

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

12/06/2018

Date

San Joaquin

Court

FY2018-2019 Qtr 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

FY2018-2019 Qtr 1

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

FY2018-2019 Qtr 1

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)	329.64	311.20			

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 September						2017/18		
		Fiscal Year 2018/19								
		Governmental Funds								
		Special Revenue								
		General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
ASSETS										
Operations Payroll	\$(4,368,724)	\$1,737,992		\$408,943	\$2,357,003			\$94,585	\$228,979	\$(62,793)
July Revolving	\$15,000								\$15,000	\$15,000
Other	\$12,978								\$12,978	\$14,739
Distribution								\$101,588	\$101,588	\$111,284
Civil Filing Fees Trust								\$0	\$(95,926)	\$0
Credit Card	\$9,650								\$9,650	\$10,000
Cash on Hand	\$5,285								\$5,285	\$159,643
Cash with County				\$36,732					\$36,732	\$0
Cash Outside of the JCC										\$20,421,052
Cash Equivalents	\$13,953,167				\$2,357,003			\$4,272,527	\$18,225,694	\$20,627,483
Total Cash and Cash Equivalents	\$9,628,523	\$1,774,125		\$428,115	\$2,357,003			\$4,372,554	\$18,560,319	\$20,627,483
Short-Term Investments										
Total Investments					\$0					
Accrued Revenue	\$0		\$0					\$0	\$0	\$0
Accounts Receivable - General	\$421								\$421	\$63
Disbursed Checks	\$0								\$0	\$0
Due From Employee	\$0								\$0	\$0
Civil Jury Fees Trust	\$0								\$0	\$0
Due From Other Funds	\$0								\$0	\$0
Due From Other Governments	\$2,015				\$59,917				\$61,932	\$70,202
Due From Other Courts									\$0	\$0
Due From State	\$151,221				\$74,893				\$226,114	\$411,949
Trust Due To/From									\$0	\$887,751
Distribution Due To/From									\$190,550	\$190,550
Civil Filing Fee Due To/From									\$0	\$0
General Due To/From	\$10,713		\$5,184						\$15,896	\$19,189
Total Receivables	\$164,370		\$5,184		\$134,810			\$190,550	\$494,914	\$1,389,153
Prepaid Expenses - General	\$177,544								\$177,544	\$185,253
Salary and Travel Advances										
Countries										
Total Prepaid Expenses	\$177,544								\$177,544	\$185,253
Other Assets										
Total Other Assets										
Total Assets	\$9,970,437	\$1,779,308		\$562,925	\$2,357,003			\$4,563,103	\$19,232,777	\$22,201,889
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$0		\$0					\$0	\$0	\$0
Accounts Payable - General	\$2,675		\$269		\$15			\$1,923	\$4,882	\$8,092
Due to Other Funds	\$0							\$206,446	\$206,446	\$906,539
Due to Other Courts	\$0								\$0	\$0
Due to State									\$0	\$0
TC145 Liability								\$876,544	\$876,544	\$949,928
Due to Other Governments	\$0				\$2,357,003				\$2,357,003	\$2,323,119
AB145 Due to Other Government Agency								\$553,153	\$553,153	\$991,416
Due to Other Public Agencies										
Sales and Use Tax Interest	\$155							\$6,510	\$155	\$52
Miscellaneous Accts. Pay. and Accrued Liab.									\$3,830	\$30
Total Accounts Payable and Accrued Liab.	\$2,830		\$269		\$15			\$1,644,575	\$4,004,693	\$4,783,375
Civil Criminal										
Unreconciled - Civil and Criminal								\$2,044,305	\$2,044,305	\$2,495,576
Trust Held Outside of the JCC								\$772,412	\$772,412	\$1,740,126
Trust Interest Payable								\$0	\$0	\$0
Miscellaneous Trust								\$0	\$0	\$0
Total Trust Deposits								\$2,862,580	\$2,862,580	\$4,261,184
Accrued Payroll	\$0								\$0	\$0
Benefits Payable	\$857,963								\$857,963	\$716,038
Deferred Compensation Payable	\$0								\$0	\$0
Deductions Payable	\$0								\$0	\$0
Payroll Clearing	\$0								\$0	\$0
Total Payroll Liabilities	\$857,963								\$857,963	\$716,038
Revenue Collected in Advance										
Liabilities For Deposits	\$28,864								\$0	\$606,981
Fees - Non-Interest									\$2,119	\$139,083
Fees - Partial Payment & Overpayment									\$10,686	\$2,954
Uncleared Collections									\$0	\$13,035
Other Miscellaneous Liabilities									\$0	\$0
Total Other Liabilities	\$28,864							\$5,948	\$85,449	\$762,053
Total Liabilities	\$89,658				\$15			\$4,563,103	\$7,810,684	\$10,522,648
Total Fund Balance	\$9,080,779	\$1,779,403		\$562,911				\$0	\$11,422,093	\$11,679,241
Total Liabilities and Fund Balance	\$9,970,437	\$1,779,308		\$562,925	\$2,357,003			\$4,563,103	\$19,232,777	\$22,201,889

**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 September												
Fiscal Year 2018/19												
2017/18												
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)		
	General	Non-Grant	Grant	Capital Project s	Debt Service	Proprietary Funds						
REVENUES												
State Financing Sources												
Trial Court Trust Fund												
Improvement and Modernization Fund												
Judges' Compensation (0150019)	\$ 16,954,126	\$ 27,351					\$ 16,981,477	\$ 37,178,546	\$ 16,813,663	\$ 33,615,729	\$ 89,889	
Court Interpreter (0150037)	\$ 82,155						\$ 82,155	\$ 1,797,322	\$ 149,236	\$ 1,490,232	\$ 520,259	
Civil Coordination Reimbursement (0150091)	\$ 34,307						\$ 34,307	\$ 916,548	\$ 59,298	\$ 1,245,357	\$ 36,961,466	
MOU Reimbursements (0150010 and General)												
Other Miscellaneous	\$ 17,070,587	\$ 27,351					\$ 17,097,938	\$ 41,306,298	\$ 17,022,197	\$ 34,344,287		
Grants												
AB 1058 Commissioner/Facilitator												
Other Judicial Council Grants							\$ 834,392	\$ 979,237	\$ 19,304	\$ 1,012,299		
Non-Judicial Council Grants							\$ 153,960	\$ 1,178,442	\$ 240,151	\$ 1,234,119	\$ 1,097,849	
							\$ 988,352	\$ 905,983	\$ 147,721	\$ 1,097,849		
Other Financing Sources												
Interest Income	\$ 6,671	\$ 391					\$ 7,062	\$ 137,675	\$ 5,061	\$ 64,700		
Investment Income												
Donations												
Local Fees	\$ 40,679	\$ 19,762					\$ 60,442	\$ 286,225	\$ 64,873	\$ 287,475		
Non-Fee Revenues												
Enhanced Collections	\$ (4,399)	\$ 38,474					\$ 34,074	\$ 297,929	\$ 56,032	\$ 335,789		
Eschatement	\$ (158)						\$ (158)					
Prior Year Revenue	\$ 0						\$ 0		\$ 13,022	\$ 989,936		
County Program - Restricted												
Reimbursement Other	\$ 17,302	\$ 78,769					\$ 78,769	\$ 1,248,477	\$ 107,459	\$ 1,073,733	\$ 71,013	
Sale of Fixed Assets							\$ 17,302	\$ 70,500				
Other Miscellaneous	\$ 408						\$ 408	\$ 6,625	\$ 1,287	\$ 7,600		
	\$ 60,504	\$ 137,396					\$ 197,900	\$ 2,050,431	\$ 258,087	\$ 1,736,513		
Total Revenues	\$ 17,131,091	\$ 164,447	\$ 988,352				\$ 18,284,191	\$ 46,420,391	\$ 17,687,460	\$ 42,042,246		
EXPENDITURES												
Personal Services												
Salaries - Permanent	\$ 4,188,450	\$ 134,308	\$ 196,112				\$ 4,518,870	\$ 21,891,264	\$ 4,121,517	\$ 20,030,475		
Temp Help	\$ 3,358						\$ 3,358	\$ 34,066	\$ 22,048	\$ 62,721		
Overtime	\$ 6,807						\$ 6,807	\$ 40,000	\$ 66,473	\$ 75,000		
Staff Benefits	\$ 3,017,561	\$ 60,065	\$ 100,615				\$ 3,178,240	\$ 16,091,523	\$ 3,013,949	\$ 14,575,401		
	\$ 7,216,175	\$ 194,372	\$ 296,727				\$ 7,707,274	\$ 38,056,853	\$ 7,223,987	\$ 34,743,597		
Operating Expenses and Equipment												
General Expense	\$ 197,489	\$ 12,945	\$ 13,900				\$ 224,333	\$ 1,373,341	\$ 209,201	\$ 1,882,096		
Printing	\$ 5,539	\$ 198	\$ 531				\$ 6,268	\$ 55,580	\$ 8,678	\$ 40,075		
Telecommunications	\$ 26,157	\$ 114					\$ 26,271	\$ 147,449	\$ 73,939	\$ 183,510		
Postage	\$ 64,472						\$ 64,472	\$ 199,150	\$ 19,923	\$ 218,725		
Insurance	\$ 5,054	\$ 10,610	\$ 3,581				\$ 19,246	\$ 92,809	\$ 3,698	\$ 77,730		
In-State Travel	\$ 4,710						\$ 4,710	\$ 28,032	\$ 2,700	\$ 35,141		
Out-of-State Travel	\$ 3,885		\$ 0				\$ 3,885	\$ 22,427	\$ 1,125	\$ 15,075		
Training	\$ 160,071		\$ 11,964				\$ 172,035	\$ 1,013,888	\$ 153,544	\$ 924,178		
Security Services	\$ 170,443						\$ 170,443	\$ 942,065	\$ 143,112	\$ 854,977		
Facility Operations	\$ 12,262						\$ 12,262	\$ 72,000	\$ 13,661	\$ 40,000		
Utilities	\$ 437,433	\$ 45,000	\$ 84,357				\$ 566,790	\$ 2,841,761	\$ 514,517	\$ 3,215,528		
Contracted Services	\$ 9,283		\$ 14,382				\$ 23,665	\$ 159,213	\$ 27,128	\$ 160,373		
Consulting and Professional Services	\$ 231,182						\$ 231,182	\$ 1,308,890	\$ 54,560	\$ 1,281,909		
Information Technology								\$ 165,000	\$ 167,707	\$ 167,323		
Major Equipment	\$ 2,412						\$ 2,412	\$ 28,525	\$ 2,379	\$ 31,100		
Other Items of Expense	\$ 1,330,394	\$ 68,867	\$ 128,714				\$ 1,527,975	\$ 8,472,128	\$ 1,395,873	\$ 9,215,614		
Special Items of Expense												
Grand Jury	\$ 304	\$ 13,765					\$ 14,069	\$ 110,000	\$ 13,484	\$ 120,025		
Jury Costs	\$ 48,586						\$ 48,586	\$ 286,725	\$ 69,842	\$ 264,100		
Judgements, Settlements and Claims												
Debt Service												
Other									\$ 83	\$ 0		
Capital Costs												
Internal Cost Recovery	\$ (1,192)	\$ 1,192					\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ (33,455)						\$ (33,455)		\$ (886)			
	\$ 14,243	\$ 14,957					\$ 29,200	\$ 396,725	\$ 82,524	\$ 394,125		
Total Expenditures	\$ 8,560,812	\$ 278,196	\$ 425,441				\$ 9,264,449	\$ 46,925,706	\$ 8,702,383	\$ 44,343,336		
Changes (Increase) in Revenues Over												
Operating Transfers In (Out)	\$ 8,570,280	\$ (113,449)	\$ 562,911				\$ 9,019,741	\$ (505,315)	\$ 8,995,076	\$ (2,501,090)		
Fund Balance (Deficit)	\$ 510,499	\$ 1,391,652	\$ 0				\$ 0	\$ 0	\$ 0	\$ 0		
Beginning Balance (Deficit)	\$ 9,080,779	\$ 1,778,403	\$ 562,911				\$ 11,422,093	\$ 1,997,036	\$ 2,664,165	\$ 2,664,165		
Ending Balance (Deficit)												

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

	For the month ended September									
	Fiscal Year 2018/19							2017/18		
	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	\$ 2,784,865	\$ 121,036				\$ (153)	\$ 2,905,748	\$ 14,622,665	\$ 2,634,350	\$ 13,410,969
Traffic & Other Infractions	\$ 520,256	\$ 48,936					\$ 569,192	\$ 2,884,766	\$ 553,902	\$ 3,269,439
Other Criminal Cases	\$ 1,288,328	\$ 183,929					\$ 1,472,257	\$ 7,057,126	\$ 1,288,913	\$ 6,646,360
Civil	\$ 556,557	\$ 4,862					\$ 561,419	\$ 2,667,587	\$ 488,282	\$ 2,487,529
Family & Children Services	\$ 705,718	\$ 15,275					\$ 720,993	\$ 4,103,038	\$ 656,758	\$ 3,705,438
Probate, Guardianship & Mental Health Services	\$ 195,749	\$ 499					\$ 196,248	\$ 999,815	\$ 201,499	\$ 975,136
Juvenile Dependency Services	\$ 73,459	\$ 6,195					\$ 79,654	\$ 377,649	\$ 92,597	\$ 398,189
Juvenile Delinquency Services	\$ 87,313	\$ 9,368					\$ 96,681	\$ 500,080	\$ 89,192	\$ 464,176
Other Court Operations	\$ 262,654	\$ 163,076				\$ 1,851	\$ 427,581	\$ 1,622,610	\$ 331,610	\$ 1,701,774
Court Interpreters	\$ 198,576	\$ 224,816					\$ 423,392	\$ 1,847,580	\$ 367,356	\$ 1,644,533
Jury Services	\$ 53,768	\$ 47,023	\$ 48,890				\$ 149,680	\$ 832,679	\$ 165,527	\$ 704,960
Security		\$ 179,386					\$ 179,386	\$ 1,030,197	\$ 156,211	\$ 294,037
Trial Court Operations Program	\$ 6,727,243	\$ 1,004,399	\$ 48,890			\$ 1,698	\$ 7,782,231	\$ 38,545,792	\$ 7,026,196	\$ 35,702,540
Enhanced Collections	\$ 9,326	\$ 29,707			\$ 1,192		\$ 40,225	\$ 297,929	\$ 84,600	\$ 335,789
Other Non-Court Operations	\$ 15,219	\$ 15,297	\$ 13,765				\$ 44,281	\$ 310,826	\$ 26,181	\$ 316,670
Non-Court Operations Program	\$ 24,545	\$ 45,003	\$ 13,765		\$ 1,192		\$ 84,505	\$ 608,755	\$ 110,781	\$ 652,459
Executive Office	\$ 120,725	\$ 12,673			\$ (161)	\$ (153)	\$ 133,085	\$ 701,338	\$ 121,209	\$ 662,177
Fiscal Services	\$ 294,603	\$ 22,351			\$ (363)	\$ (34,995)	\$ 281,595	\$ 1,675,366	\$ 329,749	\$ 1,782,110
Human Resources	\$ 106,466	\$ 12,940			\$ (151)		\$ 119,254	\$ 653,140	\$ 121,220	\$ 585,213
Business & Facilities Services	\$ 141,485	\$ 200,359			\$ (147)	\$ (6)	\$ 341,692	\$ 1,792,374	\$ 381,385	\$ 1,997,020
Information Technology	\$ 292,208	\$ 230,251			\$ (371)		\$ 522,087	\$ 2,948,941	\$ 611,842	\$ 2,961,817
Court Administration Program	\$ 955,486	\$ 478,573			\$ (1,192)	\$ (35,153)	\$ 1,397,713	\$ 7,771,159	\$ 1,565,406	\$ 7,988,337
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,707,274	\$ 1,527,975	\$ 62,655		\$ 0	\$ (33,455)	\$ 9,264,449	\$ 46,925,706	\$ 8,702,383	\$ 44,343,336