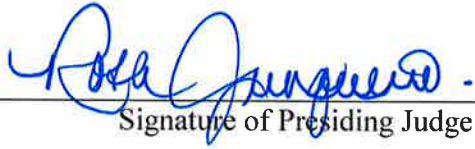


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

12/06/2019

\_\_\_\_\_  
Date

San Joaquin

\_\_\_\_\_  
Court

FY 2019-2020 Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Joaquin

Court

2019 Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

San Joaquin

Court

2019 Q1

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	348	332.65			

<sup>1</sup> 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 2019/20									2018/19
	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						
<b>ASSETS</b>									
Operations	\$ (4,947,854)	\$ 1,860,815	\$ 60,308	\$ 2,430,973			\$ 75,201	\$ (520,557)	\$ 22,696
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other	\$ 8,038							\$ 8,038	\$ 10,474
Distribution							\$ (213,776)	\$ (213,776)	\$ 20
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (35,883)	\$ (35,883)	\$ (7,701)
Credit Card									
Cash on Hand	\$ 10,250							\$ 10,250	\$ 9,650
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 276,667
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 15,453,040						\$ 4,150,064	\$ 19,603,104	\$ 9,079,586
Total Cash and Cash Equivalents	\$ 10,538,473	\$ 1,860,815	\$ 60,308	\$ 2,430,973			\$ 3,975,606	\$ 18,866,175	\$ 9,406,391
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 143,018
Accounts Receivable - General	\$ 233		\$ 0					\$ 233	\$ 226
Dishonored Checks									\$ 0
Due From Employee									\$ 0
Civil Jury Fees	\$ 0	\$ 0						\$ 0	\$ 7,031
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 357,017
Due From Other Governments	\$ 0	\$ 0	\$ 57,819					\$ 57,819	\$ 102,007
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 226,789	\$ 0	\$ 562,212					\$ 789,001	\$ 1,467,263
Trust Due To/From							\$ 12,667	\$ 12,667	\$ 5,057
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 19,371
General Due To/From	\$ 16,733	\$ 4,657						\$ 21,391	\$ 14,234
Total Receivables	\$ 243,756	\$ 4,657	\$ 620,031	\$ 0			\$ 12,667	\$ 881,111	\$ 2,115,226
Prepaid Expenses - General	\$ 141,635							\$ 141,635	\$ 226,122
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 141,635							\$ 141,635	\$ 226,122
Other Assets									
Total Other Assets									
Total Assets	\$ 10,923,864	\$ 1,865,472	\$ 680,339	\$ 2,430,973			\$ 3,988,273	\$ 19,888,921	\$ 11,747,739
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 393,050
Accounts Payable - General	\$ 45,819	\$ 297	\$ 0				\$ 50,372	\$ 96,487	\$ 365,076
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 34,057	\$ 34,057	\$ 395,680
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 2,664
TC145 Liability							\$ 648,567	\$ 648,567	\$ 790,672
Due to Other Governments	\$ 0		\$ 0	\$ 2,430,973				\$ 2,430,973	\$ 2,419,220
AB145 Due to Other Government Agency							\$ 696,746	\$ 696,746	\$ 602,834
Due to Other Public Agencies									
Sales and Use Tax	\$ (7)		\$ 0					\$ (7)	\$ 215
Interest							\$ 5,487	\$ 5,487	\$ 1,028
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 45,811	\$ 297	\$ 0	\$ 2,430,973			\$ 1,435,229	\$ 3,912,310	\$ 4,970,439
Civil							\$ 1,791,809	\$ 1,791,809	\$ 1,698,271
Criminal							\$ 597,871	\$ 597,871	\$ 906,016
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 86,328	\$ 86,328	\$ 72,864
Miscellaneous Trust									
Total Trust Deposits							\$ 2,476,009	\$ 2,476,009	\$ 2,677,151
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 601,212
Benefits Payable	\$ 440,292							\$ 440,292	\$ 923,467
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ (10,000)							\$ (10,000)	\$ 812
Total Payroll Liabilities	\$ 430,292	\$ 0	\$ 0					\$ 430,292	\$ 1,525,491
Revenue Collected in Advance			\$ 0					\$ 0	\$ 309,723
Liabilities For Deposits	\$ 29,701	\$ 969					\$ 43,931	\$ 74,601	\$ 78,456
Jury Fees - Non-Interest							\$ 22,882	\$ 22,882	\$ 6,407
Fees - Partial Payment & Overpayment							\$ 10,223	\$ 10,223	\$ 11,170
Uncleared Collections	\$ 0							\$ 0	\$ (356,306)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 29,701	\$ 969	\$ 0				\$ 77,035	\$ 107,705	\$ 49,449
Total Liabilities	\$ 505,804	\$ 1,265	\$ 0	\$ 2,430,973			\$ 3,988,273	\$ 6,926,315	\$ 9,222,531
Total Fund Balance	\$ 10,418,060	\$ 1,864,207	\$ 680,339	\$ 0				\$ 12,962,606	\$ 2,525,209
Total Liabilities and Fund Balance	\$ 10,923,864	\$ 1,865,472	\$ 680,339	\$ 2,430,973			\$ 3,988,273	\$ 19,888,921	\$ 11,747,739

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 2019/20									2018/19		
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 26,821,479	\$ 109,428					\$ 26,930,907	\$ 38,886,774	\$ 37,198,295	\$ 37,178,548	
Improvement and Modernization Fund	\$ (23,985)						\$ (23,985)	\$ 137,118	\$ 70,234	\$ 168,524	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 543,570						\$ 543,570	\$ 1,879,164	\$ 1,810,600	\$ 1,797,322	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 338,568						\$ 338,568	\$ 899,424	\$ 899,291	\$ 916,548	
Other Miscellaneous	\$ 1,245,356						\$ 1,245,356	\$ 1,245,356	\$ 1,245,356	\$ 1,245,356	
	<b>\$ 28,924,989</b>	<b>\$ 109,428</b>					<b>\$ 29,034,417</b>	<b>\$ 43,047,836</b>	<b>\$ 41,223,775</b>	<b>\$ 41,306,298</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 431,412				\$ 431,412	\$ 1,018,047	\$ 910,096	\$ 979,237	
Other Judicial Council Grants			\$ 1,280,997				\$ 1,280,997	\$ 1,528,363	\$ 942,910	\$ 1,178,442	
Non-Judicial Council Grants			\$ 286,988				\$ 286,988	\$ 1,238,950	\$ 799,423	\$ 905,983	
			<b>\$ 1,999,397</b>				<b>\$ 1,999,397</b>	<b>\$ 3,785,360</b>	<b>\$ 2,652,429</b>	<b>\$ 3,063,662</b>	
Other Financing Sources											
Interest Income	\$ 53,866	\$ 13,729					\$ 67,596	\$ 239,400	\$ 239,338	\$ 137,675	
Investment Income											
Donations											
Local Fees	\$ 85,269	\$ 42,010					\$ 127,279	\$ 312,025	\$ 312,990	\$ 286,225	
Non-Fee Revenues											
Enhanced Collections		\$ 157,823					\$ 157,823	\$ 676,769	\$ 483,218	\$ 297,929	
Escheatment	\$ 8,366	\$ 171					\$ 8,537	\$ 8,537	\$ 1,326	\$ 1,326	
Prior Year Revenue	\$ (940)	\$ 771					\$ (170)	\$ (170)	\$ 1	\$ 1	
County Program - Restricted		\$ 357,996					\$ 357,996	\$ 1,279,396	\$ 1,198,047	\$ 1,248,477	
Reimbursement Other	\$ 1,110,305						\$ 1,110,305	\$ 72,388	\$ 82,315	\$ 70,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,238						\$ 1,238	\$ 5,775	\$ 3,829	\$ 9,625	
	<b>\$ 1,258,104</b>	<b>\$ 572,500</b>					<b>\$ 1,830,603</b>	<b>\$ 2,585,753</b>	<b>\$ 2,321,064</b>	<b>\$ 2,050,431</b>	
<b>Total Revenues</b>	<b>\$ 30,183,092</b>	<b>\$ 681,928</b>	<b>\$ 1,999,397</b>				<b>\$ 32,864,417</b>	<b>\$ 49,418,949</b>	<b>\$ 46,197,267</b>	<b>\$ 46,420,391</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 9,864,573	\$ 329,897	\$ 635,673				\$ 10,830,143	\$ 22,521,465	\$ 21,311,110	\$ 21,891,264	
Temp Help	\$ 82,010						\$ 82,010	\$ 174,492	\$ 79,260	\$ 34,066	
Overtime	\$ 23,128						\$ 23,128	\$ 30,000	\$ 43,428	\$ 40,000	
Staff Benefits	\$ 7,121,806	\$ 142,911	\$ 334,234				\$ 7,598,951	\$ 17,935,382	\$ 16,280,997	\$ 16,091,523	
	<b>\$ 17,091,517</b>	<b>\$ 472,808</b>	<b>\$ 969,907</b>				<b>\$ 18,534,232</b>	<b>\$ 40,661,339</b>	<b>\$ 37,714,796</b>	<b>\$ 38,056,853</b>	
Operating Expenses and Equipment											
General Expense	\$ 547,156	\$ 17,581	\$ 30,021				\$ 594,757	\$ 1,351,114	\$ 1,026,705	\$ 1,373,341	
Printing	\$ 21,721	\$ 981	\$ 2,579				\$ 25,281	\$ 47,756	\$ 48,393	\$ 55,580	
Telecommunications	\$ 68,548	\$ 228	\$ 211				\$ 68,987	\$ 131,308	\$ 130,490	\$ 147,449	
Postage	\$ 137,694		\$ 22				\$ 137,716	\$ 202,023	\$ 201,292	\$ 199,150	
Insurance	\$ 26,940						\$ 26,940	\$ 27,273	\$ 22,537	\$ 21,998	
In-State Travel	\$ 41,938	\$ 6,354	\$ 13,405				\$ 61,697	\$ 103,688	\$ 78,716	\$ 92,809	
Out-of-State Travel	\$ 4,158	\$ 3,634	\$ 2,509				\$ 10,301	\$ 24,709	\$ 26,171	\$ 28,032	
Training	\$ 3,410		\$ 149				\$ 3,559	\$ 12,733	\$ 14,448	\$ 22,427	
Security Services	\$ 448,057		\$ 21,889				\$ 469,945	\$ 1,044,298	\$ 985,423	\$ 1,013,888	
Facility Operations	\$ 399,188		\$ 5,860				\$ 405,048	\$ 1,042,662	\$ 874,242	\$ 942,065	
Utilities	\$ 31,028						\$ 31,028	\$ 70,000	\$ 67,902	\$ 72,000	
Contracted Services	\$ 1,133,427	\$ 200,852	\$ 220,344				\$ 1,554,622	\$ 3,698,468	\$ 3,184,496	\$ 2,841,761	
Consulting and Professional Services	\$ 22,395		\$ 7,464				\$ 29,859	\$ 111,846	\$ 137,490	\$ 159,213	
Information Technology	\$ 130,306						\$ 130,306	\$ 755,413	\$ 920,520	\$ 1,308,890	
Major Equipment	\$ 132,659						\$ 132,659	\$ 10,000	\$ 278,725	\$ 165,000	
Other Items of Expense	\$ 13,667						\$ 13,667	\$ 30,725	\$ 30,277	\$ 28,525	
	<b>\$ 3,162,292</b>	<b>\$ 229,629</b>	<b>\$ 304,453</b>				<b>\$ 3,696,374</b>	<b>\$ 8,664,016</b>	<b>\$ 8,027,827</b>	<b>\$ 8,472,128</b>	
Special Items of Expense											
Grand Jury		\$ 33,931					\$ 33,931	\$ 94,250	\$ 94,238	\$ 110,000	
Jury Costs	\$ 143,135						\$ 143,135	\$ 252,575	\$ 252,457	\$ 286,725	
Judgements, Settlements and Claims	\$ 25,733						\$ 25,733				
Debt Service											
Other	\$ 0						\$ 0		\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (49,600)	\$ 4,902	\$ 44,698				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (5,562)	\$ (822)					\$ (6,384)		\$ (14,908)		
	<b>\$ 113,705</b>	<b>\$ 38,011</b>	<b>\$ 44,698</b>				<b>\$ 196,414</b>	<b>\$ 346,825</b>	<b>\$ 331,787</b>	<b>\$ 396,725</b>	
<b>Total Expenditures</b>	<b>\$ 20,367,514</b>	<b>\$ 740,448</b>	<b>\$ 1,319,058</b>				<b>\$ 22,427,020</b>	<b>\$ 49,672,180</b>	<b>\$ 46,074,410</b>	<b>\$ 46,925,706</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 9,815,578	\$ (58,520)	\$ 680,339				\$ 10,437,397	\$ (253,231)	\$ 122,857	\$ (505,315)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 602,482	\$ 1,922,727	\$ 0	\$ 0			\$ 2,525,209	\$ 2,525,209	\$ 2,402,351	\$ 2,402,351	
Ending Balance (Deficit)	<b>\$ 10,418,060</b>	<b>\$ 1,864,207</b>	<b>\$ 680,339</b>	<b>\$ 0</b>			<b>\$ 12,962,606</b>	<b>\$ 2,271,978</b>	<b>\$ 2,525,209</b>	<b>\$ 1,897,036</b>	

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

For the month ended June										
Fiscal Year 2019/20									2018/19	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 6,841,022	\$ 331,051	\$ 25,733			\$ (3,803)	\$ 7,194,003	\$ 15,410,499	\$ 13,825,836	\$ 14,622,665
Traffic & Other Infractions	\$ 1,068,269	\$ 64,585					\$ 1,132,854	\$ 2,556,814	\$ 2,522,073	\$ 2,884,766
Other Criminal Cases	\$ 2,852,552	\$ 475,395					\$ 3,327,947	\$ 7,994,607	\$ 6,738,337	\$ 7,057,126
Civil	\$ 1,302,298	\$ 14,124				\$ (40)	\$ 1,316,382	\$ 2,766,816	\$ 2,622,645	\$ 2,667,587
Family & Children Services	\$ 1,685,598	\$ 94,129			\$ 44,698		\$ 1,824,426	\$ 3,809,229	\$ 3,875,025	\$ 4,103,038
Probate, Guardianship & Mental Health Services	\$ 729,532	\$ 4,933					\$ 734,465	\$ 1,622,772	\$ 918,491	\$ 999,815
Juvenile Dependency Services	\$ 146,166	\$ 2,800				\$ 2,150	\$ 151,116	\$ 323,300	\$ 321,548	\$ 377,649
Juvenile Delinquency Services	\$ 212,328	\$ 30,146				\$ 1,650	\$ 244,124	\$ 549,880	\$ 471,948	\$ 500,080
Other Court Operations	\$ 692,938	\$ 407,456				\$ 8	\$ 1,100,403	\$ 1,209,780	\$ 1,949,712	\$ 1,622,610
Court Interpreters	\$ 422,796	\$ 493,132					\$ 915,928	\$ 2,076,653	\$ 1,872,539	\$ 1,847,580
Jury Services	\$ 121,691	\$ 82,196	\$ 143,135			\$ 0	\$ 347,022	\$ 794,044	\$ 714,961	\$ 832,679
Security		\$ 477,758					\$ 477,758	\$ 923,181	\$ 1,054,113	\$ 1,030,197
Trial Court Operations Program	\$ 16,075,190	\$ 2,477,706	\$ 168,867		\$ 44,698	\$ (35)	\$ 18,766,427	\$ 40,037,575	\$ 36,887,228	\$ 38,545,792
Enhanced Collections	\$ 36,915	\$ 166,429			\$ 4,902		\$ 208,246	\$ 676,899	\$ 484,288	\$ 297,929
Other Non-Court Operations	\$ 36,260	\$ 34,423	\$ 33,931			\$ (822)	\$ 103,792	\$ 334,285	\$ 324,814	\$ 310,826
Non-Court Operations Program	\$ 73,175	\$ 200,852	\$ 33,931		\$ 4,902	\$ (822)	\$ 312,038	\$ 1,011,184	\$ 809,102	\$ 608,755
Executive Office	\$ 300,209	\$ 184,190			\$ (6,366)	\$ 42	\$ 478,075	\$ 980,448	\$ 726,474	\$ 701,338
Fiscal Services	\$ 736,368	\$ 87,449	\$ 0		\$ (15,164)	\$ (1,209)	\$ 807,443	\$ 2,538,607	\$ 2,886,167	\$ 1,675,366
Human Resources	\$ 252,734	\$ 29,406			\$ (5,477)	\$ 150	\$ 276,813	\$ 679,512	\$ 553,743	\$ 653,140
Business & Facilities Services	\$ 396,207	\$ 484,739			\$ (7,757)	\$ 0	\$ 873,189	\$ 1,959,445	\$ 1,684,441	\$ 1,792,374
Information Technology	\$ 700,349	\$ 232,032			\$ (14,836)	\$ (4,510)	\$ 913,035	\$ 2,465,409	\$ 2,527,255	\$ 2,948,941
Court Administration Program	\$ 2,385,867	\$ 1,017,816	\$ 0		\$ (49,600)	\$ (5,528)	\$ 3,348,555	\$ 8,623,421	\$ 8,378,079	\$ 7,771,159
Expenditures Not Distributed or Posted to a Program								\$ 0		
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 18,534,232	\$ 3,696,374	\$ 202,798		\$ 0	\$ (6,384)	\$ 22,427,020	\$ 49,672,180	\$ 46,074,410	\$ 46,925,706