

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

08/15/2016

Date

San Joaquin

Court

FY2015-2016 Qtr 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

FY2015-2016 Qtr 4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Joaquin

Court

FY2015-2016 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)	301.44	291.64	292.79	301.62	303.61

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 June									
Fiscal Year 2015/16									
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (3,582,383)	\$ 773,750	\$ 56,873	\$ 2,306,306			\$ 207,653	\$ (237,801)	\$ 157,516
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	
Jury									
Revolving	\$ 15,000							\$ 15,000	
Other	\$ 15,934							\$ 15,934	\$ 0
Distribution									
Civil Filing Fees							\$ (127,667)	\$ (127,667)	\$ (6,235)
Trust							\$ 287	\$ 287	\$ 0
Credit Card							\$ (45,777)	\$ (45,777)	\$ (5,421)
Cash on Hand	\$ 11,555							\$ 11,555	\$ 10,860
Cash with County	\$ 40,701	\$ 538,684	\$ (53,619)				\$ 0	\$ 525,766	\$ 2,014,303
Cash Outside of the JCC								\$ 0	\$ 0
Cash Equivalents	\$ 5,087,320						\$ 3,876,334	\$ 8,963,654	\$ 13,066,250
Total Cash and Cash Equivalents	\$ 1,588,127	\$ 1,312,434	\$ 3,254	\$ 2,306,306			\$ 3,910,829	\$ 9,120,950	\$ 15,237,273
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 5,387	\$ 1,274		\$ 2,170			\$ 0	\$ 8,832	\$ 4,058
Accounts Receivable - General	\$ 59,490		\$ 696,491					\$ 755,981	\$ 530,876
Dishonored Checks									
Due From Employee	\$ 0	\$ 0						\$ 0	\$ 2,707
Civil Jury Fees	\$ 3,307							\$ 3,307	\$ 4,430
Trust									
Due From Other Funds	\$ 695,073							\$ 695,073	\$ 343,919
Due From Other Governments	\$ 39,095	\$ 46,595	\$ 168,462					\$ 254,152	\$ 326,930
Due From Other Courts								\$ 0	\$ 0
Due From State	\$ 266,344	\$ 36,714	\$ 64,051	\$ 0				\$ 367,109	\$ 534,680
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 7,091	\$ 7,091	\$ 21
General Due To/From	\$ 6,081	\$ 10						\$ 6,091	\$ 8,732
Total Receivables	\$ 1,074,777	\$ 84,593	\$ 929,004	\$ 2,170			\$ 7,091	\$ 2,097,636	\$ 1,756,354
Prepaid Expenses - General	\$ 186,677	\$ 129						\$ 186,806	\$ 185,044
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 186,677	\$ 129						\$ 186,806	\$ 185,044
Other Assets									
Total Other Assets									
Total Assets	\$ 2,849,582	\$ 1,397,156	\$ 932,258	\$ 2,308,476			\$ 3,917,921	\$ 11,405,392	\$ 17,178,671
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 162,555	\$ 81,268	\$ 53,064					\$ 296,888	\$ 220,546
Accounts Payable - General	\$ 41,714	\$ 262	\$ 14				\$ 0	\$ 41,990	\$ 33,988
Due to Other Funds	\$ 7,135	\$ 0	\$ 695,073				\$ 6,081	\$ 708,289	\$ 352,672
Due to Other Courts									
Due to State	\$ 5,490							\$ 5,490	\$ 6,997
TC145 Liability							\$ 1,621,657	\$ 1,621,657	\$ 1,384,241
Due to Other Governments	\$ 3,327	\$ 0	\$ 0	\$ 2,308,476				\$ 2,311,803	\$ 2,431,129
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 309							\$ 309	\$ 232
Interest							\$ 417	\$ 417	\$ 53
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 220,531	\$ 81,531	\$ 748,150	\$ 2,308,476			\$ 1,628,155	\$ 4,986,843	\$ 4,429,857
Civil							\$ 1,652,464	\$ 1,652,464	\$ 4,306,831
Criminal							\$ 579,900	\$ 579,900	\$ 785,547
Unreconciled - Civil and Criminal								\$ 0	\$ 17,747
Trust Held Outside of the JCC								\$ 0	\$ 0
Trust Interest Payable								\$ 0	\$ 0
Miscellaneous Trust							\$ 23,808	\$ 23,808	\$ 22,549
Total Trust Deposits							\$ 2,256,172	\$ 2,256,172	\$ 5,132,674
Accrued Payroll	\$ 376,530	\$ 8,082	\$ 25,562					\$ 410,174	\$ 192,427
Benefits Payable	\$ 582,277							\$ 582,277	\$ 338,143
Deferred Compensation Payable	\$ 46,122							\$ 46,122	
Deductions Payable	\$ (38,320)							\$ (38,320)	
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,947,600
Total Payroll Liabilities	\$ 966,608	\$ 8,082	\$ 25,562					\$ 1,000,252	\$ 2,478,171
Revenue Collected in Advance	\$ 0		\$ 24,597					\$ 24,597	\$ 1,362,979
Liabilities For Deposits	\$ 86,658	\$ 2,305					\$ 21,325	\$ 110,288	\$ 97,566
Jury Fees - Non-Interest							\$ 3,494	\$ 3,494	\$ 104,331
Fees - Partial Payment & Overpayment							\$ 8,793	\$ 8,793	\$ 28,970
Uncleared Collections	\$ 171,573						\$ (18)	\$ 171,556	
Other Miscellaneous Liabilities	\$ 306,000							\$ 306,000	\$ 611,000
Total Other Liabilities	\$ 564,232	\$ 2,305	\$ 24,597				\$ 33,594	\$ 624,727	\$ 2,204,846
Total Liabilities	\$ 1,751,371	\$ 91,918	\$ 798,309	\$ 2,308,476			\$ 3,917,921	\$ 8,867,994	\$ 14,245,549
Total Fund Balance	\$ 1,098,211	\$ 1,305,238	\$ 433,949	\$ 0				\$ 2,537,398	\$ 2,933,122
Total Liabilities and Fund Balance	\$ 2,849,582	\$ 1,397,156	\$ 932,258	\$ 2,308,476			\$ 3,917,921	\$ 11,405,392	\$ 17,178,671

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 2015/16											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2014/15	
	Special Revenue			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)
General	Non-Grant	Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 30,826,552	\$ 220,426					\$ 31,046,978	\$ 30,460,346	\$ 26,855,128	\$ 26,921,657	
Improvement and Modernization Fund	\$ 94,323						\$ 94,323	\$ 89,889	\$ 91,951	\$ 102,229	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 1,315,836						\$ 1,315,836	\$ 1,231,460	\$ 1,254,213	\$ 1,199,023	
Civil Coordination Reimbursement (45.55)	\$ 502,797						\$ 502,797	\$ 509,109	\$ 508,792	\$ 523,409	
MOU Reimbursements (45.10 and General)	\$ 1,245,357						\$ 1,245,357	\$ 1,245,356	\$ 1,245,356	\$ 1,245,356	
Other Miscellaneous	\$ 33,984,865	\$ 220,426					\$ 34,205,291	\$ 33,536,160	\$ 29,955,439	\$ 29,991,674	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,002,753				\$ 1,002,753	\$ 1,017,991	\$ 998,842	\$ 998,910	
Other Judicial Council Grants			\$ 719,006				\$ 719,006	\$ 766,708	\$ 523,940	\$ 58,921	
Non-Judicial Council Grants			\$ 855,875				\$ 855,875	\$ 969,902	\$ 807,631	\$ 833,476	
			\$ 2,577,634				\$ 2,577,634	\$ 2,754,601	\$ 2,330,414	\$ 1,891,308	
Other Financing Sources											
Interest Income	\$ 29,839	\$ 5,622					\$ 35,461	\$ 22,400	\$ 23,756	\$ 21,250	
Investment Income											
Donations											
Local Fees	\$ 366,919	\$ 122,517					\$ 489,436	\$ 282,060	\$ 2,308,377	\$ 367,675	
Non-Fee Revenues											
Enhanced Collections	\$ 0	\$ 516,774					\$ 516,774	\$ 547,325	\$ 547,305	\$ 380,825	
Escheatment											
Prior Year Revenue	\$ (65,415)						\$ (65,415)		\$ (3,499)		
County Program - Restricted											
Reimbursement Other	\$ 83,218	\$ 968,822					\$ 968,822	\$ 841,368	\$ 835,966	\$ 950,201	
Sale of Fixed Assets	\$ 5,178						\$ 5,178	\$ 6,625	\$ 6,605	\$ 6,100	
Other Miscellaneous	\$ 419,740	\$ 1,613,734					\$ 2,033,474	\$ 1,770,003	\$ 3,768,155	\$ 1,797,751	
Total Revenues	\$ 34,404,605	\$ 1,834,160	\$ 2,577,634				\$ 38,816,399	\$ 38,060,764	\$ 36,074,008	\$ 33,680,731	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 16,547,500	\$ 497,008	\$ 1,124,897				\$ 18,169,405	\$ 18,277,699	\$ 17,098,680	\$ 17,001,564	
Temp Help	\$ 216,010	\$ 0					\$ 216,010	\$ 96,096	\$ 341,553	\$ 265,582	
Overtime	\$ 460,967	\$ 5,023	\$ 141				\$ 466,132		\$ 111,307		
Staff Benefits	\$ 11,532,488	\$ 231,398	\$ 637,166				\$ 12,401,052	\$ 12,934,852	\$ 11,079,442	\$ 11,442,172	
	\$ 28,756,966	\$ 733,430	\$ 1,762,203				\$ 31,252,599	\$ 31,308,647	\$ 28,630,983	\$ 28,709,318	
Operating Expenses and Equipment											
General Expense	\$ 1,188,092	\$ 52,341	\$ 87,232				\$ 1,327,665	\$ 1,578,326	\$ 1,032,465	\$ 984,540	
Printing	\$ 42,201	\$ 1,180	\$ 3,491				\$ 46,872	\$ 37,001	\$ 86,800	\$ 109,435	
Telecommunications	\$ 106,849		\$ 610				\$ 107,459	\$ 123,809	\$ 146,442	\$ 117,038	
Postage	\$ 163,912	\$ 8,859	\$ 642				\$ 173,413	\$ 232,865	\$ 229,995	\$ 227,570	
Insurance	\$ 10,423						\$ 10,423	\$ 14,000	\$ 11,204	\$ 12,700	
In-State Travel	\$ 28,500	\$ 10,390	\$ 13,045				\$ 51,935	\$ 93,683	\$ 52,199	\$ 104,775	
Out-of-State Travel	\$ 5,978	\$ 9,168	\$ 6,968				\$ 22,115	\$ 32,170	\$ 12,348	\$ 8,185	
Training	\$ 2,622						\$ 2,622	\$ 9,700	\$ 6,333	\$ 8,500	
Security Services	\$ 650,727		\$ 157,256				\$ 807,983	\$ 796,064	\$ 722,804	\$ 698,640	
Facility Operations	\$ 493,448		\$ 8,461				\$ 501,909	\$ 504,075	\$ 451,459	\$ 488,271	
Utilities	\$ 53,960						\$ 53,960	\$ 47,500	\$ 55,928	\$ 33,300	
Contracted Services	\$ 2,019,883	\$ 553,041	\$ 421,612				\$ 2,994,537	\$ 2,598,778	\$ 2,450,005	\$ 2,147,258	
Consulting and Professional Services	\$ 63,612	\$ 779	\$ 117,119				\$ 181,510	\$ 153,090	\$ 1,140,571	\$ 1,000,934	
Information Technology	\$ 117,651	\$ 932,603	\$ 44,333				\$ 1,094,587	\$ 1,435,382	\$ 775,472	\$ 1,498,471	
Major Equipment	\$ 63,498						\$ 63,498	\$ 145,400	\$ 113,492	\$ 24,500	
Other Items of Expense	\$ 27,760						\$ 27,760	\$ 25,000	\$ 24,595	\$ 23,500	
	\$ 5,039,117	\$ 1,568,360	\$ 860,771				\$ 7,468,248	\$ 7,828,853	\$ 7,312,111	\$ 7,463,117	
Special Items of Expense											
Grand Jury		\$ 212,835					\$ 212,835	\$ 114,000	\$ 113,789	\$ 106,350	
Jury Costs	\$ 276,134						\$ 276,134	\$ 297,325	\$ 296,990	\$ 319,226	
Judgements, Settlements and Claims									\$ 2,998		
Debt Service											
Other	\$ 0						\$ 0		\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (96,446)		\$ 96,446				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 1,996	\$ 310	\$ 0				\$ 2,306		\$ (17,363)		
	\$ 181,685	\$ 213,145	\$ 96,446				\$ 491,276	\$ 411,325	\$ 396,414	\$ 425,575	
Total Expenditures	\$ 33,977,768	\$ 2,514,936	\$ 2,719,420				\$ 39,212,123	\$ 39,546,825	\$ 36,339,509	\$ 36,598,010	
Excess (Deficit) of Revenues Over Expenditures	\$ 426,837	\$ (680,775)	\$ (141,786)				\$ (395,724)	\$ (1,486,061)	\$ (265,501)	\$ (2,917,279)	
Operating Transfers In (Out)	\$ (60,719)	\$ 129	\$ 60,590				\$ 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)	\$ 1,098,211	\$ 1,305,236	\$ 133,359	\$ 0			\$ 2,537,398	\$ 1,447,061	\$ 2,933,122	\$ 281,344	

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

For the month ended June										
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	\$ 10,846,838	\$ 611,616	\$ 0			\$ (212)	\$ 11,458,242	\$ 11,647,592	\$ 10,111,902	\$ 10,983,076
Traffic & Other Infractions	\$ 2,698,923	\$ 256,106				\$ (100)	\$ 2,954,929	\$ 2,932,718	\$ 2,480,840	\$ 2,452,570
Other Criminal Cases	\$ 4,715,395	\$ 871,003				\$ 100	\$ 5,586,499	\$ 5,533,675	\$ 4,512,117	\$ 4,437,330
Civil	\$ 2,498,490	\$ 20,956					\$ 2,519,446	\$ 2,572,021	\$ 2,432,073	\$ 2,291,389
Family & Children Services	\$ 3,123,666	\$ 75,856			\$ 96,446	\$ 3,720	\$ 3,299,688	\$ 3,480,892	\$ 3,079,742	\$ 3,189,543
Probate, Guardianship & Mental Health Services	\$ 794,040	\$ 20,817					\$ 814,857	\$ 822,547	\$ 1,084,409	\$ 945,274
Juvenile Dependency Services	\$ 315,878	\$ 52,449				\$ 1,600	\$ 369,927	\$ 384,195	\$ 371,093	\$ 343,340
Juvenile Delinquency Services	\$ 394,127	\$ 71,549				\$ 1,000	\$ 466,675	\$ 467,287	\$ 442,831	\$ 437,066
Other Court Operations	\$ 737,134	\$ 844,609				\$ (4,019)	\$ 1,577,725	\$ 1,169,485	\$ 1,361,583	\$ 1,076,962
Court Interpreters	\$ 901,907	\$ 539,685					\$ 1,441,592	\$ 1,353,068	\$ 1,437,640	\$ 1,377,122
Jury Services	\$ 266,118	\$ 149,144	\$ 276,134			\$ 0	\$ 691,397	\$ 771,128	\$ 813,457	\$ 849,347
Security		\$ 875,481					\$ 875,481	\$ 859,544	\$ 915,359	\$ 750,542
Trial Court Operations Program	\$ 27,292,516	\$ 4,389,272	\$ 276,134		\$ 96,446	\$ 2,089	\$ 32,056,458	\$ 31,994,152	\$ 29,043,045	\$ 29,133,561
Enhanced Collections	\$ 83,605	\$ 439,039	\$ 0				\$ 522,644	\$ 387,529	\$ 540,563	\$ 378,219
Other Non-Court Operations	\$ 63,162	\$ 123,060	\$ 212,835			\$ 310	\$ 399,367	\$ 302,735	\$ 307,449	\$ 301,256
Non-Court Operations Program	\$ 146,767	\$ 562,098	\$ 212,835			\$ 310	\$ 922,010	\$ 690,264	\$ 848,012	\$ 679,475
Executive Office	\$ 529,666	\$ 143,899			\$ (19,608)		\$ 653,957	\$ 638,820	\$ 560,562	\$ 548,953
Fiscal Services	\$ 1,143,011	\$ 276,169			\$ (26,054)		\$ 1,393,126	\$ 1,233,160	\$ 1,274,548	\$ 949,653
Human Resources	\$ 592,970	\$ 170,028			\$ (16,319)	\$ 75	\$ 746,754	\$ 750,548	\$ 602,832	\$ 575,500
Business & Facilities Services	\$ 459,907	\$ 501,571			\$ (12,724)	\$ 193	\$ 948,947	\$ 1,004,289	\$ 915,471	\$ 1,021,863
Information Technology	\$ 1,087,762	\$ 1,425,212			\$ (21,741)	\$ (361)	\$ 2,490,871	\$ 3,235,592	\$ 3,095,038	\$ 3,689,005
Court Administration Program	\$ 3,813,316	\$ 2,516,878			\$ (96,446)	\$ (93)	\$ 6,233,655	\$ 6,862,409	\$ 6,448,451	\$ 6,784,974
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 31,252,599	\$ 7,468,248	\$ 488,970		\$ 0	\$ 2,306	\$ 39,212,123	\$ 39,546,825	\$ 36,339,509	\$ 36,598,010

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	185,137	1,540	186,677	129	-	-	-	-	186,806	
Restricted	-	-	-	1,305,109	133,949	-	-	-	1,439,058	
Committed	622,656	156,220	778,875	-	-	-	-	-	778,875	
Assigned	-	132,658	132,658	-	-	-	-	-	132,658	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 807,793	\$ 290,418	\$ 1,098,211	\$ 1,305,238	\$ 133,949	\$ -	\$ -	\$ -	\$ 2,537,398	