

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

05/06/2019

Date

San Joaquin

Court

FY2018-2019 Qtr 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

FY2018-2019 Qtr 3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Joaquin

Court

FY2018-2019 Qtr 3

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	311.21	320.52	

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 March									
Fiscal Year 2018/19									
	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	\$ (3,810,160)	\$ 1,981,274	\$ (409,879)	\$ 2,385,188			\$ 95,018	\$ 241,442	\$ 603,932
Payroll	\$ (6,800)	\$ 0	\$ 0					\$ (6,800)	\$ 0
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other	\$ 11,992							\$ 11,992	\$ 9,652
Distribution									
Civil Filing Fees							\$ 111,052	\$ 111,052	\$ 35,868
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (18,863)	\$ (18,863)	\$ (8,564)
Cash on Hand	\$ 9,650							\$ 9,650	\$ 9,797
Cash with County	\$ (13,301)	\$ 106,478	\$ 21,692					\$ 114,868	\$ 111,622
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 7,677,437						\$ 3,998,805	\$ 11,676,242	\$ 11,643,236
Total Cash and Cash Equivalents	\$ 3,883,818	\$ 2,087,752	\$ (388,187)	\$ 2,385,188			\$ 4,186,012	\$ 12,154,584	\$ 12,420,543
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 390		\$ 0					\$ 390	\$ 16
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	\$ 1,040	\$ 0	\$ 28,740					\$ 29,780	\$ 40,289
Due From Other Courts							\$ 0	\$ 0	\$ 802
Due From State	\$ 222,460	\$ 0	\$ 680,142					\$ 902,602	\$ 547,570
Trust Due To/From							\$ 234,519	\$ 234,519	\$ 27,762
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 21,074	\$ 5,757					\$ 0	\$ 26,831	\$ 26,992
Total Receivables	\$ 244,964	\$ 5,757	\$ 708,882	\$ 0			\$ 234,519	\$ 1,194,122	\$ 643,431
Prepaid Expenses - General	\$ 176,540							\$ 176,540	\$ 184,896
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 176,540							\$ 176,540	\$ 184,896
Other Assets									
Total Other Assets									
Total Assets	\$ 4,305,322	\$ 2,093,509	\$ 320,695	\$ 2,385,188			\$ 4,420,531	\$ 13,525,245	\$ 13,248,870
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 12,856	\$ 278	\$ 7				\$ 0	\$ 13,141	\$ 21,891
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 261,350	\$ 261,350	\$ 54,754
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 670,551	\$ 670,551	\$ 899,045
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 2,385,188				\$ 2,385,188	\$ 2,337,758
AB145 Due to Other Government Agency							\$ 768,056	\$ 768,056	\$ 684,597
Due to Other Public Agencies									
Sales and Use Tax	\$ 203							\$ 203	\$ 106
Interest							\$ 7,551	\$ 7,551	\$ 6,186
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 13,059	\$ 278	\$ 7	\$ 2,385,188			\$ 1,707,507	\$ 4,106,039	\$ 4,004,338
Civil							\$ 1,672,010	\$ 1,672,010	\$ 2,095,551
Criminal							\$ 921,646	\$ 921,646	\$ 1,580,120
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 60,028	\$ 60,028	\$ 33,661
Miscellaneous Trust									
Total Trust Deposits							\$ 2,653,683	\$ 2,653,683	\$ 3,709,332
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 874,068							\$ 874,068	\$ 782,061
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 874,068	\$ 0	\$ 0					\$ 874,068	\$ 782,061
Revenue Collected in Advance			\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 32,503	\$ 912	\$ 0				\$ 43,817	\$ 77,232	\$ 152,867
Jury Fees - Non-Interest							\$ 4,630	\$ 4,630	\$ 1,995
Fees - Partial Payment & Overpayment							\$ 10,894	\$ 10,894	\$ 17,676
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 32,503	\$ 912	\$ 0				\$ 59,340	\$ 92,756	\$ 172,538
Total Liabilities	\$ 919,630	\$ 1,190	\$ 7	\$ 2,385,188			\$ 4,420,531	\$ 7,726,546	\$ 8,668,270
Total Fund Balance	\$ 3,385,692	\$ 2,092,319	\$ 320,688	\$ 0				\$ 5,798,699	\$ 4,580,601
Total Liabilities and Fund Balance	\$ 4,305,322	\$ 2,093,509	\$ 320,695	\$ 2,385,188			\$ 4,420,531	\$ 13,525,245	\$ 13,248,870

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 March										
	Fiscal Year 2018/19							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	\$ 28,346,204	\$ 183,613					\$ 28,529,817	\$ 37,178,548	\$ 26,047,691	\$ 33,615,729
Improvement and Modernization Fund								\$ 168,524	\$ 25,551	\$ 89,889
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 937,574						\$ 937,574	\$ 1,797,322	\$ 968,761	\$ 1,490,232
Civil Coordination Reimbursement (0150091)	\$ 397,111						\$ 397,111	\$ 916,548	\$ 352,398	\$ 520,259
MOU Reimbursements (0150010 and General)	\$ 1,245,356						\$ 1,245,356	\$ 1,245,356	\$ 1,245,357	\$ 1,245,357
Other Miscellaneous										
	\$ 30,926,245	\$ 183,613					\$ 31,109,858	\$ 41,306,298	\$ 28,639,758	\$ 36,961,466
Grants										
AB 1058 Commissioner/Facilitator			\$ 567,839				\$ 567,839	\$ 979,237	\$ 527,534	\$ 1,012,299
Other Judicial Council Grants			\$ 1,095,342				\$ 1,095,342	\$ 1,178,442	\$ 1,076,913	\$ 1,234,119
Non-Judicial Council Grants			\$ 541,036				\$ 541,036	\$ 905,983	\$ 587,559	\$ 1,097,849
			\$ 2,204,217				\$ 2,204,217	\$ 3,063,662	\$ 2,192,006	\$ 3,344,267
Other Financing Sources										
Interest Income	\$ 114,086	\$ 23,538					\$ 137,624	\$ 137,675	\$ 78,568	\$ 64,700
Investment Income										
Donations										
Local Fees	\$ 142,700	\$ 76,414					\$ 219,114	\$ 286,225	\$ 207,357	\$ 267,475
Non-Fee Revenues										
Enhanced Collections	\$ 0	\$ 244,863					\$ 244,863	\$ 297,929	\$ 194,837	\$ 335,789
Escheatment	\$ (517)						\$ (517)			
Prior Year Revenue	\$ 256,086						\$ 256,086		\$ 12,355	
County Program - Restricted		\$ 747,585					\$ 747,585	\$ 1,248,477	\$ 621,946	\$ 989,936
Reimbursement Other	\$ 51,694						\$ 51,694	\$ 70,500	\$ 40,755	\$ 71,013
Sale of Fixed Assets										
Other Miscellaneous	\$ (444)						\$ (444)	\$ 9,625	\$ 7,495	\$ 7,600
	\$ 563,606	\$ 1,092,400					\$ 1,656,005	\$ 2,050,431	\$ 1,163,314	\$ 1,736,513
Total Revenues	\$ 31,489,850	\$ 1,276,013	\$ 2,204,217				\$ 34,970,080	\$ 46,420,391	\$ 31,995,078	\$ 42,042,246
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 13,839,419	\$ 460,400	\$ 846,168				\$ 15,145,987	\$ 21,891,264	\$ 14,005,537	\$ 20,030,475
Temp Help	\$ 21,701						\$ 21,701	\$ 34,066	\$ 44,496	\$ 62,721
Overtime	\$ 30,516						\$ 30,516	\$ 40,000	\$ 85,135	\$ 75,000
Staff Benefits	\$ 10,025,478	\$ 204,822	\$ 455,911				\$ 10,686,210	\$ 16,091,523	\$ 9,872,917	\$ 14,575,401
	\$ 23,917,113	\$ 665,222	\$ 1,302,079				\$ 25,884,414	\$ 38,056,853	\$ 24,008,085	\$ 34,743,597
Operating Expenses and Equipment										
General Expense	\$ 650,934	\$ 28,459	\$ 47,926				\$ 727,320	\$ 1,373,341	\$ 1,336,238	\$ 1,882,096
Printing	\$ 35,285	\$ 538	\$ 2,477				\$ 38,301	\$ 55,580	\$ 44,551	\$ 40,075
Telecommunications	\$ 91,968	\$ 266	\$ 289				\$ 92,523	\$ 147,449	\$ 157,427	\$ 183,510
Postage	\$ 165,517		\$ 265				\$ 165,781	\$ 199,150	\$ 111,130	\$ 218,725
Insurance	\$ 22,537						\$ 22,537	\$ 21,998	\$ 21,185	\$ 77,730
In-State Travel	\$ 23,509	\$ 10,610	\$ 14,096				\$ 48,215	\$ 92,809	\$ 43,216	\$ 87,874
Out-of-State Travel	\$ 16,370						\$ 16,370	\$ 28,032	\$ 3,597	\$ 35,141
Training	\$ 5,974	\$ 447	\$ 0				\$ 6,421	\$ 22,427	\$ 3,216	\$ 15,075
Security Services	\$ 616,634		\$ 51,300				\$ 667,934	\$ 1,013,888	\$ 579,619	\$ 924,178
Facility Operations	\$ 597,687		\$ 7,293				\$ 604,979	\$ 942,065	\$ 543,125	\$ 854,977
Utilities	\$ 44,285						\$ 44,285	\$ 72,000	\$ 47,125	\$ 40,000
Contracted Services	\$ 1,409,260	\$ 311,539	\$ 343,992				\$ 2,064,791	\$ 2,841,761	\$ 2,064,300	\$ 3,215,528
Consulting and Professional Services	\$ 40,589		\$ 52,097				\$ 92,686	\$ 159,213	\$ 93,089	\$ 160,373
Information Technology	\$ 852,323						\$ 852,323	\$ 1,308,890	\$ 545,742	\$ 1,281,909
Major Equipment	\$ 27,104						\$ 27,104	\$ 165,000	\$ 167,707	\$ 167,323
Other Items of Expense	\$ 17,366						\$ 17,366	\$ 28,525	\$ 18,249	\$ 31,100
	\$ 4,617,341	\$ 351,860	\$ 519,734				\$ 5,488,935	\$ 8,472,128	\$ 5,779,516	\$ 9,215,614
Special Items of Expense										
Grand Jury	\$ 0	\$ 53,716					\$ 53,716	\$ 110,000	\$ 101,086	\$ 120,025
Jury Costs	\$ 169,428						\$ 169,428	\$ 286,725	\$ 195,938	\$ 264,100
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 3,671						\$ 3,671		\$ 83	
Capital Costs										
Internal Cost Recovery	\$ (66,480)	\$ 4,748	\$ 61,732				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (26,432)						\$ (26,432)		\$ 23,934	
	\$ 80,187	\$ 58,464	\$ 61,732				\$ 200,383	\$ 396,725	\$ 321,041	\$ 384,125
Total Expenditures	\$ 28,614,641	\$ 1,075,545	\$ 1,883,546				\$ 31,573,732	\$ 46,925,706	\$ 30,108,642	\$ 44,343,336
Excess (Deficit) of Revenues Over Expenditures	\$ 2,875,209	\$ 200,468	\$ 320,671				\$ 3,396,348	\$ (505,315)	\$ 1,886,436	\$ (2,301,090)
Operating Transfers In (Out)	\$ (17)		\$ 17				\$ 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)	\$ 3,385,692	\$ 2,092,319	\$ 320,688	\$ 0			\$ 5,798,699	\$ 1,897,036	\$ 4,580,601	\$ 393,075

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

For the month ended March										
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	\$ 9,437,055	\$ 400,700				\$ (4,979)	\$ 9,832,775	\$ 14,622,665	\$ 8,900,044	\$ 13,410,969
Traffic & Other Infractions	\$ 1,724,575	\$ 112,398					\$ 1,836,973	\$ 2,884,766	\$ 1,805,733	\$ 3,269,439
Other Criminal Cases	\$ 4,177,469	\$ 673,642				\$ (1,919)	\$ 4,849,192	\$ 7,057,126	\$ 4,441,676	\$ 6,646,360
Civil	\$ 1,842,574	\$ 19,068					\$ 1,861,642	\$ 2,667,587	\$ 1,689,432	\$ 2,487,529
Family & Children Services	\$ 2,480,990	\$ 83,127			\$ 61,732		\$ 2,625,850	\$ 4,103,038	\$ 2,379,134	\$ 3,705,438
Probate, Guardianship & Mental Health Services	\$ 632,033	\$ 3,468					\$ 635,501	\$ 999,815	\$ 643,642	\$ 975,136
Juvenile Dependency Services	\$ 238,112	\$ 9,770					\$ 247,883	\$ 377,649	\$ 296,985	\$ 398,189
Juvenile Delinquency Services	\$ 296,119	\$ 29,587					\$ 325,706	\$ 500,080	\$ 313,978	\$ 464,176
Other Court Operations	\$ 836,050	\$ 560,109				\$ 1,851	\$ 1,398,009	\$ 1,622,610	\$ 1,615,716	\$ 1,701,774
Court Interpreters	\$ 639,764	\$ 691,771					\$ 1,331,536	\$ 1,847,580	\$ 1,242,679	\$ 1,644,533
Jury Services	\$ 174,599	\$ 134,463	\$ 169,428			\$ (1,195)	\$ 477,294	\$ 832,679	\$ 529,021	\$ 704,960
Security		\$ 708,451				\$ 14,965	\$ 723,415	\$ 1,030,197	\$ 586,665	\$ 294,037
Trial Court Operations Program	\$ 22,479,339	\$ 3,426,555	\$ 169,428		\$ 61,732	\$ 8,721	\$ 26,145,776	\$ 38,545,792	\$ 24,444,706	\$ 35,702,540
Enhanced Collections	\$ 36,996	\$ 238,544			\$ 4,748		\$ 280,287	\$ 297,929	\$ 255,857	\$ 335,789
Other Non-Court Operations	\$ 53,677	\$ 72,944	\$ 53,716				\$ 180,338	\$ 310,826	\$ 187,657	\$ 316,670
Non-Court Operations Program	\$ 90,673	\$ 311,488	\$ 53,716		\$ 4,748		\$ 460,626	\$ 608,755	\$ 443,514	\$ 652,459
Executive Office	\$ 427,812	\$ 34,404			\$ (8,805)	\$ (153)	\$ 453,258	\$ 701,338	\$ 418,581	\$ 662,177
Fiscal Services	\$ 994,192	\$ 113,960	\$ 3,671		\$ (21,019)	\$ (34,995)	\$ 1,055,809	\$ 1,675,366	\$ 1,180,464	\$ 1,782,110
Human Resources	\$ 363,903	\$ 31,735			\$ (7,441)		\$ 388,197	\$ 653,140	\$ 425,699	\$ 585,213
Business & Facilities Services	\$ 520,595	\$ 668,898			\$ (9,371)	\$ (6)	\$ 1,180,116	\$ 1,792,374	\$ 1,419,737	\$ 1,997,020
Information Technology	\$ 1,007,900	\$ 901,894			\$ (19,844)		\$ 1,889,950	\$ 2,948,941	\$ 1,775,941	\$ 2,961,817
Court Administration Program	\$ 3,314,401	\$ 1,750,892	\$ 3,671		\$ (66,480)	\$ (35,153)	\$ 4,967,331	\$ 7,771,159	\$ 5,220,422	\$ 7,988,337
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 25,884,414	\$ 5,488,935	\$ 226,815		\$ 0	\$ (26,432)	\$ 31,573,732	\$ 46,925,706	\$ 30,108,642	\$ 44,343,336