

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

02/11/2016

Date

San Joaquin

Court

FY2015-2016 Qtr 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

FY2015-2016 Qtr 2

Fiscal Year and Ending Quarter

FOOTNOTES

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

San Joaquin

Court

FY2015-2016 Qtr 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)	301.44	291.64	292.79		

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 December							Total Funds (Info. Purposes Only)	2014/15 Total Funds (Info. Purposes Only)
	Fiscal Year 2015/16								
	Governmental Funds								
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (3,287,374)	\$ 1,193,427	\$ (416,125)	\$ 2,303,053			\$ 248,080	\$ 41,060	\$ 72,918
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	
Jury								\$ 0	\$ 0
Revolving	\$ 0							\$ 0	\$ 0
Other	\$ 0							\$ 0	\$ 0
Distribution							\$ 11,764	\$ 11,764	\$ (12,938)
Civil Filing Fees							\$ 779	\$ 779	\$ 0
Trust							\$ (18,632)	\$ (18,632)	\$ (9,181)
Credit Card								\$ 0	\$ 0
Cash on Hand	\$ 10,960						\$ 40	\$ 11,000	\$ 9,460
Cash with County	\$ 23,534	\$ 190,444	\$ (102,446)					\$ 111,532	\$ 2,209,764
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 10,116,007						\$ 3,346,993	\$ 13,462,999	\$ 13,607,304
Total Cash and Cash Equivalents	\$ 6,863,126	\$ 1,383,871	\$ (518,571)	\$ 2,303,053			\$ 3,589,023	\$ 13,620,502	\$ 15,877,327
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 21,513		\$ 463,434					\$ 484,947	\$ 533,883
Dishonored Checks								\$ 75	\$ 75
Due From Employee	\$ 0	\$ 75						\$ 0	\$ (17)
Civil Jury Fees	\$ 0							\$ 0	\$ (17)
Trust								\$ 0	\$ 0
Due From Other Funds	\$ 0							\$ 963	\$ 0
Due From Other Governments	\$ 963	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Trust Due To/From								\$ 0	\$ 0
Distribution Due To/From								\$ 0	\$ 0
Civil Filing Fee Due To/From								\$ 0	\$ 0
General Due To/From	\$ 242	\$ 0						\$ 242	\$ 549
Total Receivables	\$ 22,718	\$ 75	\$ 463,434	\$ 0			\$ 0	\$ 486,227	\$ 534,490
Prepaid Expenses - General	\$ 161,073							\$ 161,073	\$ 156,636
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 161,073							\$ 161,073	\$ 156,636
Other Assets									
Total Other Assets									
Total Assets	\$ 7,046,917	\$ 1,383,946	\$ (55,137)	\$ 2,303,053			\$ 3,589,023	\$ 14,267,802	\$ 16,568,453
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 9,200	\$ 14	\$ 55				\$ 0	\$ 9,268	\$ 33,505
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 242	\$ 242	\$ 549
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,493,272	\$ 1,493,272	\$ 1,417,132
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 2,303,053				\$ 2,303,053	\$ 2,241,449
AB145 Due to Other Government Agency								\$ 1,320	\$ 566
Due to Other Public Agencies	\$ 1,320							\$ 390	\$ (64)
Sales and Use Tax								\$ 390	\$ (64)
Interest								\$ 390	\$ (64)
Miscellaneous Accts. Pay. and Accrued Liab.								\$ 390	\$ (64)
Total Accounts Payable and Accrued Liab.	\$ 10,519	\$ 14	\$ 55	\$ 2,303,053			\$ 1,493,904	\$ 3,807,544	\$ 3,693,136
Civil							\$ 1,403,645	\$ 1,403,645	\$ 1,556,639
Criminal							\$ 511,807	\$ 511,807	\$ 592,810
Unreconciled - Civil and Criminal							\$ 7,714	\$ 7,714	\$ 10,702
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 22,479	\$ 22,479	\$ 22,554
Miscellaneous Trust								\$ 0	\$ 0
Total Trust Deposits							\$ 1,945,645	\$ 1,945,645	\$ 2,182,705
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 500,537							\$ 500,537	\$ 285,019
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 500,537	\$ 0	\$ 0					\$ 500,537	\$ 285,019
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 80,418	\$ 2,085					\$ 21,325	\$ 103,828	\$ 88,024
Jury Fees - Non-Interest							\$ 104,728	\$ 104,728	\$ 108,611
Fees - Partial Payment & Overpayment							\$ 23,421	\$ 23,421	\$ 39,818
Uncleared Collections								\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 306,000							\$ 306,000	\$ 611,000
Total Other Liabilities	\$ 386,418	\$ 2,085	\$ 0				\$ 149,474	\$ 537,976	\$ 847,453
Total Liabilities	\$ 937,474	\$ 2,099	\$ 55	\$ 2,303,053			\$ 3,588,023	\$ 6,791,703	\$ 7,008,313
Total Fund Balance	\$ 6,149,443	\$ 1,381,847	\$ (55,132)	\$ 0				\$ 7,476,099	\$ 9,560,140
Total Liabilities and Fund Balance	\$ 7,046,917	\$ 1,383,946	\$ (55,137)	\$ 2,303,053			\$ 3,589,023	\$ 14,267,802	\$ 16,568,453

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 December											
Fiscal Year 2015/16											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2014/15		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 19,466,195	\$ 73,946					\$ 19,540,141	\$ 30,460,346	\$ 17,161,295	\$ 26,921,657	
Improvement and Modernization Fund	\$ (7,199)						\$ (7,199)	\$ 89,889	\$ 0	\$ 102,229	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 445,374						\$ 445,374	\$ 1,231,460	\$ 514,594	\$ 1,199,023	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 202,741						\$ 202,741	\$ 509,109	\$ 211,061	\$ 523,409	
Other Miscellaneous	\$ 1,245,357						\$ 1,245,357	\$ 1,245,356	\$ 1,245,356	\$ 1,245,356	
	\$ 21,352,469	\$ 73,946					\$ 21,426,415	\$ 33,536,160	\$ 19,132,306	\$ 29,991,674	
Grants											
AB 1058 Commissioner/Facilitator			\$ 340,554				\$ 340,554	\$ 1,017,991	\$ 457,463	\$ 998,910	
Other Judicial Council Grants			\$ 282,799				\$ 282,799	\$ 766,708	\$ 138,920	\$ 58,921	
Non-Judicial Council Grants			\$ 229,094				\$ 229,094	\$ 969,902	\$ 181,188	\$ 833,475	
			\$ 852,447				\$ 852,447	\$ 2,754,601	\$ 777,572	\$ 1,891,306	
Other Financing Sources											
Interest Income	\$ 6,316	\$ 1,377					\$ 7,694	\$ 22,400	\$ 7,523	\$ 21,250	
Investment Income											
Donations											
Local Fees	\$ 126,350	\$ 57,262					\$ 183,612	\$ 282,060	\$ 1,903,807	\$ 367,675	
Non-Fee Revenues											
Enhanced Collections		\$ 203,462					\$ 203,462	\$ 547,325	\$ 206,022	\$ 380,825	
Escheatment											
Prior Year Revenue	\$ (272)						\$ (272)		\$ (2,495)		
County Program - Restricted		\$ 345,122					\$ 345,122	\$ 841,368	\$ 291,324	\$ 950,201	
Reimbursement Other	\$ 20,324						\$ 20,324	\$ 70,225	\$ 20,437	\$ 71,700	
Sale of Fixed Assets											
Other Miscellaneous	\$ 647						\$ 647	\$ 6,625	\$ 1,292	\$ 6,100	
	\$ 153,364	\$ 607,223					\$ 760,588	\$ 1,770,003	\$ 2,427,910	\$ 1,797,751	
Total Revenues	\$ 21,605,834	\$ 691,169	\$ 852,447				\$ 23,039,450	\$ 38,060,764	\$ 22,337,788	\$ 33,680,731	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 7,918,624	\$ 239,834	\$ 517,832				\$ 8,676,289	\$ 18,277,699	\$ 7,759,415	\$ 17,001,564	
Temp Help	\$ 143,872	\$ 0					\$ 143,872	\$ 96,096	\$ 145,665	\$ 265,582	
Overtime	\$ 282,325	\$ 4,713	\$ 2,608				\$ 289,646		\$ 30,445		
Staff Benefits	\$ 5,506,868	\$ 113,916	\$ 292,338				\$ 5,913,122	\$ 12,934,852	\$ 4,966,443	\$ 11,442,172	
	\$ 13,851,689	\$ 358,462	\$ 812,778				\$ 15,022,929	\$ 31,308,647	\$ 12,901,967	\$ 28,709,318	
Operating Expenses and Equipment											
General Expense	\$ 451,924	\$ 37,648	\$ 47,947				\$ 537,519	\$ 1,578,326	\$ 488,906	\$ 984,540	
Printing	\$ 26,068	\$ 887	\$ 1,540				\$ 28,494	\$ 37,001	\$ 53,347	\$ 109,435	
Telecommunications	\$ 56,391		\$ 172				\$ 56,563	\$ 123,809	\$ 99,302	\$ 117,038	
Postage	\$ 83,427	\$ 8,859	\$ 164				\$ 92,450	\$ 232,865	\$ 111,627	\$ 227,570	
Insurance	\$ 10,423						\$ 10,423	\$ 14,000	\$ 11,204	\$ 12,700	
In-State Travel	\$ 12,471	\$ 310	\$ 3,973				\$ 16,754	\$ 93,683	\$ 24,472	\$ 104,775	
Out-of-State Travel	\$ 5,659	\$ 9,168	\$ 6,968				\$ 21,795	\$ 32,170	\$ 1,046	\$ 8,185	
Training	\$ 1,748						\$ 1,748	\$ 9,700	\$ 1,500	\$ 8,500	
Security Services	\$ 299,230		\$ 70,252				\$ 369,482	\$ 796,064	\$ 300,806	\$ 698,640	
Facility Operations	\$ 199,171		\$ 2,908				\$ 202,079	\$ 504,075	\$ 208,405	\$ 488,271	
Utilities	\$ 27,107						\$ 27,107	\$ 47,500	\$ 25,792	\$ 33,300	
Contracted Services	\$ 900,495	\$ 187,173	\$ 105,335				\$ 1,193,002	\$ 2,598,778	\$ 856,148	\$ 2,147,258	
Consulting and Professional Services	\$ 16,278	\$ 779	\$ 30,045				\$ 47,102	\$ 153,090	\$ 261,308	\$ 1,000,934	
Information Technology	\$ 36,421	\$ 589,730	\$ 6,383				\$ 632,534	\$ 1,435,392	\$ 443,877	\$ 1,498,471	
Major Equipment								\$ 145,400			
Other Items of Expense	\$ 9,550						\$ 9,550	\$ 25,000	\$ 8,067	\$ 23,500	
	\$ 2,136,362	\$ 834,553	\$ 275,685				\$ 3,246,601	\$ 7,826,853	\$ 2,895,806	\$ 7,463,117	
Special Items of Expense											
Grand Jury		\$ 91,881					\$ 91,881	\$ 114,000	\$ 37,571	\$ 106,350	
Jury Costs	\$ 133,709						\$ 133,709	\$ 297,325	\$ 144,249	\$ 319,225	
Judgements, Settlements and Claims									\$ 2,998		
Debt Service											
Other	\$ 0						\$ 0		\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (34,320)		\$ 34,320				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 1,043	\$ 310	\$ 0				\$ 1,353		\$ (6,321)		
	\$ 100,432	\$ 92,191	\$ 34,320				\$ 226,943	\$ 411,325	\$ 178,497	\$ 425,575	
Total Expenditures	\$ 16,088,483	\$ 1,285,206	\$ 1,122,783				\$ 18,496,473	\$ 39,546,825	\$ 15,976,271	\$ 36,598,010	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,417,351	\$ (604,037)	\$ (270,337)				\$ 4,542,977	\$ (1,486,061)	\$ 6,361,517	\$ (2,917,279)	
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 732,093	\$ 1,985,884	\$ 215,145	\$ 0			\$ 2,933,122	\$ 2,933,122	\$ 3,198,623	\$ 3,198,623	
Ending Balance (Deficit)	\$ 6,143,443	\$ 1,381,847	\$ (55,192)	\$ 0			\$ 7,476,099	\$ 1,447,061	\$ 9,560,140	\$ 281,344	

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

For the month ended December										
Fiscal Year 2015/16								2014/15		
	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	\$ 5,198,367	\$ 267,325	\$ 0			\$ (221)	\$ 5,465,471	\$ 11,647,592	\$ 4,569,459	\$ 10,983,076
Traffic & Other Infractions	\$ 1,236,567	\$ 83,364				\$ (100)	\$ 1,319,831	\$ 2,932,718	\$ 997,466	\$ 2,452,570
Other Criminal Cases	\$ 2,259,012	\$ 345,275				\$ 100	\$ 2,604,387	\$ 5,533,675	\$ 1,966,206	\$ 4,437,330
Civil	\$ 1,223,206	\$ 9,766					\$ 1,232,973	\$ 2,572,021	\$ 1,090,543	\$ 2,291,389
Family & Children Services	\$ 1,500,229	\$ 42,312			\$ 34,320	\$ 3,294	\$ 1,580,154	\$ 3,480,892	\$ 1,465,349	\$ 3,189,543
Probate, Guardianship & Mental Health Services	\$ 397,012	\$ 5,243					\$ 402,254	\$ 822,547	\$ 491,273	\$ 945,274
Juvenile Dependency Services	\$ 153,382	\$ 16,416				\$ 1,600	\$ 171,398	\$ 384,195	\$ 170,035	\$ 343,340
Juvenile Delinquency Services	\$ 196,139	\$ 30,319				\$ 1,000	\$ 227,458	\$ 467,287	\$ 201,529	\$ 437,066
Other Court Operations	\$ 350,066	\$ 294,745				\$ (4,881)	\$ 639,930	\$ 1,169,485	\$ 674,125	\$ 1,076,962
Court Interpreters	\$ 433,245	\$ 260,851					\$ 694,096	\$ 1,353,068	\$ 643,940	\$ 1,377,122
Jury Services	\$ 131,377	\$ 69,964	\$ 133,709				\$ 335,050	\$ 771,128	\$ 390,309	\$ 849,347
Security		\$ 374,252					\$ 374,252	\$ 859,544	\$ 306,195	\$ 750,542
Trial Court Operations Program	\$ 13,078,602	\$ 1,799,830	\$ 133,709		\$ 34,320	\$ 792	\$ 15,047,254	\$ 31,994,152	\$ 12,966,428	\$ 29,133,561
Enhanced Collections	\$ 61,075	\$ 158,187					\$ 219,262	\$ 387,529	\$ 279,854	\$ 378,219
Other Non-Court Operations	\$ 33,262	\$ 40,419	\$ 91,881			\$ 310	\$ 165,871	\$ 302,735	\$ 112,143	\$ 301,256
Non-Court Operations Program	\$ 94,336	\$ 198,606	\$ 91,881			\$ 310	\$ 385,133	\$ 690,264	\$ 391,997	\$ 679,475
Executive Office	\$ 256,607	\$ 66,026			\$ (6,977)		\$ 315,656	\$ 638,820	\$ 265,886	\$ 548,953
Fiscal Services	\$ 561,637	\$ 110,119			\$ (9,271)		\$ 662,485	\$ 1,233,160	\$ 508,057	\$ 949,653
Human Resources	\$ 285,839	\$ 24,003			\$ (5,807)	\$ 75	\$ 304,110	\$ 750,548	\$ 270,493	\$ 575,500
Business & Facilities Services	\$ 212,898	\$ 252,143			\$ (4,528)	\$ 211	\$ 460,725	\$ 1,004,289	\$ 451,754	\$ 1,021,863
Information Technology	\$ 533,008	\$ 795,873			\$ (7,737)	\$ (35)	\$ 1,321,110	\$ 3,235,592	\$ 1,121,657	\$ 3,689,005
Court Administration Program	\$ 1,849,990	\$ 1,248,165			\$ (34,320)	\$ 251	\$ 3,064,086	\$ 6,862,409	\$ 2,617,846	\$ 6,784,974
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 15,022,929	\$ 3,246,601	\$ 225,590		\$ 0	\$ 1,353	\$ 18,496,473	\$ 39,546,825	\$ 15,976,271	\$ 36,598,010