

**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

12/08/2014

\_\_\_\_\_  
Date

San Joaquin

\_\_\_\_\_  
Court

FY2014-2015 Qtr1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Joaquin

Court

FY2014-2015 Qtr1

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

FY2014-2015 Qtr1

Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)				
Court Employee Positions (FTEs)	274.65			

<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 September										
Fiscal Year 2014/15										
	Governmental Funds						Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service	Total				
	General	Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ (4,157,845)	\$ 2,294,340	\$ (425,722)	\$ 2,240,232			\$ 1,976,470	\$ 1,927,475	\$ 2,079,277	
Payroll										
Jury										
Revolving	\$ 0								\$ 0	
Other										
Distribution							\$ (228,337)	\$ (228,337)	\$ (22,747)	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (69,390)	\$ (69,390)	\$ (24,539)	
Credit Card										
Cash on Hand	\$ 9,460							\$ 9,460	\$ 9,460	
Cash with County	\$ 995,343	\$ 167,290	\$ (30,153)					\$ 1,132,481	\$ 423,394	
Cash Outside of the AOC								\$ 0	\$ 0	
<b>Total Cash</b>	<b>\$ (3,153,042)</b>	<b>\$ 2,461,630</b>	<b>\$ (455,875)</b>	<b>\$ 2,240,232</b>			<b>\$ 1,678,744</b>	<b>\$ 2,771,689</b>	<b>\$ 2,464,845</b>	
Short Term Investment	\$ 13,548,955						\$ 2,097,043	\$ 15,645,998	\$ 11,938,491	
Investment in Financial Institution										
<b>Total Investments</b>	<b>\$ 13,548,955</b>						<b>\$ 2,097,043</b>	<b>\$ 15,645,998</b>	<b>\$ 11,938,491</b>	
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 24,258		\$ 165,303					\$ 189,562	\$ 320,266	
Dishonored Checks										
Due From Employee		\$ 75						\$ 75		
Civil Jury Fees	\$ (17)							\$ (17)	\$ 0	
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 1,125	\$ 0	\$ 0					\$ 1,125	\$ 0	
Due From Other Courts								\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 19,603	
Trust Due To/From									\$ 3	
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 703							\$ 703	\$ 745	
<b>Total Receivables</b>	<b>\$ 26,069</b>	<b>\$ 75</b>	<b>\$ 165,303</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 191,448</b>	<b>\$ 340,617</b>	
Prepaid Expenses - General	\$ 159,007	\$ 655	\$ 0					\$ 159,662	\$ 1,596	
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>	<b>\$ 159,007</b>	<b>\$ 655</b>	<b>\$ 0</b>					<b>\$ 159,662</b>	<b>\$ 1,596</b>	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 10,580,990</b>	<b>\$ 2,462,360</b>	<b>\$ (290,571)</b>	<b>\$ 2,240,232</b>			<b>\$ 3,775,787</b>	<b>\$ 18,768,797</b>	<b>\$ 14,745,549</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 117,578	\$ 17,934	\$ 3,012				\$ 0	\$ 138,524	\$ 79,848	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 703	\$ 703	\$ 748	
Due to Other Courts										
Due to State	\$ 0							\$ 0	\$ 0	
TC145 Liability							\$ 1,443,456	\$ 1,443,456	\$ 1,472,209	
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 2,240,232				\$ 2,240,232	\$ 2,289,885	
AB145 Due to Other Government Agency									\$ 0	
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 0	
Interest							\$ 191	\$ 191	\$ 261	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 117,578</b>	<b>\$ 17,934</b>	<b>\$ 3,012</b>	<b>\$ 2,240,232</b>			<b>\$ 1,444,350</b>	<b>\$ 3,823,106</b>	<b>\$ 3,842,951</b>	
Civil							\$ 1,406,619	\$ 1,408,619	\$ 1,395,321	
Criminal							\$ 724,867	\$ 724,867	\$ 885,544	
Unreconciled - Civil and Criminal							\$ 10,702	\$ 10,702	\$ 10,702	
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0	
Trust Interest Payable							\$ 22,465	\$ 22,465	\$ 21,784	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 2,166,653</b>	<b>\$ 2,166,653</b>	<b>\$ 2,313,351</b>	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 255,502							\$ 255,502	\$ 164,089	
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 255,502</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 255,502</b>	<b>\$ 164,089</b>	
Revenue Collected in Advance			\$ 13,920					\$ 13,920	\$ 1,786	
Liabilities For Deposits	\$ 66,989	\$ 1,470					\$ 19,841	\$ 88,301	\$ 72,907	
Jury Fees - Non-Interest							\$ 108,456	\$ 108,456	\$ 107,205	
Fees - Partial Payment & Overpayment							\$ 36,487	\$ 36,487	\$ 28,007	
Uncleared Collections									\$ 0	
Other Miscellaneous Liabilities	\$ 916,000							\$ 916,000	\$ 916,000	
<b>Total Other Liabilities</b>	<b>\$ 982,989</b>	<b>\$ 1,470</b>	<b>\$ 13,920</b>				<b>\$ 164,784</b>	<b>\$ 1,163,164</b>	<b>\$ 1,125,906</b>	
<b>Total Liabilities</b>	<b>\$ 1,356,070</b>	<b>\$ 19,404</b>	<b>\$ 16,932</b>	<b>\$ 2,240,232</b>			<b>\$ 3,775,787</b>	<b>\$ 7,408,425</b>	<b>\$ 7,446,297</b>	
<b>Total Fund Balance</b>	<b>\$ 9,224,920</b>	<b>\$ 2,442,955</b>	<b>\$ (307,503)</b>	<b>\$ 0</b>				<b>\$ 11,360,372</b>	<b>\$ 7,299,252</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 10,580,990</b>	<b>\$ 2,462,360</b>	<b>\$ (290,571)</b>	<b>\$ 2,240,232</b>			<b>\$ 3,775,787</b>	<b>\$ 18,768,797</b>	<b>\$ 14,745,549</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 September											
Fiscal Year 2014/15										2013/14	
	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	\$ 13,297,297	\$ 18,503					\$ 13,315,800	\$ 26,921,657	\$ 10,740,902	\$ 25,931,655	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 102,229	\$ 1,374	\$ 93,602	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 173,886						\$ 173,886	\$ 1,199,023	\$ 135,829	\$ 1,051,690	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 42,321						\$ 42,321	\$ 523,409	\$ 30,009	\$ 576,584	
Other Miscellaneous								\$ 1,245,356		\$ 1,245,356	
	\$ 13,513,504	\$ 18,503					\$ 13,532,007	\$ 29,991,674	\$ 10,908,114	\$ 28,898,887	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 167,699				\$ 167,699	\$ 998,910	\$ 147,738	\$ 998,910	
Other AOC Grants								\$ 58,921	\$ 15,222	\$ 54,216	
Non-AOC Grants			\$ (119,594)				\$ (119,594)	\$ 833,475	\$ 28,229	\$ 781,798	
			\$ 48,105				\$ 48,105	\$ 1,891,306	\$ 191,189	\$ 1,834,924	
<b>Other Financing Sources</b>											
Interest Income	\$ 1,359	\$ 3					\$ 1,362	\$ 21,250	\$ 824	\$ 13,520	
Investment Income											
Donations											
Local Fees	\$ 47,480	\$ 1,725,713					\$ 1,773,193	\$ 367,675	\$ 57,727	\$ 390,900	
Non-Fee Revenues											
Enhanced Collections		\$ 52,385					\$ 52,385	\$ 380,825	\$ 52,827	\$ 134,230	
Escheatment											
Prior Year Revenue	\$ 472						\$ 472		\$ (8)		
County Program - Restricted		\$ 118,416					\$ 118,416	\$ 950,201	\$ 132,923	\$ 1,047,231	
Reimbursement Other	\$ 1,353						\$ 1,353	\$ 71,700	\$ 3,867	\$ 58,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 417						\$ 417	\$ 6,100	\$ 258		
	\$ 51,082	\$ 1,896,516					\$ 1,947,599	\$ 1,797,751	\$ 248,418	\$ 1,643,881	
<b>Total Revenues</b>	\$ 13,564,587	\$ 1,915,019	\$ 48,105				\$ 15,527,711	\$ 33,680,731	\$ 11,347,721	\$ 32,377,692	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 3,305,701	\$ 104,010	\$ 196,062				\$ 3,605,773	\$ 17,001,564	\$ 3,311,951	\$ 15,956,876	
Temp Help	\$ 60,039	\$ 10,389	\$ 7,395				\$ 77,823	\$ 265,582	\$ 155,809	\$ 167,300	
Overtime	\$ 13,097						\$ 13,097				
Staff Benefits	\$ 2,229,659	\$ 54,085	\$ 118,923				\$ 2,402,668	\$ 11,442,172	\$ 2,100,721	\$ 9,667,894	
	\$ 5,608,496	\$ 168,484	\$ 322,380				\$ 6,099,360	\$ 28,709,318	\$ 5,568,482	\$ 25,792,070	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 244,525	\$ 14,967	\$ 15,647				\$ 275,138	\$ 984,540	\$ 144,134	\$ 801,960	
Printing	\$ 13,847	\$ 536	\$ 522				\$ 14,905	\$ 109,435	\$ 41,804	\$ 98,151	
Telecommunications	\$ 48,733		\$ 310				\$ 49,043	\$ 117,038	\$ 50,076	\$ 183,205	
Postage	\$ 77,558		\$ 204				\$ 77,762	\$ 227,570	\$ 43,923	\$ 256,485	
Insurance								\$ 12,700		\$ 11,700	
In-State Travel	\$ 8,381						\$ 8,381	\$ 104,775	\$ 22,917	\$ 139,833	
Out-of-State Travel								\$ 8,185			
Training	\$ 290						\$ 290	\$ 8,500	\$ 692	\$ 5,600	
Security Services	\$ 110,948		\$ 17,714				\$ 128,662	\$ 698,640	\$ 99,460	\$ 683,368	
Facility Operations	\$ 69,318	\$ 4,017	\$ 1,434				\$ 74,769	\$ 488,271	\$ 36,963	\$ 447,477	
Utilities	\$ 0						\$ 0	\$ 33,300	\$ 0	\$ 32,000	
Contracted Services	\$ 317,909	\$ 44,211	\$ 4,937				\$ 367,057	\$ 2,147,258	\$ 403,132	\$ 1,859,900	
Consulting and Professional Services	\$ 56,325	\$ 28,501	\$ 0				\$ 84,825	\$ 1,000,934	\$ 144,171	\$ 1,366,821	
Information Technology	\$ 98,335	\$ 4,470	\$ 1,596				\$ 104,401	\$ 1,498,471	\$ 20,974	\$ 863,160	
Major Equipment										\$ 135,000	
Other Items of Expense	\$ 2,023						\$ 2,023	\$ 23,500	\$ (41)	\$ 20,000	
	\$ 1,048,192	\$ 96,702	\$ 42,363				\$ 1,187,257	\$ 7,463,117	\$ 1,008,204	\$ 6,904,650	
<b>Special Items of Expense</b>											
Grand Jury		\$ 9,055					\$ 9,055	\$ 106,350	\$ 14,174	\$ 142,226	
Jury Costs	\$ 68,401	\$ 582					\$ 68,983	\$ 319,225	\$ 53,519	\$ 342,375	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0		\$ 0		
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (16,895)		\$ 16,895				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 1,306						\$ 1,306		\$ 857		
	\$ 52,812	\$ 9,637	\$ 16,895				\$ 79,344	\$ 425,576	\$ 68,549	\$ 484,601	
<b>Total Expenditures</b>	\$ 6,709,499	\$ 274,824	\$ 381,639				\$ 7,365,962	\$ 36,598,010	\$ 6,645,235	\$ 33,181,321	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ 6,855,088	\$ 1,640,195	\$ (333,534)				\$ 8,161,749	\$ (2,917,279)	\$ 4,702,486	\$ (803,629)	
<b>Operating Transfers In (Out)</b>								\$ 0			
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 2,369,832	\$ 802,760	\$ 26,031	\$ 0			\$ 3,198,623	\$ 3,198,623	\$ 2,596,766	\$ 2,596,766	
Ending Balance (Deficit)	\$ 9,224,920	\$ 2,442,955	\$ (307,503)	\$ 0			\$ 11,360,372	\$ 281,344	\$ 7,299,252	\$ 1,793,137	

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

For the month ended September										
Fiscal Year 2014/15										
	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	\$ 2,065,086	\$ 130,140	\$ 0			\$ 568	\$ 2,195,784	\$ 10,983,076	\$ 2,033,890	\$ 9,152,356
Traffic & Other Infractions	\$ 452,751	\$ 24,743				\$ (813)	\$ 477,495	\$ 2,452,570	\$ 383,346	\$ 1,994,341
Other Criminal Cases	\$ 807,054	\$ 103,142					\$ 909,384	\$ 4,437,330	\$ 884,650	\$ 4,358,860
Civil	\$ 492,548	\$ 1,480					\$ 494,029	\$ 2,291,389	\$ 465,140	\$ 2,325,556
Family & Children Services	\$ 658,637	\$ 20,429		\$ 16,895			\$ 685,961	\$ 3,189,543	\$ 650,853	\$ 2,943,094
Probate, Guardianship & Mental Health Services	\$ 222,096	\$ 2,901					\$ 224,997	\$ 945,274	\$ 139,029	\$ 809,462
Juvenile Dependency Services	\$ 63,515	\$ 12,600					\$ 76,115	\$ 343,340	\$ 55,161	\$ 217,905
Juvenile Delinquency Services	\$ 83,104	\$ 11,924					\$ 95,028	\$ 437,066	\$ 85,142	\$ 456,800
Other Court Operations	\$ 170,581	\$ 140,479			\$ 1,492		\$ 312,552	\$ 1,076,962	\$ 301,185	\$ 1,478,663
Court Interpreters	\$ 214,028	\$ 94,940					\$ 308,968	\$ 1,377,122	\$ 321,441	\$ 1,192,645
Jury Services	\$ 84,623	\$ 30,972	\$ 68,983				\$ 184,578	\$ 849,347	\$ 164,779	\$ 836,252
Security		\$ 132,930					\$ 132,930	\$ 750,542	\$ 102,008	\$ 731,946
<b>Trial Court Operations Program</b>	<b>\$ 5,314,024</b>	<b>\$ 706,682</b>	<b>\$ 68,983</b>		<b>\$ 16,895</b>	<b>\$ 1,237</b>	<b>\$ 6,107,821</b>	<b>\$ 29,133,561</b>	<b>\$ 5,586,622</b>	<b>\$ 26,491,880</b>
Enhanced Collections	\$ 40,778	\$ 84,782					\$ 135,560	\$ 378,219	\$ 100,853	\$ 184,230
Other Non-Court Operations	\$ 11,056	\$ 31,839	\$ 9,055				\$ 51,950	\$ 301,256	\$ 37,927	\$ 331,225
<b>Non-Court Operations Program</b>	<b>\$ 51,835</b>	<b>\$ 126,620</b>	<b>\$ 9,055</b>				<b>\$ 187,510</b>	<b>\$ 679,475</b>	<b>\$ 138,780</b>	<b>\$ 465,455</b>
Executive Office	\$ 127,522	\$ 1,546			\$ (3,449)		\$ 125,618	\$ 548,953	\$ 134,377	\$ 588,992
Fiscal Services	\$ 197,074	\$ 12,247			\$ (4,512)		\$ 204,810	\$ 949,653	\$ 157,896	\$ 794,191
Human Resources	\$ 123,917	\$ 6,998			\$ (2,895)	\$ (110)	\$ 127,910	\$ 575,500	\$ 128,610	\$ 543,644
Business & Facilities Services	\$ 104,733	\$ 100,422	\$ 67		\$ (2,210)	\$ 87	\$ 203,013	\$ 1,021,863	\$ 167,709	\$ 909,999
Information Technology	\$ 180,256	\$ 232,741			\$ (3,828)	\$ 111	\$ 409,280	\$ 3,689,005	\$ 331,240	\$ 3,387,160
<b>Court Administration Program</b>	<b>\$ 733,502</b>	<b>\$ 353,955</b>			<b>\$ (16,895)</b>	<b>\$ 68</b>	<b>\$ 1,070,630</b>	<b>\$ 6,784,974</b>	<b>\$ 919,832</b>	<b>\$ 6,223,986</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 6,099,360</b>	<b>\$ 1,187,257</b>	<b>\$ 78,038</b>		<b>\$ 0</b>	<b>\$ 1,306</b>	<b>\$ 7,355,962</b>	<b>\$ 36,598,070</b>	<b>\$ 6,645,235</b>	<b>\$ 33,181,321</b>