

**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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Court

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

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Court

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Fiscal Year and Ending Quarter

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

<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 March											
Fiscal Year 2021/22									2020/21		
	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								
<b>ASSETS</b>											
Operations	\$ (2,568,554)	\$ 2,937,969	\$ (319,272)	\$ 101,468			\$ 72,445	\$ 224,056	\$ 129,203		
Payroll	\$ (2)							\$ (2)	\$ (2,569)		
Jury	\$ 0							\$ 0	\$ 0		
Revolving	\$ 0							\$ 0	\$ 0		
Other											
Distribution							\$ 68,982	\$ 68,982	\$ 116,770		
Civil Filing Fees							\$ 0	\$ 0	\$ 0		
Trust							\$ (61,530)	\$ (61,530)	\$ (144,210)		
Credit Card											
Cash on Hand	\$ 16,400							\$ 16,400	\$ 16,400		
Cash with County									\$ 0		
Cash Outside of the JCC											
Cash Equivalents	\$ 9,839,130						\$ 2,746,868	\$ 12,585,998	\$ 8,803,300		
Total Cash and Cash Equivalents	\$ 7,286,974	\$ 2,937,969	\$ (319,272)	\$ 101,468			\$ 2,826,765	\$ 12,833,904	\$ 8,918,895		
Short-Term Investment											
Investments											
Total Investments											
Accrued Revenue	\$ 0							\$ 0	\$ 0		
Accounts Receivable - General	\$ 64		\$ 0					\$ 64	\$ 45,430		
Dishonored Checks											
Due From Employee	\$ (1,174)							\$ (1,174)	\$ (2,634)		
Civil Jury Fees											
Trust											
Due From Other Funds	\$ 0							\$ 0	\$ 0		
Due From Other Governments	\$ 11,353	\$ 6,668		\$ 0				\$ 18,022	\$ 48,129		
Due From Other Courts											
Due From State	\$ 0	\$ 0	\$ 290,324					\$ 290,324	\$ 323,630		
Trust Due To/From							\$ 189,201	\$ 189,201	\$ 154,941		
Distribution Due To/From							\$ 11,751	\$ 11,751	\$ 20,536		
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0		
General Due To/From	\$ 4	\$ 0						\$ 4	\$ 75,217		
Total Receivables	\$ 10,247	\$ 6,668	\$ 290,324	\$ 0			\$ 200,952	\$ 508,192	\$ 665,251		
Prepaid Expenses - General	\$ 193,304		\$ 0					\$ 193,304	\$ 271,195		
Salary and Travel Advances											
Counties											
Total Prepaid Expenses	\$ 193,304		\$ 0					\$ 193,304	\$ 271,195		
Other Assets											
Total Other Assets											
Total Assets	\$ 7,490,525	\$ 2,944,638	\$ (28,948)	\$ 101,468			\$ 3,027,717	\$ 13,535,400	\$ 9,855,340		
<b>LIABILITIES AND FUND BALANCES</b>											
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Accounts Payable - General	\$ 16,782	\$ 0	\$ 393	\$ 0			\$ 0	\$ 17,175	\$ 117,555		
Due to Other Funds	\$ 1	\$ 0	\$ 0				\$ 200,955	\$ 200,956	\$ 250,695		
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0		
Due to State	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0		
TC145 Liability							\$ 439,837	\$ 439,837	\$ 384,733		
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 101,468				\$ 101,468	\$ 158,996		
AB145 Due to Other Government Agency							\$ 906,969	\$ 906,969	\$ 1,216,461		
Due to Other Public Agencies											
Sales and Use Tax	\$ 0							\$ 0	\$ 0		
Interest							\$ 123	\$ 123	\$ 40		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 16,783	\$ 0	\$ 393	\$ 101,468			\$ 1,547,885	\$ 1,666,529	\$ 2,128,480		
Civil							\$ 1,014,160	\$ 1,014,160	\$ 934,125		
Criminal							\$ 310,868	\$ 310,868	\$ 441,994		
Unreconciled - Civil and Criminal							\$ 7,097	\$ 7,097	\$ 7,097		
Trust Held Outside of the JCC											
Trust Interest Payable							\$ 12,077	\$ 12,077	\$ 12,671		
Miscellaneous Trust											
Total Trust Deposits							\$ 1,344,202	\$ 1,344,202	\$ 1,395,887		
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0		
Benefits Payable	\$ 1,533							\$ 1,533	\$ (342,041)		
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0		
Deductions Payable	\$ 69							\$ 69	\$ 0		
Payroll Clearing	\$ 0							\$ 0	\$ 0		
Total Payroll Liabilities	\$ 1,602	\$ 0						\$ 1,602	\$ (342,041)		
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0		
Liabilities For Deposits	\$ 11,148	\$ 317					\$ 131,761	\$ 143,226	\$ 25,058		
Jury Fees - Non-Interest											
Fees - Partial Payment & Overpayment							\$ 3,869	\$ 3,869	\$ 1,806		
Uncleared Collections	\$ 0							\$ 0	\$ (13,734)		
Other Miscellaneous Liabilities											
Total Other Liabilities	\$ 11,148	\$ 317					\$ 135,630	\$ 147,096	\$ 13,129		
Total Liabilities	\$ 29,533	\$ 317	\$ 393	\$ 101,468			\$ 3,027,717	\$ 3,159,428	\$ 3,195,456		
Total Fund Balance	\$ 7,460,992	\$ 2,944,321	\$ (29,341)	\$ 0			\$ 0	\$ 10,375,972	\$ 6,659,884		
Total Liabilities and Fund Balance	\$ 7,490,525	\$ 2,944,638	\$ (28,948)	\$ 101,468			\$ 3,027,717	\$ 13,535,400	\$ 9,855,340		

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 March											
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	\$ 22,554,190	\$ 58,936					\$ 22,613,126	\$ 28,905,290	\$ 20,698,416	\$ 23,985,027	
Improvement and Modernization Fund	\$ 14,532						\$ 14,532	\$ 84,491	\$ 70,292	\$ 141,063	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,223,990						\$ 1,223,990	\$ 1,631,987	\$ 1,065,639	\$ 1,498,732	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 643,599						\$ 643,599	\$ 684,334	\$ 481,152	\$ 523,479	
Other Miscellaneous	\$ 1,305,229	\$ 2,543,935					\$ 3,849,164	\$ 1,305,229	\$ 1,305,229	\$ 1,305,229	
	\$ 25,741,540	\$ 2,602,871					\$ 28,344,411	\$ 32,611,331	\$ 23,620,728	\$ 27,453,530	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 922,619				\$ 922,619	\$ 1,159,821	\$ 883,737	\$ 1,207,664	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 21,000	\$ 15,471	\$ 34,292	
Non-Judicial Council Grants									\$ 45,350		
	\$ 0		\$ 922,619				\$ 922,619	\$ 1,180,821	\$ 944,558	\$ 1,241,956	
Other Financing Sources											
Interest Income	\$ 9,561	\$ 0					\$ 9,561	\$ 35,000	\$ 21,956	\$ 125,000	
Investment Income											
Donations											
Local Fees	\$ 260,663	\$ 34,064					\$ 294,727	\$ 682,500	\$ 489,617	\$ 370,750	
Non-Fee Revenues											
Enhanced Collections		\$ 131,269					\$ 131,269	\$ 300,000	\$ 182,480	\$ 400,000	
Escheatment								\$ 1,557	\$ 29,410	\$ 21,490	
Prior Year Revenue	\$ (5,881)						\$ (5,881)	\$ (111,189)	\$ (14,973)		
County Program - Restricted		\$ 103,729					\$ 103,729	\$ 2,632,488	\$ 100,755	\$ 194,634	
Reimbursement Other	\$ 323,795						\$ 323,795	\$ 460,705	\$ 311,305	\$ 455,066	
Sale of Fixed Assets											
Other Miscellaneous	\$ 54,838						\$ 54,838	\$ 60,563	\$ 42,257	\$ 42,798	
	\$ 642,976	\$ 269,062					\$ 912,038	\$ 4,061,624	\$ 1,162,805	\$ 1,609,738	
Total Revenues	\$ 26,384,516	\$ 2,871,933	\$ 922,619				\$ 30,179,068	\$ 37,853,776	\$ 25,728,090	\$ 30,305,224	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 10,373,190	\$ 91,753	\$ 476,859				\$ 10,941,802	\$ 17,062,965	\$ 10,561,993	\$ 15,572,808	
Temp Help	\$ 48,480						\$ 48,480	\$ 39,150		\$ 39,150	
Overtime	\$ 13,240						\$ 13,240	\$ 50,000	\$ 6,997		
Staff Benefits	\$ 6,799,017	\$ 70,127	\$ 282,157				\$ 7,151,301	\$ 10,801,350	\$ 6,839,008	\$ 10,044,878	
	\$ 17,233,927	\$ 161,880	\$ 759,016				\$ 18,154,823	\$ 27,953,465	\$ 17,407,998	\$ 25,656,836	
Operating Expenses and Equipment											
General Expense	\$ 412,166	\$ 216	\$ 15,686				\$ 428,067	\$ 3,171,835	\$ 441,510	\$ 517,167	
Printing	\$ 52,000	\$ 1,663					\$ 53,663	\$ 67,500	\$ 27,584	\$ 79,000	
Telecommunications	\$ 152,185		\$ 1,314				\$ 153,498	\$ 254,300	\$ 123,234	\$ 196,096	
Postage	\$ 58,337	\$ 2,003	\$ 483				\$ 60,823	\$ 113,000	\$ 65,628	\$ 115,500	
Insurance	\$ 11,482						\$ 11,482	\$ 10,900	\$ 10,394	\$ 10,500	
In-State Travel	\$ 12,857						\$ 12,857	\$ 42,250	\$ 3	\$ 15,000	
Out-of-State Travel								\$ 3,000	\$ 0		
Training	\$ 5,445						\$ 5,445	\$ 35,000	\$ 5,693	\$ 10,000	
Security Services	\$ 44,435						\$ 44,435	\$ 73,450	\$ 38,162	\$ 66,000	
Facility Operations	\$ 507,137		\$ 7,182				\$ 514,319	\$ 834,699	\$ 518,225	\$ 839,638	
Utilities	\$ 0						\$ 0	\$ 3,000	\$ 246	\$ 3,000	
Contracted Services	\$ 1,603,207	\$ 94,081	\$ 500				\$ 1,697,788	\$ 2,916,077	\$ 1,758,434	\$ 2,493,981	
Consulting and Professional Services	\$ 40,761						\$ 40,761	\$ 1,845,755	\$ 33,269	\$ 71,500	
Information Technology	\$ 1,117,825		\$ 15,976				\$ 1,133,801	\$ 1,466,233	\$ 1,094,187	\$ 1,368,161	
Major Equipment	\$ 7,586						\$ 7,586				
Other Items of Expense	\$ 2,848						\$ 2,848	\$ 291,521	\$ 1,307	\$ 6,250	
	\$ 4,028,271	\$ 97,963	\$ 41,140				\$ 4,167,374	\$ 11,128,520	\$ 4,117,876	\$ 5,791,793	
Special Items of Expense											
Grand Jury								\$ 3,000		\$ 3,000	
Jury Costs	\$ 121,698						\$ 121,698	\$ 160,000	\$ 44,645	\$ 160,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 1						\$ 1		\$ 481		
Capital Costs											
Internal Cost Recovery	\$ (151,803)		\$ 151,803				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (72,359)						\$ (72,359)		\$ (243,873)		
	\$ (102,463)		\$ 151,803				\$ 49,340	\$ 163,000	\$ (198,747)	\$ 163,000	
Total Expenditures	\$ 21,159,734	\$ 259,843	\$ 951,960				\$ 22,371,537	\$ 39,244,985	\$ 21,327,127	\$ 31,611,629	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,224,782	\$ 2,612,090	\$ (29,341)				\$ 7,807,531	\$ (1,391,209)	\$ 4,400,963	\$ (1,306,405)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
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)	\$ 7,460,992	\$ 2,944,321	\$ (29,341)	\$ 0			\$ 10,375,972	\$ 1,177,232	\$ 6,659,884	\$ 952,516	

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

For the month ended March										
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	\$ 5,731,107	\$ 469,797				\$ (19,554)	\$ 6,181,350	\$ 9,161,588	\$ 5,831,524	\$ 8,578,703
Traffic & Other Infractions	\$ 1,071,420	\$ 15,295					\$ 1,086,716	\$ 1,874,476	\$ 1,039,487	\$ 1,597,701
Other Criminal Cases	\$ 1,873,448	\$ 12,168				\$ (6,011)	\$ 1,879,604	\$ 5,617,230	\$ 1,909,963	\$ 2,836,209
Civil	\$ 1,631,395	\$ 70,906					\$ 1,702,301	\$ 2,747,854	\$ 1,764,385	\$ 2,580,891
Family & Children Services	\$ 1,930,635	\$ 170,052			\$ 151,803		\$ 2,252,490	\$ 3,356,517	\$ 2,179,072	\$ 3,037,508
Probate, Guardianship & Mental Health Services	\$ 516,243	\$ 416					\$ 516,658	\$ 700,597	\$ 506,604	\$ 690,348
Juvenile Dependency Services	\$ 89,659	\$ 0					\$ 89,659	\$ 1,000	\$ 27,396	
Juvenile Delinquency Services	\$ 391,798	\$ 5,596					\$ 397,394	\$ 687,675	\$ 356,240	\$ 546,493
Other Court Operations	\$ 479,240	\$ 31,590				\$ 1,302	\$ 512,131	\$ 841,198	\$ 500,836	\$ 657,021
Court Interpreters	\$ 165,855	\$ 987,853					\$ 1,153,708	\$ 1,633,236	\$ 1,068,450	\$ 1,508,524
Jury Services	\$ 203,135	\$ 68,585	\$ 121,698				\$ 393,419	\$ 540,848	\$ 345,645	\$ 556,139
Security		\$ 56,708					\$ 56,708	\$ 80,450	\$ 41,894	\$ 73,000
Trial Court Operations Program	\$ 14,083,934	\$ 1,888,964	\$ 121,698		\$ 151,803	\$ (24,263)	\$ 16,222,137	\$ 27,242,669	\$ 15,571,496	\$ 22,662,537
Enhanced Collections	\$ 111,773	\$ 44,640					\$ 156,412	\$ 300,000	\$ 198,074	\$ 385,000
Other Non-Court Operations	\$ 50,772						\$ 50,772	\$ 87,000	\$ 54,748	\$ 71,181
Non-Court Operations Program	\$ 162,545	\$ 44,640					\$ 207,185	\$ 387,000	\$ 252,822	\$ 456,181
Executive Office	\$ 432,457	\$ 2,965					\$ 435,422	\$ 602,925	\$ 352,402	\$ 597,689
Fiscal Services	\$ 599,403	\$ 131,812				\$ (237)	\$ 730,978	\$ 1,156,685	\$ 499,704	\$ 1,034,714
Human Resources	\$ 552,070	\$ 65,042	\$ 1			\$ (13,778)	\$ 603,335	\$ 1,075,665	\$ 630,738	\$ 875,158
Business & Facilities Services	\$ 825,378	\$ 653,463			\$ (151,803)	\$ (29,529)	\$ 1,297,509	\$ 4,310,555	\$ 1,241,290	\$ 2,268,851
Information Technology	\$ 1,499,037	\$ 1,380,487				\$ (4,552)	\$ 2,874,972	\$ 4,469,486	\$ 2,778,673	\$ 3,716,499
Court Administration Program	\$ 3,908,344	\$ 2,233,769	\$ 1		\$ (151,803)	\$ (48,096)	\$ 5,942,215	\$ 11,615,316	\$ 5,502,808	\$ 8,492,911
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 18,154,823	\$ 4,167,374	\$ 121,699		\$ 0	\$ (72,359)	\$ 22,371,537	\$ 39,244,985	\$ 21,327,127	\$ 31,611,629