

**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

05/15/2012

\_\_\_\_\_  
Date

San Joaquin

\_\_\_\_\_  
Court

FY2011-2012, Qtr 3

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Joaquin

Court

FY2011-2012, Qtr 3

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  
 FY2011-2012, Qtr 3  
 \_\_\_\_\_  
 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)	365.05	318.95	277	275.9	

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

**San Joaquin Superior Court  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)**

	Fiscal Year 2011/12							2010/11	
	Governmental Funds						Total Funds	Total Funds	
	General	Special Revenue Non-Grant	Grant	Capital Project	Debt Services	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
<b>ASSETS</b>									
Operations	\$ (1,805,997)	\$ (153,377)	\$ (791,860)	\$ 2,607,371			\$ 28,028	\$ (115,835)	\$ (22,629)
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 2,463	\$ 2,463	\$ 23,464
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ 1,342,213	\$ 1,342,213	\$ 1,899,895
Credit Card									
Cash on Hand	\$ 9,460							\$ 9,460	\$ 10,010
Cash with County	\$ (152,939)	\$ 287,558	\$ (93,904)					\$ 40,715	\$ 1,735,322
Cash Outside of the AOC							\$ 7,122	\$ 7,122	\$ 7,246
<b>Total Cash</b>	<b>\$ (1,949,475)</b>	<b>\$ 134,181</b>	<b>\$ (885,764)</b>	<b>\$ 2,607,371</b>			<b>\$ 1,379,825</b>		<b>\$ 3,653,408</b>
Short Term Investment	\$ 4,679,294						\$ 1,905,133	\$ 6,584,427	\$ 9,032,761
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 4,679,294</b>						<b>\$ 1,905,133</b>		<b>\$ 9,032,761</b>
Accrued Revenue	\$ 0	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 79,498	\$ 0	\$ 369,872					\$ 449,371	\$ 698,020
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees	\$ 0							\$ 0	\$ 8,740
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 968
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 2,695
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0		\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 3	\$ 3	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 450							\$ 450	
<b>Total Receivables</b>	<b>\$ 79,498</b>	<b>\$ 0</b>	<b>\$ 369,872</b>	<b>\$ 0</b>			<b>\$ 3</b>		<b>\$ 710,423</b>
Prepaid Expenses - General	\$ 0	\$ 0						\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>	<b>\$ 0</b>							<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 2,809,767</b>	<b>\$ 134,181</b>	<b>\$ (515,892)</b>	<b>\$ 2,607,371</b>			<b>\$ 3,284,961</b>		<b>\$ 13,396,591</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 11,001	\$ 0	\$ 144				\$ 0	\$ 11,145	\$ 26,284
Due to Other Funds	\$ 3	\$ 0	\$ 0	\$ 0			\$ 450	\$ 452	\$ 968
Due to Other Courts									
Due to State	\$ 91,447							\$ 91,447	\$ 0
TC145 Liability							\$ 1,487,283	\$ 1,487,283	\$ 1,740,269
Due to Other Governments	\$ 33,302	\$ 0	\$ 0	\$ 2,607,371				\$ 2,640,673	\$ 5,326,501
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 360	\$ 360	\$ 432
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 135,753</b>	<b>\$ 0</b>	<b>\$ 144</b>	<b>\$ 2,607,371</b>			<b>\$ 1,488,092</b>		<b>\$ 7,094,454</b>
Civil							\$ 1,047,224	\$ 1,047,224	\$ 1,150,031
Criminal							\$ 506,170	\$ 506,170	\$ 904,636
Unreconciled - Civil and Criminal							\$ 10,447	\$ 10,447	\$ 10,447
Trust Held Outside of the AOC							\$ 7,122	\$ 7,122	\$ 7,246
Trust Interest Payable							\$ 19,926	\$ 19,926	\$ 165,685
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,590,889</b>		<b>\$ 2,238,044</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (4,023)							\$ (4,023)	\$ (6,028)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ (4,023)</b>	<b>\$ 0</b>	<b>\$ 0</b>						<b>\$ (6,028)</b>
Revenue Collected in Advance	\$ 3,762							\$ 3,762	\$ 4,625
Liabilities For Deposits	\$ 37,206	\$ 25					\$ 12,523	\$ 49,754	\$ 77,302
Jury Fees - Non-Interest							\$ 172,609	\$ 172,609	\$ 153,399
Fees - Partial Payment & Overpayment							\$ 20,847	\$ 20,847	\$ 16,471
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 916,000							\$ 916,000	
<b>Total Other Liabilities</b>	<b>\$ 956,969</b>	<b>\$ 25</b>					<b>\$ 205,979</b>		<b>\$ 251,797</b>
<b>Total Liabilities</b>	<b>\$ 1,088,699</b>	<b>\$ 25</b>	<b>\$ 144</b>	<b>\$ 2,607,371</b>			<b>\$ 3,284,961</b>		<b>\$ 9,578,268</b>
<b>Total Fund Balance</b>	<b>\$ 1,721,068</b>	<b>\$ 134,157</b>	<b>\$ (516,036)</b>	<b>\$ 0</b>					<b>\$ 3,818,323</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,809,767</b>	<b>\$ 134,181</b>	<b>\$ (515,892)</b>	<b>\$ 2,607,371</b>			<b>\$ 3,284,961</b>		<b>\$ 13,396,591</b>

**San Joaquin Superior Court  
Trial Court Operations Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances  
(Unaudited)**

	Fiscal Year 2010/11							2010/11			
	Governmental Funds							Total Funds	Current Budget	Total Funds	Final Budget
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Annual)	(Info. Purposes Only)	(Annual)
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 21,103,299							\$ 21,103,299	\$ 28,808,235	\$ 28,214,056	\$ 38,656,902
Trial Court Improvement Fund	\$ 1,086,765							\$ 1,086,765	\$ 103,804	\$ 0	\$ 145,888
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 227,997							\$ 227,997	\$ 276,000	\$ 192,891	\$ 304,000
Court Interpreter (45.45)	\$ 843,718							\$ 843,718	\$ 1,342,831	\$ 977,382	\$ 1,573,737
Civil Coordination Reimbursement (45.55)	\$ 554							\$ 554	\$ 30,927	\$ 25,847	\$ 15,372
MOU Reimbursements (45.10 and General)	\$ 484,130							\$ 484,130	\$ 770,548	\$ 413,105	\$ 777,525
Other Miscellaneous											
	\$ 23,746,464										
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 369,872					\$ 369,872	\$ 931,252	\$ 635,567	\$ 970,663
Other AOC Grants	\$ 4,217		\$ 24,598					\$ 28,815	\$ 82,000	\$ 72,398	\$ 130,657
Non-AOC Grants			\$ 824,713					\$ 824,713	\$ 1,531,747	\$ 327,442	\$ 1,071,363
	\$ 4,217		\$ 1,219,183							\$ 1,035,407	\$ 2,172,683
<b>Other Financing Sources</b>											
Interest Income	\$ 154,707	\$ 93		\$ 0				\$ 154,800	\$ 34,698	\$ 20,622	\$ 41,796
Investment Income											
Donations										\$ 500	
Local Fees	\$ 149,327							\$ 149,327	\$ 261,823	\$ 165,084	\$ 264,086
Non-Fee Revenues	\$ 1,614							\$ 1,614	\$ 47,376	\$ 38,621	\$ 51,732
Enhanced Collections	\$ 60,829							\$ 60,829	\$ 179,033	\$ 85,641	\$ 162,918
Escheatment											
Prior Year Revenue	\$ 16,732	\$ (1,647)	\$ (1,265)					\$ 13,820		\$ (139,514)	
County Program - Restricted		\$ 297,660						\$ 297,660	\$ 577,807	\$ 391,528	\$ 628,652
Reimbursement Other	\$ 31,537							\$ 31,537	\$ 61,000	\$ 30,248	\$ 60,100
Sale of Fixed Assets											
Other Miscellaneous	\$ 17,376							\$ 17,376	\$ 3,937	\$ 748	\$ 1,556
	\$ 432,122	\$ 296,107	\$ (1,265)	\$ 0						\$ 653,176	\$ 2,087,422
<b>Total Revenues</b>	\$ 24,182,803	\$ 296,107	\$ 1,219,918	\$ 0				\$ 24,182,803	\$ 31,452,164	\$ 31,452,164	\$ 44,858,943
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 12,137,742	\$ 122,633	\$ 663,446					\$ 12,923,821	\$ 15,820,143	\$ 13,347,023	\$ 18,487,139
Temp Help	\$ 177,812	\$ 4,738	\$ 20,648					\$ 203,198	\$ 76,229	\$ 116,603	\$ 295,827
Overtime	\$ 137							\$ 137		\$ 1,375	
Staff Benefits	\$ 7,021,727	\$ 55,033	\$ 321,241					\$ 7,398,001	\$ 12,332,526	\$ 7,332,474	\$ 11,363,450
	\$ 19,337,417	\$ 182,404	\$ 1,005,336					\$ 19,337,417	\$ 28,159,928	\$ 21,827,475	\$ 30,146,416
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 392,424	\$ 10,697	\$ 22,696					\$ 425,817	\$ 743,446	\$ 466,756	\$ 797,226
Printing	\$ 47,897	\$ 908	\$ 1,435					\$ 50,237	\$ 171,325	\$ 101,618	\$ 215,750
Telecommunications	\$ 183,745	\$ 5	\$ 2,095					\$ 185,845	\$ 346,580	\$ 242,431	\$ 389,739
Postage	\$ 146,069		\$ 492					\$ 146,561	\$ 228,640	\$ 154,308	\$ 252,767
Insurance	\$ 9,544							\$ 9,544	\$ 11,700	\$ 9,919	\$ 9,919
In-State Travel	\$ 24,507	\$ 945	\$ 5,352					\$ 30,804	\$ 24,488	\$ 23,375	\$ 49,382
Out-of-State Travel	\$ 0							\$ 0	\$ 80		
Training	\$ 1,104	\$ 110	\$ 485					\$ 1,699	\$ 7,320	\$ 7,048	\$ 5,808
Security Services	\$ 406,250		\$ 45,862					\$ 452,112	\$ 759,277	\$ 5,988,424	\$ 9,966,008
Facility Operations	\$ 114,049		\$ 5,637					\$ 119,686	\$ 451,140	\$ 288,353	\$ 494,233
Utilities	\$ 102							\$ 102			\$ 40,000
Contracted Services	\$ 1,346,419	\$ 117,618	\$ 538,577					\$ 2,002,614	\$ 3,086,254	\$ 1,666,145	\$ 3,057,776
Consulting and Professional Services	\$ 1,158,779	\$ 320	\$ 49,003					\$ 1,208,102	\$ 1,889,785	\$ 1,052,288	\$ 1,762,649
Information Technology	\$ 95,644		\$ 5,883					\$ 101,527	\$ 195,058	\$ 130,488	\$ 375,036
Major Equipment	\$ 33,924							\$ 33,924	\$ 35,000		\$ 40,000
Other Items of Expense	\$ 11,592							\$ 11,592	\$ 22,775	\$ 13,504	\$ 20,000
	\$ 3,972,048	\$ 130,602	\$ 677,516					\$ 3,972,048	\$ 5,341,656	\$ 3,084,156	\$ 7,476,233
<b>Special Items of Expense</b>											
Grand Jury	\$ 0	\$ 44,491						\$ 44,491	\$ 164,617	\$ 95,402	\$ 125,000
Jury Costs	\$ 242,828							\$ 242,828	\$ 408,000	\$ 292,480	\$ 396,100
Judgements, Settlements and Claims										\$ 4,318	\$ 4,000
Debt Service											
Other										\$ 0	
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (48,151)		\$ 48,151					\$ 0	\$ 0	\$ 0	\$ (1)
Prior Year Expense Adjustment	\$ (4,754)		\$ 2,952					\$ (1,801)		\$ 6,398	
	\$ 189,923	\$ 44,491	\$ 51,103							\$ 398,858	\$ 525,098
<b>Total Expenditures</b>	\$ 23,499,388	\$ 357,497	\$ 1,733,954	\$ 0				\$ 23,499,388	\$ 31,947,281	\$ 31,947,281	\$ 48,147,808
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ 683,415	\$ (61,390)	\$ (516,036)	\$ 0				\$ 105,988	\$ (1,731,365)	\$ 111,436	\$ (3,290,859)
<b>Operating Transfers In (Out)</b>	\$ 0		\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 1,037,653	\$ 195,547	\$ 0	\$ 0				\$ 1,233,200	\$ 1,233,200	\$ 3,706,888	\$ 3,706,888
Ending Balance (Deficit)	\$ 1,721,068	\$ 134,157	\$ (516,036)	\$ 0				\$ 1,721,068	\$ 1,721,068	\$ 3,818,324	\$ 4,160,233

05/15/2012 11:46:03

Page 1 of 1

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

Fiscal Year 2011/12										
2010/11										
	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	\$ 7,512,123	\$ 518,939				\$ 0	\$ 8,031,061	\$ 11,357,318	\$ 7,753,301	\$ 11,406,554
Traffic & Other Infractions	\$ 1,543,219	\$ 159,851				\$ 1,741	\$ 1,704,811	\$ 2,906,864	\$ 2,069,492	\$ 3,112,113
Other Criminal Cases	\$ 2,785,101	\$ 730,908				\$ 4,217	\$ 3,520,226	\$ 4,710,756	\$ 3,081,498	\$ 4,744,451
Civil	\$ 1,886,479	\$ 19,650					\$ 1,906,129	\$ 2,206,577	\$ 1,987,542	\$ 2,779,490
Family & Children Services	\$ 1,782,984	\$ 52,719			\$ 48,151	\$ 0	\$ 1,883,853	\$ 2,525,369	\$ 1,916,003	\$ 2,630,376
Probate, Guardianship & Mental Health Services	\$ 575,857	\$ 2,813					\$ 578,671	\$ 841,052	\$ 574,584	\$ 866,639
Juvenile Dependency Services	\$ 191,533	\$ 35,753					\$ 227,285	\$ 294,499	\$ 281,868	\$ 448,150
Juvenile Delinquency Services	\$ 318,815	\$ 39,272					\$ 358,087	\$ 379,767	\$ 344,702	\$ 558,890
Other Court Operations	\$ 746,565	\$ 236,056				\$ (815)	\$ 981,806	\$ 1,963,089	\$ 1,350,286	\$ 2,187,689
Court Interpreters	\$ 720,284	\$ 249,776					\$ 970,059	\$ 1,444,457	\$ 1,077,749	\$ 1,718,188
Jury Services	\$ 164,823	\$ 143,343	\$ 242,828				\$ 550,994	\$ 820,115	\$ 624,892	\$ 855,330
Security		\$ 483,728					\$ 483,728	\$ 831,469	\$ 5,996,598	\$ 10,036,228
<b>Trial Court Operations Program</b>	<b>\$ 18,227,782</b>	<b>\$ 2,672,808</b>	<b>\$ 242,828</b>		<b>\$ 48,151</b>	<b>\$ 5,144</b>			<b>\$ 27,058,513</b>	<b>\$ 41,344,077</b>
Enhanced Collections	\$ 50,927	\$ 25,723					\$ 76,650	\$ 179,033	\$ 95,620	\$ 161,625
Other Non-Court Operations	\$ 29,066	\$ 117,376	\$ 44,491				\$ 190,933	\$ 377,468	\$ 238,490	\$ 339,443
<b>Non-Court Operations Program</b>	<b>\$ 79,993</b>	<b>\$ 143,099</b>	<b>\$ 44,491</b>						<b>\$ 334,110</b>	<b>\$ 501,068</b>
Executive Office	\$ 628,532	\$ 2,598					\$ 618,504	\$ 799,497	\$ 546,264	\$ 778,771
Fiscal Services	\$ 570,342	\$ 178,453			\$ (11,438)	\$ (1,189)	\$ 735,964	\$ 1,063,827	\$ 679,979	\$ 1,031,223
Human Resources	\$ 405,096	\$ 15,765			\$ (12,830)		\$ 411,946	\$ 567,156	\$ 457,010	\$ 647,153
Business & Facilities Services	\$ 248,731	\$ 413,716			\$ (8,914)		\$ 658,106	\$ 848,262	\$ 701,249	\$ 1,118,008
Information Technology	\$ 364,680	\$ 1,353,727			\$ (4,342)		\$ 1,702,025	\$ 2,657,788	\$ 1,563,604	\$ 2,727,508
<b>Court Administration Program</b>	<b>\$ 2,217,381</b>	<b>\$ 1,964,259</b>			<b>\$ (10,627)</b>	<b>\$ (5,756)</b>			<b>\$ 3,948,105</b>	<b>\$ 6,302,663</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 20,525,156</b>	<b>\$ 4,780,166</b>	<b>\$ 287,319</b>		<b>\$ 0</b>	<b>\$ (1,801)</b>			<b>\$ 31,340,728</b>	<b>\$ 48,147,808</b>