


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



Date

San Joaquin

Court

2023-24 Q2



Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

2023-24 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

A large, empty rectangular box with a black border, occupying the lower half of the page. It is intended for the user to enter the footnotes for the financial statement.

**QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions**

San Joaquin

Court

2023-24 Q2

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	342.75	302.87	311.96		

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 December									
Fiscal Year 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	Grant						
ASSETS									
Operations	\$ (7,890,593)	\$ 6,021,525	\$ (553,566)	\$ 2,639,662			\$ 103,320	\$ 320,348	\$ (96,544)
Payroll	\$ (32)	\$ 0	\$ 0					\$ (32)	\$ 5,232
Jury									
Revolving	\$ 30,000							\$ 30,000	\$ 25,000
Other	\$ 24,657							\$ 24,657	\$ 15,352
Distribution							\$ 58,850	\$ 58,850	\$ 97,297
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (90,508)	\$ (90,508)	\$ (50,425)
Credit Card									
Cash on Hand	\$ 8,750							\$ 8,750	\$ 9,450
Cash with County	\$ 3,219	\$ 116,482	\$ 0					\$ 119,701	\$ 135,787
Cash Outside of the JCC									
Cash Equivalents	\$ 34,845,196						\$ 5,433,556	\$ 40,278,752	\$ 24,493,260
Total Cash and Cash Equivalents	\$ 27,021,198	\$ 6,138,007	\$ (553,566)	\$ 2,639,662			\$ 5,505,217	\$ 40,750,518	\$ 24,634,409
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 97							\$ 97	\$ 720
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 2,363
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 44,581					\$ 44,581	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 539,149					\$ 539,149	\$ 715,084
Trust Due To/From							\$ 1,013,515	\$ 1,013,515	\$ 70,628
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 7,824	\$ 3,699						\$ 11,523	\$ 11,444
Total Receivables	\$ 7,921	\$ 3,699	\$ 583,730	\$ 0			\$ 1,013,515	\$ 1,608,866	\$ 800,238
Prepaid Expenses - General	\$ 755,825	\$ 0	\$ 0					\$ 755,825	\$ 401,821
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 755,825	\$ 0	\$ 0					\$ 755,825	\$ 401,821
Other Assets									
Total Other Assets									
Total Assets	\$ 27,784,944	\$ 6,141,706	\$ 30,165	\$ 2,639,662			\$ 6,518,732	\$ 43,115,209	\$ 25,836,469
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 68,423	\$ 24	\$ 5,471				\$ 0	\$ 73,919	\$ 44,965
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,025,038	\$ 1,025,038	\$ 82,072
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 101,227			\$ 2,585,520				\$ 2,686,747	\$ 2,516,933
TC145 Liability							\$ 717,483	\$ 717,483	\$ 573,061
Due to Other Governments	\$ 0	\$ 0		\$ 0				\$ 0	\$ 244
AB145 Due to Other Government Agency							\$ 768,709	\$ 768,709	\$ 657,348
Due to Other Public Agencies									
Sales and Use Tax	\$ 124							\$ 124	\$ 0
Interest							\$ 21,407	\$ 21,407	\$ 8,510
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 169,774	\$ 24	\$ 5,471	\$ 2,585,520			\$ 2,532,637	\$ 5,293,427	\$ 3,883,134
Civil							\$ 2,946,864	\$ 2,946,864	\$ 981,957
Criminal							\$ 796,048	\$ 796,048	\$ 654,196
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 125,535	\$ 125,535	\$ 53,531
Miscellaneous Trust									
Total Trust Deposits							\$ 3,868,447	\$ 3,868,447	\$ 1,689,684
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,407,682							\$ 1,407,682	\$ 1,292,107
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 440,124							\$ 440,124	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,847,806	\$ 0	\$ 0					\$ 1,847,806	\$ 1,292,107
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 98,582	\$ 3,499	\$ 136				\$ 28,471	\$ 130,688	\$ 99,382
Jury Fees - Non-Interest							\$ 15	\$ 15	\$ 15
Fees - Partial Payment & Overpayment							\$ 89,163	\$ 89,163	\$ 13,315
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 98,582	\$ 3,499	\$ 136				\$ 117,649	\$ 219,866	\$ 112,712
Total Liabilities	\$ 2,116,162	\$ 3,524	\$ 5,607	\$ 2,585,520			\$ 6,518,732	\$ 11,229,646	\$ 6,977,637
Total Fund Balance	\$ 25,668,782	\$ 6,138,183	\$ 24,558	\$ 54,141				\$ 31,885,663	\$ 18,858,833
Total Liabilities and Fund Balance	\$ 27,784,944	\$ 6,141,706	\$ 30,165	\$ 2,639,662			\$ 6,518,732	\$ 43,115,209	\$ 25,836,469

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 2023/24										2022/23	
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 32,926,284	\$ 47,271					\$ 32,973,555	\$ 51,871,299	\$ 31,900,592	\$ 50,500,037	
Improvement and Modernization Fund							\$ 96,334	\$ 80,000	\$ 176,334		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 974,345						\$ 974,345	\$ 2,025,911	\$ 941,156	\$ 1,980,337	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 3,208,879						\$ 3,208,879	\$ 1,369,830	\$ 398,551	\$ 1,295,960	
Other Miscellaneous	\$ 1,245,356	\$ 3,733,479					\$ 4,978,835	\$ 2,178,666	\$ 3,706,133	\$ 1,585,726	
	\$ 38,354,864	\$ 3,780,760					\$ 42,135,613	\$ 67,542,040	\$ 37,026,433	\$ 55,538,394	
Grants											
AB 1058 Commissioner/Facilitator			\$ 362,627				\$ 362,627	\$ 1,199,918	\$ 407,967	\$ 1,173,618	
Other Judicial Council Grants			\$ 379,417				\$ 379,417	\$ 689,319	\$ 360,698	\$ 666,069	
Non-Judicial Council Grants			\$ 445,487				\$ 445,487	\$ 1,612,852	\$ 572,328	\$ 1,650,087	
			\$ 1,187,531				\$ 1,187,531	\$ 3,502,089	\$ 1,340,991	\$ 3,489,774	
Other Financing Sources											
Interest Income	\$ 656,388	\$ 200,096		\$ 54,141			\$ 910,625	\$ 1,253,775	\$ 260,213	\$ 341,425	
Investment Income											
Donations											
Local Fees	\$ 4,352	\$ 35,410					\$ 39,761	\$ 107,250	\$ 42,496	\$ 99,475	
Non-Fee Revenues											
Enhanced Collections		\$ 27,095					\$ 27,095	\$ 217,275	\$ 167,044	\$ 359,744	
Escheatment	\$ (286)						\$ (286)		\$ (457)		
Prior Year Revenue	\$ 16,243	\$ 0	\$ (1,266)				\$ 14,976		\$ 59,765		
County Program - Restricted		\$ 528,848					\$ 528,848	\$ 1,557,757	\$ 559,379	\$ 1,553,255	
Reimbursement Other	\$ 25,123						\$ 25,123	\$ 59,919	\$ 10,199	\$ 56,200	
Sale of Fixed Assets											
Other Miscellaneous	\$ 669						\$ 669	\$ 4,900	\$ 2,471	\$ 5,200	
	\$ 702,489	\$ 791,448	\$ (1,266)	\$ 54,141			\$ 1,546,812	\$ 3,200,876	\$ 1,101,110	\$ 2,415,299	
Total Revenues	\$ 39,057,352	\$ 4,572,198	\$ 1,166,265	\$ 54,141			\$ 44,869,956	\$ 64,245,005	\$ 39,468,533	\$ 61,443,467	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 9,933,165	\$ 387,844	\$ 608,395				\$ 10,929,404	\$ 24,521,802	\$ 12,222,856	\$ 25,796,481	
Temp Help	\$ 43,050	\$ 5,557					\$ 48,607	\$ 31,200	\$ 22,517		
Overtime	\$ 61,705						\$ 61,705	\$ 98,200	\$ 32,157		
Staff Benefits	\$ 7,807,834	\$ 196,234	\$ 315,861				\$ 8,319,929	\$ 20,628,690	\$ 8,593,194	\$ 19,482,666	
	\$ 17,845,753	\$ 589,635	\$ 924,256				\$ 19,369,844	\$ 45,279,992	\$ 20,870,723	\$ 45,279,148	
Operating Expenses and Equipment											
General Expense	\$ 558,542	\$ 5,674	\$ 27,930				\$ 592,145	\$ 1,512,147	\$ 488,834	\$ 1,409,484	
Printing	\$ 12,972	\$ 422	\$ 1,240				\$ 14,635	\$ 57,844	\$ 13,993	\$ 40,732	
Telecommunications	\$ 98,747		\$ 406				\$ 99,153	\$ 228,036	\$ 88,771	\$ 199,866	
Postage	\$ 204,012		\$ 321				\$ 204,334	\$ 271,135	\$ 130,392	\$ 257,875	
Insurance	\$ 64,326						\$ 64,326	\$ 50,000	\$ 37,525	\$ 53,650	
In-State Travel	\$ 24,425	\$ 0	\$ 17,451				\$ 41,876	\$ 141,493	\$ 5,398	\$ 55,810	
Out-of-State Travel		\$ 0	\$ 0				\$ 0	\$ 13,374	\$ 21,089	\$ 59,742	
Training	\$ 13,996		\$ 199				\$ 14,195	\$ 24,299	\$ 12,071	\$ 19,019	
Security Services	\$ 558,803		\$ 16,759				\$ 575,562	\$ 1,360,759	\$ 500,262	\$ 1,150,640	
Facility Operations	\$ 300,646		\$ 3,294				\$ 303,940	\$ 1,747,469	\$ 499,667	\$ 1,396,853	
Utilities									\$ 26,399	\$ 80,000	
Contracted Services	\$ 1,392,214	\$ 91,493	\$ 124,972				\$ 1,608,679	\$ 4,550,687	\$ 1,441,119	\$ 4,931,144	
Consulting and Professional Services	\$ 28,365						\$ 28,365	\$ 232,742	\$ 32,612	\$ 364,577	
Information Technology	\$ 420,222						\$ 420,222	\$ 1,373,647	\$ 165,836	\$ 1,086,477	
Major Equipment	\$ 5,286						\$ 5,286	\$ 235,583	\$ 14,685	\$ 729,423	
Other Items of Expense	\$ 10,835						\$ 10,835	\$ 34,360	\$ 8,058	\$ 33,000	
	\$ 3,693,392	\$ 97,589	\$ 192,571				\$ 3,983,552	\$ 11,833,575	\$ 3,486,711	\$ 11,868,293	
Special Items of Expense											
Grand Jury	\$ 0	\$ 17,444					\$ 17,444	\$ 70,000	\$ 30,957	\$ 105,000	
Jury Costs	\$ 180,233						\$ 180,233	\$ 341,200	\$ 131,411	\$ 311,400	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (50,907)	\$ 4,761	\$ 46,146				\$ 0	\$ (1)	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 6,001	\$ 2,658	\$ 0				\$ 8,659		\$ 61,050	\$ 11,014	
	\$ 135,328	\$ 24,862	\$ 46,146				\$ 208,336	\$ 411,198	\$ 223,418	\$ 427,414	
Total Expenditures	\$ 21,674,473	\$ 712,085	\$ 1,162,974				\$ 23,549,532	\$ 57,524,766	\$ 24,580,853	\$ 57,574,855	
Excess (Deficit) of Revenues Over Expenditures	\$ 17,382,879	\$ 3,860,112	\$ 23,291	\$ 54,141			\$ 21,320,424	\$ 6,720,239	\$ 14,887,681	\$ 3,868,612	
Operating Transfers In (Out)	\$ (1,266)		\$ 1,266				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 8,287,169	\$ 2,278,070	\$ 0	\$ 0			\$ 10,565,239	\$ 10,565,239	\$ 3,971,152	\$ 3,971,152	
Ending Balance (Deficit)	\$ 25,668,782	\$ 6,138,183	\$ 24,558	\$ 54,141			\$ 31,885,663	\$ 17,285,478	\$ 18,858,833	\$ 7,839,764	

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

For the month ended December										
Fiscal Year 2023/24								2022/23		
	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	\$ 7,188,751	\$ 392,371								
Traffic & Other Infractions	\$ 1,105,275	\$ 61,184				\$ 584	\$ 7,581,706	\$ 18,672,366	\$ 7,951,055	\$ 18,029,989
Other Criminal Cases	\$ 2,865,683	\$ 403,956					\$ 1,166,459	\$ 2,488,793	\$ 1,188,255	\$ 2,585,860
Civil	\$ 1,161,277	\$ 22,816			\$ 2,345	\$ 197	\$ 3,272,181	\$ 9,754,371	\$ 3,506,113	\$ 8,772,123
Family & Children Services	\$ 1,741,675	\$ 72,334					\$ 1,184,092	\$ 3,018,491	\$ 1,304,261	\$ 3,028,856
Probate, Guardianship & Mental Health Services	\$ 821,057	\$ 4,581	\$ 0		\$ 46,146		\$ 1,860,155	\$ 4,640,294	\$ 2,048,522	\$ 4,486,320
Juvenile Dependency Services	\$ 153,227	\$ 4,166				\$ 134	\$ 825,772	\$ 2,133,607	\$ 938,658	\$ 1,969,501
Juvenile Delinquency Services	\$ 236,827	\$ 30,652				\$ 175	\$ 157,568	\$ 394,305	\$ 138,308	\$ 464,274
Other Court Operations	\$ 695,683	\$ 340,059					\$ 267,479	\$ 625,981	\$ 260,195	\$ 667,748
Court Interpreters	\$ 252,614	\$ 711,490				\$ 2,660	\$ 1,038,402	\$ 31,499	\$ 1,367,134	\$ 2,404,111
Jury Services	\$ 195,535	\$ 127,539	\$ 180,233			\$ 559	\$ 964,663	\$ 2,573,748	\$ 958,101	\$ 2,395,586
Security		\$ 576,777					\$ 503,308	\$ 1,062,006	\$ 451,264	\$ 963,476
Trial Court Operations Program	\$ 16,417,604	\$ 2,747,924	\$ 180,233		\$ 48,492	\$ 8,093	\$ 19,402,346	\$ 46,797,708	\$ 20,615,843	\$ 46,973,204
Enhanced Collections	\$ 14,827	\$ 15,925								
Other Non-Court Operations	\$ 37,871	\$ 34,870	\$ 17,444		\$ 2,415		\$ 33,167	\$ 217,275	\$ 170,975	\$ 359,744
Non-Court Operations Program	\$ 52,697	\$ 50,795	\$ 17,444		\$ 2,415	\$ (2)	\$ 90,182	\$ 256,537	\$ 93,190	\$ 269,475
Executive Office	\$ 323,377	\$ 2,638								
Fiscal Services	\$ 872,841	\$ 62,840			\$ (6,647)	\$ 84	\$ 319,452	\$ 727,415	\$ 357,727	\$ 733,579
Human Resources	\$ 248,125	\$ 22,453			\$ (15,595)	\$ 28	\$ 920,113	\$ 1,867,262	\$ 980,174	\$ 1,951,518
Business & Facilities Services	\$ 446,840	\$ 482,429			\$ (4,127)	\$ 1,555	\$ 268,006	\$ 629,974	\$ 268,824	\$ 814,571
Information Technology	\$ 998,159	\$ 614,475			\$ (6,849)	\$ 417	\$ 922,838	\$ 2,700,035	\$ 872,225	\$ 2,192,012
Court Administration Program	\$ 2,889,343	\$ 1,184,834			\$ (17,689)	\$ (1,517)	\$ 1,593,428	\$ 4,328,560	\$ 1,221,895	\$ 4,280,751
Expenditures Not Distributed or Posted to a Program					\$ (50,907)	\$ 567	\$ 4,023,837	\$ 10,253,246	\$ 3,700,845	\$ 9,972,431
Prior Year Adjustments Not Posted to a Program										
Total	\$ 19,359,644	\$ 3,983,552	\$ 197,677		\$ 0	\$ 8,659	\$ 23,549,532	\$ 57,524,766	\$ 24,580,853	\$ 57,574,855