4,274)	\$ 0			\$ 0	\$ 12,135,630	\$ 8,178,320
Total Liabilities and Fund Balance	\$ 8,920,793	\$ 2,928,144	\$ (3,977)	\$ 192,935			\$ 2,413,889	\$ 14,451,784	\$ 11,293,836

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 17,707,114	\$ 34,344						\$ 17,741,458	\$ 28,905,290	\$ 16,707,275	\$ 23,985,027
Improvement and Modernization Fund	\$ 14,532							\$ 14,532	\$ 84,491	\$ 70,292	\$ 141,063
Judges' Compensation (0150019)	\$ 815,994							\$ 815,994	\$ 1,631,987	\$ 602,403	\$ 1,498,732
Court Interpreter (0150037)	\$ 530,488							\$ 530,488	\$ 684,334	\$ 206,790	\$ 523,479
Civil Coordination Reimbursement (0150091)	\$ 1,305,229	\$ 2,543,935						\$ 3,849,164	\$ 1,305,229	\$ 1,305,229	\$ 1,305,229
MOU Reimbursements (0150010 and General)											
Other Miscellaneous											
	\$ 20,373,357	\$ 2,578,279						\$ 22,951,636	\$ 32,611,331	\$ 18,891,990	\$ 27,453,530
Grants											
AB 1058 Commissioner/Facilitator			\$ 628,167					\$ 628,167	\$ 1,159,821	\$ 499,223	\$ 1,207,664
Other Judicial Council Grants			\$ 0					\$ 0	\$ 21,000	\$ 6,374	\$ 34,292
Non-Judicial Council Grants											
			\$ 628,167					\$ 628,167	\$ 1,180,821	\$ 505,597	\$ 1,241,956
Other Financing Sources											
Interest Income	\$ 3,385							\$ 3,385	\$ 35,000	\$ 10,363	\$ 125,000
Investment Income											
Donations											
Local Fees	\$ 243,515	\$ 22,750						\$ 266,265	\$ 682,500	\$ 274,773	\$ 370,750
Non-Fee Revenues											
Enhanced Collections		\$ 92,920						\$ 92,920	\$ 300,000	\$ 143,738	\$ 400,000
Escheatment									\$ 1,557	\$ 29,410	\$ 21,490
Prior Year Revenue	\$ (5,881)							\$ (5,881)	\$ (111,189)	\$ (14,974)	
County Program - Restricted		\$ 72,205						\$ 72,205	\$ 2,632,488	\$ 65,802	\$ 194,634
Reimbursement Other	\$ 214,672							\$ 214,672	\$ 460,705	\$ 242,461	\$ 455,066
Sale of Fixed Assets											
Other Miscellaneous	\$ 54,000							\$ 54,000	\$ 60,563	\$ 41,688	\$ 42,798
	\$ 509,691	\$ 187,875						\$ 697,566	\$ 4,061,624	\$ 793,260	\$ 1,609,738
Total Revenues	\$ 20,883,049	\$ 2,766,154	\$ 628,167					\$ 24,277,369	\$ 37,853,776	\$ 20,190,847	\$ 30,305,224
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 6,830,995	\$ 65,367	\$ 318,968					\$ 7,215,330	\$ 17,062,965	\$ 7,165,086	\$ 15,572,808
Temp Help	\$ 11,400							\$ 11,400	\$ 39,150		\$ 39,150
Overtime	\$ 10,301							\$ 10,301	\$ 50,000	\$ 294	
Staff Benefits	\$ 4,498,047	\$ 50,488	\$ 187,661					\$ 4,736,196	\$ 10,801,350	\$ 4,577,815	\$ 10,044,878
	\$ 11,350,742	\$ 115,855	\$ 506,629					\$ 11,973,228	\$ 27,953,465	\$ 11,743,196	\$ 25,656,838
Operating Expenses and Equipment											
General Expense	\$ 146,733	\$ 216	\$ 8,412					\$ 155,361	\$ 3,171,835	\$ 149,926	\$ 517,167
Printing	\$ 24,012	\$ 1,663						\$ 25,675	\$ 67,500	\$ 22,278	\$ 79,000
Telecommunications	\$ 90,598		\$ 751					\$ 91,349	\$ 254,300	\$ 74,088	\$ 196,096
Postage	\$ 32,716	\$ 2,003	\$ 274					\$ 34,993	\$ 113,000	\$ 49,446	\$ 115,500
Insurance	\$ 10,849							\$ 10,849	\$ 10,900	\$ 9,734	\$ 10,500
In-State Travel	\$ 8,466							\$ 8,466	\$ 42,250	\$ 173	\$ 15,000
Out-of-State Travel									\$ 3,000	\$ 0	\$ 0
Training	\$ 5,116							\$ 5,116	\$ 35,000	\$ 1,378	\$ 10,000
Security Services	\$ 28,655							\$ 28,655	\$ 73,450	\$ 16,430	\$ 66,000
Facility Operations	\$ 268,322		\$ 3,871					\$ 272,194	\$ 834,699	\$ 319,134	\$ 839,638
Utilities	\$ (1,000)							\$ (1,000)	\$ 3,000	\$ 16	\$ 3,000
Contracted Services	\$ 1,040,718	\$ 50,821	\$ 500					\$ 1,092,038	\$ 2,916,077	\$ 1,133,586	\$ 2,493,981
Consulting and Professional Services	\$ 21,721							\$ 21,721	\$ 1,843,755	\$ 22,707	\$ 71,500
Information Technology	\$ 935,500		\$ 10,678					\$ 946,178	\$ 1,466,233	\$ 833,032	\$ 1,368,161
Major Equipment	\$ 0							\$ 0			
Other Items of Expense	\$ 1,622							\$ 1,622	\$ 291,521	\$ 838	\$ 6,250
	\$ 2,614,028	\$ 54,702	\$ 24,486					\$ 2,693,216	\$ 11,128,520	\$ 2,732,765	\$ 5,791,793
Special Items of Expense											
Grand Jury									\$ 3,000		\$ 3,000
Jury Costs	\$ 95,974							\$ 95,974	\$ 160,000	\$ 37,389	\$ 160,000
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 1							\$ 1		\$ 0	
Capital Costs											
Internal Cost Recovery	\$ (101,326)		\$ 101,326					\$ 0		\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (57,588)							\$ (57,588)		\$ (241,902)	
			\$ 101,326								
Total Expenditures	\$ 13,907,183	\$ 170,557	\$ 632,441					\$ 14,710,180	\$ 39,244,985	\$ 14,271,448	\$ 31,611,629
Excess (Deficit) of Revenues Over Expenditures	\$ 6,975,866	\$ 2,595,597	\$ (4,274)					\$ 9,567,189	\$ (1,391,209)	\$ 5,919,399	\$ (1,306,405)
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,236,211	\$ 332,230	\$ 0	\$ 0				\$ 2,568,441	\$ 2,568,441	\$ 2,258,921	\$ 2,258,921
Ending Balance (Deficit)	\$ 9,212,077	\$ 2,927,827	\$ (4,274)	\$ 0				\$ 12,135,630	\$ 1,177,232	\$ 8,178,320	\$ 952,516

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

For the month ended December										
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 3,784,756	\$ 268,844				\$ (19,554)	\$ 4,034,046	\$ 9,161,588	\$ 3,859,472	\$ 8,578,703
Traffic & Other Infractions	\$ 696,561	\$ 5,934					\$ 702,495	\$ 1,874,476	\$ 691,038	\$ 1,597,701
Other Criminal Cases	\$ 1,230,132	\$ 8,642				\$ (6,011)	\$ 1,232,763	\$ 5,617,230	\$ 1,286,136	\$ 2,836,209
Civil	\$ 1,090,377	\$ 36,555					\$ 1,126,932	\$ 2,747,854	\$ 1,211,104	\$ 2,580,891
Family & Children Services	\$ 1,275,059	\$ 133,434			\$ 101,326		\$ 1,509,819	\$ 3,356,517	\$ 1,443,315	\$ 3,037,508
Probate, Guardianship & Mental Health Services	\$ 334,218	\$ 268					\$ 334,486	\$ 700,597	\$ 340,236	\$ 690,348
Juvenile Dependency Services		\$ 0					\$ 0	\$ 1,000	\$ 7,831	
Juvenile Delinquency Services	\$ 304,482	\$ 3,791					\$ 308,273	\$ 687,675	\$ 247,519	\$ 546,493
Other Court Operations	\$ 310,723	\$ 13,175				\$ 1,302	\$ 325,200	\$ 841,198	\$ 349,981	\$ 657,021
Court Interpreters	\$ 115,323	\$ 632,851					\$ 748,174	\$ 1,633,236	\$ 703,636	\$ 1,508,524
Jury Services	\$ 130,817	\$ 52,360	\$ 95,974				\$ 279,151	\$ 540,848	\$ 263,321	\$ 556,139
Security		\$ 29,620					\$ 29,620	\$ 80,450	\$ 18,688	\$ 73,000
Trial Court Operations Program	\$ 9,272,448	\$ 1,185,476	\$ 95,974		\$ 101,326	\$ (24,263)	\$ 10,630,960	\$ 27,242,669	\$ 10,422,277	\$ 22,662,537
Enhanced Collections	\$ 77,384	\$ 28,648					\$ 106,032	\$ 300,000	\$ 141,474	\$ 385,000
Other Non-Court Operations	\$ 39,136						\$ 39,136	\$ 87,000	\$ 38,799	\$ 71,181
Non-Court Operations Program	\$ 116,520	\$ 28,648					\$ 145,168	\$ 387,000	\$ 180,273	\$ 456,181
Executive Office	\$ 253,227	\$ 2,833					\$ 256,061	\$ 602,925	\$ 224,397	\$ 597,689
Fiscal Services	\$ 410,599	\$ 84,115				\$ (237)	\$ 494,477	\$ 1,156,685	\$ 254,059	\$ 1,034,714
Human Resources	\$ 401,941	\$ 35,264	\$ 1			\$ (13,778)	\$ 423,428	\$ 1,075,665	\$ 493,818	\$ 875,158
Business & Facilities Services	\$ 537,618	\$ 327,419			\$ (101,326)	\$ (10,967)	\$ 752,744	\$ 4,310,555	\$ 757,289	\$ 2,268,851
Information Technology	\$ 980,874	\$ 1,029,460				\$ (2,991)	\$ 2,007,343	\$ 4,469,486	\$ 1,939,336	\$ 3,716,499
Court Administration Program	\$ 2,584,259	\$ 1,479,092	\$ 1		\$ (101,326)	\$ (27,973)	\$ 3,934,053	\$ 11,615,316	\$ 3,668,898	\$ 8,492,911
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,973,226	\$ 2,693,216	\$ 95,974		\$ 0	\$ (52,236)	\$ 14,710,180	\$ 39,244,985	\$ 14,271,448	\$ 31,611,629