

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.



Signature of Presiding Judge or Court Executive

12/05/2017

Date

San Joaquin

Court

FY2017-2018 Qtr 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

FY2017-2018 Qtr 1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Joaquin

Court

FY2017-2018 Qtr 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)	324.69	313.85			

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 San Joaquin
Trial Court Operations Fund
Balance Sheet
(Unaudited)**

For the month ended September									
Fiscal Year 2017/18									
	Governmental Funds							Total Funds	Total Funds
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
	General	Non-Grant	Grant					Total Funds	Total Funds
ASSETS									
Operations	\$ (4,247,158)	\$ 1,447,902	\$ 256,765	\$ 2,323,119			\$ 156,579	\$ (62,793)	\$ 407,137
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 2,260
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other	\$ 14,739							\$ 14,739	\$ 8,807
Distribution							\$ 111,284	\$ 111,284	\$ (30,174)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (41,442)	\$ (41,442)	\$ (79,455)
Credit Card									
Cash on Hand	\$ 10,000							\$ 10,000	\$ 9,800
Cash with County	\$ (3,744)							\$ 159,643	\$ 279,686
Cash Outside of the JCC		\$ 140,558	\$ 22,828					\$ 0	\$ 0
Cash Equivalents	\$ 14,773,761						\$ 5,647,291	\$ 20,421,052	\$ 17,083,937
Total Cash and Cash Equivalents	\$ 10,562,598	\$ 1,588,461	\$ 279,593	\$ 2,323,119			\$ 5,873,712	\$ 20,627,483	\$ 17,696,997
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 63		\$ 0					\$ 63	\$ 551
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 975	\$ 0	\$ 69,227					\$ 70,202	\$ 684
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 117,597	\$ 0	\$ 294,352	\$ 0				\$ 411,949	\$ 457,656
Trust Due To/From							\$ 887,751	\$ 887,751	\$ 152,263
Distribution Due To/From							\$ 0	\$ 0	\$ 5
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 14,197	\$ 4,991						\$ 19,188	\$ 7,588
Total Receivables	\$ 132,832	\$ 4,991	\$ 363,579	\$ 0			\$ 887,751	\$ 1,389,153	\$ 618,747
Prepaid Expenses - General	\$ 185,253	\$ 0						\$ 185,253	\$ 147,401
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 185,253	\$ 0						\$ 185,253	\$ 147,401
Other Assets									
Total Other Assets									
Total Assets	\$ 10,880,683	\$ 1,593,452	\$ 643,172	\$ 2,323,119			\$ 6,761,463	\$ 22,201,889	\$ 18,463,145
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 7,939	\$ 0	\$ 153				\$ 0	\$ 8,092	\$ 29,867
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 906,939	\$ 906,939	\$ 159,856
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 949,928	\$ 949,928	\$ 999,272
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 2,323,119				\$ 2,323,119	\$ 2,308,614
AB145 Due to Other Government Agency							\$ 591,416	\$ 591,416	\$ 444,322
Due to Other Public Agencies									
Sales and Use Tax	\$ 52							\$ 52	\$ 385
Interest							\$ 3,830	\$ 3,830	\$ 719
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 7,991	\$ 0	\$ 153	\$ 2,323,119			\$ 2,452,113	\$ 4,783,375	\$ 3,943,036
Civil							\$ 2,495,376	\$ 2,495,376	\$ 2,077,940
Criminal							\$ 1,740,126	\$ 1,740,126	\$ 617,737
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 25,682	\$ 25,682	\$ 18,214
Miscellaneous Trust									
Total Trust Deposits							\$ 4,261,184	\$ 4,261,184	\$ 2,713,891
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 716,036							\$ 716,036	\$ 561,462
Deferred Compensation Payable	\$ 0							\$ 0	\$ 27,941
Deductions Payable	\$ 0							\$ 0	\$ (38,320)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 716,036	\$ 0	\$ 0					\$ 716,036	\$ 551,083
Revenue Collected in Advance			\$ 606,981					\$ 606,981	\$ 0
Liabilities For Deposits	\$ 104,256	\$ 2,648	\$ 2				\$ 32,178	\$ 139,083	\$ 112,438
Jury Fees - Non-Interest							\$ 2,954	\$ 2,954	\$ 8,388
Fees - Partial Payment & Overpayment							\$ 13,035	\$ 13,035	\$ 11,341
Uncleared Collections	\$ 0							\$ 0	\$ 171,573
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ 104,256	\$ 2,648	\$ 606,983				\$ 48,167	\$ 762,053	\$ 303,741
Total Liabilities	\$ 828,283	\$ 2,648	\$ 607,135	\$ 2,323,119			\$ 6,761,463	\$ 10,522,648	\$ 7,511,750
Total Fund Balance	\$ 10,052,400	\$ 1,590,804	\$ 36,037	\$ 0				\$ 11,679,241	\$ 10,951,395
Total Liabilities and Fund Balance	\$ 10,880,683	\$ 1,593,452	\$ 643,172	\$ 2,323,119			\$ 6,761,463	\$ 22,201,889	\$ 18,463,145

**Superior Court of California, County of San Joaquin
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)**

For the month ended September										
Fiscal Year 2017/18										
	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
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 16,795,383	\$ 18,280					\$ 16,813,663	\$ 33,615,729	\$ 16,529,144	\$ 32,906,263
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 89,889	\$ 0	\$ 89,889
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 149,236						\$ 149,236	\$ 1,490,232	\$ 173,653	\$ 1,398,219
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 59,298						\$ 59,298	\$ 520,259	\$ 79,045	\$ 502,829
Other Miscellaneous								\$ 1,245,357		\$ 1,245,357
	\$ 17,003,917	\$ 18,280					\$ 17,022,197	\$ 36,961,466	\$ 16,781,842	\$ 36,142,557
Grants										
AB 1058 Commissioner/Facilitator			\$ 19,304				\$ 19,304	\$ 1,012,299	\$ 153,729	\$ 1,017,198
Other Judicial Council Grants			\$ 240,151				\$ 240,151	\$ 1,234,119	\$ 143,524	\$ 712,577
Non-Judicial Council Grants			\$ 147,721				\$ 147,721	\$ 1,097,849	\$ 39,546	\$ 1,102,975
			\$ 407,176				\$ 407,176	\$ 3,344,267	\$ 336,799	\$ 2,832,750
Other Financing Sources										
Interest Income	\$ 4,886	\$ 175					\$ 5,061	\$ 64,700	\$ 1,703	\$ 35,465
Investment Income										
Donations										
Local Fees	\$ 46,037	\$ 18,836					\$ 64,873	\$ 267,475	\$ 72,306	\$ 558,100
Non-Fee Revenues										
Enhanced Collections		\$ 56,032					\$ 56,032	\$ 335,789	\$ 27,283	\$ 542,726
Escheatment										
Prior Year Revenue	\$ 13,022						\$ 13,022		\$ (52)	
County Program - Restricted		\$ 107,459					\$ 107,459	\$ 989,936	\$ 112,264	\$ 1,057,655
Reimbursement Other	\$ 10,373						\$ 10,373	\$ 71,013	\$ 4,316	\$ 60,663
Sale of Fixed Assets										
Other Miscellaneous	\$ 1,267						\$ 1,267	\$ 7,600	\$ 7,660	\$ 5,920
	\$ 75,584	\$ 182,502					\$ 258,087	\$ 1,736,513	\$ 225,480	\$ 2,260,529
Total Revenues	\$ 17,079,501	\$ 200,782	\$ 407,176				\$ 17,687,480	\$ 42,042,246	\$ 17,344,120	\$ 41,235,836
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 3,829,557	\$ 106,960	\$ 185,000				\$ 4,121,517	\$ 20,030,475	\$ 4,051,040	\$ 19,550,001
Temp Help	\$ 21,967		\$ 81				\$ 22,048	\$ 62,721	\$ 20,598	\$ 96,328
Overtime	\$ 66,099	\$ 374					\$ 66,473	\$ 75,000	\$ 13,491	
Staff Benefits	\$ 2,867,165	\$ 53,945	\$ 92,839				\$ 3,013,949	\$ 14,575,401	\$ 2,949,614	\$ 13,989,174
	\$ 6,784,788	\$ 161,278	\$ 277,920				\$ 7,223,987	\$ 34,743,597	\$ 7,034,743	\$ 33,635,503
Operating Expenses and Equipment										
General Expense	\$ 186,666	\$ 2,157	\$ 20,378				\$ 209,201	\$ 1,882,096	\$ 706,391	\$ 1,856,636
Printing	\$ 7,376	\$ 895	\$ 407				\$ 8,678	\$ 40,075	\$ 5,732	\$ 45,908
Telecommunications	\$ 73,739	\$ 131	\$ 69				\$ 73,939	\$ 183,510	\$ 20,961	\$ 165,753
Postage	\$ 19,923						\$ 19,923	\$ 218,725	\$ 78,243	\$ 174,825
Insurance								\$ 77,730		\$ 23,000
In-State Travel	\$ 2,188		\$ 1,510				\$ 3,698	\$ 87,874	\$ 7,667	\$ 86,166
Out-of-State Travel		\$ 2,700					\$ 2,700	\$ 35,141	\$ 6,237	\$ 36,275
Training	\$ 1,125						\$ 1,125	\$ 15,075	\$ 1,535	\$ 8,625
Security Services	\$ 153,252		\$ 292				\$ 153,544	\$ 924,178	\$ 157,579	\$ 1,008,304
Facility Operations	\$ 142,905		\$ 206				\$ 143,112	\$ 854,977	\$ 124,011	\$ 886,962
Utilities	\$ 13,661						\$ 13,661	\$ 40,000	\$ 23,219	\$ 60,000
Contracted Services	\$ 410,246	\$ 57,543	\$ 46,729				\$ 514,517	\$ 3,215,528	\$ 472,498	\$ 3,207,481
Consulting and Professional Services	\$ 7,595		\$ 19,533				\$ 27,128	\$ 160,373	\$ 21,732	\$ 134,167
Information Technology	\$ 52,699		\$ 1,861				\$ 54,560	\$ 1,281,909	\$ 124,297	\$ 1,190,917
Major Equipment	\$ 167,707						\$ 167,707	\$ 167,323	\$ 67,641	\$ 160,000
Other Items of Expense	\$ 2,379						\$ 2,379	\$ 31,100	\$ (2,800)	\$ 29,400
	\$ 1,241,461	\$ 63,426	\$ 90,985				\$ 1,395,873	\$ 9,215,614	\$ 1,814,944	\$ 9,074,419
Special Items of Expense										
Grand Jury		\$ 13,484					\$ 13,484	\$ 120,025	\$ 12,622	\$ 237,850
Jury Costs	\$ 69,842						\$ 69,842	\$ 264,100	\$ 67,789	\$ 276,175
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 83						\$ 83		\$ 0	
Capital Costs										
Internal Cost Recovery	\$ (2,233)		\$ 2,233				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (886)						\$ (886)		\$ 26	
	\$ 66,806	\$ 13,484	\$ 2,233				\$ 82,524	\$ 384,125	\$ 80,437	\$ 514,025
Total Expenditures	\$ 8,093,056	\$ 236,169	\$ 371,139				\$ 8,702,363	\$ 44,343,336	\$ 8,930,124	\$ 43,223,947
Excess (Deficit) of Revenues Over Expenditures	\$ 8,986,446	\$ (37,407)	\$ 36,037				\$ 8,985,076	\$ (2,301,090)	\$ 8,413,997	\$ (1,988,111)
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 1,065,954	\$ 1,628,211	\$ 0	\$ 0			\$ 2,694,165	\$ 2,694,165	\$ 2,537,398	\$ 2,537,398
Ending Balance (Deficit)	\$ 10,052,400	\$ 1,590,804	\$ 36,037	\$ 0			\$ 11,679,241	\$ 393,075	\$ 10,951,395	\$ 549,287

**Superior Court of California, County of San Joaquin
Trial Court Operations Fund
Statement of Program Expenditures
(Unaudited)**

For the month ended September										
Fiscal Year 2017/18								2016/17		
	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	\$ 2,545,977	\$ 88,373					\$ 2,634,350	\$ 13,410,969	\$ 2,617,414	\$ 12,166,769
Traffic & Other Infractions	\$ 520,307	\$ 33,595					\$ 553,902	\$ 3,269,439	\$ 614,559	\$ 2,940,984
Other Criminal Cases	\$ 1,152,947	\$ 135,966					\$ 1,288,913	\$ 6,646,360	\$ 1,288,324	\$ 6,205,613
Civil	\$ 483,037	\$ 5,246					\$ 488,282	\$ 2,487,529	\$ 491,546	\$ 2,996,778
Family & Children Services	\$ 638,905	\$ 15,619			\$ 2,233		\$ 656,758	\$ 3,705,438	\$ 729,204	\$ 3,387,683
Probate, Guardianship & Mental Health Services	\$ 199,178	\$ 2,321					\$ 201,499	\$ 975,136	\$ 189,943	\$ 812,445
Juvenile Dependency Services	\$ 67,822	\$ 24,775					\$ 92,597	\$ 398,189	\$ 74,226	\$ 366,477
Juvenile Delinquency Services	\$ 87,482	\$ 1,711					\$ 89,192	\$ 464,176	\$ 94,089	\$ 443,285
Other Court Operations	\$ 245,977	\$ 85,633					\$ 331,610	\$ 1,701,774	\$ 443,344	\$ 2,045,155
Court Interpreters	\$ 238,741	\$ 128,615					\$ 367,356	\$ 1,644,533	\$ 325,115	\$ 1,533,272
Jury Services	\$ 60,279	\$ 35,405	\$ 69,842				\$ 165,527	\$ 704,960	\$ 185,667	\$ 807,399
Security		\$ 156,211					\$ 156,211	\$ 294,037	\$ 162,922	\$ 1,040,480
Trial Court Operations Program	\$ 6,240,651	\$ 713,470	\$ 69,842		\$ 2,233		\$ 7,026,196	\$ 35,702,540	\$ 7,216,353	\$ 34,746,340
Enhanced Collections	\$ 25,610	\$ 58,990					\$ 84,600	\$ 335,789	\$ 69,800	\$ 542,726
Other Non-Court Operations	\$ 14,133	\$ (1,436)	\$ 13,484				\$ 26,181	\$ 316,670	\$ 37,728	\$ 415,835
Non-Court Operations Program	\$ 39,743	\$ 57,554	\$ 13,484				\$ 110,781	\$ 652,459	\$ 107,528	\$ 958,561
Executive Office	\$ 116,134	\$ 5,441			\$ (366)		\$ 121,209	\$ 662,177	\$ 115,868	\$ 723,455
Fiscal Services	\$ 294,765	\$ 35,524	\$ 83		\$ (622)		\$ 329,749	\$ 1,782,110	\$ 284,940	\$ 1,444,049
Human Resources	\$ 97,592	\$ 23,992			\$ (364)		\$ 121,220	\$ 585,213	\$ 83,543	\$ 713,921
Business & Facilities Services	\$ 128,042	\$ 254,770			\$ (311)	\$ (1,116)	\$ 381,385	\$ 1,997,020	\$ 299,167	\$ 1,669,683
Information Technology	\$ 307,060	\$ 305,123			\$ (571)	\$ 230	\$ 611,842	\$ 2,961,817	\$ 822,724	\$ 2,967,938
Court Administration Program	\$ 943,593	\$ 624,849	\$ 83		\$ (2,233)	\$ (886)	\$ 1,565,406	\$ 7,988,337	\$ 1,606,243	\$ 7,519,046
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,223,987	\$ 1,395,873	\$ 83,409		\$ 0	\$ (886)	\$ 8,702,383	\$ 44,343,336	\$ 8,930,124	\$ 43,223,947