

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

12/14/2015

Date

San Joaquin

Court

FY2015-2016 Qtr 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

FY2015-2016 Qtr 1

Fiscal Year and Ending Quarter

FOOTNOTES

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

San Joaquin

Court

FY2015-2016 Qtr 1

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)	301.44	291.64			

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 September									
Fiscal Year 2015/16									
	Governmental Funds							Total Funds	Total Funds
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (3,401,882)	\$ 1,710,103	\$ (553,238)	\$ 2,301,507			\$ 276,223	\$ 332,714	\$ 1,927,475
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ (16,511)	\$ (16,511)	\$ (228,337)
Civil Filing Fees							\$ 1,484	\$ 1,484	\$ 0
Trust							\$ (304)	\$ (304)	\$ (69,390)
Credit Card									
Cash on Hand	\$ 10,960						\$ 0	\$ 10,960	\$ 9,460
Cash with County	\$ 1,062,144	\$ 113,281	\$ (20,554)				\$ 0	\$ 1,154,871	\$ 1,132,481
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 12,049,238						\$ 3,716,064	\$ 15,765,302	\$ 15,645,998
Total Cash and Cash Equivalents	\$ 9,720,460	\$ 1,823,384	\$ (573,792)	\$ 2,301,507			\$ 3,976,957	\$ 17,248,517	\$ 18,417,687
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 18,598		\$ 603,651					\$ 622,249	\$ 189,562
Dishonored Checks									
Due From Employee	\$ 0	\$ 75						\$ 75	\$ 75
Civil Jury Fees	\$ 0							\$ 0	\$ (17)
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 963	\$ 0	\$ 0					\$ 963	\$ 1,125
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 70							\$ 70	\$ 703
Total Receivables	\$ 19,630	\$ 75	\$ 603,651	\$ 0			\$ 0	\$ 623,356	\$ 191,448
Prepaid Expenses - General	\$ 159,477							\$ 159,477	\$ 159,662
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 159,477							\$ 159,477	\$ 159,662
Other Assets									
Total Other Assets									
Total Assets	\$ 9,880,567	\$ 1,823,459	\$ 29,859	\$ 2,301,507			\$ 3,976,957	\$ 18,031,350	\$ 18,768,797
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 28,147	\$ 0	\$ 821				\$ 820	\$ 29,788	\$ 138,524
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 70	\$ 70	\$ 703
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,461,704	\$ 1,461,704	\$ 1,443,456
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 2,301,507				\$ 2,301,507	\$ 2,240,232
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 287							\$ 287	\$ 0
Interest							\$ 132	\$ 132	\$ 191
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 28,434	\$ 0	\$ 821	\$ 2,301,507			\$ 1,462,726	\$ 3,793,488	\$ 3,823,106
Civil							\$ 1,514,414	\$ 1,514,414	\$ 1,408,619
Criminal							\$ 805,640	\$ 805,640	\$ 724,867
Unreconciled - Civil and Criminal							\$ 10,427	\$ 10,427	\$ 10,702
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 22,497	\$ 22,497	\$ 22,465
Miscellaneous Trust									
Total Trust Deposits							\$ 2,352,978	\$ 2,352,978	\$ 2,166,653
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 498,146							\$ 498,146	\$ 255,502
Deferred Compensation Payable									
Deductions Payable	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 498,146	\$ 0	\$ 0					\$ 498,146	\$ 255,502
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 13,920
Liabilities For Deposits	\$ 79,186	\$ 2,032					\$ 21,325	\$ 102,542	\$ 88,301
Jury Fees - Non-Interest							\$ 106,214	\$ 106,214	\$ 108,456
Fees - Partial Payment & Overpayment							\$ 33,714	\$ 33,714	\$ 36,487
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 611,000							\$ 611,000	\$ 916,000
Total Other Liabilities	\$ 690,186	\$ 2,032	\$ 0				\$ 161,253	\$ 853,471	\$ 1,163,164
Total Liabilities	\$ 1,216,766	\$ 2,032	\$ 821	\$ 2,301,507			\$ 1,976,957	\$ 7,498,082	\$ 7,408,425
Total Fund Balance	\$ 8,663,802	\$ 1,821,427	\$ 29,038	\$ 0				\$ 10,533,268	\$ 11,360,372
Total Liabilities and Fund Balance	\$ 9,880,567	\$ 1,823,459	\$ 29,859	\$ 2,301,507			\$ 3,976,957	\$ 18,031,350	\$ 18,768,797

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 September										
Fiscal Year 2015/16										
2014/15										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	Special Revenue			Capital Projects	Debt Service	Proprietary Funds				
General	Non-Grant	Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 15,004,776	\$ 18,678					\$ 15,023,454	\$ 30,460,346	\$ 13,315,800	\$ 26,921,657
Improvement and Modernization Fund	\$ (25,032)						\$ (25,032)	\$ 89,889	\$ 0	\$ 102,229
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 134,658						\$ 134,658	\$ 1,231,460	\$ 173,886	\$ 1,199,023
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 46,360						\$ 46,360	\$ 509,109	\$ 42,321	\$ 523,409
Other Miscellaneous								\$ 1,245,356		\$ 1,245,356
	\$ 15,160,762	\$ 18,678					\$ 15,179,440	\$ 33,536,160	\$ 13,532,007	\$ 29,991,674
Grants										
AB 1058 Commissioner/Facilitator			\$ 177,339				\$ 177,339	\$ 1,017,991	\$ 167,699	\$ 998,910
Other Judicial Council Grants			\$ 70,224				\$ 70,224	\$ 766,708		\$ 58,921
Non-Judicial Council Grants			\$ 25,580				\$ 25,580	\$ 969,902	\$ (119,594)	\$ 833,475
			\$ 273,144				\$ 273,144	\$ 2,754,601	\$ 48,105	\$ 1,891,306
Other Financing Sources										
Interest Income	\$ 247	\$ 12					\$ 259	\$ 22,400	\$ 1,362	\$ 21,250
Investment Income										
Donations										
Local Fees	\$ 70,595	\$ 29,268					\$ 99,862	\$ 282,060	\$ 1,773,193	\$ 367,675
Non-Fee Revenues										
Enhanced Collections		\$ 62,366					\$ 62,366	\$ 547,325	\$ 52,385	\$ 380,825
Escheatment										
Prior Year Revenue	\$ 469						\$ 469		\$ 472	
County Program - Restricted		\$ 122,941					\$ 122,941	\$ 841,368	\$ 118,416	\$ 950,201
Reimbursement Other	\$ 10,038						\$ 10,038	\$ 70,225	\$ 1,353	\$ 71,700
Sale of Fixed Assets										
Other Miscellaneous	\$ 507						\$ 507	\$ 6,625	\$ 417	\$ 6,100
	\$ 81,855	\$ 214,586					\$ 296,441	\$ 1,770,003	\$ 1,947,599	\$ 1,797,751
Total Revenues	\$ 15,242,617	\$ 233,264	\$ 273,144				\$ 15,749,025	\$ 38,060,764	\$ 15,527,711	\$ 33,680,731
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 3,555,869	\$ 105,791	\$ 224,110				\$ 3,885,770	\$ 18,277,699	\$ 3,605,773	\$ 17,001,564
Temp Help	\$ 81,765	\$ 0					\$ 81,765	\$ 96,096	\$ 77,823	\$ 265,582
Overtime	\$ 31,250	\$ 34	\$ 228				\$ 31,513		\$ 13,097	
Staff Benefits	\$ 2,570,167	\$ 50,616	\$ 135,649				\$ 2,756,432	\$ 12,934,852	\$ 2,402,668	\$ 11,442,172
	\$ 6,239,052	\$ 156,442	\$ 359,987				\$ 6,755,480	\$ 31,308,647	\$ 6,099,360	\$ 28,709,318
Operating Expenses and Equipment										
General Expense	\$ 191,005	\$ 10,337	\$ 17,559				\$ 218,900	\$ 1,578,326	\$ 275,138	\$ 984,540
Printing	\$ 17,162	\$ 887	\$ 994				\$ 19,042	\$ 37,001	\$ 14,905	\$ 109,435
Telecommunications	\$ 22,905		\$ 36				\$ 22,941	\$ 123,809	\$ 49,043	\$ 117,038
Postage	\$ 23,443	\$ 8,291	\$ 139				\$ 31,873	\$ 232,865	\$ 77,762	\$ 227,570
Insurance								\$ 14,000		\$ 12,700
In-State Travel	\$ 3,821	\$ 1,354	\$ 209				\$ 5,383	\$ 93,683	\$ 8,381	\$ 104,775
Out-of-State Travel	\$ 3,201	\$ 9,168	\$ 6,619				\$ 18,989	\$ 32,170		\$ 8,185
Training	\$ 1,748						\$ 1,748	\$ 9,700	\$ 290	\$ 8,500
Security Services	\$ 150,914		\$ 17,618				\$ 168,532	\$ 796,064	\$ 128,662	\$ 698,640
Facility Operations	\$ 119,659		\$ 1,351				\$ 121,010	\$ 504,075	\$ 74,769	\$ 488,271
Utilities	\$ 11,411						\$ 11,411	\$ 47,500	\$ 0	\$ 33,300
Contracted Services	\$ 389,690	\$ 56,575	\$ 36,923				\$ 483,188	\$ 2,598,778	\$ 367,057	\$ 2,147,258
Consulting and Professional Services	\$ 26,843	\$ (22,163)	\$ 0				\$ 4,680	\$ 153,090	\$ 84,825	\$ 1,000,934
Information Technology	\$ 26,687	\$ 146,999	\$ 1,596				\$ 175,282	\$ 1,435,392	\$ 104,401	\$ 1,498,471
Major Equipment								\$ 145,400		
Other Items of Expense	\$ 2,418						\$ 2,418	\$ 25,000	\$ 2,023	\$ 23,500
	\$ 990,906	\$ 211,447	\$ 83,044				\$ 1,285,398	\$ 7,826,853	\$ 1,187,257	\$ 7,463,117
Special Items of Expense										
Grand Jury		\$ 29,523					\$ 29,523	\$ 114,000	\$ 9,055	\$ 106,350
Jury Costs	\$ 76,937						\$ 76,937	\$ 297,325	\$ 68,983	\$ 319,225
Judgements, Settlements and Claims										
Debt Service										
Other									\$ 0	
Capital Costs										
Internal Cost Recovery	\$ (16,219)		\$ 16,219				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 1,232	\$ 310	\$ 0				\$ 1,542		\$ 1,306	
	\$ 61,950	\$ 29,833	\$ 16,219				\$ 108,002	\$ 411,325	\$ 79,344	\$ 425,575
Total Expenditures	\$ 7,291,908	\$ 397,721	\$ 459,260				\$ 8,148,879	\$ 39,546,825	\$ 7,365,962	\$ 36,598,010
Excess (Deficit) of Revenues Over Expenditures	\$ 7,950,709	\$ (164,457)	\$ (186,106)				\$ 7,600,146	\$ (1,486,061)	\$ 8,161,749	\$ (2,917,279)
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 732,093	\$ 1,985,884	\$ 215,145	\$ 0			\$ 2,933,122	\$ 2,933,122	\$ 3,198,623	\$ 3,198,623
Ending Balance (Deficit)	\$ 9,692,802	\$ 1,821,427	\$ 29,039	\$ 0			\$ 10,533,268	\$ 1,447,061	\$ 11,360,372	\$ 281,344

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

For the month ended September										
Fiscal Year 2015/16								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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 2,342,083	\$ 128,029				\$ (231)	\$ 2,469,881	\$ 11,647,592	\$ 2,195,784	\$ 10,983,076
Traffic & Other Infractions	\$ 530,803	\$ 30,854				\$ (100)	\$ 561,557	\$ 2,932,718	\$ 477,495	\$ 2,452,570
Other Criminal Cases	\$ 1,008,303	\$ 160,087				\$ 100	\$ 1,168,489	\$ 5,533,675	\$ 909,384	\$ 4,437,330
Civil	\$ 543,615	\$ 5,140					\$ 548,754	\$ 2,572,021	\$ 494,029	\$ 2,291,389
Family & Children Services	\$ 698,021	\$ 12,805			\$ 16,219	\$ 3,294	\$ 730,339	\$ 3,480,892	\$ 695,961	\$ 3,189,543
Probate, Guardianship & Mental Health Services	\$ 179,748	\$ 2,945					\$ 182,693	\$ 822,547	\$ 224,997	\$ 945,274
Juvenile Dependency Services	\$ 69,245	\$ 4,183				\$ 1,600	\$ 75,028	\$ 384,195	\$ 76,115	\$ 343,340
Juvenile Delinquency Services	\$ 90,973	\$ 12,686				\$ 1,000	\$ 104,658	\$ 467,287	\$ 95,028	\$ 437,066
Other Court Operations	\$ 163,516	\$ 108,617				\$ (4,642)	\$ 267,492	\$ 1,169,485	\$ 312,552	\$ 1,076,962
Court Interpreters	\$ 199,111	\$ 130,543					\$ 329,654	\$ 1,353,068	\$ 308,968	\$ 1,377,122
Jury Services	\$ 65,011	\$ 37,604	\$ 76,937				\$ 179,551	\$ 771,128	\$ 184,578	\$ 849,347
Security		\$ 171,226					\$ 171,226	\$ 859,544	\$ 132,930	\$ 750,542
Trial Court Operations Program	\$ 5,890,428	\$ 804,718	\$ 76,937		\$ 16,219	\$ 1,021	\$ 6,789,323	\$ 31,994,152	\$ 6,107,821	\$ 29,133,561
Enhanced Collections	\$ 26,744	\$ 65,630					\$ 92,374	\$ 387,529	\$ 135,560	\$ 378,219
Other Non-Court Operations	\$ 15,252	\$ 9	\$ 29,523			\$ 310	\$ 45,094	\$ 302,735	\$ 51,950	\$ 301,256
Non-Court Operations Program	\$ 41,996	\$ 65,639	\$ 29,523			\$ 310	\$ 137,468	\$ 690,264	\$ 187,510	\$ 679,475
Executive Office	\$ 112,679	\$ 742			\$ (3,297)		\$ 110,123	\$ 638,820	\$ 125,618	\$ 548,953
Fiscal Services	\$ 259,154	\$ 61,090			\$ (4,381)		\$ 315,862	\$ 1,233,160	\$ 204,810	\$ 949,653
Human Resources	\$ 128,987	\$ 10,214			\$ (2,744)		\$ 136,457	\$ 750,548	\$ 127,910	\$ 575,500
Business & Facilities Services	\$ 91,819	\$ 137,866			\$ (2,140)	\$ 211	\$ 227,756	\$ 1,004,289	\$ 203,013	\$ 1,021,863
Information Technology	\$ 230,417	\$ 205,128			\$ (3,656)		\$ 431,890	\$ 3,235,592	\$ 409,280	\$ 3,689,005
Court Administration Program	\$ 823,056	\$ 415,040			\$ (16,219)	\$ 211	\$ 1,222,088	\$ 6,862,409	\$ 1,070,630	\$ 6,784,974
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,756,480	\$ 1,285,398	\$ 106,460		\$ 0	\$ 1,542	\$ 8,148,879	\$ 39,546,825	\$ 7,365,962	\$ 36,598,010