

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

05/21/2015

Date

San Joaquin

Court

FY14-15, Qtr 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

FY14-15, Qtr 3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Joaquin

Court

FY14-15, Qtr 3

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)	288.54	274.65	280.05	289.9	

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 March							2013/14 Total Funds (Info. Purposes Only)	2013/14 Total Funds (Info. Purposes Only)
	Fiscal Year 2014/15								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (3,298,289)	\$ 1,478,181	\$ (466,573)	\$ 2,233,555			\$ 185,918	\$ 132,791	\$ 1,946,702
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ (36,931)	\$ (36,931)	\$ (24,741)
Civil Filing Fees							\$ 0	\$ 0	\$ (347)
Trust							\$ (10,584)	\$ (10,584)	\$ (9,306)
Credit Card								\$ 10,660	\$ 9,460
Cash on Hand	\$ 10,660							\$ 10,660	\$ 9,460
Cash with County	\$ 441,770	\$ 856,030	\$ (34,564)					\$ 1,263,236	\$ 178,294
Cash Outside of the AOC							\$ 0	\$ 0	\$ 0
Total Cash	\$ (2,845,859)	\$ 2,334,210	\$ (501,137)	\$ 2,233,555			\$ 138,403	\$ 1,359,173	\$ 2,100,063
Short Term Investment	\$ 5,715,298						\$ 3,831,224	\$ 9,546,522	\$ 8,881,762
Investment in Financial Institution									
Total Investments	\$ 5,715,298						\$ 3,831,224	\$ 9,546,522	\$ 8,881,762
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 34,075		\$ 447,090					\$ 481,165	\$ 269,042
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	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 68							\$ 68	\$ 696
Total Receivables	\$ 34,126	\$ 75	\$ 447,090	\$ 0			\$ 0	\$ 481,292	\$ 269,738
Prepaid Expenses - General	\$ 155,981	\$ 655	\$ 0					\$ 156,636	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 155,981	\$ 655	\$ 0					\$ 156,636	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3,059,545	\$ 2,334,940	\$ (54,046)	\$ 2,233,555			\$ 3,969,628	\$ 11,543,622	\$ 11,251,563
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 9,629	\$ 0	\$ 0				\$ 495	\$ 10,124	\$ 9,837
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 68	\$ 68	\$ 696
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,396,832	\$ 1,396,832	\$ 1,494,003
Due to Other Governments	\$ 6,670	\$ 0	\$ 0	\$ 2,233,555				\$ 2,240,225	\$ 2,240,898
AB145 Due to Other Government Agency									\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 93	\$ 93	\$ 239
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 16,298	\$ 0	\$ 0	\$ 2,233,555			\$ 1,397,487	\$ 3,647,341	\$ 3,745,672
Civil							\$ 1,577,523	\$ 1,577,523	\$ 1,479,212
Criminal							\$ 783,683	\$ 783,683	\$ 766,219
Unreconciled - Civil and Criminal							\$ 10,702	\$ 10,702	\$ 10,982
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 22,489	\$ 22,489	\$ 22,136
Miscellaneous Trust									
Total Trust Deposits							\$ 2,394,398	\$ 2,394,398	\$ 2,278,549
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 330,397							\$ 330,397	\$ 160,202
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 330,397	\$ 0	\$ 0					\$ 330,397	\$ 160,202
Revenue Collected in Advance								\$ 0	\$ 0
Liabilities For Deposits	\$ 69,828	\$ 1,533					\$ 19,676	\$ 91,038	\$ 72,855
Jury Fees - Non-Interest							\$ 116,686	\$ 116,686	\$ 110,217
Fees - Partial Payment & Overpayment							\$ 41,381	\$ 41,381	\$ 27,483
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 611,000							\$ 611,000	\$ 916,000
Total Other Liabilities	\$ 680,828	\$ 1,533	\$ 0				\$ 177,743	\$ 860,104	\$ 1,126,554
Total Liabilities	\$ 1,027,524	\$ 1,533	\$ 0	\$ 2,233,555			\$ 3,969,628	\$ 7,232,239	\$ 7,310,977
Total Fund Balance	\$ 2,032,022	\$ 2,333,407	\$ (54,046)	\$ 0				\$ 4,311,383	\$ 3,940,586
Total Liabilities and Fund Balance	\$ 3,059,545	\$ 2,334,940	\$ (54,046)	\$ 2,233,555			\$ 3,969,628	\$ 11,543,622	\$ 11,251,563

Superior Court of California, County of San Joaquin
Trial Court Operations Fund

(Unaudited)

	For the month ended March										
	Fiscal Year 2014/15							2013/14			
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue										
	Non-Grant	Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 19,920,509	\$ 128,230					\$ 20,048,739	\$ 28,921,657	\$ 19,748,383	\$ 25,931,655	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 102,229	\$ 1,374	\$ 93,602	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 788,668						\$ 788,668	\$ 1,199,023	\$ 774,242	\$ 1,051,690	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 357,638						\$ 357,638	\$ 523,409	\$ 370,512	\$ 576,584	
Other Miscellaneous	\$ 1,245,356						\$ 1,245,356	\$ 1,245,356	\$ 1,245,356	\$ 1,245,356	
	\$ 22,312,171	\$ 128,230					\$ 22,440,401	\$ 29,991,674	\$ 22,139,868	\$ 28,998,887	
Grants											
AB 1058 Commissioner/Facilitator			\$ 733,837				\$ 733,837	\$ 998,910	\$ 634,022	\$ 998,910	
Other AOC Grants			\$ 290,749				\$ 290,749	\$ 58,821	\$ 37,150	\$ 64,216	
Non-AOC Grants			\$ 374,902				\$ 374,902	\$ 633,475	\$ 376,028	\$ 781,798	
			\$ 1,399,489				\$ 1,399,489	\$ 1,891,306	\$ 1,047,200	\$ 1,834,924	
Other Financing Sources											
Interest Income	\$ 12,381	\$ 2,086					\$ 14,467	\$ 21,250	\$ 13,059	\$ 13,520	
Investment Income											
Donations											
Local Fees	\$ 280,845	\$ 1,773,493					\$ 2,054,337	\$ 367,675	\$ 233,610	\$ 390,900	
Non-Fee Revenues											
Enhanced Collections		\$ 349,902					\$ 349,902	\$ 380,825	\$ 215,968	\$ 134,230	
Escheatment											
Prior Year Revenue	\$ (2,680)	\$ 275					\$ (2,404)		\$ (14,288)		
County Program - Restricted		\$ 506,030					\$ 506,030	\$ 950,201	\$ 545,275	\$ 1,047,231	
Reimbursement Other	\$ 37,149						\$ 37,149	\$ 71,700	\$ 31,477	\$ 58,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,998						\$ 2,998	\$ 6,100	\$ 1,621		
	\$ 330,693	\$ 2,631,787					\$ 2,962,480	\$ 1,797,751	\$ 1,026,722	\$ 1,643,881	
Total Revenues	\$ 22,642,864	\$ 2,760,017	\$ 1,399,489				\$ 26,802,370	\$ 33,680,731	\$ 24,213,790	\$ 32,377,692	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 11,246,596	\$ 347,506	\$ 721,487				\$ 12,315,579	\$ 17,001,564	\$ 11,183,740	\$ 15,956,876	
Temp Help	\$ 181,498	\$ 35,131	\$ 8,760				\$ 225,390	\$ 265,582	\$ 284,174	\$ 167,300	
Overtime	\$ 43,034						\$ 43,034				
Staff Benefits	\$ 7,385,696	\$ 187,121	\$ 385,583				\$ 7,958,399	\$ 11,442,172	\$ 6,940,374	\$ 9,667,894	
	\$ 18,856,814	\$ 569,758	\$ 1,115,829				\$ 20,542,401	\$ 28,709,318	\$ 18,408,288	\$ 25,792,070	
Operating Expenses and Equipment											
General Expense	\$ 658,433	\$ 37,974	\$ 38,880				\$ 735,287	\$ 984,540	\$ 433,963	\$ 801,960	
Printing	\$ 69,721	\$ 927	\$ 4,396				\$ 75,044	\$ 109,435	\$ 91,240	\$ 98,151	
Telecommunications	\$ 113,854		\$ 1,025				\$ 114,879	\$ 117,038	\$ 212,282	\$ 183,205	
Postage	\$ 130,850	\$ 16,900	\$ 535				\$ 148,285	\$ 227,570	\$ 160,841	\$ 256,485	
Insurance	\$ 11,204						\$ 11,204	\$ 12,700	\$ 11,835	\$ 11,700	
In-State Travel	\$ 30,219	\$ 692	\$ 3,807				\$ 34,718	\$ 104,775	\$ 47,491	\$ 139,833	
Out-of-State Travel	\$ 1,426						\$ 1,426	\$ 8,185	\$ 0		
Training	\$ 4,832						\$ 4,832	\$ 8,500	\$ 5,949	\$ 5,600	
Security Services	\$ 390,559		\$ 124,376				\$ 514,935	\$ 698,640	\$ 403,349	\$ 683,368	
Facility Operations	\$ 302,084	\$ 4,017	\$ 6,892				\$ 312,993	\$ 488,271	\$ 256,645	\$ 447,477	
Utilities	\$ 34,663						\$ 34,663	\$ 33,300	\$ 15,663	\$ 32,000	
Contracted Services	\$ 1,284,346	\$ 291,633	\$ 71,485				\$ 1,647,464	\$ 2,147,258	\$ 1,457,845	\$ 1,859,900	
Consulting and Professional Services	\$ 597,884	\$ 59,032	\$ 36,453				\$ 693,369	\$ 1,000,934	\$ 787,492	\$ 1,366,821	
Information Technology	\$ 316,922	\$ 183,492	\$ 6,682				\$ 507,096	\$ 1,498,471	\$ 117,313	\$ 883,150	
Major Equipment									\$ 158,987	\$ 135,000	
Other Items of Expense	\$ 14,098						\$ 14,098	\$ 23,500	\$ 11,419	\$ 20,000	
	\$ 3,961,095	\$ 594,667	\$ 294,532				\$ 4,850,293	\$ 7,463,117	\$ 4,172,314	\$ 6,904,650	
Special Items of Expense											
Grand Jury		\$ 75,542					\$ 75,542	\$ 106,350	\$ 60,949	\$ 142,226	
Jury Costs	\$ 235,047	\$ 0					\$ 235,047	\$ 319,225	\$ 235,429	\$ 342,375	
Judgements, Settlements and Claims	\$ 2,998						\$ 2,998				
Debt Service											
Other	\$ 0						\$ 0		\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (69,204)		\$ 69,204				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (6,075)	\$ (10,597)	\$ 0				\$ (16,673)		\$ (7,011)		
	\$ 162,766	\$ 64,945	\$ 69,204				\$ 296,915	\$ 425,575	\$ 289,367	\$ 484,601	
Total Expenditures	\$ 22,980,674	\$ 1,229,370	\$ 1,479,566				\$ 25,689,610	\$ 36,598,010	\$ 22,869,970	\$ 33,181,321	
Excess (Deficit) of Revenues Over Expenditures	\$ (337,810)	\$ 1,530,647	\$ (80,077)				\$ 1,112,760	\$ (2,917,279)	\$ 1,343,820	\$ (803,629)	
Operating Transfers In (Out)								\$ 0	\$ 0		
Fund Balance (Deficit)											
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)	\$ 2,032,022	\$ 2,333,407	\$ (54,046)	\$ 0			\$ 4,311,383	\$ 281,344	\$ 3,940,586	\$ 1,793,137	

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

For the month ended March										
	Fiscal Year 2014/15							2013/14		
	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	\$ 6,811,801	\$ 386,383	\$ 0			\$ 384	\$ 7,198,568	\$ 10,983,076	\$ 6,490,874	\$ 9,152,356
Traffic & Other Infractions	\$ 1,536,402	\$ 133,664	\$ 2,998			\$ (13)	\$ 1,673,051	\$ 2,452,570	\$ 1,395,351	\$ 1,994,341
Other Criminal Cases	\$ 2,819,095	\$ 358,529				\$ (723)	\$ 3,176,901	\$ 4,437,330	\$ 2,906,644	\$ 4,358,860
Civil	\$ 1,723,660	\$ 11,521					\$ 1,735,182	\$ 2,291,389	\$ 1,568,923	\$ 2,325,556
Family & Children Services	\$ 2,151,076	\$ 61,114			\$ 69,204		\$ 2,281,395	\$ 3,189,543	\$ 2,116,779	\$ 2,943,094
Probate, Guardianship & Mental Health Services	\$ 775,011	\$ 8,060					\$ 783,070	\$ 945,274	\$ 566,357	\$ 803,462
Juvenile Dependency Services	\$ 214,569	\$ 47,147					\$ 261,717	\$ 343,340	\$ 192,765	\$ 217,905
Juvenile Delinquency Services	\$ 274,440	\$ 45,185					\$ 319,626	\$ 437,066	\$ 316,790	\$ 456,800
Other Court Operations	\$ 530,573	\$ 411,025				\$ 8,762	\$ 950,360	\$ 1,076,962	\$ 1,103,902	\$ 1,478,663
Court Interpreters	\$ 752,948	\$ 278,285					\$ 1,031,233	\$ 1,377,122	\$ 971,645	\$ 1,192,645
Jury Services	\$ 276,828	\$ 109,790	\$ 235,047				\$ 621,665	\$ 849,347	\$ 591,315	\$ 836,252
Security		\$ 523,815					\$ 523,815	\$ 750,542	\$ 413,883	\$ 731,946
Trial Court Operations Program	\$ 17,866,404	\$ 2,374,519	\$ 238,045		\$ 69,204	\$ 8,410	\$ 20,556,582	\$ 29,133,561	\$ 18,635,228	\$ 26,491,880
Enhanced Collections	\$ 131,023	\$ 346,335					\$ 477,358	\$ 378,219	\$ 271,608	\$ 134,230
Other Non-Court Operations	\$ 43,407	\$ 79,168	\$ 75,542			\$ (10,597)	\$ 187,520	\$ 301,256	\$ 174,960	\$ 331,225
Non-Court Operations Program	\$ 174,430	\$ 425,503	\$ 75,542			\$ (10,597)	\$ 664,879	\$ 679,475	\$ 446,568	\$ 465,455
Executive Office	\$ 430,336	\$ 5,924			\$ (14,084)		\$ 422,176	\$ 548,953	\$ 494,214	\$ 588,992
Fiscal Services	\$ 681,170	\$ 198,899			\$ (18,643)	\$ (14,292)	\$ 847,134	\$ 949,653	\$ 526,396	\$ 794,191
Human Resources	\$ 422,249	\$ 35,174			\$ (11,746)	\$ (110)	\$ 445,566	\$ 575,500	\$ 403,605	\$ 543,644
Business & Facilities Services	\$ 353,627	\$ 328,274			\$ (9,111)	\$ (194)	\$ 672,596	\$ 1,021,863	\$ 573,533	\$ 909,999
Information Technology	\$ 614,185	\$ 1,482,000			\$ (15,620)	\$ 111	\$ 2,080,676	\$ 3,689,005	\$ 1,790,426	\$ 3,387,160
Court Administration Program	\$ 2,501,567	\$ 2,050,271			\$ (69,204)	\$ (14,485)	\$ 4,468,149	\$ 6,784,974	\$ 3,788,174	\$ 6,223,986
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 20,542,401	\$ 4,850,293	\$ 313,588		\$ 0	\$ (16,673)	\$ 25,689,610	\$ 36,598,010	\$ 22,869,970	\$ 33,181,321