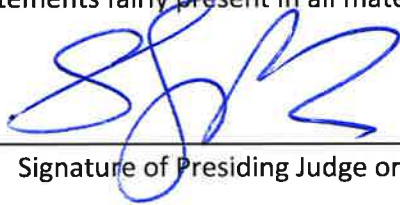


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

11/18/24

Date

San Joaquin

Court

2024-25 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

2024-25 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

San Joaquin

Court

2024-25 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	342.75	307.37			

¹ Total 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 September								
	Fiscal Year 2024/25							2023/24	
	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				
ASSETS									
Operations	\$ (9,649,986)	\$ 7,439,731	\$ (737,158)	\$ 2,722,409			\$ 43,217	\$ (181,787)	\$ 295,989
Payroll	\$ (3,839)	\$ 0	\$ 0					\$ (3,839)	\$ 0
Jury Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other	\$ 13,200							\$ 13,200	\$ 15,723
Distribution							\$ 344,887	\$ 344,887	\$ 74,251
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (65,539)	\$ (65,539)	\$ (43,229)
Credit Card								\$ 8,750	\$ 8,750
Cash on Hand	\$ 8,750							\$ 8,750	\$ 8,750
Cash with County	\$ (8,806)	\$ 217,576	\$ (7,067)					\$ 201,703	\$ 105,032
Cash Outside of the JCC								\$ 218,823	\$ 0
Cash Held with the JCC	\$ 218,823							\$ 43,083,405	\$ 35,252,235
Cash Equivalents	\$ 37,170,253						\$ 5,913,152		
Total Cash and Cash Equivalents	\$ 27,778,395	\$ 7,657,307	\$ (744,225)	\$ 2,722,409			\$ 6,235,717	\$ 43,649,603	\$ 35,738,752
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 960					\$ 960	\$ 0
Dishonored Checks									
Due From Employee	\$ 341							\$ 341	\$ 340
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 27,969					\$ 27,969	\$ 142,684
Due From Other Courts									
Due From State	\$ 96,334	\$ 0	\$ 578,128					\$ 674,461	\$ 510,046
Trust Due To/From							\$ 293,564	\$ 293,564	\$ 68,399
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 172	\$ 3,221						\$ 3,393	\$ 27,716
Total Receivables	\$ 96,846	\$ 3,221	\$ 607,057	\$ 0			\$ 293,564	\$ 1,000,688	\$ 749,185
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 414,511	\$ 0	\$ 0					\$ 414,511	\$ 748,991
Total Prepaid Expenses	\$ 414,511	\$ 0	\$ 0					\$ 414,511	\$ 748,991
Other Assets									
Total Other Assets									
Total Assets	\$ 28,289,752	\$ 7,660,529	\$ (137,168)	\$ 2,722,409			\$ 6,529,280	\$ 45,064,802	\$ 37,236,928
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 110,024	\$ 14	\$ 0				\$ 0	\$ 110,037	\$ 57,106
Due to Other Funds	\$ 5,000	\$ 0	\$ 0				\$ 291,957	\$ 296,957	\$ 96,115
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 288,148	\$ 3,606,788		\$ 2,722,409				\$ 6,617,344	\$ 2,773,133
TC145 Liability							\$ 857,346	\$ 857,346	\$ 737,861
Due to Other Governments	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 747,499	\$ 747,499	\$ 539,124
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ (1)
Interest							\$ 24,843	\$ 24,843	\$ 20,042
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 403,171	\$ 3,606,802	\$ 0	\$ 2,722,409			\$ 1,921,645	\$ 8,654,027	\$ 4,223,380
Civil							\$ 3,621,707	\$ 3,621,707	\$ 1,983,153
Criminal							\$ 617,230	\$ 617,230	\$ 926,445
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 244,007	\$ 244,007	\$ 105,222
Miscellaneous Trust									
Total Trust Deposits							\$ 4,482,943	\$ 4,482,943	\$ 3,014,820
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,419,812							\$ 1,419,812	\$ 1,374,504
Deferred Compensation Payable	\$ 28,478							\$ 28,478	\$ 32,987
Deductions Payable	\$ 0							\$ 0	\$ 454,052
Payroll Clearing	\$ (3,839)							\$ (3,839)	\$ 0
Total Payroll Liabilities	\$ 1,444,451	\$ 0	\$ 0					\$ 1,444,451	\$ 1,861,543
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 112,012	\$ 3,674	\$ 591				\$ 30,250	\$ 146,527	\$ 125,450
Jury Fees - Non-Interest							\$ 10,446	\$ 10,446	\$ 14,143
Fees - Partial Payment & Overpayment							\$ 83,996	\$ 83,996	\$ 60,850
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 112,012	\$ 3,674	\$ 591				\$ 124,692	\$ 240,969	\$ 200,443
Total Liabilities	\$ 1,959,634	\$ 3,610,476	\$ 591	\$ 2,722,409			\$ 6,529,280	\$ 14,822,390	\$ 9,300,186
Total Fund Balance	\$ 26,330,118	\$ 4,050,053	\$ (137,759)	\$ 0				\$ 30,242,412	\$ 27,936,742
Total Liabilities and Fund Balance	\$ 28,289,752	\$ 7,660,529	\$ (137,168)	\$ 2,722,409			\$ 6,529,280	\$ 45,064,802	\$ 37,236,928

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 September											
	Fiscal Year 2024/25							2023/24			
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 22,953,747	\$ 27,246						\$ 22,980,993	\$ 49,659,656	\$ 23,526,352	\$ 51,871,299
Improvement and Modernization Fund								\$ 100,180			\$ 96,334
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 243,018							\$ 243,018	\$ 2,494,114	\$ 470,368	\$ 2,025,911
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,521,741							\$ 2,521,741	\$ 3,629,501	\$ 404,003	\$ 1,369,830
Other Miscellaneous		\$ 1,347,792						\$ 1,347,792	\$ 2,252,099	\$ 3,733,479	\$ 2,178,666
	\$ 25,718,506	\$ 1,375,038						\$ 27,093,544	\$ 58,135,552	\$ 28,134,201	\$ 57,542,040
Grants											
AB 1058 Commissioner/Facilitator			\$ 23,420					\$ 23,420	\$ 1,200,110	\$ 26,031	\$ 1,199,918
Other Judicial Council Grants			\$ 191,100					\$ 191,100	\$ 234,737	\$ 202,895	\$ 689,319
Non-Judicial Council Grants			\$ 127,594					\$ 127,594	\$ 1,804,988	\$ 142,684	\$ 1,612,852
			\$ 342,115					\$ 342,115	\$ 3,239,836	\$ 371,609	\$ 3,502,088
Other Financing Sources											
Interest Income	\$ 410,506	\$ 102						\$ 410,607	\$ 1,123,900	\$ 429,920	\$ 1,253,775
Investment Income											
Donations											
Local Fees	\$ 11,928	\$ 10,387						\$ 22,314	\$ 80,300	\$ 20,604	\$ 107,250
Non-Fee Revenues											
Enhanced Collections		\$ 24,799						\$ 24,799	\$ 171,140	\$ 4,527	\$ 217,275
Escheatment										\$ (286)	
Prior Year Revenue	\$ 7,990		\$ 4					\$ 7,994		\$ 8,241	
County Program - Restricted		\$ 255,625						\$ 255,625	\$ 2,647,414	\$ 163,315	\$ 1,557,757
Reimbursement Other	\$ (3,534)							\$ (3,534)	\$ 72,083	\$ 1,433	\$ 59,919
Sale of Fixed Assets											
Other Miscellaneous	\$ (206)							\$ (206)	\$ 3,675	\$ 1,318	\$ 4,900
	\$ 426,684	\$ 290,915						\$ 717,600	\$ 4,098,511	\$ 629,071	\$ 3,200,876
Total Revenues	\$ 28,145,190	\$ 1,665,953	\$ 342,115					\$ 28,153,258	\$ 65,473,899	\$ 29,134,881	\$ 64,245,005
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 4,950,124	\$ 206,534	\$ 284,367					\$ 5,441,025	\$ 26,062,574	\$ 5,403,553	\$ 24,521,902
Temp Help	\$ 8,418	\$ 2,933						\$ 11,351		\$ 24,904	\$ 31,200
Overtime	\$ 36,075	\$ 136						\$ 36,210	\$ 160,250	\$ 27,949	\$ 98,200
Staff Benefits	\$ 4,139,683	\$ 117,943	\$ 141,365					\$ 4,398,991	\$ 20,624,914	\$ 4,324,359	\$ 20,628,690
	\$ 9,134,301	\$ 327,545	\$ 425,732					\$ 9,987,578	\$ 48,847,738	\$ 9,780,766	\$ 45,279,992
Operating Expenses and Equipment											
General Expense	\$ 207,518	\$ (153,289)	\$ 5,397					\$ 59,627	\$ 1,121,129	\$ 229,189	\$ 1,512,147
Printing	\$ 9,793	\$ 1,678						\$ 11,471	\$ 53,755	\$ 7,906	\$ 57,844
Telecommunications	\$ 41,187		\$ 7					\$ 41,195	\$ 233,086	\$ 42,600	\$ 229,036
Postage	\$ 58,782		\$ 158					\$ 59,940	\$ 334,578	\$ 124,435	\$ 271,135
Insurance	\$ 24,314							\$ 24,314	\$ 52,000	\$ 24,915	\$ 50,000
In-State Travel	\$ 5,324		\$ 3,331					\$ 8,655	\$ 109,775	\$ 13,782	\$ 141,493
Out-of-State Travel									\$ 30,509	\$ 0	\$ 13,374
Training	\$ 720							\$ 720	\$ 39,980	\$ 2,307	\$ 24,299
Security Services	\$ 206,616		\$ 7,191					\$ 213,806	\$ 1,559,040	\$ 233,812	\$ 1,360,759
Facility Operations	\$ 274,450	\$ (13,579)	\$ 213					\$ 261,084	\$ 1,580,185	\$ 97,424	\$ 1,747,469
Utilities											
Contracted Services	\$ 640,179	\$ 84,244	\$ 34,561					\$ 758,985	\$ 4,757,557	\$ 728,441	\$ 4,550,687
Consulting and Professional Services	\$ 10,794	\$ (33,310)						\$ (22,516)	\$ 554,308	\$ 12,640	\$ 232,742
Information Technology	\$ 598,630							\$ 598,630	\$ 3,778,363	\$ 361,538	\$ 1,373,647
Major Equipment	\$ 43,534							\$ 43,534	\$ 486,000	\$ 5,286	\$ 235,583
Other Items of Expense	\$ 0							\$ 0	\$ 32,950	\$ 2,797	\$ 34,360
	\$ 2,121,842	\$ (114,255)	\$ 50,859					\$ 2,058,445	\$ 14,723,214	\$ 1,887,073	\$ 11,833,575
Special Items of Expense											
Grand Jury		\$ 10,831						\$ 10,831	\$ 67,000	\$ 5,041	\$ 70,000
Jury Costs	\$ 83,555							\$ 83,555	\$ 381,400	\$ 82,144	\$ 341,200
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (7,976)	\$ 4,692	\$ 3,284					\$ 0	\$ 0	\$ 0	\$ (1)
Prior Year Expense Adjustment	\$ 33,645	\$ 1,047	\$ 0					\$ 34,693		\$ 8,354	
	\$ 109,225	\$ 16,571	\$ 3,284					\$ 129,079	\$ 448,400	\$ 95,540	\$ 411,199
Total Expenditures	\$ 11,365,367	\$ 229,861	\$ 479,874					\$ 12,075,102	\$ 62,019,353	\$ 11,763,379	\$ 57,524,766
Excess (Deficit) of Revenues Over Expenditures	\$ 14,779,823	\$ 1,436,092	\$ (137,759)					\$ 16,078,156	\$ 3,454,546	\$ 17,371,503	\$ 6,720,239
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 11,550,295	\$ 2,613,960	\$ 0	\$ 0				\$ 14,164,256	\$ 14,164,256	\$ 10,565,239	\$ 10,565,239
Ending Balance (Deficit)	\$ 26,330,118	\$ 4,050,053	\$ (137,759)	\$ 0				\$ 30,242,412	\$ 17,618,602	\$ 27,936,742	\$ 17,285,478

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

For the month ended September										
Fiscal Year 2024/25									2023/24	
	Personnel 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	\$ 3,585,027	\$ 153,002				\$ 2,374	\$ 3,740,403	\$ 18,022,956	\$ 3,761,115	\$ 18,672,366
Traffic & Other Infractions	\$ 538,431	\$ 39,280					\$ 577,711	\$ 2,999,458	\$ 590,073	\$ 2,488,793
Other Criminal Cases	\$ 1,441,720	\$ (35,114)			\$ 1,070	\$ 20,740	\$ 1,428,416	\$ 10,126,392	\$ 1,609,972	\$ 9,754,371
Civil	\$ 593,816	\$ 6,104				\$ 0	\$ 599,920	\$ 3,164,104	\$ 619,371	\$ 3,018,491
Family & Children Services	\$ 862,117	\$ 26,734			\$ 3,284	\$ (349)	\$ 891,785	\$ 4,464,403	\$ 859,156	\$ 4,640,294
Probate, Guardianship & Mental Health Services	\$ 411,441	\$ 1,340			\$ 507	\$ 0	\$ 413,288	\$ 2,183,322	\$ 409,165	\$ 2,133,607
Juvenile Dependency Services	\$ 59,632	\$ 622					\$ 60,253	\$ 402,339	\$ 68,283	\$ 394,305
Juvenile Delinquency Services	\$ 126,028	\$ 8,228					\$ 134,255	\$ 668,794	\$ 129,508	\$ 625,981
Other Court Operations	\$ 577,087	\$ 89,850					\$ 666,937	\$ 1,157,511	\$ 665,552	\$ 31,499
Court Interpreters	\$ 137,469	\$ 441,876				\$ 3,746	\$ 583,091	\$ 2,724,285	\$ 492,052	\$ 2,573,748
Jury Services	\$ 99,274	\$ 33,650	\$ 83,555				\$ 216,478	\$ 1,101,401	\$ 274,715	\$ 1,062,006
Security		\$ 213,806					\$ 220,210	\$ 1,486,676	\$ 237,813	\$ 1,402,247
Trial Court Operations Program	\$ 8,432,041	\$ 979,377	\$ 83,555		\$ 4,861	\$ 32,915	\$ 9,532,749	\$ 48,501,641	\$ 9,716,775	\$ 46,797,708
Enhanced Collections	\$ 21,755	\$ 8,761			\$ 3,622		\$ 34,138	\$ 171,140	\$ 4,760	\$ 217,275
Other Non-Court Operations	\$ 21,901	\$ 8,657	\$ 10,831			\$ 1,047	\$ 42,437	\$ 267,071	\$ 32,029	\$ 256,537
Non-Court Operations Program	\$ 43,655	\$ 17,419	\$ 10,831		\$ 3,622	\$ 1,047	\$ 76,575	\$ 438,211	\$ 36,789	\$ 473,812
Executive Office	\$ 168,951	\$ 1,553			\$ (971)	\$ (131)	\$ 169,402	\$ 777,166	\$ 151,754	\$ 727,415
Fiscal Services	\$ 383,501	\$ 22,785			\$ (2,455)	\$ 841	\$ 404,673	\$ 2,026,040	\$ 475,016	\$ 1,867,262
Human Resources	\$ 134,328	\$ 29,781			\$ (734)	\$ 0	\$ 163,375	\$ 661,235	\$ 133,896	\$ 629,974
Business & Facilities Services	\$ 226,230	\$ 403,805			\$ (1,320)	\$ (3)	\$ 628,713	\$ 3,006,864	\$ 373,576	\$ 2,700,035
Information Technology	\$ 498,871	\$ 603,726			\$ (3,004)	\$ 23	\$ 1,099,616	\$ 6,608,196	\$ 875,572	\$ 4,328,560
Court Administration Program	\$ 1,411,881	\$ 1,061,650			\$ (8,483)	\$ 730	\$ 2,465,778	\$ 13,079,501	\$ 2,009,815	\$ 10,253,246
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,887,578	\$ 2,058,445	\$ 94,386		\$ 0	\$ 34,693	\$ 12,075,102	\$ 62,019,353	\$ 11,763,379	\$ 57,524,766