

**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

2-9-17

\_\_\_\_\_  
Date

San Joaquin

\_\_\_\_\_  
Court

FY2016-2017 Qtr 2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Joaquin

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Court

FY2016-2017 Qtr 2

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

San Joaquin

Court

FY2016-2017 Qtr 2

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	321.11	312.69	314.19		

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

	For the month ended December							2015/16	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2016/17									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
<b>ASSETS</b>										
Operations	\$ (2,073,129)	\$ 927,536	\$ (585,035)	\$ 2,311,459			\$ 189,362	\$ 770,194	\$ 41,060	
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Jury								\$ 15,000	\$ 0	
Revolving	\$ 15,000							\$ 6,081	\$ 0	
Other	\$ 6,081							\$ (30,452)	\$ 11,764	
Distribution							\$ 0	\$ 0	\$ 779	
Civil Filing Fees							\$ (166,441)	\$ (166,441)	\$ (18,632)	
Trust								\$ 9,800	\$ 11,000	
Credit Card	\$ 9,800							\$ 301,398	\$ 111,532	
Cash on Hand	\$ 3,908	\$ 376,628	\$ (79,138)					\$ 0	\$ 0	
Cash with County								\$ 4,632,625	\$ 15,613,833	
Cash Outside of the JCC								\$ 0	\$ 0	
Cash Equivalents	\$ 10,981,207							\$ 4,632,625	\$ 15,613,833	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 8,942,867</b>	<b>\$ 1,304,164</b>	<b>\$ (664,172)</b>	<b>\$ 2,311,459</b>			<b>\$ 4,625,094</b>	<b>\$ 16,519,412</b>	<b>\$ 13,620,502</b>	
Short-Term Investment										
Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 275		\$ 0					\$ 275	\$ 743	
Dishonored Checks								\$ 0	\$ 75	
Due From Employee		\$ 0						\$ 0	\$ 0	
Civil Jury Fees	\$ 0							\$ 0	\$ 0	
Trust								\$ 0	\$ 0	
Due From Other Funds	\$ 0							\$ 92,460	\$ 963	
Due From Other Governments	\$ 0	\$ 0	\$ 92,460					\$ 0	\$ 0	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 63,470	\$ 0	\$ 494,979					\$ 558,449	\$ 484,204	
Trust Due To/From							\$ 1,089,500	\$ 1,089,500		
Distribution Due To/From							\$ 0	\$ 0		
Civil Filing Fee Due To/From							\$ 0	\$ 0		
General Due To/From	\$ 2,870	\$ 1,971					\$ 0	\$ 4,842	\$ 242	
<b>Total Receivables</b>	<b>\$ 66,615</b>	<b>\$ 1,971</b>	<b>\$ 587,438</b>	<b>\$ 0</b>			<b>\$ 1,089,500</b>	<b>\$ 1,745,525</b>	<b>\$ 486,227</b>	
Prepaid Expenses - General	\$ 148,996	\$ 0						\$ 148,996	\$ 161,073	
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>	<b>\$ 148,996</b>	<b>\$ 0</b>						<b>\$ 148,996</b>	<b>\$ 161,073</b>	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 9,158,479</b>	<b>\$ 1,306,135</b>	<b>\$ (76,734)</b>	<b>\$ 2,311,459</b>			<b>\$ 5,714,594</b>	<b>\$ 18,413,933</b>	<b>\$ 14,267,802</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 322,918	\$ 333	\$ 98				\$ 0	\$ 323,348	\$ 9,268	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,094,341	\$ 1,094,341	\$ 242	
Due to Other Courts								\$ 0	\$ 0	
Due to State	\$ 0							\$ 937,894	\$ 1,493,272	
TC145 Liability								\$ 937,894	\$ 1,493,272	
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 2,311,459				\$ 2,311,459	\$ 2,303,053	
AB145 Due to Other Government Agency							\$ 461,449	\$ 461,449		
Due to Other Public Agencies								\$ 234	\$ 1,320	
Sales and Use Tax	\$ 234							\$ 1,170	\$ 390	
Interest							\$ 1,170	\$ 1,170		
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 323,152</b>	<b>\$ 333</b>	<b>\$ 98</b>	<b>\$ 2,311,459</b>			<b>\$ 2,494,854</b>	<b>\$ 5,129,896</b>	<b>\$ 3,807,544</b>	
Civil							\$ 1,783,228	\$ 1,783,228	\$ 1,403,645	
Criminal							\$ 1,375,910	\$ 1,375,910	\$ 511,807	
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 7,714	
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0	
Trust Interest Payable							\$ 18,585	\$ 18,585	\$ 22,479	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 3,177,723</b>	<b>\$ 3,177,723</b>	<b>\$ 1,945,645</b>	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 614,106							\$ 614,106	\$ 500,537	
Deferred Compensation Payable	\$ 48,534							\$ 48,534	\$ 0	
Deductions Payable	\$ 272,200							\$ 272,200	\$ 0	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 934,840</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 934,840</b>	<b>\$ 500,537</b>	
Revenue Collected in Advance								\$ 0	\$ 0	
Liabilities For Deposits	\$ 94,457	\$ 2,527	\$ 2				\$ 21,325	\$ 118,311	\$ 103,828	
Jury Fees - Non-Interest							\$ 7,314	\$ 7,314	\$ 104,728	
Fees - Partial Payment & Overpayment							\$ 13,377	\$ 13,377	\$ 23,421	
Uncleared Collections	\$ 171,573						\$ 0	\$ 171,573	\$ 306,000	
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 537,976	
<b>Total Other Liabilities</b>	<b>\$ 266,030</b>	<b>\$ 2,527</b>	<b>\$ 2</b>				<b>\$ 42,017</b>	<b>\$ 310,576</b>	<b>\$ 1,046,953</b>	
<b>Total Liabilities</b>	<b>\$ 1,524,022</b>	<b>\$ 2,860</b>	<b>\$ 100</b>	<b>\$ 2,311,459</b>			<b>\$ 5,714,594</b>	<b>\$ 9,553,035</b>	<b>\$ 6,791,703</b>	
<b>Total Fund Balance</b>	<b>\$ 7,634,457</b>	<b>\$ 1,303,275</b>	<b>\$ (76,834)</b>	<b>\$ 0</b>				<b>\$ 8,860,899</b>	<b>\$ 7,476,099</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 9,158,479</b>	<b>\$ 1,306,135</b>	<b>\$ (76,734)</b>	<b>\$ 2,311,459</b>			<b>\$ 5,714,594</b>	<b>\$ 18,413,933</b>	<b>\$ 14,267,802</b>	

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**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 2016/17								2015/16	
	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	Fiduciary Funds				
	Non-Grant	Grant								
<b>REVENUES</b>										
<b>State Financing Sources</b>										
Trial Court Trust Fund	\$ 22,133,749	\$ 73,828					\$ 22,207,577	\$ 32,906,283	\$ 19,540,141	\$ 30,460,346
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 89,889	\$ (7,199)	\$ 89,889
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 525,044						\$ 525,044	\$ 1,398,219	\$ 445,374	\$ 1,231,460
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 240,867						\$ 240,867	\$ 502,829	\$ 202,741	\$ 509,109
Other Miscellaneous	\$ 1,245,357						\$ 1,245,357	\$ 1,245,357	\$ 1,245,357	\$ 1,245,356
	\$ 24,145,017	\$ 73,828					\$ 24,218,845	\$ 36,142,557	\$ 21,426,415	\$ 33,536,160
<b>Grants</b>										
AB 1058 Commissioner/Facilitator			\$ 315,152				\$ 315,152	\$ 1,017,198	\$ 340,554	\$ 1,017,991
Other Judicial Council Grants			\$ 342,902				\$ 342,902	\$ 712,577	\$ 282,799	\$ 766,708
Non-Judicial Council Grants			\$ 357,598				\$ 357,598	\$ 1,102,975	\$ 229,094	\$ 969,902
			\$ 1,015,652				\$ 1,015,652	\$ 2,832,750	\$ 852,447	\$ 2,754,601
<b>Other Financing Sources</b>										
Interest Income	\$ 12,117	\$ 1,640					\$ 13,757	\$ 35,465	\$ 7,694	\$ 22,400
Investment Income										
Donations										
Local Fees	\$ 67,735	\$ 39,311					\$ 127,046	\$ 558,100	\$ 183,612	\$ 282,060
Non-Fee Revenues										
Enhanced Collections		\$ 137,314					\$ 137,314	\$ 542,726	\$ 203,462	\$ 547,325
Escheatment										
Prior Year Revenue	\$ (52)						\$ (52)		\$ (272)	
County Program - Restricted		\$ 296,368					\$ 296,368	\$ 1,057,655	\$ 345,122	\$ 841,368
Reimbursement Other	\$ 15,975						\$ 15,975	\$ 60,663	\$ 20,324	\$ 70,225
Sale of Fixed Assets										
Other Miscellaneous	\$ 10,323						\$ 10,323	\$ 5,920	\$ 647	\$ 6,625
	\$ 126,098	\$ 474,633					\$ 600,731	\$ 2,280,529	\$ 760,588	\$ 1,770,003
<b>Total Revenues</b>	<b>\$ 24,271,114</b>	<b>\$ 548,461</b>	<b>\$ 1,015,652</b>				<b>\$ 25,835,228</b>	<b>\$ 41,235,836</b>	<b>\$ 23,039,450</b>	<b>\$ 38,060,764</b>
<b>EXPENDITURES</b>										
<b>Personal Services</b>										
Salaries - Permanent	\$ 8,489,877	\$ 232,947	\$ 549,076				\$ 9,271,900	\$ 19,550,001	\$ 8,676,289	\$ 18,277,699
Temp Help	\$ 38,968						\$ 38,968	\$ 98,328	\$ 143,872	\$ 95,098
Overtime	\$ 30,517		\$ 0				\$ 30,517		\$ 289,646	
Staff Benefits	\$ 6,028,482	\$ 120,527	\$ 305,998				\$ 6,455,008	\$ 13,989,174	\$ 6,913,122	\$ 12,934,852
	\$ 14,587,845	\$ 353,474	\$ 855,073				\$ 15,796,391	\$ 33,635,603	\$ 15,022,929	\$ 31,908,647
<b>Operating Expenses and Equipment</b>										
General Expense	\$ 987,330	\$ 10,840	\$ 37,775				\$ 1,035,945	\$ 1,856,636	\$ 537,519	\$ 1,578,326
Printing	\$ 12,152	\$ 1,048	\$ 1,548				\$ 14,748	\$ 45,908	\$ 28,494	\$ 37,001
Telecommunications	\$ 47,621	\$ 123	\$ 298				\$ 48,042	\$ 165,753	\$ 55,563	\$ 123,809
Postage	\$ 101,147		\$ 259				\$ 101,406	\$ 174,825	\$ 92,450	\$ 232,865
Insurance								\$ 23,000	\$ 10,423	\$ 14,000
In-State Travel	\$ 21,605	\$ 555	\$ 4,679				\$ 26,839	\$ 86,166	\$ 16,754	\$ 95,693
Out-of-State Travel	\$ 12,007		\$ 1,849				\$ 13,855	\$ 36,275	\$ 21,795	\$ 32,170
Training	\$ 8,315						\$ 8,315	\$ 8,625	\$ 1,748	\$ 9,700
Security Services	\$ 318,934		\$ 55,280				\$ 374,194	\$ 1,008,304	\$ 369,482	\$ 795,054
Facility Operations	\$ 248,204		\$ 3,592				\$ 251,797	\$ 898,962	\$ 202,079	\$ 504,075
Utilities	\$ 44,932						\$ 44,932	\$ 60,000	\$ 27,107	\$ 47,500
Contracted Services	\$ 795,594	\$ 148,158	\$ 203,153				\$ 1,146,895	\$ 3,207,481	\$ 1,183,002	\$ 2,998,778
Consulting and Professional Services	\$ 38,190		\$ 23,252				\$ 61,442	\$ 134,167	\$ 47,102	\$ 153,090
Information Technology	\$ 360,020	\$ 1,681	\$ 6,383				\$ 368,084	\$ 1,190,917	\$ 632,534	\$ 1,435,392
Major Equipment	\$ 67,641						\$ 67,641	\$ 160,000		\$ 145,400
Other Items of Expense	\$ 1,475						\$ 1,475	\$ 29,400	\$ 9,550	\$ 25,000
	\$ 3,065,127	\$ 162,405	\$ 338,178				\$ 3,565,710	\$ 9,074,419	\$ 3,246,601	\$ 7,826,853
<b>Special Items of Expense</b>										
Grand Jury		\$ 34,417					\$ 34,417	\$ 237,850	\$ 91,881	\$ 114,000
Jury Costs	\$ 115,183						\$ 115,183	\$ 276,175	\$ 133,709	\$ 297,325
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 0						\$ 0		\$ 0	\$ 0
Capital Costs										
Internal Cost Recovery	\$ (33,192)		\$ 33,192				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 26						\$ 26		\$ 1,353	
	\$ 82,017	\$ 34,417	\$ 33,192				\$ 149,626	\$ 514,025	\$ 226,943	\$ 411,325
<b>Total Expenditures</b>	<b>\$ 17,734,989</b>	<b>\$ 550,295</b>	<b>\$ 1,228,443</b>				<b>\$ 19,511,727</b>	<b>\$ 43,223,947</b>	<b>\$ 18,496,473</b>	<b>\$ 39,546,825</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 6,536,126</b>	<b>\$ (1,834)</b>	<b>\$ (210,791)</b>				<b>\$ 6,323,501</b>	<b>\$ (1,988,111)</b>	<b>\$ 4,542,977</b>	<b>\$ (1,486,061)</b>
<b>Operating Transfers In (Out)</b>	<b>\$ 121</b>	<b>\$ (129)</b>	<b>\$ 8</b>				<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Fund Balance (Deficit)</b>										
Beginning Balance (Deficit)	\$ 1,098,211	\$ 1,305,236	\$ 133,948	\$ 0			\$ 2,537,398	\$ 2,537,398	\$ 2,933,122	\$ 2,933,122
Ending Balance (Deficit)	\$ 7,634,457	\$ 1,303,275	\$ (76,834)	\$ 0			\$ 8,860,899	\$ 549,287	\$ 7,476,099	\$ 1,447,061

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

	For the month ended December									
	Fiscal Year 2016/17								2015/16	
	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	\$ 5,561,263	\$ 243,266	\$ 0				\$ 5,804,529	\$ 12,166,769	\$ 5,465,471	\$ 11,647,592
Traffic & Other Infractions	\$ 1,282,617	\$ 58,595					\$ 1,341,212	\$ 2,940,984	\$ 1,319,831	\$ 2,932,718
Other Criminal Cases	\$ 2,526,286	\$ 401,791					\$ 2,928,077	\$ 6,205,613	\$ 2,604,387	\$ 5,533,675
Civil	\$ 1,097,331	\$ 13,343					\$ 1,110,674	\$ 2,996,778	\$ 1,232,973	\$ 2,572,021
Family & Children Services	\$ 1,482,108	\$ 65,622			\$ 33,192		\$ 1,580,923	\$ 3,387,683	\$ 1,580,154	\$ 3,480,892
Probate, Guardianship & Mental Health Services	\$ 419,208	\$ 22,741					\$ 441,949	\$ 812,445	\$ 402,254	\$ 822,547
Juvenile Dependency Services	\$ 150,112	\$ 28,551					\$ 178,662	\$ 366,477	\$ 171,398	\$ 384,195
Juvenile Delinquency Services	\$ 183,267	\$ 27,118					\$ 210,384	\$ 443,285	\$ 227,458	\$ 467,287
Other Court Operations	\$ 454,564	\$ 512,204				\$ 26	\$ 966,794	\$ 2,045,155	\$ 639,930	\$ 1,169,485
Court Interpreters	\$ 493,667	\$ 243,628					\$ 737,296	\$ 1,533,272	\$ 694,096	\$ 1,353,068
Jury Services	\$ 139,830	\$ 86,776	\$ 115,183				\$ 341,789	\$ 807,399	\$ 335,050	\$ 771,128
Security		\$ 381,190					\$ 381,190	\$ 1,040,480	\$ 374,252	\$ 859,544
<b>Trial Court Operations Program</b>	<b>\$ 13,790,253</b>	<b>\$ 2,084,824</b>	<b>\$ 115,183</b>		<b>\$ 33,192</b>	<b>\$ 26</b>	<b>\$ 16,023,479</b>	<b>\$ 34,746,340</b>	<b>\$ 15,047,254</b>	<b>\$ 31,994,152</b>
Enhanced Collections	\$ 73,957	\$ 108,150					\$ 182,108	\$ 542,726	\$ 219,262	\$ 387,529
Other Non-Court Operations	\$ 32,306	\$ 42,070	\$ 34,417				\$ 108,793	\$ 415,835	\$ 165,871	\$ 302,735
<b>Non-Court Operations Program</b>	<b>\$ 106,263</b>	<b>\$ 150,220</b>	<b>\$ 34,417</b>				<b>\$ 290,900</b>	<b>\$ 958,561</b>	<b>\$ 385,133</b>	<b>\$ 690,264</b>
Executive Office	\$ 263,616	\$ 9,449			\$ (6,975)		\$ 266,090	\$ 723,455	\$ 315,656	\$ 638,820
Fiscal Services	\$ 557,281	\$ 85,398			\$ (8,151)		\$ 634,528	\$ 1,444,049	\$ 662,485	\$ 1,233,160
Human Resources	\$ 248,770	\$ 41,728			\$ (5,805)		\$ 284,693	\$ 713,921	\$ 304,110	\$ 750,548
Business & Facilities Services	\$ 237,851	\$ 329,660			\$ (4,526)		\$ 562,985	\$ 1,669,683	\$ 460,725	\$ 1,004,289
Information Technology	\$ 592,356	\$ 864,430			\$ (7,734)		\$ 1,449,052	\$ 2,967,938	\$ 1,321,110	\$ 3,235,592
<b>Court Administration Program</b>	<b>\$ 1,899,875</b>	<b>\$ 1,330,665</b>			<b>\$ (33,192)</b>		<b>\$ 3,197,348</b>	<b>\$ 7,519,046</b>	<b>\$ 3,064,086</b>	<b>\$ 6,862,409</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 15,796,391</b>	<b>\$ 3,565,710</b>	<b>\$ 149,600</b>		<b>\$ 0</b>	<b>\$ 26</b>	<b>\$ 19,511,727</b>	<b>\$ 43,223,947</b>	<b>\$ 18,496,473</b>	<b>\$ 39,546,825</b>