

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

08/14/2015

Date

San Joaquin

Court

FY14-15, Qtr 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

FY14-15, Qtr 4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Joaquin

Court

FY14-15, 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)	288.54	274.65	280.05	289.9	286.44

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								2013/14 Total Funds (Info. Purposes Only)
	Fiscal Year 2014/15								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service				
Non-Grant		Grant							
ASSETS									
Operations	\$ (4,038,856)	\$ 1,811,791	\$ (32,464)	\$ 2,234,705			\$ 182,340	\$ 157,516	\$ 1,913,335
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ (6,235)	\$ (6,235)	\$ (88,998)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5,421)	\$ (5,421)	\$ (17,031)
Credit Card									
Cash on Hand	\$ 10,660						\$ 200	\$ 10,860	\$ 9,460
Cash with County	\$ 1,763,434	\$ 213,252	\$ 37,617					\$ 2,014,303	\$ 1,063,546
Cash Outside of the AOC								\$ 0	\$ 0
Total Cash	\$ (2,264,762)	\$ 2,025,043	\$ 5,153	\$ 2,234,705			\$ 170,885	\$ 2,171,023	\$ 2,880,312
Short Term Investment	\$ 6,558,477							\$ 6,507,773	\$ 7,501,562
Investment in Financial Institution									
Total Investments	\$ 6,558,477						\$ 6,507,773	\$ 13,066,250	\$ 7,501,562
Accrued Revenue	\$ 1,625	\$ 1,275		\$ 1,159			\$ 0	\$ 4,058	\$ 26,731
Accounts Receivable - General	\$ 27,762		\$ 503,114					\$ 530,876	\$ 327,315
Dishonored Checks									
Due From Employee	\$ 2,632	\$ 75						\$ 2,707	\$ 75
Civil Jury Fees	\$ 4,430							\$ 4,430	\$ 13,116
Trust									
Due From Other Funds	\$ 343,919							\$ 343,919	\$ 316,074
Due From Other Governments	\$ 36,956	\$ 98,944	\$ 191,030					\$ 326,930	\$ 263,936
Due From Other Courts								\$ 0	\$ 0
Due From State	\$ 419,941	\$ 36,953	\$ 12,156	\$ 65,630				\$ 534,680	\$ 528,999
Trust Due To/From								\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 21	\$ 21	
General Due To/From	\$ 8,655	\$ 77						\$ 8,732	\$ 886
Total Receivables	\$ 845,920	\$ 137,324	\$ 706,300	\$ 66,789			\$ 21	\$ 1,756,364	\$ 1,477,133
Prepaid Expenses - General	\$ 185,044	\$ 0	\$ 0					\$ 185,044	\$ 341,789
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 185,044	\$ 0	\$ 0					\$ 185,044	\$ 341,789
Other Assets									
Total Other Assets									
Total Assets	\$ 5,324,679	\$ 2,162,367	\$ 711,453	\$ 2,301,494			\$ 6,678,678	\$ 17,178,671	\$ 12,200,797
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 115,041	\$ 97,610	\$ 7,895					\$ 220,546	\$ 171,056
Accounts Payable - General	\$ 32,035	\$ 0	\$ 1,953				\$ 0	\$ 33,988	\$ 29,949
Due to Other Funds	\$ 21	\$ 18,162	\$ 325,757				\$ 8,732	\$ 352,672	\$ 316,960
Due to Other Courts									
Due to State	\$ 6,997							\$ 6,997	\$ 47,828
TC145 Liability							\$ 1,384,241	\$ 1,384,241	\$ 1,550,986
Due to Other Governments	\$ 79,357	\$ 22,163	\$ 28,114	\$ 2,301,494				\$ 2,431,129	\$ 2,334,241
AB145 Due to Other Government Agency									\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 232							\$ 232	\$ 0
Interest							\$ 53	\$ 53	\$ 21
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 233,682	\$ 137,936	\$ 363,719	\$ 2,301,494			\$ 1,393,027	\$ 4,429,857	\$ 4,451,041
Civil							\$ 4,306,831	\$ 4,306,831	\$ 1,471,738
Criminal							\$ 785,547	\$ 785,547	\$ 725,061
Unreconciled - Civil and Criminal							\$ 17,747	\$ 17,747	\$ 10,982
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 22,549	\$ 22,549	\$ 22,366
Miscellaneous Trust									
Total Trust Deposits							\$ 5,132,674	\$ 5,132,674	\$ 2,230,148
Accrued Payroll	\$ 179,920	\$ 3,318	\$ 9,189					\$ 192,427	\$ 85,215
Benefits Payable	\$ 338,143							\$ 338,143	\$ 235,842
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 1,822,165	\$ 33,264	\$ 92,171					\$ 1,947,600	\$ 861,941
Total Payroll Liabilities	\$ 2,340,229	\$ 36,582	\$ 101,360					\$ 2,478,171	\$ 1,182,999
Revenue Collected in Advance	\$ 1,331,750		\$ 31,229					\$ 1,362,979	\$ 13,920
Liabilities For Deposits	\$ 75,925	\$ 1,965					\$ 19,676	\$ 97,566	\$ 72,855
Jury Fees - Non-Interest							\$ 104,331	\$ 104,331	\$ 108,575
Fees - Partial Payment & Overpayment							\$ 28,970	\$ 28,970	\$ 26,637
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 611,000							\$ 611,000	\$ 916,000
Total Other Liabilities	\$ 2,018,675	\$ 1,965	\$ 31,229				\$ 152,978	\$ 2,204,846	\$ 1,137,987
Total Liabilities	\$ 4,592,586	\$ 176,483	\$ 496,308	\$ 2,301,494			\$ 6,678,678	\$ 14,245,549	\$ 9,002,174
Total Fund Balance	\$ 732,093	\$ 1,985,884	\$ 215,145	\$ 0				\$ 2,933,122	\$ 3,198,623
Total Liabilities and Fund Balance	\$ 5,324,679	\$ 2,162,367	\$ 711,453	\$ 2,301,494			\$ 6,678,678	\$ 17,178,671	\$ 12,200,797

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 2014/15							2013/14		
	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	\$ 26,634,912	\$ 220,216					\$ 26,855,128	\$ 26,921,657	\$ 26,295,013	\$ 25,931,655
Improvement and Modernization Fund	\$ 91,951						\$ 91,951	\$ 102,229	\$ 91,263	\$ 93,602
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 1,254,213						\$ 1,254,213	\$ 1,199,023	\$ 1,185,983	\$ 1,051,690
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 508,792						\$ 508,792	\$ 523,409	\$ 522,542	\$ 576,584
Other Miscellaneous	\$ 1,245,356						\$ 1,245,356	\$ 1,245,356	\$ 1,245,356	\$ 1,245,356
	\$ 29,735,224	\$ 220,216					\$ 29,955,439	\$ 29,991,674	\$ 29,340,157	\$ 28,898,887
Grants										
AB 1058 Commissioner/Facilitator			\$ 998,842				\$ 998,842	\$ 998,910	\$ 988,172	\$ 998,910
Other AOC Grants			\$ 523,940				\$ 523,940	\$ 58,921	\$ 43,371	\$ 54,216
Non-AOC Grants			\$ 807,631				\$ 807,631	\$ 833,479	\$ 742,097	\$ 781,798
			\$ 2,330,414				\$ 2,330,414	\$ 1,891,308	\$ 1,773,641	\$ 1,834,924
Other Financing Sources										
Interest Income	\$ 19,184	\$ 4,572					\$ 23,756	\$ 21,250	\$ 21,245	\$ 13,520
Investment Income										
Donations										
Local Fees	\$ 464,920	\$ 1,843,457					\$ 2,308,377	\$ 367,675	\$ 379,336	\$ 390,900
Non-Fee Revenues										
Enhanced Collections		\$ 547,305					\$ 547,305	\$ 380,825	\$ 380,781	\$ 134,230
Escheatment										
Prior Year Revenue	\$ (3,773)	\$ 275					\$ (3,498)		\$ (21,442)	
County Program - Restricted		\$ 835,966					\$ 835,966	\$ 950,201	\$ 908,098	\$ 1,047,231
Reimbursement Other	\$ 69,644						\$ 69,644	\$ 71,700	\$ 72,161	\$ 58,000
Sale of Fixed Assets										
Other Miscellaneous	\$ 6,605						\$ 6,605	\$ 6,100	\$ 11,206	
	\$ 556,580	\$ 3,231,574					\$ 3,788,155	\$ 1,797,751	\$ 1,751,385	\$ 1,643,881
Total Revenues	\$ 30,291,804	\$ 3,451,790	\$ 2,330,414				\$ 36,074,808	\$ 33,680,731	\$ 32,865,182	\$ 32,377,692
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 15,586,444	\$ 493,450	\$ 1,018,786				\$ 17,098,680	\$ 17,001,564	\$ 15,481,839	\$ 15,956,876
Temp Help	\$ 284,821	\$ 47,972	\$ 8,760				\$ 341,553	\$ 265,582	\$ 357,124	\$ 167,300
Overtime	\$ 111,228	\$ 4	\$ 76				\$ 111,307		\$ 1,264	
Staff Benefits	\$ 10,265,662	\$ 261,158	\$ 552,622				\$ 11,079,442	\$ 11,442,172	\$ 9,645,689	\$ 9,667,894
	\$ 26,248,155	\$ 802,584	\$ 1,580,244				\$ 28,630,983	\$ 28,709,318	\$ 25,485,917	\$ 25,792,070
Operating Expenses and Equipment										
General Expense	\$ 910,754	\$ 58,518	\$ 63,194				\$ 1,032,465	\$ 984,540	\$ 640,200	\$ 801,960
Printing	\$ 79,891	\$ 1,290	\$ 5,619				\$ 86,800	\$ 109,435	\$ 134,715	\$ 98,151
Telecommunications	\$ 145,231		\$ 1,211				\$ 146,442	\$ 117,038	\$ 308,539	\$ 183,205
Postage	\$ 209,735	\$ 19,592	\$ 669				\$ 229,995	\$ 227,570	\$ 218,221	\$ 256,485
Insurance	\$ 11,204						\$ 11,204	\$ 12,700	\$ 11,823	\$ 11,700
In-State Travel	\$ 48,099	\$ 487	\$ 3,623				\$ 52,199	\$ 104,775	\$ 67,950	\$ 139,833
Out-of-State Travel	\$ 1,426	\$ 6,067	\$ 4,855				\$ 12,348	\$ 8,185	\$ 0	
Training	\$ 6,333						\$ 6,333	\$ 8,500	\$ 6,322	\$ 5,600
Security Services	\$ 592,880		\$ 129,924				\$ 722,804	\$ 698,640	\$ 656,304	\$ 683,368
Facility Operations	\$ 437,682	\$ 4,017	\$ 9,760				\$ 451,459	\$ 488,271	\$ 458,480	\$ 447,477
Utilities	\$ 55,928						\$ 55,928	\$ 33,300	\$ 33,284	\$ 32,000
Contracted Services	\$ 1,862,804	\$ 432,231	\$ 154,970				\$ 2,450,005	\$ 2,147,258	\$ 2,046,410	\$ 1,859,900
Consulting and Professional Services	\$ 879,506	\$ 162,844	\$ 98,221				\$ 1,140,571	\$ 1,000,934	\$ 1,289,027	\$ 1,366,821
Information Technology	\$ 87,244	\$ 677,844	\$ 10,383				\$ 775,472	\$ 1,498,471	\$ 306,917	\$ 863,150
Major Equipment	\$ 113,492						\$ 113,492	\$ 158,987	\$ 158,987	\$ 135,000
Other Items of Expense	\$ 24,595						\$ 24,595	\$ 23,500	\$ 21,381	\$ 20,000
	\$ 5,466,792	\$ 1,362,891	\$ 482,429				\$ 7,312,111	\$ 7,463,117	\$ 6,358,558	\$ 6,904,650
Special Items of Expense										
Grand Jury		\$ 113,789					\$ 113,789	\$ 106,350	\$ 107,273	\$ 142,226
Jury Costs	\$ 296,990	\$ 0					\$ 296,990	\$ 319,225	\$ 318,849	\$ 342,375
Judgements, Settlements and Claims	\$ 2,998						\$ 2,998			
Debt Service										
Other	\$ 0						\$ 0		\$ 0	
Capital Costs										
Internal Cost Recovery	\$ (100,530)		\$ 100,530				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (6,766)	\$ (10,597)	\$ 0				\$ (17,363)		\$ (7,271)	
	\$ 192,693	\$ 103,191	\$ 100,530				\$ 396,414	\$ 425,575	\$ 418,851	\$ 484,601
Total Expenditures	\$ 31,907,640	\$ 2,268,666	\$ 2,163,203				\$ 36,339,509	\$ 36,598,010	\$ 32,263,325	\$ 33,181,321
Excess (Deficit) of Revenues Over Expenditures	\$ (1,615,836)	\$ 1,183,124	\$ 167,211				\$ (265,501)	\$ (2,917,279)	\$ 601,857	\$ (803,629)
Operating Transfers In (Out)	\$ (21,903)		\$ 21,903				\$ 0	\$ 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)	\$ 732,093	\$ 1,985,884	\$ 215,145	\$ 0			\$ 2,933,122	\$ 281,344	\$ 3,198,623	\$ 1,793,137

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

For the month ended June										
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	\$ 9,533,073	\$ 578,445	\$ 0			\$ 384	\$ 10,111,902	\$ 10,983,076	\$ 9,022,076	\$ 9,152,356
Traffic & Other Infractions	\$ 2,216,352	\$ 261,502	\$ 2,998			\$ (13)	\$ 2,480,840	\$ 2,452,570	\$ 2,010,605	\$ 1,994,341
Other Criminal Cases	\$ 3,952,116	\$ 560,724				\$ (723)	\$ 4,512,117	\$ 4,437,330	\$ 3,993,016	\$ 4,358,860
Civil	\$ 2,408,394	\$ 23,679					\$ 2,432,073	\$ 2,291,389	\$ 2,176,095	\$ 2,325,556
Family & Children Services	\$ 2,888,379	\$ 90,833			\$ 100,530		\$ 3,079,742	\$ 3,189,543	\$ 2,878,662	\$ 2,943,094
Probate, Guardianship & Mental Health Services	\$ 1,071,007	\$ 13,402					\$ 1,084,409	\$ 945,274	\$ 850,411	\$ 803,462
Juvenile Dependency Services	\$ 293,046	\$ 78,047					\$ 371,093	\$ 343,340	\$ 278,111	\$ 217,905
Juvenile Delinquency Services	\$ 376,834	\$ 65,997					\$ 442,831	\$ 437,066	\$ 440,542	\$ 456,800
Other Court Operations	\$ 762,053	\$ 590,768				\$ 8,762	\$ 1,361,583	\$ 1,076,962	\$ 1,629,639	\$ 1,478,663
Court Interpreters	\$ 1,041,028	\$ 396,612					\$ 1,437,640	\$ 1,377,122	\$ 1,327,447	\$ 1,192,645
Jury Services	\$ 368,931	\$ 147,536	\$ 296,990				\$ 813,457	\$ 849,347	\$ 800,066	\$ 836,252
Security		\$ 915,359					\$ 915,359	\$ 750,542	\$ 681,440	\$ 731,946
Trial Court Operations Program	\$ 24,911,213	\$ 3,722,903	\$ 299,989		\$ 100,530	\$ 8,410	\$ 29,043,045	\$ 29,133,561	\$ 26,088,111	\$ 26,491,880
Enhanced Collections	\$ 160,007	\$ 380,556					\$ 540,563	\$ 378,219	\$ 380,781	\$ 134,230
Other Non-Court Operations	\$ 62,970	\$ 141,289	\$ 113,789			\$ (10,597)	\$ 307,449	\$ 301,256	\$ 293,023	\$ 331,225
Non-Court Operations Program	\$ 222,977	\$ 521,844	\$ 113,789			\$ (10,597)	\$ 848,012	\$ 679,475	\$ 673,804	\$ 465,455
Executive Office	\$ 572,680	\$ 7,713			\$ (20,453)	\$ 622	\$ 560,562	\$ 548,953	\$ 651,686	\$ 588,992
Fiscal Services	\$ 973,866	\$ 342,080			\$ (27,105)	\$ (14,292)	\$ 1,274,548	\$ 949,653	\$ 751,030	\$ 794,191
Human Resources	\$ 569,881	\$ 50,109			\$ (17,047)	\$ (110)	\$ 602,832	\$ 575,500	\$ 565,719	\$ 543,644
Business & Facilities Services	\$ 486,417	\$ 442,492			\$ (13,244)	\$ (194)	\$ 915,471	\$ 1,021,863	\$ 795,975	\$ 909,999
Information Technology	\$ 893,950	\$ 2,224,971			\$ (22,682)	\$ (1,201)	\$ 3,095,038	\$ 3,689,005	\$ 2,737,001	\$ 3,387,160
Court Administration Program	\$ 3,496,793	\$ 3,067,364			\$ (100,530)	\$ (15,176)	\$ 6,448,451	\$ 6,784,974	\$ 5,501,411	\$ 6,223,986
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 28,630,983	\$ 7,312,111	\$ 413,777		\$ 0	\$ (17,363)	\$ 36,339,509	\$ 36,598,010	\$ 32,263,325	\$ 33,181,321

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	-	185,044	185,044	-	-	-	-	-	185,044	
Restricted	-	-	-	1,985,884	-	-	-	-	1,985,884	
Committed	329,138	-	329,138	-	215,145	-	-	-	544,283	
Assigned	-	217,911	217,911	-	-	-	-	-	217,911	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 329,138	\$ 402,955	\$ 732,093	\$ 1,985,884	\$ 215,145	\$ -	\$ -	\$ -	\$ 2,933,122	