

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

02/06/2020

Date

San Joaquin

Court

FY 2019-2020 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

FY 2019-2020 Q2

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

FY 2019-2020 Q2

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)	348	332.65	334.37		

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							2018/19	
	Fiscal Year 2019/20								
	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	\$ (4,359,579)	\$ 1,820,494	\$ 59,900	\$ 2,430,973			\$ 71,136	\$ 22,923	\$ 264,319
Payroll	\$ (952)	\$ 0	\$ 0					\$ (952)	\$ 0
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 15,000
Other	\$ 6,425							\$ 6,425	\$ 10,777
Distribution							\$ 80	\$ 80	\$ 71,408
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (35,660)	\$ (35,660)	\$ (5,932)
Credit Card									
Cash on Hand	\$ 10,250							\$ 10,250	\$ 9,650
Cash with County	\$ (8,198)	\$ 130,404	\$ 34,459					\$ 156,664	\$ 126,959
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 15,711,398						\$ 4,016,985	\$ 19,728,383	\$ 15,268,178
Total Cash and Cash Equivalents	\$ 11,384,343	\$ 1,950,897	\$ 94,358	\$ 2,430,973			\$ 4,052,541	\$ 19,913,112	\$ 15,760,359
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 233		\$ 0					\$ 233	\$ 226
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees	\$ 0	\$ 0						\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 57,819					\$ 57,819	\$ 62,349
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 226,789	\$ 0	\$ 562,212					\$ 789,001	\$ 600,018
Trust Due To/From							\$ 11,154	\$ 11,154	\$ 17,494
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 16,031	\$ 4,258						\$ 20,289	\$ 27,696
Total Receivables	\$ 243,053	\$ 4,258	\$ 620,031	\$ 0			\$ 11,154	\$ 878,497	\$ 707,784
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 141,635							\$ 141,635	\$ 176,416
Total Prepaid Expenses	\$ 141,635							\$ 141,635	\$ 176,416
Other Assets									
Total Other Assets									
Total Assets	\$ 11,769,032	\$ 1,955,156	\$ 714,389	\$ 2,430,973			\$ 4,063,694	\$ 20,933,244	\$ 16,644,558
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 221,861	\$ 308	\$ 6				\$ 0	\$ 222,175	\$ 12,594
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 31,443	\$ 31,443	\$ 45,190
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 648,567	\$ 648,567	\$ 710,744
Due to Other Governments	\$ 0		\$ 0	\$ 2,430,973				\$ 2,430,973	\$ 2,370,380
AB145 Due to Other Government Agency							\$ 663,069	\$ 663,069	\$ 611,974
Due to Other Public Agencies									
Sales and Use Tax	\$ (7)		\$ 0					\$ (7)	\$ 17
Interest							\$ 5,487	\$ 5,487	\$ 7,236
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 221,854	\$ 308	\$ 6	\$ 2,430,973			\$ 1,348,566	\$ 4,001,707	\$ 3,758,134
Civil							\$ 1,791,809	\$ 1,791,809	\$ 1,579,790
Criminal							\$ 760,263	\$ 760,263	\$ 815,271
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 86,360	\$ 86,360	\$ 51,144
Miscellaneous Trust									
Total Trust Deposits							\$ 2,638,432	\$ 2,638,432	\$ 2,446,205
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 959,394							\$ 959,394	\$ 909,540
Deferred Compensation Payable	\$ 0							\$ 0	\$ 25,909
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 959,394	\$ 0	\$ 0					\$ 959,394	\$ 935,449
Revenue Collected in Advance			\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 29,701	\$ 969					\$ 44,475	\$ 75,145	\$ 73,349
Jury Fees - Non-Interest							\$ 21,529	\$ 21,529	\$ 2,328
Fees - Partial Payment & Overpayment							\$ 10,692	\$ 10,692	\$ 10,492
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 29,701	\$ 969	\$ 0				\$ 76,696	\$ 107,366	\$ 86,169
Total Liabilities	\$ 1,210,949	\$ 1,277	\$ 6	\$ 2,430,973			\$ 4,063,694	\$ 7,706,899	\$ 7,225,957
Total Fund Balance	\$ 10,558,083	\$ 1,953,878	\$ 714,384	\$ 0				\$ 13,226,345	\$ 9,418,601
Total Liabilities and Fund Balance	\$ 11,769,032	\$ 1,955,156	\$ 714,389	\$ 2,430,973			\$ 4,063,694	\$ 20,933,244	\$ 16,644,558

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

For the month ended December										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 6,845,383	\$ 308,233	\$ 25,733			\$ (3,803)	\$ 7,175,547	\$ 15,410,499	\$ 6,496,280	\$ 14,622,665
Traffic & Other Infractions	\$ 1,068,026	\$ 64,563					\$ 1,132,589	\$ 2,556,814	\$ 1,194,134	\$ 2,884,766
Other Criminal Cases	\$ 2,860,992	\$ 461,913					\$ 3,322,905	\$ 7,994,607	\$ 3,287,965	\$ 7,057,126
Civil	\$ 1,307,081	\$ 11,587				\$ (40)	\$ 1,318,627	\$ 2,766,816	\$ 1,224,118	\$ 2,667,587
Family & Children Services	\$ 1,687,657	\$ 86,134			\$ 44,698		\$ 1,818,489	\$ 3,809,229	\$ 1,698,043	\$ 4,103,038
Probate, Guardianship & Mental Health Services	\$ 729,682	\$ 4,463					\$ 734,145	\$ 1,622,772	\$ 419,186	\$ 999,815
Juvenile Dependency Services	\$ 148,123	\$ 1,850				\$ 2,150	\$ 152,124	\$ 323,300	\$ 168,707	\$ 377,649
Juvenile Delinquency Services	\$ 214,388	\$ 25,892				\$ 1,650	\$ 241,931	\$ 549,880	\$ 218,324	\$ 500,080
Other Court Operations	\$ 695,686	\$ 406,473				\$ 8	\$ 1,102,167	\$ 1,209,780	\$ 926,855	\$ 1,622,610
Court Interpreters	\$ 426,336	\$ 469,715					\$ 896,051	\$ 2,076,653	\$ 904,407	\$ 1,847,580
Jury Services	\$ 123,140	\$ 78,928	\$ 142,352			\$ 0	\$ 344,420	\$ 794,044	\$ 302,457	\$ 832,679
Security		\$ 460,084					\$ 460,084	\$ 923,181	\$ 425,228	\$ 1,030,197
Trial Court Operations Program	\$ 16,106,494	\$ 2,379,836	\$ 168,085		\$ 44,698	\$ (35)	\$ 18,699,079	\$ 40,037,575	\$ 17,265,704	\$ 38,545,792
Enhanced Collections	\$ 43,238	\$ 150,291			\$ 5,742		\$ 199,271	\$ 676,899	\$ 160,005	\$ 297,929
Other Non-Court Operations	\$ 36,260	\$ 34,423	\$ 31,096			\$ (822)	\$ 100,957	\$ 334,285	\$ 117,072	\$ 310,826
Non-Court Operations Program	\$ 79,498	\$ 184,714	\$ 31,096		\$ 5,742	\$ (822)	\$ 300,228	\$ 1,011,184	\$ 277,077	\$ 608,755
Executive Office	\$ 300,737	\$ 183,786			\$ (6,479)	\$ 42	\$ 478,086	\$ 980,448	\$ 313,114	\$ 701,338
Fiscal Services	\$ 727,061	\$ 82,963	\$ 0		\$ (15,420)	\$ (1,209)	\$ 793,394	\$ 2,538,607	\$ 696,586	\$ 1,675,366
Human Resources	\$ 253,162	\$ 29,282			\$ (5,583)	\$ 150	\$ 277,011	\$ 679,512	\$ 261,625	\$ 653,140
Business & Facilities Services	\$ 405,634	\$ 475,021			\$ (7,860)	\$ 0	\$ 872,794	\$ 1,959,445	\$ 731,199	\$ 1,792,374
Information Technology	\$ 703,536	\$ 232,031			\$ (15,097)	\$ (4,510)	\$ 915,959	\$ 2,465,409	\$ 1,178,864	\$ 2,948,941
Court Administration Program	\$ 2,390,129	\$ 1,003,083	\$ 0		\$ (50,440)	\$ (5,528)	\$ 3,337,244	\$ 8,623,421	\$ 3,181,388	\$ 7,771,159
Expenditures Not Distributed or Posted to a Program								\$ 0		
Prior Year Adjustments Not Posted to a Program										
Total	\$ 18,576,121	\$ 3,567,632	\$ 199,181		\$ 0	\$ (6,384)	\$ 22,336,551	\$ 49,672,180	\$ 20,724,168	\$ 46,925,706