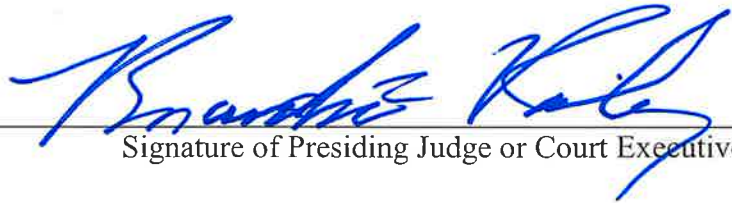


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

  
\_\_\_\_\_  
Date

San Joaquin

\_\_\_\_\_  
Court

2021-2022 Q3

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

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

2021-2022 Q3

Fiscal Year and Ending Quarter

### FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

San Joaquin

Court

2021-2022 Q3

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)	342.75	318.78	323.24	314.60	

<sup>1</sup> 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 March							2020/21 (Info. Purposes Only)	2020/21 (Info. Purposes Only)
	Fiscal Year 2021/22								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (3,880,309)	\$ 2,823,336	\$ (557,730)	\$ 2,482,610			\$ 105,064	\$ 972,970	\$ 737,557
Payroll	\$ 3,648	\$ 0	\$ 0					\$ 3,648	\$ 7,958
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other	\$ 23,126							\$ 23,126	\$ 16,567
Distribution							\$ 27,510	\$ 27,510	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (39,840)	\$ (39,840)	\$ (71,151)
Credit Card									
Cash on Hand	\$ 10,250						\$ 0	\$ 10,250	\$ 10,250
Cash with County	\$ (13,343)	\$ 113,945	\$ 67,798					\$ 168,401	\$ 134,456
Cash Outside of the JCC									
Cash Equivalents	\$ 10,809,207						\$ 7,978,014	\$ 18,587,221	\$ 16,299,284
<b>Total Cash and Cash Equivalents</b>	<b>\$ 6,777,579</b>	<b>\$ 2,937,282</b>	<b>\$ (489,932)</b>	<b>\$ 2,482,610</b>			<b>\$ 8,070,748</b>	<b>\$ 19,778,286</b>	<b>\$ 17,159,921</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 1,613
Accounts Receivable - General	\$ 2,941							\$ 2,941	\$ 195
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 79,738					\$ 79,738	\$ 27,640
Due From Other Courts									
Due From State	\$ 64,543	\$ 0	\$ 339,913					\$ 404,456	\$ 506,065
Trust Due To/From							\$ 18,844	\$ 18,844	\$ 37,983
Distribution Due To/From							\$ 0	\$ 0	\$ 21,575
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 4,461	\$ 3,832						\$ 8,293	\$ 18,021
<b>Total Receivables</b>	<b>\$ 71,944</b>	<b>\$ 3,832</b>	<b>\$ 419,651</b>	<b>\$ 0</b>			<b>\$ 18,844</b>	<b>\$ 514,271</b>	<b>\$ 614,092</b>
Prepaid Expenses - General	\$ 146,283	\$ 0	\$ 0					\$ 146,283	\$ 141,635
Salary and Travel Advances									
Courties									
<b>Total Prepaid Expenses</b>	<b>\$ 146,283</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 146,283</b>	<b>\$ 141,635</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 6,995,806</b>	<b>\$ 2,941,114</b>	<b>\$ (70,282)</b>	<b>\$ 2,482,610</b>			<b>\$ 8,089,592</b>	<b>\$ 20,438,841</b>	<b>\$ 17,915,648</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 34,873	\$ 335	\$ 120				\$ 0	\$ 35,328	\$ 45,342
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 27,137	\$ 27,137	\$ 78,579
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0			\$ 2,482,610				\$ 2,482,610	\$ 0
TC145 Liability							\$ 552,120	\$ 552,120	\$ 568,429
Due to Other Governments	\$ 0	\$ 0		\$ 0				\$ 0	\$ 2,475,370
AB145 Due to Other Government Agency							\$ 686,583	\$ 686,583	\$ 612,602
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 697	\$ 697	\$ 80
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 34,873</b>	<b>\$ 335</b>	<b>\$ 120</b>	<b>\$ 2,482,610</b>			<b>\$ 1,266,537</b>	<b>\$ 3,784,474</b>	<b>\$ 3,780,401</b>
Civil							\$ 6,070,374	\$ 6,070,374	\$ 1,698,585
Criminal							\$ 671,831	\$ 671,831	\$ 1,084,201
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 46,484	\$ 46,484	\$ 76,980
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 6,788,690</b>	<b>\$ 6,788,690</b>	<b>\$ 2,859,767</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,208,799							\$ 1,208,799	\$ 1,092,079
Deferred Compensation Payable	\$ (1,803)							\$ (1,803)	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 5,857
<b>Total Payroll Liabilities</b>	<b>\$ 1,206,996</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 1,206,996</b>	<b>\$ 1,097,936</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 56,790	\$ 1,438	\$ 37				\$ 16,194	\$ 74,459	\$ 51,015
Jury Fees - Non-Interest							\$ 6,801	\$ 6,801	\$ 0
Fees - Partial Payment & Overpayment							\$ 11,371	\$ 11,371	\$ 17,488
Uncleared Collections									
Other Miscellaneous Liabilities									\$ 0
<b>Total Other Liabilities</b>	<b>\$ 56,790</b>	<b>\$ 1,438</b>	<b>\$ 37</b>				<b>\$ 34,366</b>	<b>\$ 92,631</b>	<b>\$ 68,502</b>
<b>Total Liabilities</b>	<b>\$ 1,298,659</b>	<b>\$ 1,773</b>	<b>\$ 157</b>	<b>\$ 2,482,610</b>			<b>\$ 8,089,592</b>	<b>\$ 11,872,791</b>	<b>\$ 7,806,806</b>
<b>Total Fund Balance</b>	<b>\$ 6,697,147</b>	<b>\$ 2,939,341</b>	<b>\$ (70,439)</b>	<b>\$ 0</b>				<b>\$ 6,665,049</b>	<b>\$ 10,109,042</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 6,995,806</b>	<b>\$ 2,941,114</b>	<b>\$ (70,282)</b>	<b>\$ 2,482,610</b>			<b>\$ 8,089,592</b>	<b>\$ 20,438,841</b>	<b>\$ 17,915,648</b>

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 March							Fiscal Year 2021/22		2020/21	
	Governmental Funds							Total Funds (Incl. Purposes Only)	Current Budget (Annual)	Total Funds (Incl. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 32,497,351	\$ 177,684					\$ 32,675,035	\$ 41,526,864	\$ 31,917,549	\$ 37,064,860	
Improvement and Modernization Fund	\$ 14,511						\$ 14,511	\$ 108,798	\$ 4,294	\$ 98,778	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,359,578						\$ 1,359,578	\$ 1,868,104	\$ 1,335,431	\$ 1,859,778	
Civil Coordination Reimbursement (0150091)	\$ 875,337						\$ 875,337	\$ 961,408	\$ 832,887	\$ 865,123	
MOU Reimbursements (0150010 and General)	\$ 1,245,356	\$ 1,253,873					\$ 2,499,229	\$ 1,245,356	\$ 1,245,356	\$ 1,245,356	
Other Miscellaneous											
	<b>\$ 35,992,133</b>	<b>\$ 1,431,557</b>					<b>\$ 37,423,691</b>	<b>\$ 45,710,528</b>	<b>\$ 35,236,517</b>	<b>\$ 41,133,862</b>	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 568,501				\$ 568,501	\$ 1,055,321	\$ 580,379	\$ 868,137	
Other Judicial Council Grants			\$ 507,767				\$ 507,767	\$ 683,627	\$ 821,240	\$ 1,006,019	
Non-Judicial Council Grants			\$ 859,147				\$ 859,147	\$ 2,147,475	\$ 659,290	\$ 1,801,423	
			<b>\$ 1,945,415</b>				<b>\$ 1,945,415</b>	<b>\$ 3,886,423</b>	<b>\$ 2,070,899</b>	<b>\$ 3,475,588</b>	
<b>Other Financing Sources</b>											
Interest Income	\$ 11,416	\$ 2,338					\$ 13,754	\$ 57,384	\$ 39,151	\$ 140,488	
Investment Income											
Donations											
Local Fees	\$ 68,203	\$ 40,479					\$ 108,682	\$ 245,271	\$ 178,838	\$ 288,933	
Non-Fee Revenues											
Enhanced Collections		\$ 127,161					\$ 127,161	\$ 398,182	\$ 250,045	\$ 586,620	
Escheatment											
Prior Year Revenue	\$ 8,244	\$ (135,360)					\$ (127,116)		\$ (172,331)		
County Program - Restricted		\$ 823,195					\$ 823,195	\$ 1,360,878	\$ 697,501	\$ 1,349,249	
Reimbursement Other	\$ 30,911						\$ 30,911	\$ 35,390	\$ 79,585	\$ 120,777	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,799						\$ 2,799	\$ 3,100	\$ 2,221	\$ 2,544	
	\$ 121,572	\$ 857,813					\$ 979,385	\$ 2,100,207	\$ 1,075,020	\$ 2,480,615	
<b>Total Revenues</b>	<b>\$ 36,113,705</b>	<b>\$ 2,289,371</b>	<b>\$ 1,945,415</b>				<b>\$ 40,348,491</b>	<b>\$ 61,697,159</b>	<b>\$ 38,481,436</b>	<b>\$ 47,100,095</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 14,660,602	\$ 548,661	\$ 986,333				\$ 16,395,596	\$ 23,425,350	\$ 15,608,185	\$ 22,434,298	
Temp Help	\$ 46,074						\$ 46,074	\$ 87,696	\$ 187,428	\$ 187,428	
Overtime	\$ 56,800	\$ 4					\$ 56,800		\$ 54,903	\$ 12,000	
Staff Benefits	\$ 11,538,640	\$ 274,600	\$ 508,422				\$ 12,321,662	\$ 18,450,250	\$ 11,664,367	\$ 17,430,612	
	\$ 26,502,116	\$ 823,265	\$ 1,494,755				\$ 28,820,135	\$ 41,972,296	\$ 27,327,455	\$ 40,064,340	
<b>Operating Expenses and Equipment</b>											
<b>General Expense</b>	\$ 1,090,955	\$ 14,853	\$ 66,286				\$ 1,172,094	\$ 2,413,450	\$ 854,384	\$ 1,282,346	
Printing	\$ 23,279	\$ 234	\$ 1,139				\$ 24,651	\$ 45,399	\$ 23,028	\$ 39,459	
Telecommunications	\$ 110,623	\$ 203	\$ 902				\$ 111,728	\$ 190,070	\$ 114,583	\$ 143,627	
Postage	\$ 206,950		\$ 108				\$ 207,058	\$ 195,990	\$ 168,048	\$ 202,615	
Insurance	\$ 44,705						\$ 44,705	\$ 50,900	\$ 33,114	\$ 30,000	
In-State Travel	\$ 6,301	\$ 4,337	\$ 1,047				\$ 11,684	\$ 69,910	\$ 13,684	\$ 60,137	
Out-of-State Travel	\$ 7,499	\$ 9,059	\$ 13,444				\$ 30,002	\$ 71,189			
Training	\$ 9,592	\$ 255	\$ 418				\$ 10,267	\$ 15,893	\$ 10,600	\$ 9,908	
Security Services	\$ 649,392		\$ 35,453				\$ 684,845	\$ 1,313,518	\$ 502,024	\$ 1,215,210	
Facility Operations	\$ 976,292		\$ 14,882				\$ 991,174	\$ 1,286,832	\$ 774,646	\$ 1,013,432	
Utilities	\$ 45,306						\$ 45,306	\$ 30,013	\$ 42,076	\$ 68,000	
Contracted Services	\$ 1,485,864	\$ 199,324	\$ 307,553				\$ 1,992,761	\$ 3,005,550	\$ 1,829,883	\$ 3,250,943	
Consulting and Professional Services	\$ 29,860						\$ 29,860	\$ 122,574	\$ 47,307	\$ 141,361	
Information Technology	\$ 520,793	\$ 197	\$ 4,342				\$ 525,332	\$ 725,012	\$ 481,379	\$ 670,309	
Major Equipment	\$ 180,186						\$ 180,186	\$ 221,970	\$ 5,748	\$ 16,288	
Other Items of Expense	\$ 17,185						\$ 17,185	\$ 29,628	\$ 16,334	\$ 29,975	
	\$ 5,404,800	\$ 228,465	\$ 445,572				\$ 6,076,837	\$ 8,786,094	\$ 4,917,820	\$ 8,379,610	
<b>Special Items of Expense</b>											
Grand Jury		\$ 58,967					\$ 58,967	\$ 70,000	\$ 35,420	\$ 70,000	
Jury Costs	\$ 218,284						\$ 218,284	\$ 218,750	\$ 126,430	\$ 224,808	
Judgements, Settlements and Claims											
Debt Service											
Other											
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (82,193)	\$ 6,606	\$ 75,527				\$ 0	\$ 0	\$ 0	\$ 1	
Prior Year Expense Adjustment	\$ 128,778	\$ 6,751	\$ 0				\$ 135,529		\$ 3,089		
	\$ 264,869	\$ 72,383	\$ 75,527				\$ 412,760	\$ 288,750	\$ 184,939	\$ 294,801	
<b>Total Expenditures</b>	<b>\$ 32,171,784</b>	<b>\$ 1,124,113</b>	<b>\$ 2,015,854</b>				<b>\$ 35,311,752</b>	<b>\$ 62,049,140</b>	<b>\$ 32,410,214</b>	<b>\$ 46,738,751</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ 3,941,921	\$ 1,165,258	\$ (70,439)				\$ 5,036,739	\$ (351,981)	\$ 6,071,222	\$ (1,638,656)	
<b>Operating Transfers In (Out)</b>	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 1,755,226	\$ 1,774,084	\$ 0	\$ 0			\$ 3,529,310	\$ 3,529,310	\$ 4,037,820	\$ 4,037,820	
<b>Ending Balance (Deficit)</b>	<b>\$ 5,697,147</b>	<b>\$ 2,939,341</b>	<b>\$ (70,439)</b>	<b>\$ 0</b>			<b>\$ 8,566,049</b>	<b>\$ 3,177,329</b>	<b>\$ 10,109,042</b>	<b>\$ 2,399,164</b>	

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

	For the month ended March									
	Fiscal Year 2021/22							2020/21		
	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	\$ 10,738,913	\$ 530,105				\$ 1,377	\$ 11,270,396	\$ 16,278,624	\$ 10,184,707	\$ 15,618,026
Traffic & Other Infractions	\$ 1,835,382	\$ 67,206				\$ (16)	\$ 1,902,572	\$ 3,138,201	\$ 1,777,061	\$ 2,639,784
Other Criminal Cases	\$ 4,097,082	\$ 662,092			\$ 5,121	\$ 57,663	\$ 4,821,958	\$ 7,831,709	\$ 4,628,915	\$ 7,925,038
Civil	\$ 1,749,475	\$ 23,119				\$ 40	\$ 1,772,634	\$ 3,122,207	\$ 1,875,664	\$ 2,869,876
Family & Children Services	\$ 2,627,698	\$ 105,235			\$ 75,527	\$ 14	\$ 2,808,473	\$ 4,300,169	\$ 2,682,686	\$ 3,950,167
Probate, Guardianship & Mental Health Services	\$ 1,255,247	\$ 6,892				\$ (721)	\$ 1,261,418	\$ 1,816,690	\$ 1,200,166	\$ 1,808,733
Juvenile Dependency Services	\$ 252,872	\$ 384					\$ 253,256	\$ 358,793	\$ 238,179	\$ 339,524
Juvenile Delinquency Services	\$ 340,067	\$ 39,413				\$ 84	\$ 379,563	\$ 602,848	\$ 351,927	\$ 524,484
Other Court Operations	\$ 1,089,620	\$ 1,037,924				\$ 113	\$ 2,130,090	\$ 2,089,393	\$ 1,711,867	\$ 967,793
Court Interpreters	\$ 654,402	\$ 762,555				\$ 2,555	\$ 1,419,512	\$ 2,143,221	\$ 1,384,870	\$ 1,903,593
Jury Services	\$ 270,865	\$ 180,433	\$ 218,284			\$ 0	\$ 669,583	\$ 812,815	\$ 502,835	\$ 757,940
Security		\$ 859,356				\$ 5,900	\$ 865,256	\$ 1,370,782	\$ 534,008	\$ 1,151,424
<b>Trial Court Operations Program</b>	<b>\$ 24,911,624</b>	<b>\$ 4,274,714</b>	<b>\$ 218,284</b>			<b>\$ 80,760</b>	<b>\$ 29,554,710</b>	<b>\$ 43,865,452</b>	<b>\$ 27,072,886</b>	<b>\$ 40,456,382</b>
Enhanced Collections	\$ 45,317	\$ 83,619	\$ 0			\$ 6,666	\$ 7,026	\$ 142,627	\$ 398,182	\$ 280,167
Other Non-Court Operations	\$ 49,562	\$ 46,834	\$ 58,967			\$ 0	\$ 155,363	\$ 194,316	\$ 112,755	\$ 263,408
<b>Non-Court Operations Program</b>	<b>\$ 94,879</b>	<b>\$ 130,453</b>	<b>\$ 58,967</b>			<b>\$ 6,666</b>	<b>\$ 297,990</b>	<b>\$ 592,498</b>	<b>\$ 392,922</b>	<b>\$ 852,032</b>
Executive Office	\$ 490,889	\$ 2,017				\$ (10,658)	\$ 482,249	\$ 627,908	\$ 433,733	\$ 603,908
Fiscal Services	\$ 1,209,329	\$ 79,069				\$ 7,040	\$ 1,267,492	\$ 1,657,895	\$ 1,170,648	\$ 1,648,861
Human Resources	\$ 351,244	\$ 35,801				\$ (7,680)	\$ 379,411	\$ 617,150	\$ 345,677	\$ 592,728
Business & Facilities Services	\$ 529,996	\$ 919,518				\$ (12,960)	\$ 1,488,817	\$ 2,071,161	\$ 1,218,112	\$ 1,908,250
Information Technology	\$ 1,232,174	\$ 637,265				\$ (28,183)	\$ 1,841,083	\$ 2,617,077	\$ 1,776,235	\$ 2,676,592
<b>Court Administration Program</b>	<b>\$ 3,813,632</b>	<b>\$ 1,673,670</b>				<b>\$ (87,426)</b>	<b>\$ 5,459,051</b>	<b>\$ 7,591,190</b>	<b>\$ 4,944,406</b>	<b>\$ 7,430,337</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 28,820,135</b>	<b>\$ 6,078,837</b>	<b>\$ 277,251</b>			<b>\$ 0</b>	<b>\$ 35,311,752</b>	<b>\$ 52,049,140</b>	<b>\$ 32,410,214</b>	<b>\$ 48,738,751</b>