

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

02/25/2013

Date

San Joaquin

Court

FY2012-2013, Qtr 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

FY2012-2013, Qtr 2

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

FY2012-2013, Qtr 2

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)	267.22	251.44	258.61		

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 December									
Fiscal Year 2012/13								2011/12	
	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	\$ (1,815,141)	\$ 334,532	\$ (712,395)	\$ 2,265,492			\$ 2,383,066	\$ 2,455,553	\$ (28,187)
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ (11,111)	\$ (11,111)	\$ 4,467
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (21,879)	\$ (21,879)	\$ 1,474,730
Credit Card									
Cash on Hand	\$ 9,460							\$ 9,460	\$ 9,460
Cash with County	\$ 176,481	\$ 104,063	\$ (51,016)					\$ 229,528	\$ 842,813
Cash Outside of the AOC								\$ 0	\$ 6,163
Total Cash	\$ (1,629,200)	\$ 438,595	\$ (763,412)	\$ 2,265,492			\$ 2,350,075	\$ 2,661,550	\$ 2,309,446
Short Term Investment	\$ 4,057,491						\$ 1,663,973	\$ 5,721,464	\$ 5,121,260
Investment in Financial Institution									
Total Investments	\$ 4,057,491						\$ 1,663,973	\$ 5,721,464	\$ 5,121,260
Accrued Revenue	\$ 45	\$ 0		\$ 0			\$ 0	\$ 45	\$ 0
Accounts Receivable - General	\$ 7,190		\$ 443,702					\$ 450,891	\$ 2,975
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	\$ 16,659
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0		\$ 0					\$ 0	\$ 58,439
Trust Due To/From							\$ 3	\$ 3	\$ 3
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,015							\$ 1,015	\$ 808
Total Receivables	\$ 8,250	\$ 0	\$ 443,702	\$ 0			\$ 3	\$ 451,954	\$ 78,884
Prepaid Expenses - General	\$ 119	\$ 0						\$ 119	\$ 0
Salary and Travel Advances									\$ 0
Counties									\$ 0
Total Prepaid Expenses	\$ 119	\$ 0						\$ 119	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,436,659	\$ 438,595	\$ (319,710)	\$ 2,265,492			\$ 4,014,051	\$ 6,835,987	\$ 7,509,590
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 8,255	\$ 0	\$ 0				\$ 0	\$ 8,255	\$ 6,425
Due to Other Funds	\$ 3	\$ 0	\$ 0				\$ 1,015	\$ 1,018	\$ 811
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 182,894
TC145 Liability							\$ 1,306,519	\$ 1,306,519	\$ 1,332,241
Due to Other Governments	\$ 17,536	\$ 0	\$ 0	\$ 2,265,492				\$ 2,283,027	\$ 2,605,615
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 21
Interest							\$ 431	\$ 431	\$ 285
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 25,794	\$ 0	\$ 0	\$ 2,265,492			\$ 1,307,965	\$ 3,599,251	\$ 4,128,294
Civil							\$ 1,778,604	\$ 1,778,604	\$ 1,049,020
Criminal							\$ 748,760	\$ 748,760	\$ 815,107
Unreconciled - Civil and Criminal							\$ 10,447	\$ 10,447	\$ 10,447
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 6,163
Trust Interest Payable							\$ 20,954	\$ 20,954	\$ 168,337
Miscellaneous Trust									
Total Trust Deposits							\$ 2,558,765	\$ 2,558,765	\$ 2,047,075
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 75,672							\$ 75,672	\$ 13,226
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 75,672		\$ 0					\$ 75,672	\$ 13,226
Revenue Collected in Advance	\$ 3,726							\$ 3,726	\$ 4,100
Liabilities For Deposits	\$ 50,569	\$ 509					\$ 12,083	\$ 63,161	\$ 49,754
Jury Fees - Non-Interest							\$ 112,097	\$ 112,097	\$ 158,491
Fees - Partial Payment & Overpayment							\$ 23,141	\$ 23,141	\$ 19,917
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 916,000							\$ 916,000	
Total Other Liabilities	\$ 970,295	\$ 509					\$ 147,321	\$ 1,118,125	\$ 232,262
Total Liabilities	\$ 1,071,761	\$ 509	\$ 0	\$ 2,265,492			\$ 4,014,051	\$ 7,351,812	\$ 6,420,857
Total Fund Balance	\$ 1,364,898	\$ 438,086	\$ (319,710)	\$ 0				\$ 1,483,275	\$ 1,088,733
Total Liabilities and Fund Balance	\$ 2,436,659	\$ 438,595	\$ (319,710)	\$ 2,265,492			\$ 4,014,051	\$ 8,835,087	\$ 7,509,590

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 December											
Fiscal Year 2012/13											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2011/12	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 11,882,471	\$ 67,233					\$ 11,949,704			\$ 14,765,768	\$ 28,808,235
Trial Court Improvement Fund	\$ (286)						\$ (286)			\$ 2,765	\$ 103,804
Judicial Administration Efficiency & Mod Fund										\$ 151,998	\$ 276,000
Judges' Compensation (45.25)										\$ 548,744	\$ 1,342,831
Court Interpreter (45.45)	\$ 474,890						\$ 474,890				\$ 30,927
Civil Coordination Reimbursement (45.55)	\$ 180,572						\$ 180,572			\$ 181,023	\$ 770,548
MOU Reimbursements (45.10 and General)	\$ 813,169						\$ 813,169				
Other Miscellaneous											
	\$ 13,350,816	\$ 67,233					\$ 13,418,048			\$ 16,650,268	\$ 31,332,345
Grants											
AB 1058 Commissioner/Facilitator			\$ 255,920				\$ 255,920		\$ 988,910	\$ 0	\$ 931,252
Other AOC Grants			\$ 0				\$ 0		\$ 27,516	\$ 24,598	\$ 82,000
Non-AOC Grants			\$ 267,231				\$ 267,231		\$ 918,834	\$ 383,745	\$ 1,531,747
			\$ 523,151				\$ 523,151		\$ 1,945,260	\$ 408,342	\$ 2,544,999
Other Financing Sources											
Interest Income	\$ 4,850	\$ 85					\$ 4,935			\$ 4,787	\$ 34,688
Investment Income											
Donations											
Local Fees	\$ 83,428						\$ 83,428			\$ 88,221	\$ 281,823
Non-Fee Revenues	\$ 0						\$ 0			\$ 1,814	\$ 47,378
Enhanced Collections	\$ (32,460)	\$ 75,329					\$ 42,869			\$ 49,688	\$ 179,033
Escheatment	\$ 91,945						\$ 91,945				
Prior Year Revenue	\$ 57,473		\$ 344				\$ 57,817			\$ 17,091	
County Program - Restricted	\$ 199,202						\$ 199,202	\$ 172,382		\$ 156,662	\$ 577,807
Reimbursement Other	\$ 42,995						\$ 42,995			\$ 22,928	\$ 61,000
Sale of Fixed Assets	\$ 7,828						\$ 7,828			\$ 3,059	\$ 8,337
Other Miscellaneous	\$ 255,859	\$ 274,960					\$ 530,819	\$ 172,382		\$ 344,030	\$ 1,165,674
Total Revenues	\$ 13,808,674	\$ 342,193	\$ 523,151				\$ 14,472,019	\$ 2,117,822		\$ 16,402,671	\$ 35,043,018
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 6,681,851	\$ 93,502	\$ 428,892				\$ 7,205,245	\$ 952,508		\$ 8,304,586	\$ 15,820,143
Temp Help	\$ 208,588		\$ 9,508				\$ 218,096			\$ 98,010	\$ 76,229
Overtime	\$ 773						\$ 773			\$ 137	
Staff Benefits	\$ 4,087,419	\$ 49,694	\$ 215,597				\$ 4,332,710	\$ 458,835		\$ 4,885,113	\$ 12,332,528
	\$ 10,958,631	\$ 143,195	\$ 654,988				\$ 11,756,824	\$ 1,411,343		\$ 13,287,845	\$ 28,228,898
Operating Expenses and Equipment											
General Expense	\$ 281,658	\$ 6,834	\$ 17,083				\$ 285,575	\$ 48,867		\$ 282,827	\$ 743,446
Printing	\$ 40,593	\$ 418	\$ 2,283				\$ 43,284	\$ 5,679		\$ 23,102	\$ 171,325
Telecommunications	\$ 92,858		\$ 1,211				\$ 94,068	\$ 3,834		\$ 140,746	\$ 346,580
Postage	\$ 78,603		\$ 1,022				\$ 79,625	\$ 1,165		\$ 104,804	\$ 228,640
Insurance	\$ 10,129						\$ 10,129			\$ 9,544	\$ 11,700
In-State Travel	\$ 24,573		\$ 1,221				\$ 25,794	\$ 8,858		\$ 9,804	\$ 24,488
Out-of-State Travel										\$ 0	\$ 80
Training	\$ 804						\$ 804	\$ 1,215		\$ 825	\$ 7,320
Security Services	\$ 227,100		\$ 45,529				\$ 272,629	\$ 163,561		\$ 278,214	\$ 759,277
Facility Operations	\$ 153,144		\$ 1,932				\$ 155,076	\$ 6,800		\$ 74,792	\$ 451,140
Utilities	\$ 11,535						\$ 11,535			\$ 102	
Contracted Services	\$ 541,960	\$ 86,754	\$ 83,193				\$ 711,908	\$ 271,271		\$ 1,313,617	\$ 3,086,254
Consulting and Professional Services	\$ 577,445		\$ 10,608				\$ 588,053	\$ 97,248		\$ 736,952	\$ 1,889,785
Information Technology	\$ 44,721						\$ 44,721	\$ 6,383		\$ 90,482	\$ 195,058
Major Equipment	\$ 0						\$ 0			\$ 33,924	\$ 35,000
Other Items of Expense	\$ 6,989						\$ 6,989			\$ 8,598	\$ 22,775
	\$ 2,072,111	\$ 94,005	\$ 164,082				\$ 2,330,199	\$ 612,881		\$ 3,107,721	\$ 7,972,868
Special Items of Expense											
Grand Jury	\$ 0	\$ 62,642					\$ 62,642			\$ 21,279	\$ 184,617
Jury Costs	\$ 163,444						\$ 163,444			\$ 155,466	\$ 408,000
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0				
Capital Costs											
Internal Cost Recovery	\$ (23,782)		\$ 23,782				\$ 0	\$ 93,598		\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (741)	\$ (436)					\$ (1,177)			\$ (5,204)	
	\$ 138,920	\$ 62,206	\$ 23,782				\$ 224,908	\$ 93,598		\$ 171,571	\$ 572,617
Total Expenditures	\$ 13,189,663	\$ 299,407	\$ 842,861				\$ 14,311,931	\$ 2,117,822		\$ 16,547,138	\$ 36,774,383
Excess (Deficit) of Revenues Over Expenditures	\$ 437,012	\$ 42,786	\$ (319,710)				\$ 180,087	\$ 0		\$ (144,467)	\$ (1,731,365)
Operating Transfers In (Out)											
Fund Balance (Deficit)											\$ 0
Beginning Balance (Deficit)	\$ 927,887	\$ 395,301	\$ 0	\$ 0			\$ 1,323,187	\$ 1,323,187		\$ 1,233,200	\$ 1,233,200
Ending Balance (Deficit)	\$ 1,364,898	\$ 438,086	\$ (319,710)	\$ 0			\$ 1,483,276	\$ 1,323,187		\$ 1,088,733	\$ (498,186)

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

	For the month ended December									
	Fiscal Year 2012/13					2011/12				
	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	\$ 4,444,662	\$ 263,058	\$ 0			\$ (617)	\$ 4,707,103	\$ 212,381	\$ 5,216,166	\$ 11,357,318
Traffic & Other Infractions	\$ 795,206	\$ 96,076					\$ 891,283	\$ 543,782	\$ 1,175,239	\$ 2,906,864
Other Criminal Cases	\$ 1,560,114	\$ 239,951					\$ 1,800,065	\$ 553,957	\$ 2,235,242	\$ 4,710,756
Civil	\$ 905,766	\$ 13,897					\$ 919,663	\$ 1,249,962	\$ 1,249,962	\$ 2,206,577
Family & Children Services	\$ 1,158,998	\$ 31,031			\$ 23,782		\$ 1,213,811	\$ 660,529	\$ 1,143,018	\$ 2,525,389
Probate, Guardianship & Mental Health Services	\$ 303,484	\$ 2,055					\$ 305,539		\$ 371,532	\$ 841,052
Juvenile Dependency Services	\$ 80,811	\$ 7,770					\$ 88,581	\$ 146,670	\$ 146,670	\$ 294,489
Juvenile Delinquency Services	\$ 174,250	\$ 21,600					\$ 195,849	\$ 234,303	\$ 234,303	\$ 379,767
Other Court Operations	\$ 407,458	\$ 219,711				\$ 1,147	\$ 628,316	\$ 667,928	\$ 667,928	\$ 1,963,089
Court Interpreters	\$ 477,903	\$ 138,544					\$ 616,447	\$ 614,423	\$ 614,423	\$ 1,444,457
Jury Services	\$ 104,606	\$ 64,428	\$ 163,444				\$ 332,476	\$ 357,280	\$ 357,280	\$ 820,115
Security	\$ 277,999	\$ 277,999				\$ 0	\$ 277,999	\$ 146,973	\$ 316,602	\$ 831,469
Trial Court Operations Program	\$ 10,413,259	\$ 1,376,119	\$ 163,444		\$ 23,782	\$ 530	\$ 11,977,134	\$ 2,117,622	\$ 13,728,367	\$ 30,281,352
Enhanced Collections	\$ 37,136	\$ 34,169					\$ 71,305		\$ 42,433	\$ 179,033
Other Non-Court Operations	\$ 18,307	\$ 54,525	\$ 62,642			\$ (436)	\$ 135,038		\$ 113,457	\$ 377,468
Non-Court Operations Program	\$ 55,443	\$ 88,694	\$ 62,642			\$ (436)	\$ 206,343		\$ 185,890	\$ 556,501
Executive Office	\$ 289,131	\$ 1,574					\$ 284,354		\$ 359,947	\$ 799,497
Fiscal Services	\$ 326,135	\$ 11,774			\$ (6,351)		\$ 331,684		\$ 486,592	\$ 1,063,827
Human Resources	\$ 230,987	\$ 12,870			\$ (4,319)	\$ 301	\$ 239,538		\$ 276,246	\$ 567,156
Business & Facilities Services	\$ 154,525	\$ 249,030			\$ (2,344)		\$ 401,212		\$ 444,946	\$ 848,262
Information Technology	\$ 287,344	\$ 590,138			\$ (4,242)		\$ 871,666		\$ 1,095,149	\$ 2,657,788
Court Administration Program	\$ 1,288,122	\$ 865,386			\$ (23,782)	\$ (1,573)	\$ 2,128,455		\$ 2,662,881	\$ 5,936,530
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,756,824	\$ 2,330,199	\$ 226,086		\$ 0	\$ (1,177)	\$ 14,311,931	\$ 2,117,622	\$ 16,547,138	\$ 36,774,383