

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

02/08/2018

Date

San Joaquin

Court

2017-2018 Qtr 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

2017-2018 Qtr 2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Joaquin

Court

2017-2018 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)	324.69	313.85	313.94		

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									
Fiscal Year 2017/18									
	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	\$ (3,252,595)	\$ 1,543,733	\$ (120,288)	\$ 2,330,262			\$ 73,624	\$ 574,736	\$ 770,194
Payroll	\$ (3,347)	\$ 0	\$ 0					\$ (3,347)	\$ 0
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other	\$ 12,868							\$ 12,868	\$ 6,081
Distribution							\$ 114,710	\$ 114,710	\$ (30,452)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (45,831)	\$ (45,831)	\$ (166,441)
Credit Card									
Cash on Hand	\$ 10,000							\$ 10,000	\$ 9,800
Cash with County	\$ 15,851	\$ 89,942	\$ 19,584					\$ 125,377	\$ 301,398
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 11,287,468						\$ 5,054,959	\$ 16,342,427	\$ 15,613,833
Total Cash and Cash Equivalents	\$ 8,085,245	\$ 1,633,675	\$ (100,704)	\$ 2,330,262			\$ 5,197,461	\$ 17,145,940	\$ 16,519,412
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 211		\$ 0					\$ 211	\$ 275
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	\$ 1,950	\$ 0	\$ 82,505					\$ 84,455	\$ 92,460
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 92,407	\$ 0	\$ 435,468	\$ 0				\$ 527,875	\$ 558,449
Trust Due To/From							\$ 46,557	\$ 46,557	\$ 1,089,500
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 14,730	\$ 3,342						\$ 18,072	\$ 4,842
Total Receivables	\$ 109,298	\$ 3,342	\$ 517,974	\$ 0			\$ 46,557	\$ 677,170	\$ 1,745,525
Prepaid Expenses - General	\$ 185,253	\$ 0						\$ 185,253	\$ 148,996
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 185,253	\$ 0						\$ 185,253	\$ 148,996
Other Assets									
Total Other Assets									
Total Assets	\$ 8,379,796	\$ 1,637,017	\$ 417,270	\$ 2,330,262			\$ 5,244,018	\$ 18,008,363	\$ 18,413,933
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 57,971	\$ 40	\$ 173				\$ 74,045	\$ 132,229	\$ 323,348
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 64,629	\$ 64,629	\$ 1,094,341
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 932,236	\$ 932,236	\$ 937,894
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 2,330,262				\$ 2,330,262	\$ 2,311,459
AB145 Due to Other Government Agency							\$ 609,226	\$ 609,226	\$ 461,449
Due to Other Public Agencies									
Sales and Use Tax	\$ 2							\$ 2	\$ 234
Interest							\$ 4,775	\$ 4,775	\$ 1,170
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 57,974	\$ 40	\$ 173	\$ 2,330,262			\$ 1,684,909	\$ 4,073,359	\$ 5,129,896
Civil							\$ 2,038,211	\$ 2,038,211	\$ 1,783,228
Criminal							\$ 1,427,699	\$ 1,427,699	\$ 1,375,910
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 27,684	\$ 27,684	\$ 18,585
Miscellaneous Trust									
Total Trust Deposits							\$ 3,493,595	\$ 3,493,595	\$ 3,177,723
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 763,495							\$ 763,495	\$ 614,106
Deferred Compensation Payable	\$ 24,082							\$ 24,082	\$ 48,534
Deductions Payable	\$ 310,848							\$ 310,848	\$ 272,200
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,098,426	\$ 0	\$ 0					\$ 1,098,426	\$ 934,840
Revenue Collected in Advance									
Liabilities For Deposits	\$ 107,054	\$ 2,748	\$ 2				\$ 40,913	\$ 150,717	\$ 118,311
Jury Fees - Non-Interest							\$ 3,084	\$ 3,084	\$ 7,314
Fees - Partial Payment & Overpayment							\$ 21,517	\$ 21,517	\$ 13,377
Uncleared Collections	\$ 0							\$ 0	\$ 171,573
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ 107,054	\$ 2,748	\$ 2				\$ 65,514	\$ 175,318	\$ 310,576
Total Liabilities	\$ 1,263,453	\$ 2,788	\$ 175	\$ 2,330,262			\$ 5,244,018	\$ 8,840,696	\$ 9,553,035
Total Fund Balance	\$ 7,116,343	\$ 1,634,229	\$ 417,096	\$ 0				\$ 9,167,667	\$ 8,860,899
Total Liabilities and Fund Balance	\$ 8,379,796	\$ 1,637,017	\$ 417,270	\$ 2,330,262			\$ 5,244,018	\$ 18,008,363	\$ 18,413,933

**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 2017/18											
2016/17											
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 22,428,338	\$ 101,300					\$ 22,529,638	\$ 33,615,729	\$ 22,207,577	\$ 32,906,263	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 89,889	\$ 0	\$ 89,889	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 509,378						\$ 509,378	\$ 1,490,232	\$ 525,044	\$ 1,398,219	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 232,921						\$ 232,921	\$ 520,259	\$ 240,867	\$ 502,829	
Other Miscellaneous	\$ 1,245,357						\$ 1,245,357	\$ 1,245,357	\$ 1,245,357	\$ 1,245,357	
	\$ 24,415,994	\$ 101,300					\$ 24,517,294	\$ 36,961,466	\$ 24,218,845	\$ 36,142,557	
Grants											
AB 1058 Commissioner/Facilitator			\$ 249,053				\$ 249,053	\$ 1,012,299	\$ 315,152	\$ 1,017,198	
Other Judicial Council Grants			\$ 961,278				\$ 961,278	\$ 1,234,119	\$ 342,902	\$ 712,577	
Non-Judicial Council Grants			\$ 350,796				\$ 350,796	\$ 1,097,849	\$ 357,598	\$ 1,102,975	
			\$ 1,561,127				\$ 1,561,127	\$ 3,344,267	\$ 1,015,652	\$ 2,832,750	
Other Financing Sources											
Interest Income	\$ 30,017	\$ 5,145					\$ 35,163	\$ 64,700	\$ 13,757	\$ 35,465	
Investment Income											
Donations											
Local Fees	\$ 97,508	\$ 45,086					\$ 142,595	\$ 267,475	\$ 127,046	\$ 558,100	
Non-Fee Revenues											
Enhanced Collections		\$ 130,605					\$ 130,605	\$ 335,789	\$ 137,314	\$ 542,726	
Escheatment											
Prior Year Revenue	\$ 13,022						\$ 13,022		\$ (52)		
County Program - Restricted		\$ 333,855					\$ 333,855	\$ 989,936	\$ 296,368	\$ 1,057,655	
Reimbursement Other	\$ 27,213						\$ 27,213	\$ 71,013	\$ 15,975	\$ 60,663	
Sale of Fixed Assets											
Other Miscellaneous	\$ 6,908						\$ 6,908	\$ 7,600	\$ 10,323	\$ 5,920	
	\$ 174,668	\$ 514,692					\$ 689,360	\$ 1,736,513	\$ 600,731	\$ 2,260,529	
Total Revenues	\$ 24,590,663	\$ 615,992	\$ 1,561,127				\$ 26,767,782	\$ 42,042,246	\$ 25,835,228	\$ 41,235,836	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 8,652,987	\$ 239,756	\$ 533,030				\$ 9,425,773	\$ 20,030,475	\$ 9,271,900	\$ 19,550,001	
Temp Help	\$ 39,181		\$ 278				\$ 39,459	\$ 62,721	\$ 38,968	\$ 96,328	
Overtime	\$ 71,794	\$ 374					\$ 72,168	\$ 75,000	\$ 30,517		
Staff Benefits	\$ 6,153,203	\$ 110,464	\$ 272,594				\$ 6,536,261	\$ 14,575,401	\$ 6,455,006	\$ 13,989,174	
	\$ 14,917,165	\$ 350,595	\$ 805,902				\$ 16,073,661	\$ 34,743,597	\$ 15,796,391	\$ 33,635,503	
Operating Expenses and Equipment											
General Expense	\$ 907,352	\$ 31,064	\$ 26,409				\$ 964,825	\$ 1,882,096	\$ 1,035,945	\$ 1,856,636	
Printing	\$ 24,803	\$ 1,034	\$ 1,655				\$ 27,492	\$ 40,075	\$ 14,748	\$ 45,908	
Telecommunications	\$ 116,388	\$ 245	\$ 234				\$ 116,867	\$ 183,510	\$ 48,042	\$ 165,753	
Postage	\$ 94,592						\$ 94,592	\$ 218,725	\$ 101,406	\$ 174,825	
Insurance	\$ 21,185						\$ 21,185	\$ 77,730		\$ 23,000	
In-State Travel	\$ 11,183	\$ 2,000	\$ 18,111				\$ 31,295	\$ 87,874	\$ 26,839	\$ 86,166	
Out-of-State Travel		\$ 2,700					\$ 2,700	\$ 35,141	\$ 13,955	\$ 36,275	
Training	\$ 2,719						\$ 2,719	\$ 15,075	\$ 8,315	\$ 8,625	
Security Services	\$ 346,111		\$ 12,375				\$ 358,486	\$ 924,178	\$ 374,194	\$ 1,008,304	
Facility Operations	\$ 364,028		\$ 2,873				\$ 366,901	\$ 854,977	\$ 251,797	\$ 886,962	
Utilities	\$ 33,997						\$ 33,997	\$ 40,000	\$ 44,932	\$ 60,000	
Contracted Services	\$ 1,002,783	\$ 157,864	\$ 216,292				\$ 1,376,939	\$ 3,215,528	\$ 1,146,895	\$ 3,207,481	
Consulting and Professional Services	\$ 30,715		\$ 23,675				\$ 54,390	\$ 160,373	\$ 61,442	\$ 134,167	
Information Technology	\$ 396,782		\$ 1,861				\$ 398,644	\$ 1,281,909	\$ 368,084	\$ 1,190,917	
Major Equipment	\$ 167,707						\$ 167,707	\$ 167,323	\$ 67,641	\$ 160,000	
Other Items of Expense	\$ 6,705						\$ 6,705	\$ 31,100	\$ 1,475	\$ 29,400	
	\$ 3,527,051	\$ 194,908	\$ 303,485				\$ 4,025,444	\$ 9,215,614	\$ 3,565,710	\$ 9,074,419	
Special Items of Expense											
Grand Jury		\$ 64,472					\$ 64,472	\$ 120,025	\$ 34,417	\$ 237,850	
Jury Costs	\$ 131,506						\$ 131,506	\$ 264,100	\$ 115,183	\$ 276,175	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 83						\$ 83		\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (34,645)		\$ 34,645				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (886)						\$ (886)		\$ 26		
	\$ 96,058	\$ 64,472	\$ 34,645				\$ 195,175	\$ 384,125	\$ 149,626	\$ 514,025	
Total Expenditures	\$ 18,540,274	\$ 609,974	\$ 1,144,032				\$ 20,294,280	\$ 44,343,336	\$ 19,511,727	\$ 43,223,947	
Excess (Deficit) of Revenues Over Expenditures	\$ 6,050,389	\$ 6,018	\$ 417,096				\$ 6,473,502	\$ (2,301,090)	\$ 6,323,501	\$ (1,988,111)	
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,065,954	\$ 1,628,211	\$ 0	\$ 0			\$ 2,694,165	\$ 2,694,165	\$ 2,537,398	\$ 2,537,398	
Ending Balance (Deficit)	\$ 7,116,343	\$ 1,634,229	\$ 417,096	\$ 0			\$ 9,167,667	\$ 393,075	\$ 8,860,899	\$ 549,287	

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

For the month ended December										
	Fiscal Year 2017/18								2016/17	
	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	\$ 5,665,107	\$ 227,372					\$ 5,892,479	\$ 13,410,969	\$ 5,804,529	\$ 12,166,769
Traffic & Other Infractions	\$ 1,146,985	\$ 58,872					\$ 1,205,856	\$ 3,269,439	\$ 1,341,212	\$ 2,940,984
Other Criminal Cases	\$ 2,556,638	\$ 400,014					\$ 2,956,652	\$ 6,646,360	\$ 2,928,077	\$ 6,205,613
Civil	\$ 1,102,085	\$ 10,983					\$ 1,113,068	\$ 2,487,529	\$ 1,110,674	\$ 2,996,778
Family & Children Services	\$ 1,496,138	\$ 46,753			\$ 34,645		\$ 1,577,537	\$ 3,705,438	\$ 1,580,923	\$ 3,387,683
Probate, Guardianship & Mental Health Services	\$ 430,076	\$ 5,672					\$ 435,748	\$ 975,136	\$ 441,949	\$ 812,445
Juvenile Dependency Services	\$ 150,084	\$ 63,132					\$ 213,215	\$ 398,189	\$ 178,662	\$ 366,477
Juvenile Delinquency Services	\$ 193,014	\$ 17,949					\$ 210,963	\$ 464,176	\$ 210,384	\$ 443,285
Other Court Operations	\$ 518,722	\$ 576,025					\$ 1,094,747	\$ 1,701,774	\$ 966,794	\$ 2,045,155
Court Interpreters	\$ 537,375	\$ 276,658					\$ 814,033	\$ 1,644,533	\$ 737,296	\$ 1,533,272
Jury Services	\$ 134,908	\$ 89,156	\$ 156,639				\$ 380,704	\$ 704,960	\$ 341,789	\$ 807,399
Security		\$ 361,822					\$ 361,822	\$ 294,037	\$ 381,190	\$ 1,040,480
Trial Court Operations Program	\$ 13,931,133	\$ 2,134,408	\$ 156,639		\$ 34,645		\$ 16,256,825	\$ 35,702,540	\$ 16,023,479	\$ 34,746,340
Enhanced Collections	\$ 47,085	\$ 115,663					\$ 162,748	\$ 335,789	\$ 182,108	\$ 542,726
Other Non-Court Operations	\$ 28,960	\$ 42,213	\$ 39,338				\$ 110,511	\$ 316,670	\$ 108,793	\$ 415,835
Non-Court Operations Program	\$ 76,045	\$ 157,876	\$ 39,338				\$ 273,259	\$ 652,459	\$ 290,900	\$ 958,561
Executive Office	\$ 269,388	\$ 16,803			\$ (5,173)		\$ 281,018	\$ 662,177	\$ 266,090	\$ 723,455
Fiscal Services	\$ 663,702	\$ 116,456	\$ 83		\$ (10,092)		\$ 770,148	\$ 1,782,110	\$ 634,528	\$ 1,444,049
Human Resources	\$ 222,043	\$ 82,059			\$ (5,026)		\$ 299,076	\$ 585,213	\$ 284,693	\$ 713,921
Business & Facilities Services	\$ 286,841	\$ 818,529			\$ (4,543)	\$ (1,116)	\$ 1,099,711	\$ 1,997,020	\$ 562,985	\$ 1,669,683
Information Technology	\$ 624,510	\$ 699,314			\$ (9,811)	\$ 230	\$ 1,314,243	\$ 2,961,817	\$ 1,449,052	\$ 2,967,938
Court Administration Program	\$ 2,066,484	\$ 1,733,160	\$ 83		\$ (34,645)	\$ (886)	\$ 3,764,196	\$ 7,988,337	\$ 3,197,348	\$ 7,519,046
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 16,073,661	\$ 4,025,444	\$ 196,060		\$ 0	\$ (886)	\$ 20,294,280	\$ 44,343,336	\$ 19,511,727	\$ 43,223,947