

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

05/02/14

Date

San Joaquin

Court

FY13-14, Qtr 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin
Court

FY13-14, Qtr 3
Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

San Joaquin
Court

FY13-14, 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)	267.57	260.59	263.61	263.90	

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									
Fiscal Year 2013/14									2012/13
	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	\$ (2,325,066)	\$ 507,045	\$ (291,137)	\$ 2,240,898			\$ 1,814,962	\$ 1,946,702	\$ 2,994,806
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ (24,741)	\$ (24,741)	\$ (28,982)
Civil Filing Fees							\$ (347)	\$ (347)	\$ 0
Trust							\$ (9,306)	\$ (9,306)	\$ (43,418)
Credit Card								\$ 9,460	\$ 9,460
Cash on Hand	\$ 9,460							\$ 9,460	\$ 9,460
Cash with County	\$ 105,534	\$ 170,051	\$ (97,291)					\$ 178,294	\$ 293,211
Cash Outside of the AOC							\$ 0	\$ 0	\$ 0
Total Cash	\$ (2,210,071)	\$ 677,096	\$ (388,427)	\$ 2,240,898			\$ 1,780,568	\$ 2,100,063	\$ 3,225,077
Short Term Investment	\$ 6,734,088						\$ 2,147,674	\$ 8,881,762	\$ 5,148,068
Investment in Financial Institution									
Total Investments	\$ 6,734,088						\$ 2,147,674	\$ 8,881,762	\$ 5,148,068
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 45
Accounts Receivable - General	\$ 28,606		\$ 240,436					\$ 269,042	\$ 586,614
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	\$ 696							\$ 696	\$ 778
Total Receivables	\$ 29,302	\$ 0	\$ 240,436	\$ 0			\$ 0	\$ 269,738	\$ 587,440
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 4,553,319	\$ 677,096	\$ (147,992)	\$ 2,240,898			\$ 3,928,242	\$ 11,251,563	\$ 8,960,585
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 9,488	\$ 0	\$ 349				\$ 0	\$ 9,837	\$ 16,858
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 696	\$ 696	\$ 781
Due to Other Courts									
Due to State	\$ 0			\$ 0				\$ 0	\$ 0
TC145 Liability							\$ 1,494,003	\$ 1,494,003	\$ 1,302,039
Due to Other Governments	\$ 0		\$ 0	\$ 2,240,898				\$ 2,240,898	\$ 2,266,395
AB145 Due to Other Government Agency							\$ 0	\$ 0	
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 239	\$ 239	\$ 426
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 9,488	\$ 0	\$ 349	\$ 2,240,898			\$ 1,494,937	\$ 3,745,672	\$ 3,586,498
Civil							\$ 1,479,212	\$ 1,479,212	\$ 1,943,705
Criminal							\$ 766,219	\$ 766,219	\$ 1,036,013
Unreconciled - Civil and Criminal							\$ 10,982	\$ 10,982	\$ 10,427
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 22,136	\$ 22,136	\$ 21,295
Miscellaneous Trust									
Total Trust Deposits							\$ 2,278,549	\$ 2,278,549	\$ 3,011,440
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 160,202							\$ 160,202	\$ 57,083
Deferred Compensation Payable									
Deductions Payable	\$ 0	\$ 0	\$ 0					\$ 0	
Payroll Clearing									
Total Payroll Liabilities	\$ 160,202	\$ 0	\$ 0					\$ 160,202	\$ 57,083
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 3,726
Liabilities For Deposits	\$ 55,200	\$ 598					\$ 17,056	\$ 72,855	\$ 63,031
Jury Fees - Non-Interest							\$ 110,217	\$ 110,217	\$ 116,670
Fees - Partial Payment & Overpayment							\$ 27,483	\$ 27,483	\$ 25,678
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities	\$ 916,000		\$ 0					\$ 916,000	\$ 916,000
Total Other Liabilities	\$ 971,200	\$ 598	\$ 0				\$ 154,756	\$ 1,126,554	\$ 1,125,105
Total Liabilities	\$ 1,140,890	\$ 598	\$ 349	\$ 2,240,898			\$ 3,928,242	\$ 7,310,977	\$ 7,780,126
Total Fund Balance	\$ 3,412,429	\$ 676,498	\$ (148,341)	\$ 0				\$ 3,940,586	\$ 1,180,459
Total Liabilities and Fund Balance	\$ 4,553,319	\$ 677,096	\$ (147,992)	\$ 2,240,898			\$ 3,928,242	\$ 11,251,563	\$ 8,960,585

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

For the month ended March										
Fiscal Year 2013/14								2012/13		
	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	\$ 6,105,926	\$ 385,577	\$ 0			\$ (629)	\$ 6,490,874	\$ 9,152,356	\$ 7,343,078	\$ 10,416,144
Traffic & Other Infractions	\$ 1,273,597	\$ 122,099				\$ (345)	\$ 1,395,351	\$ 1,994,341	\$ 1,381,697	\$ 2,044,601
Other Criminal Cases	\$ 2,593,044	\$ 312,730				\$ 870	\$ 2,906,644	\$ 4,358,860	\$ 2,769,908	\$ 3,799,512
Civil	\$ 1,547,594	\$ 21,329					\$ 1,568,923	\$ 2,325,556	\$ 1,434,759	\$ 1,959,627
Family & Children Services	\$ 1,985,794	\$ 70,021			\$ 59,541	\$ 1,422	\$ 2,116,779	\$ 2,943,094	\$ 1,935,583	\$ 2,785,131
Probate, Guardianship & Mental Health Services	\$ 562,309	\$ 4,047					\$ 566,357	\$ 803,462	\$ 487,229	\$ 655,780
Juvenile Dependency Services	\$ 146,444	\$ 46,320					\$ 192,765	\$ 217,905	\$ 150,325	\$ 243,953
Juvenile Delinquency Services	\$ 286,310	\$ 30,480					\$ 316,790	\$ 456,800	\$ 294,336	\$ 464,532
Other Court Operations	\$ 657,804	\$ 445,594				\$ 504	\$ 1,103,902	\$ 1,478,663	\$ 978,870	\$ 1,573,777
Court Interpreters	\$ 652,527	\$ 319,118					\$ 971,645	\$ 1,192,645	\$ 977,309	\$ 1,237,674
Jury Services	\$ 244,272	\$ 111,008	\$ 235,429			\$ 606	\$ 591,315	\$ 836,252	\$ 555,182	\$ 740,531
Security		\$ 413,883					\$ 413,883	\$ 731,946	\$ 419,990	\$ 742,306
Trial Court Operations Program	\$ 16,055,621	\$ 2,282,208	\$ 235,429		\$ 59,541	\$ 2,429	\$ 18,635,228	\$ 26,491,880	\$ 18,728,266	\$ 26,663,568
Enhanced Collections	\$ 76,090	\$ 195,518					\$ 271,608	\$ 134,230	\$ 139,402	\$ 146,941
Other Non-Court Operations	\$ 38,355	\$ 76,858	\$ 60,949			\$ (1,203)	\$ 174,960	\$ 331,225	\$ 222,120	\$ 281,500
Non-Court Operations Program	\$ 114,445	\$ 272,376	\$ 60,949			\$ (1,203)	\$ 446,568	\$ 465,455	\$ 361,521	\$ 428,441
Executive Office	\$ 499,249	\$ 7,442			\$ (12,477)		\$ 494,214	\$ 588,992	\$ 405,782	\$ 640,634
Fiscal Services	\$ 540,807	\$ 8,769			\$ (14,764)	\$ (8,416)	\$ 526,396	\$ 794,191	\$ 502,755	\$ 780,905
Human Resources	\$ 389,934	\$ 24,678			\$ (11,007)		\$ 403,605	\$ 543,644	\$ 375,385	\$ 517,870
Business & Facilities Services	\$ 293,402	\$ 287,324			\$ (7,371)	\$ 179	\$ 573,533	\$ 909,999	\$ 591,430	\$ 881,832
Information Technology	\$ 514,830	\$ 1,289,517			\$ (13,922)		\$ 1,790,426	\$ 3,387,160	\$ 1,652,956	\$ 2,808,674
Court Administration Program	\$ 2,238,222	\$ 1,617,730			\$ (59,541)	\$ (8,237)	\$ 3,788,174	\$ 6,223,986	\$ 3,528,307	\$ 5,629,915
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 18,408,288	\$ 4,172,314	\$ 296,378		\$ 0	\$ (7,011)	\$ 22,869,970	\$ 33,181,321	\$ 22,618,094	\$ 32,721,924

**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 March										
	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)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
Non-Grant		Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 19,630,727	\$ 117,656					\$ 19,748,383	\$ 25,931,655	\$ 18,239,739	\$ 24,931,114	
Improvement and Modernization Fund	\$ 1,374						\$ 1,374	\$ 93,602	\$ (286)	\$ 93,639	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 774,242						\$ 774,242	\$ 1,051,690	\$ 719,741	\$ 1,089,780	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 370,512						\$ 370,512	\$ 576,584	\$ 415,127	\$ 615,179	
Other Miscellaneous	\$ 1,245,356						\$ 1,245,356	\$ 1,245,356	\$ 1,245,356	\$ 2,160,652	
	\$ 22,022,212	\$ 117,656					\$ 22,139,868	\$ 28,898,887	\$ 20,619,677	\$ 28,890,364	
Grants											
AB 1058 Commissioner/Facilitator			\$ 634,022				\$ 634,022	\$ 998,910	\$ 473,837	\$ 998,910	
Other AOC Grants	\$ 1,786		\$ 35,363				\$ 37,150	\$ 54,216	\$ 19,497	\$ 27,516	
Non-AOC Grants			\$ 376,028				\$ 376,028	\$ 781,798	\$ 531,232	\$ 918,834	
	\$ 1,786		\$ 1,045,414				\$ 1,047,200	\$ 1,834,924	\$ 1,024,566	\$ 1,945,260	
Other Financing Sources											
Interest Income	\$ 12,432	\$ 627					\$ 13,059	\$ 13,520	\$ 8,011	\$ 15,650	
Investment Income											
Donations											
Local Fees	\$ 157,068	\$ 76,542					\$ 233,610	\$ 390,900	\$ 142,460	\$ 215,975	
Non-Fee Revenues									\$ 0	\$ 1,225	
Enhanced Collections		\$ 215,968					\$ 215,968	\$ 134,230	\$ 88,542	\$ 146,941	
Escheatment									\$ 92,258	\$ 91,945	
Prior Year Revenue	\$ (12,743)	\$ (1,201)	\$ (345)				\$ (14,288)		\$ 57,817	\$ 0	
County Program - Restricted		\$ 545,275					\$ 545,275	\$ 1,047,231	\$ 382,737	\$ 671,589	
Reimbursement Other	\$ 31,477						\$ 31,477	\$ 58,000	\$ 51,529	\$ 63,200	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,621						\$ 1,621		\$ 7,770		
	\$ 189,855	\$ 837,211	\$ (345)				\$ 1,026,722	\$ 1,643,881	\$ 831,124	\$ 1,206,525	
Total Revenues	\$ 22,213,854	\$ 954,867	\$ 1,045,069				\$ 24,213,790	\$ 32,377,692	\$ 22,475,366	\$ 32,042,149	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 10,204,936	\$ 350,202	\$ 628,602				\$ 11,183,740	\$ 15,956,876	\$ 11,232,417	\$ 15,344,169	
Temp Help	\$ 270,001		\$ 14,172				\$ 284,174	\$ 167,300	\$ 352,427	\$ 260,796	
Overtime									\$ 990		
Staff Benefits	\$ 6,443,122	\$ 164,983	\$ 332,270				\$ 6,940,374	\$ 9,667,894	\$ 6,791,444	\$ 9,836,779	
	\$ 16,918,059	\$ 515,184	\$ 975,045				\$ 18,408,288	\$ 25,792,070	\$ 18,377,278	\$ 25,441,744	
Operating Expenses and Equipment											
General Expense	\$ 384,358	\$ 27,469	\$ 22,136				\$ 433,963	\$ 801,960	\$ 431,121	\$ 725,333	
Printing	\$ 89,455	\$ 840	\$ 945				\$ 91,240	\$ 98,151	\$ 67,268	\$ 83,454	
Telecommunications	\$ 208,269		\$ 4,013				\$ 212,282	\$ 183,205	\$ 139,167	\$ 350,590	
Postage	\$ 160,364		\$ 477				\$ 160,841	\$ 256,485	\$ 129,266	\$ 211,825	
Insurance	\$ 11,835						\$ 11,835	\$ 11,700	\$ 10,129	\$ 11,700	
In-State Travel	\$ 30,116	\$ 7,720	\$ 9,655				\$ 47,491	\$ 139,833	\$ 42,860	\$ 51,941	
Out-of-State Travel	\$ 0						\$ 0				
Training	\$ 5,949						\$ 5,949	\$ 5,600	\$ 1,427	\$ 2,795	
Security Services	\$ 346,760		\$ 56,589				\$ 403,349	\$ 683,368	\$ 407,736	\$ 731,730	
Facility Operations	\$ 251,633		\$ 5,012				\$ 256,645	\$ 447,477	\$ 254,228	\$ 454,618	
Utilities	\$ 15,663						\$ 15,663	\$ 32,000	\$ 19,106	\$ 33,000	
Contracted Services	\$ 1,157,183	\$ 280,793	\$ 19,869				\$ 1,457,845	\$ 1,859,900	\$ 1,291,603	\$ 2,170,086	
Consulting and Professional Services	\$ 755,867		\$ 31,625				\$ 787,492	\$ 1,366,821	\$ 1,003,064	\$ 1,890,179	
Information Technology	\$ 109,335		\$ 7,979				\$ 117,313	\$ 863,150	\$ 66,800	\$ 149,401	
Major Equipment	\$ 158,987						\$ 158,987	\$ 135,000	\$ 0	\$ 0	
Other Items of Expense	\$ 11,419						\$ 11,419	\$ 20,000	\$ 11,686	\$ 20,000	
	\$ 3,697,193	\$ 316,823	\$ 158,299				\$ 4,172,314	\$ 6,904,650	\$ 3,875,464	\$ 6,886,652	
Special Items of Expense											
Grand Jury		\$ 60,949					\$ 60,949	\$ 142,226	\$ 106,094	\$ 65,328	
Jury Costs	\$ 235,429						\$ 235,429	\$ 342,375	\$ 260,335	\$ 328,200	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0		\$ 0	\$ 0	
Capital Costs											
Internal Cost Recovery	\$ (59,541)		\$ 59,541				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (6,333)	\$ (1,203)	\$ 525				\$ (7,011)		\$ (1,077)		
	\$ 169,555	\$ 59,746	\$ 60,066				\$ 289,367	\$ 484,601	\$ 365,352	\$ 393,528	
Total Expenditures	\$ 20,784,806	\$ 891,754	\$ 1,193,410				\$ 22,869,970	\$ 33,181,321	\$ 22,618,094	\$ 32,721,924	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,429,048	\$ 63,114	\$ (148,341)				\$ 1,343,820	\$ (803,629)	\$ (142,728)	\$ (679,775)	
Operating Transfers In (Out)	\$ 0		\$ 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)	\$ 3,412,429	\$ 676,498	\$ (148,341)	\$ 0			\$ 3,940,586	\$ 1,793,137	\$ 1,180,459	\$ 643,412	