

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

08/23/2018

Date

San Joaquin

Court

2017-2018 Qtr 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

2017-2018 Qtr 4

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Joaquin

Court

2017-2018 Qtr 4

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	311.92	306.43

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 June											
Fiscal Year 2017/18									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								
ASSETS											
Operations	\$ (4,011,626)	\$ 1,631,582	\$ (39,549)	\$ 2,346,547			\$ 116,132	\$ 43,086	\$ 170,568		
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Jury											
Revolving	\$ 14,144							\$ 14,144	\$ 15,000		
Other	\$ 12,751							\$ 12,751	\$ 15,604		
Distribution							\$ 233	\$ 233	\$ 120,671		
Civil Filing Fees							\$ 0	\$ 0	\$ 0		
Trust							\$ (64,877)	\$ (64,877)	\$ (87,699)		
Credit Card											
Cash on Hand	\$ 9,650							\$ 9,650	\$ 10,000		
Cash with County	\$ (4,766)	\$ 214,846	\$ 44,703					\$ 254,783	\$ 307,849		
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0		
Cash Equivalents	\$ 4,790,169						\$ 4,644,035	\$ 9,434,204	\$ 9,898,334		
Total Cash and Cash Equivalents	\$ 810,322	\$ 1,846,427	\$ 5,154	\$ 2,346,547			\$ 4,695,523	\$ 9,703,974	\$ 10,450,327		
Short-Term Investment											
Investments											
Total Investments											
Accrued Revenue	\$ 13,194	\$ 8,482		\$ 9,972			\$ 0	\$ 31,648	\$ 22,336		
Accounts Receivable - General	\$ 31		\$ 0					\$ 31	\$ 16		
Dishonored Checks											
Due From Employee	\$ 950							\$ 950	\$ 7		
Civil Jury Fees	\$ 7,657							\$ 7,657	\$ 509		
Trust											
Due From Other Funds	\$ 394,548							\$ 394,548	\$ 460,507		
Due From Other Governments	\$ 17,113	\$ 61,296	\$ 164,752					\$ 243,161	\$ 242,672		
Due From Other Courts							\$ 0	\$ 0	\$ 0		
Due From State	\$ 614,190	\$ 53,413	\$ 478,167	\$ 0				\$ 1,145,770	\$ 837,615		
Trust Due To/From							\$ 54,328	\$ 54,328	\$ 29,688		
Distribution Due To/From							\$ 5,958	\$ 5,958	\$ 3		
Civil Filing Fee Due To/From							\$ 10,182	\$ 10,182	\$ 13,530		
General Due To/From	\$ 66,365	\$ 2,991						\$ 69,356	\$ 19,142		
Total Receivables	\$ 1,114,049	\$ 126,182	\$ 642,919	\$ 9,972			\$ 70,468	\$ 1,963,590	\$ 1,626,024		
Prepaid Expenses - General	\$ 231,728	\$ 0						\$ 231,728	\$ 170,720		
Salary and Travel Advances											
Counties											
Total Prepaid Expenses	\$ 231,728	\$ 0						\$ 231,728	\$ 170,720		
Other Assets											
Total Other Assets											
Total Assets	\$ 2,156,100	\$ 1,972,609	\$ 648,073	\$ 2,356,519			\$ 4,765,991	\$ 11,899,293	\$ 12,247,071		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 155,683	\$ 35,223	\$ 66,466					\$ 257,373	\$ 324,480		
Accounts Payable - General	\$ 50,179	\$ 303	\$ 31				\$ 0	\$ 50,513	\$ 12,124		
Due to Other Funds	\$ 14,582	\$ 34,295	\$ 361,811				\$ 123,684	\$ 534,372	\$ 522,870		
Due to Other Courts											
Due to State	\$ 2,527							\$ 2,527	\$ 32,778		
TC145 Liability							\$ 760,261	\$ 760,261	\$ 995,092		
Due to Other Governments	\$ 11,752	\$ 0	\$ 10,787	\$ 2,356,519				\$ 2,379,058	\$ 2,342,642		
AB145 Due to Other Government Agency							\$ 662,463	\$ 662,463	\$ 573,469		
Due to Other Public Agencies											
Sales and Use Tax	\$ 85							\$ 85	\$ 537		
Interest							\$ 963	\$ 963	\$ 436		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 234,808	\$ 69,821	\$ 439,095	\$ 2,356,519			\$ 1,547,371	\$ 4,647,614	\$ 4,804,427		
Civil							\$ 2,559,977	\$ 2,559,977	\$ 1,694,994		
Criminal							\$ 552,245	\$ 552,245	\$ 1,609,407		
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0		
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0		
Trust Interest Payable							\$ 45,245	\$ 45,245	\$ 23,568		
Miscellaneous Trust											
Total Trust Deposits							\$ 3,157,467	\$ 3,157,467	\$ 3,327,969		
Accrued Payroll	\$ 510,394	\$ 10,344	\$ 21,254					\$ 541,991	\$ 544,327		
Benefits Payable	\$ 844,669							\$ 844,669	\$ 724,931		
Deferred Compensation Payable	\$ 23,137							\$ 23,137	\$ 0		
Deductions Payable	\$ 8,331							\$ 8,331	\$ 241		
Payroll Clearing	\$ 0							\$ 0	\$ 0		
Total Payroll Liabilities	\$ 1,386,531	\$ 10,344	\$ 21,254					\$ 1,418,129	\$ 1,269,499		
Revenue Collected in Advance			\$ 187,723					\$ 187,723	\$ 0		
Liabilities For Deposits	\$ 24,261	\$ 593	\$ 2				\$ 42,617	\$ 67,473	\$ 135,737		
Jury Fees - Non-Interest							\$ 6,821	\$ 6,821	\$ 1,243		
Fees - Partial Payment & Overpayment							\$ 11,715	\$ 11,715	\$ 14,031		
Uncleared Collections	\$ 0							\$ 0	\$ 0		
Other Miscellaneous Liabilities											
Total Other Liabilities	\$ 24,261	\$ 593	\$ 187,725				\$ 61,153	\$ 273,732	\$ 151,012		
Total Liabilities	\$ 1,645,600	\$ 80,757	\$ 648,073	\$ 2,356,519			\$ 4,765,991	\$ 9,496,942	\$ 9,552,907		
Total Fund Balance	\$ 510,499	\$ 1,891,852	\$ 0	\$ 0				\$ 2,402,351	\$ 2,694,165		
Total Liabilities and Fund Balance	\$ 2,156,100	\$ 1,972,609	\$ 648,073	\$ 2,356,519			\$ 4,765,991	\$ 11,899,293	\$ 12,247,071		

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 June											
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	\$ 33,462,512	\$ 313,038					\$ 33,775,550	\$ 33,615,729	\$ 34,136,820	\$ 32,906,263	
Improvement and Modernization Fund	\$ 89,889						\$ 89,889	\$ 89,889	\$ 89,889	\$ 89,889	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,746,143						\$ 1,746,143	\$ 1,490,232	\$ 1,445,760	\$ 1,398,219	
Civil Coordination Reimbursement (0150091)	\$ 0						\$ 0				
MOU Reimbursements (0150010 and General)	\$ 545,848						\$ 545,848	\$ 520,259	\$ 510,661	\$ 502,829	
Other Miscellaneous	\$ 1,245,357						\$ 1,245,357	\$ 1,245,357	\$ 1,245,357	\$ 1,245,357	
	\$ 37,089,749	\$ 313,038					\$ 37,402,786	\$ 36,961,466	\$ 37,428,487	\$ 36,142,557	
Grants											
AB 1058 Commissioner/Facilitator			\$ 819,833				\$ 819,833	\$ 1,012,299	\$ 842,516	\$ 1,017,198	
Other Judicial Council Grants			\$ 987,099				\$ 987,099	\$ 1,234,119	\$ 678,974	\$ 712,577	
Non-Judicial Council Grants			\$ 907,621				\$ 907,621	\$ 1,097,849	\$ 947,049	\$ 1,102,975	
			\$ 2,714,553				\$ 2,714,553	\$ 3,344,267	\$ 2,468,538	\$ 2,832,750	
Other Financing Sources											
Interest Income	\$ 114,971	\$ 26,065					\$ 141,036	\$ 64,700	\$ 64,634	\$ 35,465	
Investment Income											
Donations											
Local Fees	\$ 197,900	\$ 89,008					\$ 286,909	\$ 267,475	\$ 277,221	\$ 558,100	
Non-Fee Revenues											
Enhanced Collections		\$ 323,503					\$ 323,503	\$ 335,789	\$ 415,147	\$ 542,726	
Escheatment	\$ 126,408	\$ 0					\$ 126,408				
Prior Year Revenue	\$ 14,532	\$ 1,111					\$ 15,643		\$ 1,643		
County Program - Restricted		\$ 1,006,736					\$ 1,006,736	\$ 989,936	\$ 920,690	\$ 1,057,655	
Reimbursement Other	\$ 69,602						\$ 69,602	\$ 71,013	\$ 68,593	\$ 60,663	
Sale of Fixed Assets											
Other Miscellaneous	\$ 9,615						\$ 9,615	\$ 7,600	\$ 15,424	\$ 5,920	
	\$ 533,029	\$ 1,446,423					\$ 1,979,451	\$ 1,736,513	\$ 1,763,351	\$ 2,260,529	
Total Revenues	\$ 37,622,777	\$ 1,759,460	\$ 2,714,553				\$ 42,096,790	\$ 42,042,246	\$ 41,660,376	\$ 41,235,836	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 17,759,406	\$ 694,050	\$ 1,186,342				\$ 19,639,798	\$ 20,030,475	\$ 19,418,855	\$ 19,550,001	
Temp Help	\$ 52,362		\$ 547				\$ 52,909	\$ 62,721	\$ 67,216	\$ 96,328	
Overtime	\$ 94,237	\$ 478					\$ 94,715	\$ 75,000	\$ 60,705		
Staff Benefits	\$ 12,602,595	\$ 361,155	\$ 613,802				\$ 13,577,553	\$ 14,575,401	\$ 13,590,970	\$ 13,989,174	
	\$ 30,508,599	\$ 1,055,683	\$ 1,800,691				\$ 33,364,974	\$ 34,743,597	\$ 33,137,746	\$ 33,635,503	
Operating Expenses and Equipment											
General Expense	\$ 1,638,563	\$ 49,999	\$ 68,945				\$ 1,757,508	\$ 1,882,096	\$ 1,949,790	\$ 1,856,636	
Printing	\$ 49,096	\$ 1,646	\$ 3,348				\$ 54,090	\$ 40,075	\$ 40,935	\$ 45,908	
Telecommunications	\$ 200,917	\$ 473	\$ 512				\$ 201,901	\$ 183,510	\$ 106,626	\$ 165,753	
Postage	\$ 179,376		\$ 1				\$ 179,377	\$ 218,725	\$ 232,847	\$ 174,825	
Insurance	\$ 21,185						\$ 21,185	\$ 77,730	\$ 11,524	\$ 23,000	
In-State Travel	\$ 29,992	\$ 2,000	\$ 23,594				\$ 55,586	\$ 87,874	\$ 54,344	\$ 86,166	
Out-of-State Travel	\$ 1,925	\$ 2,700					\$ 4,626	\$ 35,141	\$ 14,161	\$ 36,275	
Training	\$ 9,103						\$ 9,103	\$ 15,075	\$ 14,836	\$ 8,625	
Security Services	\$ 782,569		\$ 54,751				\$ 837,320	\$ 924,178	\$ 748,186	\$ 1,008,304	
Facility Operations	\$ 789,099		\$ 8,944				\$ 798,043	\$ 854,977	\$ 514,172	\$ 886,962	
Utilities	\$ 71,380						\$ 71,380	\$ 40,000	\$ 81,296	\$ 60,000	
Contracted Services	\$ 2,322,980	\$ 347,795	\$ 575,033				\$ 3,245,808	\$ 3,215,528	\$ 2,740,262	\$ 3,207,481	
Consulting and Professional Services	\$ 78,517		\$ 88,987				\$ 167,504	\$ 160,373	\$ 191,536	\$ 134,167	
Information Technology	\$ 1,013,519	\$ 20	\$ 16,861				\$ 1,030,401	\$ 1,281,909	\$ 1,037,559	\$ 1,190,917	
Major Equipment	\$ 213,675						\$ 213,675	\$ 167,323	\$ 160,093	\$ 160,000	
Other Items of Expense	\$ 28,112						\$ 28,112	\$ 31,100	\$ 26,044	\$ 29,400	
	\$ 7,430,007	\$ 404,633	\$ 840,976				\$ 8,675,617	\$ 9,215,614	\$ 7,924,211	\$ 9,074,419	
Special Items of Expense											
Grand Jury		\$ 134,980					\$ 134,980	\$ 120,025	\$ 120,025	\$ 237,850	
Jury Costs	\$ 279,306						\$ 279,306	\$ 264,100	\$ 264,040	\$ 276,175	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 83						\$ 83		\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (93,569)	\$ 5,951	\$ 87,618				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 39,073	\$ (105,429)					\$ (66,356)		\$ 57,587		
	\$ 224,893	\$ 35,502	\$ 87,618				\$ 348,013	\$ 384,125	\$ 441,652	\$ 514,025	
Total Expenditures	\$ 38,163,498	\$ 1,495,819	\$ 2,729,286				\$ 42,388,604	\$ 44,343,336	\$ 41,503,610	\$ 43,223,947	
Excess (Deficit) of Revenues Over Expenditures	\$ (540,721)	\$ 263,641	\$ (14,734)				\$ (291,814)	\$ (2,301,090)	\$ 156,767	\$ (1,988,111)	
Operating Transfers In (Out)	\$ (14,734)		\$ 14,734				\$ 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)	\$ 510,499	\$ 1,891,852	\$ 0	\$ 0			\$ 2,402,351	\$ 393,075	\$ 2,694,165	\$ 549,287	

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

For the month ended June										
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	\$ 11,860,328	\$ 598,927	\$ 0				\$ 12,459,256	\$ 13,410,969	\$ 12,261,039	\$ 12,166,769
Traffic & Other Infractions	\$ 2,337,890	\$ 181,052					\$ 2,518,942	\$ 3,269,439	\$ 2,901,901	\$ 2,940,984
Other Criminal Cases	\$ 5,308,577	\$ 992,881					\$ 6,301,458	\$ 6,646,360	\$ 6,182,436	\$ 6,205,613
Civil	\$ 2,360,821	\$ 25,990					\$ 2,386,811	\$ 2,487,529	\$ 2,309,950	\$ 2,996,778
Family & Children Services	\$ 3,159,227	\$ 97,649			\$ 87,618	\$ (40)	\$ 3,344,454	\$ 3,705,438	\$ 3,301,172	\$ 3,387,683
Probate, Guardianship & Mental Health Services	\$ 878,537	\$ 12,658					\$ 891,195	\$ 975,136	\$ 922,959	\$ 812,445
Juvenile Dependency Services	\$ 311,667	\$ 102,018					\$ 413,685	\$ 398,189	\$ 392,296	\$ 366,477
Juvenile Delinquency Services	\$ 396,757	\$ 42,929					\$ 439,686	\$ 464,176	\$ 444,776	\$ 443,285
Other Court Operations	\$ 1,062,188	\$ 1,183,072				\$ 572	\$ 2,245,831	\$ 1,701,774	\$ 2,138,639	\$ 2,045,155
Court Interpreters	\$ 1,071,164	\$ 747,738					\$ 1,818,902	\$ 1,644,533	\$ 1,594,686	\$ 1,533,272
Jury Services	\$ 269,936	\$ 163,531	\$ 279,306				\$ 712,773	\$ 704,960	\$ 698,491	\$ 807,399
Security		\$ 893,317					\$ 893,317	\$ 294,037	\$ 776,732	\$ 1,040,480
Trial Court Operations Program	\$ 29,017,092	\$ 5,041,764	\$ 279,306		\$ 87,618	\$ 532	\$ 34,426,311	\$ 35,702,540	\$ 33,925,076	\$ 34,746,340
Enhanced Collections	\$ 72,949	\$ 247,871			\$ 5,951		\$ 326,771	\$ 335,789	\$ 428,105	\$ 542,726
Other Non-Court Operations	\$ 61,935	\$ 99,957	\$ 134,980			\$ (106,816)	\$ 190,056	\$ 316,670	\$ 322,469	\$ 415,835
Non-Court Operations Program	\$ 134,884	\$ 347,827	\$ 134,980		\$ 5,951	\$ (106,816)	\$ 516,827	\$ 652,459	\$ 750,574	\$ 958,561
Executive Office	\$ 557,272	\$ 189,178			\$ (12,862)	\$ 15,578	\$ 749,166	\$ 662,177	\$ 580,398	\$ 723,455
Fiscal Services	\$ 1,335,909	\$ 296,935	\$ 83		\$ (28,237)	\$ 25,379	\$ 1,630,070	\$ 1,782,110	\$ 1,429,611	\$ 1,444,049
Human Resources	\$ 466,636	\$ 136,020			\$ (12,201)	\$ (217)	\$ 590,238	\$ 585,213	\$ 688,297	\$ 713,921
Business & Facilities Services	\$ 599,641	\$ 1,239,999			\$ (11,658)	\$ (1,039)	\$ 1,826,944	\$ 1,997,020	\$ 1,126,739	\$ 1,669,683
Information Technology	\$ 1,253,540	\$ 1,423,893			\$ (28,611)	\$ 227	\$ 2,649,050	\$ 2,961,817	\$ 3,002,914	\$ 2,967,938
Court Administration Program	\$ 4,212,998	\$ 3,286,026	\$ 83		\$ (93,569)	\$ 39,928	\$ 7,445,466	\$ 7,988,337	\$ 6,827,960	\$ 7,519,046
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 33,364,974	\$ 8,675,617	\$ 414,369		\$ 0	\$ (66,356)	\$ 42,388,604	\$ 44,343,336	\$ 41,503,610	\$ 43,223,947

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - San Joaquin

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	231,728	-	231,728	-	-	-	-	-	-	231,728
Restricted	-	-	-	1,891,852	-	-	-	-	-	1,891,852
Committed	109,324	52,875	162,199	-	-	-	-	-	-	162,199
Assigned	-	116,572	116,572	-	-	-	-	-	-	116,572
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 341,053	\$ 169,447	\$ 510,499	\$ 1,891,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,402,351