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

12/06/2018

Date

San Joaquin

Court

FY2018-2019 Qtr 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

FY2018-2019 Qtr 1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Joaquin

Court

FY2018-2019 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)	329.64	311.20			

[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 2018/19								2017/18
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
ASSETS									
Operations	$ (4,368,724)	$ 1,737,392	$ 408,943	$ 2,357,003			$ 94,365	$ 228,979	$ (62,793)
Payroll	$ 1,166	$ 0	$ 0					$ 1,166	$ 0
Jury									
Revolving	$ 15,000							$ 15,000	$ 15,000
Other	$ 12,978							$ 12,978	$ 14,739
Distribution							$ 101,588	$ 101,588	$ 111,284
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (95,926)	$ (95,926)	$ (41,442)
Credit Card									
Cash on Hand	$ 9,650							$ 9,650	$ 10,000
Cash with County	$ 5,285	$ 36,732	$ 19,172					$ 61,189	$ 159,643
Cash Outside of the JCC							$ 0	$ 0	$ 0
Cash Equivalents	$ 13,953,167						$ 4,272,527	$ 18,225,694	$ 20,421,052
Total Cash and Cash Equivalents	$ 9,628,523	$ 1,774,125	$ 428,115	$ 2,357,003			$ 4,372,554	$ 18,560,319	$ 20,627,483
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	$ 0	$ 0		$ 0			$ 0	$ 0	$ 0
Accounts Receivable - General	$ 421		$ 0					$ 421	$ 63
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	$ 2,015	$ 0	$ 59,917					$ 61,932	$ 70,202
Due From Other Courts							$ 0	$ 0	$ 0
Due From State	$ 151,221	$ 0	$ 74,893					$ 226,114	$ 411,949
Trust Due To/From							$ 190,550	$ 190,550	$ 887,751
Distribution Due To/From							$ 0	$ 0	$ 0
Civil Filing Fee Due To/From							$ 0	$ 0	$ 0
General Due To/From	$ 10,713	$ 5,184						$ 15,896	$ 19,188
Total Receivables	$ 164,370	$ 5,184	$ 134,810	$ 0			$ 190,550	$ 494,914	$ 1,389,153
Prepaid Expenses - General	$ 177,544							$ 177,544	$ 185,253
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	$ 177,544							$ 177,544	$ 185,253
Other Assets									
Total Other Assets									
Total Assets	**$ 9,970,437**	**$ 1,779,308**	**$ 562,925**	**$ 2,357,003**			**$ 4,563,103**	**$ 19,232,777**	**$ 22,201,889**
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 0	$ 0	$ 0					$ 0	$ 0
Accounts Payable - General	$ 2,675	$ 269	$ 15				$ 1,923	$ 4,882	$ 8,092
Due to Other Funds	$ 0	$ 0	$ 0				$ 206,446	$ 206,446	$ 906,939
Due to Other Courts									
Due to State	$ 0							$ 0	$ 0
TC145 Liability							$ 876,544	$ 876,544	$ 949,928
Due to Other Governments	$ 0	$ 0	$ 0	$ 2,357,003				$ 2,357,003	$ 2,323,119
AB145 Due to Other Government Agency							$ 553,153	$ 553,153	$ 591,416
Due to Other Public Agencies									
Sales and Use Tax	$ 155							$ 155	$ 52
Interest							$ 6,510	$ 6,510	$ 3,830
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 2,830	$ 269	$ 15	$ 2,357,003			$ 1,644,575	$ 4,004,693	$ 4,783,375
Civil							$ 2,044,305	$ 2,044,305	$ 2,495,376
Criminal							$ 772,412	$ 772,412	$ 1,740,126
Unreconciled - Civil and Criminal							$ 0	$ 0	$ 0
Trust Held Outside of the JCC							$ 0	$ 0	$ 0
Trust Interest Payable							$ 45,863	$ 45,863	$ 25,682
Miscellaneous Trust									
Total Trust Deposits							$ 2,862,580	$ 2,862,580	$ 4,261,184
Accrued Payroll	$ 0	$ 0	$ 0					$ 0	$ 0
Benefits Payable	$ 857,963							$ 857,963	$ 716,036
Deferred Compensation Payable	$ 0							$ 0	$ 0
Deductions Payable	$ 0							$ 0	$ 0
Payroll Clearing	$ 0							$ 0	$ 0
Total Payroll Liabilities	$ 857,963	$ 0	$ 0					$ 857,963	$ 716,036
Revenue Collected in Advance			$ 0					$ 0	$ 606,981
Liabilities For Deposits	$ 28,864	$ 636	$ 0				$ 43,143	$ 72,643	$ 139,083
Jury Fees - Non-Interest							$ 2,119	$ 2,119	$ 2,954
Fees - Partial Payment & Overpayment							$ 10,686	$ 10,686	$ 13,035
Uncleared Collections									$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	$ 28,864	$ 636	$ 0				$ 55,948	$ 85,449	$ 762,053
Total Liabilities	**$ 889,658**	**$ 905**	**$ 15**	**$ 2,357,003**			**$ 4,563,103**	**$ 7,810,684**	**$ 10,522,648**
Total Fund Balance	**$ 9,080,779**	**$ 1,778,403**	**$ 562,911**	**$ 0**				**$ 11,422,093**	**$ 11,679,241**
Total Liabilities and Fund Balance	**$ 9,970,437**	**$ 1,779,308**	**$ 562,925**	**$ 2,357,003**			**$ 4,563,103**	**$ 19,232,777**	**$ 22,201,889**

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 2018/19									2017/18	
	Governmental Funds										
		Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 16,954,126	$ 27,351						$ 16,981,477	$ 37,178,548	$ 16,813,663	$ 33,615,729
Improvement and Modernization Fund									$ 168,524	$ 0	$ 89,889
Judges' Compensation (0150019)											
Court Interpreter (0150037)	$ 82,155							$ 82,155	$ 1,797,322	$ 149,236	$ 1,490,232
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	$ 34,307							$ 34,307	$ 916,548	$ 59,298	$ 520,259
Other Miscellaneous									$ 1,245,356		$ 1,245,357
	$ 17,070,587	$ 27,351						$ 17,097,938	$ 41,306,298	$ 17,022,197	$ 36,961,466
Grants											
AB 1058 Commissioner/Facilitator									$ 979,237	$ 19,304	$ 1,012,299
Other Judicial Council Grants			$ 834,392					$ 834,392	$ 1,178,442	$ 240,151	$ 1,234,119
Non-Judicial Council Grants			$ 153,960					$ 153,960	$ 905,983	$ 147,721	$ 1,097,849
			$ 988,352					$ 988,352	$ 3,063,662	$ 407,176	$ 3,344,267
Other Financing Sources											
Interest Income	$ 6,671	$ 391						$ 7,062	$ 137,675	$ 5,061	$ 64,700
Investment Income											
Donations											
Local Fees	$ 40,679	$ 19,762						$ 60,442	$ 286,225	$ 64,873	$ 267,475
Non-Fee Revenues											
Enhanced Collections	$ (4,399)	$ 38,474						$ 34,074	$ 297,929	$ 56,032	$ 335,789
Escheatment	$ (158)							$ (158)			
Prior Year Revenue	$ 0							$ 0		$ 13,022	
County Program - Restricted		$ 78,769						$ 78,769	$ 1,248,477	$ 107,459	$ 989,936
Reimbursement Other	$ 17,302							$ 17,302	$ 70,500	$ 10,373	$ 71,013
Sale of Fixed Assets											
Other Miscellaneous	$ 408							$ 408	$ 9,625	$ 1,267	$ 7,600
	$ 60,504	$ 137,396						$ 197,900	$ 2,050,431	$ 258,087	$ 1,736,513
Total Revenues	**$ 17,131,091**	**$ 164,747**	**$ 988,352**					**$ 18,284,191**	**$ 46,420,391**	**$ 17,687,460**	**$ 42,042,246**
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 4,188,450	$ 134,308	$ 196,112					$ 4,518,870	$ 21,891,264	$ 4,121,517	$ 20,030,475
Temp Help	$ 3,358							$ 3,358	$ 34,066	$ 22,048	$ 62,721
Overtime	$ 6,807							$ 6,807	$ 40,000	$ 66,473	$ 75,000
Staff Benefits	$ 3,017,561	$ 60,065	$ 100,615					$ 3,178,240	$ 16,091,523	$ 3,013,949	$ 14,575,401
	$ 7,216,175	$ 194,372	$ 296,727					$ 7,707,274	$ 38,056,853	$ 7,223,987	$ 34,743,597
Operating Expenses and Equipment											
General Expense	$ 197,489	$ 12,945	$ 13,900					$ 224,333	$ 1,373,341	$ 209,201	$ 1,882,096
Printing	$ 5,539	$ 198	$ 531					$ 6,268	$ 55,580	$ 8,678	$ 40,075
Telecommunications	$ 26,157	$ 114						$ 26,271	$ 147,449	$ 73,939	$ 183,510
Postage	$ 64,472							$ 64,472	$ 199,150	$ 19,923	$ 218,725
Insurance									$ 21,998		$ 77,730
In-State Travel	$ 5,054	$ 10,610	$ 3,581					$ 19,246	$ 92,809	$ 3,698	$ 87,874
Out-of-State Travel	$ 4,710							$ 4,710	$ 28,032	$ 2,700	$ 35,141
Training	$ 3,885		$ 0					$ 3,885	$ 22,427	$ 1,125	$ 15,075
Security Services	$ 160,071		$ 11,964					$ 172,035	$ 1,013,888	$ 153,544	$ 924,178
Facility Operations	$ 170,443							$ 170,443	$ 942,065	$ 143,112	$ 854,977
Utilities	$ 12,262							$ 12,262	$ 72,000	$ 13,661	$ 40,000
Contracted Services	$ 437,433	$ 45,000	$ 84,357					$ 566,790	$ 2,841,761	$ 514,517	$ 3,215,528
Consulting and Professional Services	$ 9,283		$ 14,382					$ 23,665	$ 159,213	$ 27,128	$ 160,373
Information Technology	$ 231,182							$ 231,182	$ 1,308,890	$ 54,560	$ 1,281,909
Major Equipment									$ 165,000	$ 167,707	$ 167,323
Other Items of Expense	$ 2,412							$ 2,412	$ 28,525	$ 2,379	$ 31,100
	$ 1,330,394	$ 68,867	$ 128,714					$ 1,527,975	$ 8,472,128	$ 1,395,873	$ 9,215,614
Special Items of Expense											
Grand Jury	$ 304	$ 13,765						$ 14,069	$ 110,000	$ 13,484	$ 120,025
Jury Costs	$ 48,586							$ 48,586	$ 286,725	$ 69,842	$ 264,100
Judgements, Settlements and Claims											
Debt Service											
Other										$ 83	
Capital Costs											
Internal Cost Recovery	$ (1,192)	$ 1,192						$ 0	$ 0	$ 0	$ 0
Prior Year Expense Adjustment	$ (33,455)							$ (33,455)		$ (886)	
	$ 14,243	$ 14,957						$ 29,200	$ 396,725	$ 82,524	$ 384,125
Total Expenditures	**$ 8,560,812**	**$ 278,196**	**$ 425,441**					**$ 9,264,449**	**$ 46,925,706**	**$ 8,702,383**	**$ 44,343,336**
Excess (Deficit) of Revenues Over Expenditures	$ 8,570,280	$ (113,449)	$ 562,911					$ 9,019,741	$ (505,315)	$ 8,985,076	$ (2,301,090)
Operating Transfers In (Out)	$ 0							$ 0	$ 0	$ 0	$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	$ 510,499	$ 1,891,852	$ 0	$ 0				$ 2,402,351	$ 2,402,351	$ 2,694,165	$ 2,694,165
Ending Balance (Deficit)	**$ 9,080,779**	**$ 1,778,403**	**$ 562,911**	**$ 0**				**$ 11,422,093**	**$ 1,897,036**	**$ 11,679,241**	**$ 393,075**

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

	For the month ended September								
	Fiscal Year 2018/19							2017/18	
	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	$ 2,784,865	$ 121,036				$ (153)	$ 2,905,748	$ 14,622,665	$ 2,634,350	$ 13,410,969
Traffic & Other Infractions	$ 520,256	$ 48,936					$ 569,192	$ 2,884,766	$ 553,902	$ 3,269,439
Other Criminal Cases	$ 1,288,328	$ 183,929					$ 1,472,257	$ 7,057,126	$ 1,288,913	$ 6,646,360
Civil	$ 556,557	$ 4,862					$ 561,419	$ 2,667,587	$ 488,282	$ 2,487,529
Family & Children Services	$ 705,718	$ 15,275					$ 720,993	$ 4,103,038	$ 656,758	$ 3,705,438
Probate, Guardianship & Mental Health Services	$ 195,749	$ 499					$ 196,248	$ 999,815	$ 201,499	$ 975,136
Juvenile Dependency Services	$ 73,459	$ 6,195					$ 79,654	$ 377,649	$ 92,597	$ 398,189
Juvenile Delinquency Services	$ 87,313	$ 9,368					$ 96,681	$ 500,080	$ 89,192	$ 464,176
Other Court Operations	$ 262,654	$ 163,076				$ 1,851	$ 427,581	$ 1,622,610	$ 331,610	$ 1,701,774
Court Interpreters	$ 198,576	$ 224,816					$ 423,392	$ 1,847,580	$ 367,356	$ 1,644,533
Jury Services	$ 53,768	$ 47,023	$ 48,890				$ 149,680	$ 832,679	$ 165,527	$ 704,960
Security		$ 179,386					$ 179,386	$ 1,030,197	$ 156,211	$ 294,037
Trial Court Operations Program	**$ 6,727,243**	**$ 1,004,399**	**$ 48,890**			**$ 1,698**	**$ 7,782,231**	**$ 38,545,792**	**$ 7,026,196**	**$ 35,702,540**
Enhanced Collections	$ 9,326	$ 29,707			$ 1,192		$ 40,225	$ 297,929	$ 84,600	$ 335,789
Other Non-Court Operations	$ 15,219	$ 15,297	$ 13,765				$ 44,281	$ 310,826	$ 26,181	$ 316,670
Non-Court Operations Program	**$ 24,545**	**$ 45,003**	**$ 13,765**		**$ 1,192**		**$ 84,505**	**$ 608,755**	**$ 110,781**	**$ 652,459**
Executive Office	$ 120,725	$ 12,673			$ (161)	$ (153)	$ 133,085	$ 701,338	$ 121,209	$ 662,177
Fiscal Services	$ 294,603	$ 22,351			$ (363)	$ (34,995)	$ 281,595	$ 1,675,366	$ 329,749	$ 1,782,110
Human Resources	$ 106,466	$ 12,940			$ (151)		$ 119,254	$ 653,140	$ 121,220	$ 585,213
Business & Facilities Services	$ 141,485	$ 200,359			$ (147)	$ (6)	$ 341,692	$ 1,792,374	$ 381,385	$ 1,997,020
Information Technology	$ 292,208	$ 230,251			$ (371)		$ 522,087	$ 2,948,941	$ 611,842	$ 2,961,817
Court Administration Program	**$ 955,486**	**$ 478,573**			**$ (1,192)**	**$ (35,153)**	**$ 1,397,713**	**$ 7,771,159**	**$ 1,565,406**	**$ 7,988,337**
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	**$ 7,707,274**	**$ 1,527,975**	**$ 62,655**		**$ 0**	**$ (33,455)**	**$ 9,264,449**	**$ 46,925,706**	**$ 8,702,383**	**$ 44,343,336**