


**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

5-12-17  
Date

San Joaquin  
\_\_\_\_\_  
Court

FY2016-2017 Qtr 3  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Joaquin

Court

FY2016-2017 Qtr 3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

San Joaquin

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Court

FY2016-2017 Qtr 3

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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	316.19	

<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 March									
Fiscal Year 2016/17									
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (2,585,569)	\$ 1,039,171	\$ (644,959)	\$ 2,314,791			\$ 172,276	\$ 295,710	\$ 287,236
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other	\$ 11,893							\$ 11,893	\$ 12,752
Distribution							\$ (18,381)	\$ (18,381)	\$ (34,677)
Civil Filing Fees							\$ 0	\$ 0	\$ 273
Trust							\$ (53,536)	\$ (53,536)	\$ (24,568)
Credit Card								\$ 9,800	\$ 11,460
Cash on Hand	\$ 9,800							\$ 9,800	\$ 11,460
Cash with County	\$ 2,131	\$ 359,332	\$ (84,873)					\$ 276,589	\$ 358,468
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 6,199,574						\$ 4,840,372	\$ 11,039,946	\$ 10,682,895
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,652,829</b>	<b>\$ 1,398,503</b>	<b>\$ (729,833)</b>	<b>\$ 2,314,791</b>			<b>\$ 4,940,731</b>	<b>\$ 11,577,021</b>	<b>\$ 11,308,838</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 80		\$ 0					\$ 80	\$ 232
Dishonored Checks								\$ 0	\$ 75
Due From Employee		\$ 0						\$ 0	\$ 0
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust								\$ 0	\$ 0
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 975	\$ 0	\$ 90,492					\$ 91,467	\$ 963
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 90,941	\$ 0	\$ 612,011					\$ 702,952	\$ 405,879
Trust Due To/From							\$ 168,970	\$ 168,970	
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 5,712	\$ 4,060					\$ 0	\$ 9,772	\$ 686
<b>Total Receivables</b>	<b>\$ 97,709</b>	<b>\$ 4,060</b>	<b>\$ 702,503</b>	<b>\$ 0</b>			<b>\$ 168,970</b>	<b>\$ 973,242</b>	<b>\$ 407,835</b>
Prepaid Expenses - General	\$ 148,924	\$ 0						\$ 148,924	\$ 157,520
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 148,924</b>	<b>\$ 0</b>						<b>\$ 148,924</b>	<b>\$ 157,520</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 3,899,462</b>	<b>\$ 1,402,563</b>	<b>\$ (27,330)</b>	<b>\$ 2,314,791</b>			<b>\$ 5,109,701</b>	<b>\$ 12,699,188</b>	<b>\$ 11,874,192</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 9,169	\$ 12	\$ 228				\$ 7,428	\$ 16,836	\$ 77,624
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 178,743	\$ 178,743	\$ 686
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 912,173	\$ 912,173	\$ 1,607,130
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 2,314,791				\$ 2,314,791	\$ 2,305,091
AB145 Due to Other Government Agency							\$ 529,252	\$ 529,252	
Due to Other Public Agencies								\$ 157	\$ 71
Sales and Use Tax	\$ 157							\$ 157	\$ 71
Interest							\$ 2,018	\$ 2,018	\$ 907
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 9,326</b>	<b>\$ 12</b>	<b>\$ 228</b>	<b>\$ 2,314,791</b>			<b>\$ 1,629,614</b>	<b>\$ 3,953,970</b>	<b>\$ 3,991,509</b>
Civil							\$ 1,537,510	\$ 1,537,510	\$ 1,566,221
Criminal							\$ 1,876,888	\$ 1,876,888	\$ 1,417,970
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 7,714
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 19,659	\$ 19,659	\$ 22,776
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 3,434,056</b>	<b>\$ 3,434,056</b>	<b>\$ 3,014,681</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 618,535							\$ 618,535	\$ 539,314
Deferred Compensation Payable	\$ 27,941							\$ 27,941	\$ 0
Deductions Payable	\$ (38,320)							\$ (38,320)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 608,156</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 608,156</b>	<b>\$ 539,314</b>
Revenue Collected in Advance								\$ 0	\$ 0
Liabilities For Deposits	\$ 96,390	\$ 2,551	\$ 2				\$ 31,996	\$ 130,938	\$ 109,093
Jury Fees - Non-Interest							\$ 2,616	\$ 2,616	\$ 113,339
Fees - Partial Payment & Overpayment							\$ 11,420	\$ 11,420	\$ 25,973
Uncleared Collections	\$ 171,573						\$ 0	\$ 171,573	\$ 171,573
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 306,000
<b>Total Other Liabilities</b>	<b>\$ 267,963</b>	<b>\$ 2,551</b>	<b>\$ 2</b>				<b>\$ 46,032</b>	<b>\$ 316,548</b>	<b>\$ 725,978</b>
<b>Total Liabilities</b>	<b>\$ 885,445</b>	<b>\$ 2,563</b>	<b>\$ 229</b>	<b>\$ 2,314,791</b>			<b>\$ 5,109,701</b>	<b>\$ 8,312,730</b>	<b>\$ 8,271,481</b>
<b>Total Fund Balance</b>	<b>\$ 3,014,017</b>	<b>\$ 1,400,000</b>	<b>\$ (27,559)</b>	<b>\$ 0</b>				<b>\$ 4,386,458</b>	<b>\$ 3,602,711</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,899,482</b>	<b>\$ 1,402,563</b>	<b>\$ (27,330)</b>	<b>\$ 2,314,791</b>			<b>\$ 5,109,701</b>	<b>\$ 12,699,188</b>	<b>\$ 11,874,192</b>

**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 2016/17							2015/16			
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
Non-Grant		Grant									
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 26,005,301	\$ 128,136					\$ 26,133,437	\$ 32,906,263	\$ 23,414,973	\$ 30,460,346	
Improvement and Modernization Fund	\$ 3,519						\$ 3,519	\$ 89,889	\$ 4,434	\$ 89,889	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 951,689						\$ 951,689	\$ 1,398,219	\$ 827,568	\$ 1,231,460	
Civil Coordination Reimbursement (45.55)											
WCO Reimbursements (45.10 and 45.25)	\$ 353,184						\$ 353,184	\$ 502,829	\$ 325,276	\$ 509,109	
Other Miscellaneous	\$ 1,245,357						\$ 1,245,357	\$ 1,245,357	\$ 1,245,357	\$ 1,245,356	
	\$ 28,559,049	\$ 128,136					\$ 28,687,185	\$ 36,142,557	\$ 25,817,607	\$ 33,536,160	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 557,915				\$ 557,915	\$ 1,017,198	\$ 592,215	\$ 1,017,991	
Other Judicial Council Grants			\$ 535,767				\$ 535,767	\$ 712,577	\$ 431,216	\$ 766,708	
Non-Judicial Council Grants			\$ 593,708				\$ 593,708	\$ 1,102,975	\$ 445,101	\$ 969,902	
			\$ 1,687,389				\$ 1,687,389	\$ 2,832,750	\$ 1,468,533	\$ 2,754,601	
<b>Other Financing Sources</b>											
Interest Income	\$ 31,871	\$ 3,586					\$ 35,457	\$ 35,465	\$ 18,994	\$ 22,400	
Investment Income											
Donations											
Local Fees	\$ 119,079	\$ 56,054					\$ 175,133	\$ 558,100	\$ 260,155	\$ 282,060	
Non-Fee Revenues											
Enhanced Collections		\$ 246,371					\$ 246,371	\$ 542,726	\$ 393,853	\$ 547,325	
Escheatment											
Prior Year Revenue	\$ (43,145)	\$ 1,214					\$ (41,931)		\$ (65,415)		
County Program - Restricted		\$ 516,233					\$ 516,233	\$ 1,057,655	\$ 577,074	\$ 841,368	
Reimbursement Other	\$ 39,448						\$ 39,448	\$ 60,663	\$ 29,621	\$ 70,225	
Sale of Fixed Assets											
Other Miscellaneous	\$ 12,772						\$ 12,772	\$ 5,920	\$ 1,274	\$ 6,625	
	\$ 160,026	\$ 823,458					\$ 983,483	\$ 2,260,529	\$ 1,215,566	\$ 1,770,003	
<b>Total Revenues</b>	<b>\$ 28,719,075</b>	<b>\$ 951,594</b>	<b>\$ 1,687,389</b>				<b>\$ 31,358,058</b>	<b>\$ 41,235,836</b>	<b>\$ 28,501,696</b>	<b>\$ 38,060,764</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 12,650,320	\$ 336,896	\$ 807,712				\$ 13,794,927	\$ 19,550,001	\$ 12,905,295	\$ 18,277,699	
Temp Help	\$ 51,665		\$ 73				\$ 51,739	\$ 96,328	\$ 178,361	\$ 96,096	
Overtime	\$ 42,973		\$ 0				\$ 42,973		\$ 395,165		
Staff Benefits	\$ 9,171,231	\$ 169,655	\$ 456,909				\$ 9,797,794	\$ 13,989,174	\$ 8,952,665	\$ 12,934,852	
	\$ 21,916,189	\$ 506,550	\$ 1,264,694				\$ 23,687,434	\$ 33,635,503	\$ 22,431,486	\$ 31,308,647	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 1,334,084	\$ 17,960	\$ 52,469				\$ 1,404,513	\$ 1,856,636	\$ 888,285	\$ 1,578,326	
Printing	\$ 20,333	\$ 1,048	\$ 1,714				\$ 23,095	\$ 45,908	\$ 34,174	\$ 37,001	
Telecommunications	\$ 68,992	\$ 275	\$ 475				\$ 69,742	\$ 165,753	\$ 82,023	\$ 123,809	
Postage	\$ 163,719		\$ 497				\$ 164,216	\$ 174,825	\$ 169,508	\$ 232,865	
Insurance	\$ 11,524						\$ 11,524	\$ 23,000	\$ 10,423	\$ 14,000	
In-State Travel	\$ 29,927	\$ 1,273	\$ 5,854				\$ 37,054	\$ 86,166	\$ 24,236	\$ 93,683	
Out-of-State Travel	\$ 11,568	\$ 219	\$ 1,949				\$ 13,735	\$ 36,275	\$ 21,795	\$ 32,170	
Training	\$ 14,444						\$ 14,444	\$ 8,625	\$ 2,103	\$ 9,700	
Security Services	\$ 452,967		\$ 65,257				\$ 518,225	\$ 1,008,304	\$ 512,655	\$ 796,064	
Facility Operations	\$ 368,950		\$ 5,533				\$ 374,483	\$ 886,962	\$ 360,498	\$ 504,075	
Utilities	\$ 48,995						\$ 48,995	\$ 60,000	\$ 37,255	\$ 47,500	
Contracted Services	\$ 1,227,168	\$ 262,670	\$ 328,275				\$ 1,818,114	\$ 3,207,481	\$ 1,943,368	\$ 2,598,778	
Consulting and Professional Services	\$ 50,201		\$ 62,839				\$ 113,040	\$ 134,167	\$ 102,720	\$ 153,090	
Information Technology	\$ 836,058	\$ 1,681	\$ 6,383				\$ 844,122	\$ 1,190,917	\$ 824,617	\$ 1,435,392	
Major Equipment	\$ 89,859						\$ 89,859	\$ 160,000	\$ 29,067	\$ 145,400	
Other Items of Expense	\$ 16,690						\$ 16,690	\$ 29,400	\$ 16,516	\$ 25,000	
	\$ 4,745,480	\$ 285,126	\$ 531,246				\$ 5,561,851	\$ 9,074,419	\$ 5,059,242	\$ 7,826,853	
<b>Special Items of Expense</b>											
Grand Jury		\$ 65,027					\$ 65,027	\$ 237,850	\$ 138,041	\$ 114,000	
Jury Costs	\$ 186,989						\$ 186,989	\$ 276,175	\$ 202,003	\$ 297,325	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0		\$ 0		
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (52,966)		\$ 52,966				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 7,697						\$ 7,697		\$ 1,335		
	\$ 141,720	\$ 65,027	\$ 52,966				\$ 259,713	\$ 514,025	\$ 341,379	\$ 411,325	
<b>Total Expenditures</b>	<b>\$ 26,803,389</b>	<b>\$ 356,703</b>	<b>\$ 1,848,906</b>				<b>\$ 29,508,998</b>	<b>\$ 43,223,947</b>	<b>\$ 27,832,107</b>	<b>\$ 39,546,825</b>	
<b>Excess (Deficit) of Revenues Over</b>	<b>\$ 1,915,686</b>	<b>\$ 94,891</b>	<b>\$ (161,517)</b>				<b>\$ 1,849,060</b>	<b>\$ (1,988,111)</b>	<b>\$ 669,589</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	\$ 1,305,238	\$ 133,949	\$ 0			\$ 2,537,398	\$ 2,537,398	\$ 2,933,122	\$ 2,933,122	
Ending Balance (Deficit)	\$ 3,014,017	\$ 1,400,908	\$ (27,559)	\$ 0			\$ 4,386,458	\$ 549,287	\$ 3,602,711	\$ 1,447,061	

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

For the month ended March										
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	\$ 8,333,534	\$ 391,355	\$ 0			\$ 72	\$ 8,724,961	\$ 12,166,769	\$ 8,240,696	\$ 11,647,592
Traffic & Other Infractions	\$ 1,893,523	\$ 118,778					\$ 2,012,300	\$ 2,940,984	\$ 1,991,593	\$ 2,932,718
Other Criminal Cases	\$ 3,795,921	\$ 613,081					\$ 4,409,002	\$ 6,205,613	\$ 3,852,852	\$ 5,533,675
Civil	\$ 1,652,461	\$ 20,109					\$ 1,672,569	\$ 2,996,778	\$ 1,808,774	\$ 2,572,021
Family & Children Services	\$ 2,202,421	\$ 88,790			\$ 52,966		\$ 2,344,177	\$ 3,387,683	\$ 2,352,460	\$ 3,480,892
Probate, Guardianship & Mental Health Services	\$ 632,880	\$ 32,212					\$ 665,092	\$ 812,445	\$ 586,997	\$ 822,547
Juvenile Dependency Services	\$ 224,358	\$ 48,865					\$ 273,224	\$ 366,477	\$ 260,802	\$ 384,195
Juvenile Delinquency Services	\$ 278,646	\$ 38,177					\$ 316,823	\$ 443,285	\$ 336,292	\$ 467,287
Other Court Operations	\$ 697,363	\$ 802,843				\$ 7,625	\$ 1,507,831	\$ 2,045,155	\$ 1,123,134	\$ 1,169,485
Court Interpreters	\$ 745,587	\$ 377,526					\$ 1,123,113	\$ 1,533,272	\$ 1,032,834	\$ 1,353,068
Jury Services	\$ 210,841	\$ 123,543	\$ 186,989				\$ 521,373	\$ 807,399	\$ 521,141	\$ 771,128
Security		\$ 540,068					\$ 540,068	\$ 1,040,480	\$ 539,020	\$ 859,544
<b>Trial Court Operations Program</b>	<b>\$ 20,667,534</b>	<b>\$ 3,195,347</b>	<b>\$ 186,989</b>		<b>\$ 52,966</b>	<b>\$ 7,697</b>	<b>\$ 24,110,533</b>	<b>\$ 34,746,340</b>	<b>\$ 22,646,597</b>	<b>\$ 31,994,152</b>
Enhanced Collections	\$ 82,443	\$ 190,794	\$ 57				\$ 273,294	\$ 542,726	\$ 404,060	\$ 387,529
Other Non-Court Operations	\$ 48,929	\$ 73,946	\$ 64,970				\$ 187,845	\$ 415,835	\$ 255,902	\$ 302,735
<b>Non-Court Operations Program</b>	<b>\$ 131,372</b>	<b>\$ 264,740</b>	<b>\$ 65,027</b>				<b>\$ 461,139</b>	<b>\$ 958,561</b>	<b>\$ 659,962</b>	<b>\$ 690,264</b>
Executive Office	\$ 391,273	\$ 13,538			\$ (11,131)		\$ 393,681	\$ 723,455	\$ 450,327	\$ 638,820
Fiscal Services	\$ 855,017	\$ 134,621			\$ (13,007)		\$ 976,632	\$ 1,444,049	\$ 1,039,285	\$ 1,233,160
Human Resources	\$ 386,263	\$ 91,383			\$ (9,264)		\$ 468,383	\$ 713,921	\$ 453,260	\$ 750,548
Business & Facilities Services	\$ 356,372	\$ 465,215			\$ (7,223)		\$ 814,363	\$ 1,669,683	\$ 701,421	\$ 1,004,289
Information Technology	\$ 899,602	\$ 1,397,007			\$ (12,342)		\$ 2,284,267	\$ 2,967,938	\$ 1,881,255	\$ 3,235,592
<b>Court Administration Program</b>	<b>\$ 2,888,528</b>	<b>\$ 2,101,764</b>			<b>\$ (52,966)</b>		<b>\$ 4,937,326</b>	<b>\$ 7,519,046</b>	<b>\$ 4,525,549</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>\$ 23,687,434</b>	<b>\$ 5,561,851</b>	<b>\$ 252,016</b>		<b>\$ 0</b>	<b>\$ 7,697</b>	<b>\$ 29,508,998</b>	<b>\$ 43,223,947</b>	<b>\$ 27,832,107</b>	<b>\$ 39,546,825</b>