

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

01/24/14

Date

San Joaquin

Court

FY13-14, Qtr 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin
Court

FY13-14, Qtr 2
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

FY13-14, Qtr 2

Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)				
Court Employee Positions (FTEs)	260.59	263.61		

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 December									
Fiscal Year 2013/14									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
Non-Grant		Grant							
ASSETS									
Operations	\$ (1,963,162)	\$ 106,793	\$ (325,922)	\$ 2,254,191			\$ 2,787,406	\$ 2,859,305	\$ 2,455,553
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ (51,580)	\$ (51,580)	\$ (11,111)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (34,783)	\$ (34,783)	\$ (21,879)
Credit Card								\$ 9,460	\$ 9,460
Cash on Hand	\$ 9,460							\$ 9,460	\$ 9,460
Cash with County	\$ 607,486	\$ 528,903	\$ (78,059)					\$ 1,058,331	\$ 229,528
Cash Outside of the AOC								\$ 0	\$ 0
Total Cash	\$ (1,346,216)	\$ 635,696	\$ (403,981)	\$ 2,254,191			\$ 2,701,042	\$ 3,840,732	\$ 2,661,550
Short Term Investment	\$ 9,972,426						\$ 1,927,145	\$ 11,899,571	\$ 5,721,464
Investment in Financial Institution									
Total Investments	\$ 9,972,426						\$ 1,927,145	\$ 11,899,571	\$ 5,721,464
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 45
Accounts Receivable - General	\$ 31,568		\$ 307,764					\$ 339,332	\$ 450,891
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 0							\$ 0	\$ 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	\$ 3
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 629							\$ 629	\$ 1,015
Total Receivables	\$ 32,196	\$ 0	\$ 307,764	\$ 0			\$ 0	\$ 339,960	\$ 451,954
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 119
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 119
Other Assets									
Total Other Assets									
Total Assets	\$ 8,658,407	\$ 635,696	\$ (96,217)	\$ 2,254,191			\$ 4,628,188	\$ 16,080,264	\$ 8,835,087
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 28,032	\$ 0	\$ 0				\$ 0	\$ 28,032	\$ 8,255
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 629	\$ 629	\$ 1,018
Due to Other Courts									
Due to State	\$ 0			\$ 0				\$ 0	\$ 0
TC145 Liability							\$ 1,426,155	\$ 1,426,155	\$ 1,306,519
Due to Other Governments	\$ 0		\$ 0	\$ 2,254,191				\$ 2,254,191	\$ 2,283,027
AB145 Due to Other Government Agency							\$ 0	\$ 0	
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 339	\$ 339	\$ 431
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 28,032	\$ 0	\$ 0	\$ 2,254,191			\$ 1,427,123	\$ 3,709,345	\$ 3,599,251
Civil							\$ 2,320,097	\$ 2,320,097	\$ 1,778,604
Criminal							\$ 696,591	\$ 696,591	\$ 748,760
Unreconciled - Civil and Criminal							\$ 13,721	\$ 13,721	\$ 10,447
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 21,939	\$ 21,939	\$ 20,954
Miscellaneous Trust									
Total Trust Deposits							\$ 3,052,348	\$ 3,052,348	\$ 2,658,765
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 139,811							\$ 139,811	\$ 75,672
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	
Total Payroll Liabilities	\$ 139,811	\$ 0	\$ 0					\$ 139,811	\$ 75,672
Revenue Collected in Advance	\$ 1,786		\$ 0					\$ 1,786	\$ 3,726
Liabilities For Deposits	\$ 55,200	\$ 650					\$ 17,056	\$ 72,907	\$ 63,161
Jury Fees - Non-Interest							\$ 107,718	\$ 107,718	\$ 112,097
Fees - Partial Payment & Overpayment							\$ 23,942	\$ 23,942	\$ 23,141
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities	\$ 916,387		\$ 0					\$ 916,387	\$ 916,000
Total Other Liabilities	\$ 973,373	\$ 650	\$ 0				\$ 148,716	\$ 1,122,740	\$ 1,118,125
Total Liabilities	\$ 1,141,216	\$ 650	\$ 0	\$ 2,254,191			\$ 4,628,188	\$ 8,024,245	\$ 7,351,812
Total Fund Balance	\$ 7,517,190	\$ 635,045	\$ (96,217)	\$ 0				\$ 8,056,019	\$ 1,483,275
Total Liabilities and Fund Balance	\$ 8,658,407	\$ 635,696	\$ (96,217)	\$ 2,254,191			\$ 4,628,188	\$ 16,080,264	\$ 8,835,087

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 December									
	Fiscal Year 2013/14							2012/13		
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service	Non-Grant					
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 16,320,341	\$ 67,232					\$ 16,387,573	\$ 25,931,655	\$ 11,949,704	\$ 24,931,114
Improvement and Modernization Fund	\$ 1,374						\$ 1,374	\$ 93,602	\$ (286)	\$ 93,639
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 517,400						\$ 517,400	\$ 1,051,690	\$ 474,890	\$ 1,089,780
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 234,654						\$ 234,654	\$ 576,584	\$ 180,572	\$ 615,179
Other Miscellaneous	\$ 1,245,356						\$ 1,245,356	\$ 1,245,356	\$ 813,169	\$ 2,160,652
	\$ 18,319,125	\$ 67,232					\$ 18,386,357	\$ 28,898,887	\$ 13,418,048	\$ 28,890,364
Grants										
AB 1058 Commissioner/Facilitator			\$ 413,970				\$ 413,970	\$ 998,910	\$ 255,920	\$ 988,910
Other AOC Grants			\$ 15,222				\$ 15,222	\$ 54,216	\$ 0	\$ 27,516
Non-AOC Grants			\$ 185,977				\$ 185,977	\$ 781,798	\$ 267,231	\$ 918,834
			\$ 615,169				\$ 615,169	\$ 1,834,924	\$ 523,151	\$ 1,945,260
Other Financing Sources										
Interest Income	\$ 5,468	\$ 297					\$ 5,764	\$ 13,520	\$ 4,935	\$ 15,650
Investment Income										
Donations										
Local Fees	\$ 97,489	\$ 49,762					\$ 147,250	\$ 390,900	\$ 83,428	\$ 215,975
Non-Fee Revenues									\$ 0	\$ 1,225
Enhanced Collections		\$ 145,659					\$ 145,659	\$ 134,230	\$ 42,869	\$ 146,941
Escheatment									\$ 91,945	\$ 91,945
Prior Year Revenue	\$ (12,743)	\$ (1,201)	\$ (345)				\$ (14,288)		\$ 57,817	\$ 0
County Program - Restricted		\$ 329,761					\$ 329,761	\$ 1,047,231	\$ 199,202	\$ 671,589
Reimbursement Other	\$ 10,559						\$ 10,559	\$ 58,000	\$ 42,995	\$ 63,200
Sale of Fixed Assets										
Other Miscellaneous	\$ 1,043						\$ 1,043		\$ 7,628	
	\$ 101,816	\$ 524,277	\$ (345)				\$ 625,748	\$ 1,643,681	\$ 530,819	\$ 1,206,525
Total Revenues	\$ 18,420,941	\$ 591,509	\$ 614,824				\$ 19,627,274	\$ 32,377,692	\$ 14,472,019	\$ 32,042,149
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 6,279,835	\$ 224,056	\$ 368,806				\$ 6,892,786	\$ 15,956,876	\$ 7,205,245	\$ 15,344,169
Temp Help	\$ 220,590		\$ 4,950				\$ 225,540	\$ 167,300	\$ 218,096	\$ 260,796
Overtime									\$ 773	
Staff Benefits	\$ 4,016,991	\$ 110,059	\$ 212,673				\$ 4,339,724	\$ 9,667,894	\$ 4,332,710	\$ 9,836,779
	\$ 10,517,416	\$ 334,114	\$ 606,519				\$ 11,458,049	\$ 25,792,070	\$ 11,756,824	\$ 25,441,744
Operating Expenses and Equipment										
General Expense	\$ 247,820	\$ 18,604	\$ 15,592				\$ 282,017	\$ 801,960	\$ 285,575	\$ 725,339
Printing	\$ 69,004	\$ 770	\$ 916				\$ 70,691	\$ 98,151	\$ 43,294	\$ 83,454
Telecommunications	\$ 122,869		\$ 1,974				\$ 124,844	\$ 183,205	\$ 94,068	\$ 350,590
Postage	\$ 99,873		\$ 294				\$ 100,167	\$ 256,465	\$ 79,625	\$ 211,825
Insurance	\$ 11,835						\$ 11,835	\$ 11,700	\$ 10,129	\$ 11,700
In-State Travel	\$ 28,038	\$ 7,720	\$ 6,988				\$ 42,746	\$ 139,833	\$ 25,794	\$ 51,941
Out-of-State Travel										
Training	\$ 3,712						\$ 3,712	\$ 5,600	\$ 804	\$ 2,795
Security Services	\$ 223,058		\$ 9,478				\$ 232,536	\$ 683,368	\$ 272,629	\$ 731,730
Facility Operations	\$ 152,895		\$ 3,133				\$ 156,028	\$ 447,477	\$ 155,076	\$ 454,618
Utilities	\$ 12,190						\$ 12,190	\$ 32,000	\$ 11,535	\$ 33,000
Contracted Services	\$ 631,805	\$ 177,991	\$ 13,276				\$ 823,072	\$ 1,859,900	\$ 711,906	\$ 2,170,086
Consulting and Professional Services	\$ 455,688		\$ 7,163				\$ 462,851	\$ 1,366,821	\$ 588,053	\$ 1,890,179
Information Technology	\$ 32,620		\$ 7,979				\$ 40,599	\$ 863,150	\$ 44,721	\$ 149,401
Major Equipment	\$ 175,125						\$ 175,125	\$ 135,000	\$ 0	\$ 0
Other Items of Expense	\$ 5,848						\$ 5,848	\$ 20,000	\$ 6,989	\$ 20,000
	\$ 2,272,380	\$ 205,085	\$ 66,792				\$ 2,544,258	\$ 6,904,650	\$ 2,330,199	\$ 6,886,652
Special Items of Expense										
Grand Jury		\$ 31,851					\$ 31,851	\$ 142,226	\$ 62,642	\$ 65,328
Jury Costs	\$ 140,874						\$ 140,874	\$ 342,375	\$ 163,444	\$ 328,200
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 0						\$ 0		\$ 0	\$ 0
Capital Costs										
Internal Cost Recovery	\$ (37,204)		\$ 37,204				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (6,333)	\$ (1,203)	\$ 525				\$ (7,011)		\$ (1,177)	\$ 0
	\$ 97,337	\$ 30,648	\$ 37,729				\$ 165,714	\$ 484,601	\$ 224,908	\$ 393,528
Total Expenditures	\$ 12,887,132	\$ 569,847	\$ 711,041				\$ 14,168,021	\$ 33,181,321	\$ 14,311,931	\$ 32,721,924
Excess (Deficit) of Revenues Over Expenditures	\$ 5,533,809	\$ 21,661	\$ (96,217)				\$ 5,459,253	\$ (803,629)	\$ 160,087	\$ (679,775)
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0			\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 1,983,382	\$ 613,384	\$ 0	\$ 0			\$ 2,596,766	\$ 2,596,766	\$ 1,323,187	\$ 1,323,187
Ending Balance (Deficit)	\$ 7,517,190	\$ 635,045	\$ (96,217)	\$ 0			\$ 8,056,019	\$ 1,793,137	\$ 1,483,275	\$ 643,412

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

		For the month ended December						2012/13		
		Fiscal Year 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	\$ 3,817,614	\$ 254,074	\$ 0			\$ (629)	\$ 4,071,059	\$ 9,152,356	\$ 4,707,103	\$ 10,416,144
Traffic & Other Infractions	\$ 785,526	\$ 64,254				\$ (345)	\$ 849,435	\$ 1,994,341	\$ 891,283	\$ 2,044,601
Other Criminal Cases	\$ 1,611,895	\$ 216,804				\$ 870	\$ 1,829,569	\$ 4,358,860	\$ 1,800,065	\$ 3,799,512
Civil	\$ 969,294	\$ 13,838					\$ 983,133	\$ 2,325,556	\$ 919,663	\$ 1,959,627
Family & Children Services	\$ 1,253,851	\$ 54,201		\$ 37,204		\$ 1,422	\$ 1,346,679	\$ 2,943,094	\$ 1,213,811	\$ 2,785,131
Probate, Guardianship & Mental Health Services	\$ 324,825	\$ 1,986					\$ 326,811	\$ 803,462	\$ 305,539	\$ 655,780
Juvenile Dependency Services	\$ 88,501	\$ 32,605					\$ 121,106	\$ 217,905	\$ 88,581	\$ 243,953
Juvenile Delinquency Services	\$ 173,427	\$ 21,030			\$ 504		\$ 194,457	\$ 456,800	\$ 195,849	\$ 464,532
Other Court Operations	\$ 425,400	\$ 262,187					\$ 688,091	\$ 1,478,663	\$ 628,316	\$ 1,573,777
Court Interpreters	\$ 419,962	\$ 212,720					\$ 632,682	\$ 1,192,645	\$ 616,447	\$ 1,237,674
Jury Services	\$ 151,719	\$ 67,366	\$ 140,874			\$ 606	\$ 360,565	\$ 836,252	\$ 332,478	\$ 740,531
Security		\$ 236,737					\$ 236,737	\$ 731,946	\$ 277,999	\$ 742,306
	\$ 10,022,014	\$ 1,437,802	\$ 140,874		\$ 37,204	\$ 2,429	\$ 11,640,323	\$ 26,491,880	\$ 11,977,134	\$ 26,663,568
Trial Court Operations Program										
Enhanced Collections	\$ 57,860	\$ 124,739					\$ 182,619	\$ 134,230	\$ 71,305	\$ 146,941
Other Non-Court Operations	\$ 24,054	\$ 44,826				\$ (1,203)	\$ 99,528	\$ 331,225	\$ 135,038	\$ 281,500
	\$ 81,934	\$ 169,565	\$ 31,851			\$ (1,203)	\$ 282,147	\$ 465,455	\$ 206,343	\$ 428,441
Non-Court Operations Program										
Executive Office	\$ 291,339	\$ 4,662			\$ (7,796)		\$ 288,204	\$ 588,992	\$ 284,354	\$ 640,634
Fiscal Services	\$ 323,035	\$ 4,639			\$ (9,225)	\$ (8,416)	\$ 310,033	\$ 794,191	\$ 331,684	\$ 780,905
Human Resources	\$ 245,806	\$ 18,414			\$ (6,876)		\$ 257,343	\$ 543,644	\$ 239,538	\$ 517,870
Business & Facilities Services	\$ 170,022	\$ 198,422			\$ (4,606)	\$ 179	\$ 364,017	\$ 909,999	\$ 401,212	\$ 881,832
Information Technology	\$ 323,899	\$ 710,754			\$ (8,699)		\$ 1,025,953	\$ 3,387,160	\$ 871,666	\$ 2,808,674
	\$ 1,354,101	\$ 936,890			\$ (37,204)	\$ (8,237)	\$ 2,245,550	\$ 6,223,986	\$ 2,128,455	\$ 5,629,915
Court Administration Program										
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,458,049	\$ 2,544,258	\$ 172,725		\$ 0	\$ (7,011)	\$ 14,168,021	\$ 33,181,321	\$ 14,311,931	\$ 32,721,924