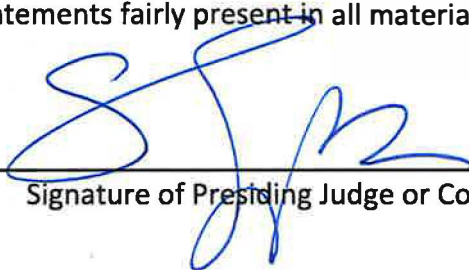


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10/30/2023

Date

San Joaquin

Court

2023-24 Q1



Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

2023-24 Q1



Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

San Joaquin

Court

2023-24 Q1



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			

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 2023/24									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds	Total Funds
	General	Special Revenue		Capital Project	Debt Service			(Info. Purposes Only)	(Info. Purposes Only)
		Non-Grant	Grant						
ASSETS									
Operations	\$ (7,651,814)	\$ 5,928,897	\$ (648,827)	\$ 2,605,299			\$ 62,436	\$ 295,989	\$ 333,152
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ (3,919)
Jury									
Revolving	\$ 30,000							\$ 30,000	\$ 25,000
Other	\$ 15,723							\$ 15,723	\$ 17,736
Distribution							\$ 74,251	\$ 74,251	\$ 34,098
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (43,229)	\$ (43,229)	\$ (76,609)
Credit Card									
Cash on Hand	\$ 8,750							\$ 8,750	\$ 9,450
Cash with County	\$ (9,276)	\$ 119,320	\$ (5,012)					\$ 105,032	\$ 140,208
Cash Outside of the JCC									
Cash Equivalents	\$ 30,903,149						\$ 4,349,086	\$ 35,252,235	\$ 23,138,556
Total Cash and Cash Equivalents	\$ 23,296,532	\$ 6,048,217	\$ (653,839)	\$ 2,605,299			\$ 4,442,544	\$ 35,738,752	\$ 23,817,674
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 720
Dishonored Checks									
Due From Employee	\$ 340							\$ 340	\$ 2,983
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 142,684					\$ 142,684	\$ 107,103
Due From Other Courts									
Due From State	\$ 117,502	\$ 0	\$ 392,543					\$ 510,046	\$ 412,254
Trust Due To/From							\$ 68,399	\$ 68,399	\$ 19,669
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 23,400	\$ 4,316						\$ 27,716	\$ 14,648
Total Receivables	\$ 141,242	\$ 4,316	\$ 535,227	\$ 0			\$ 68,399	\$ 749,185	\$ 567,356
Prepaid Expenses - General	\$ 748,991	\$ 0	\$ 0					\$ 748,991	\$ 234,662
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 748,991	\$ 0	\$ 0					\$ 748,991	\$ 234,662
Other Assets									
Total Other Assets									
Total Assets	\$ 24,186,765	\$ 6,052,533	\$ (118,612)	\$ 2,605,299			\$ 4,610,943	\$ 37,236,928	\$ 24,409,691
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 56,744	\$ 362	\$ 1					\$ 57,106	\$ 23,903
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 96,115	\$ 96,115	\$ 34,317
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 188,890			\$ 2,584,243				\$ 2,773,133	\$ 3,067,422
TC145 Liability							\$ 737,861	\$ 737,861	\$ 636,796
Due to Other Governments	\$ 0	\$ 0		\$ 0				\$ 0	\$ 244
AB145 Due to Other Government Agency							\$ 539,124	\$ 539,124	\$ 598,657
Due to Other Public Agencies									
Sales and Use Tax	\$ (1)							\$ (1)	\$ 0
Interest							\$ 20,042	\$ 20,042	\$ 5,755
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 245,633	\$ 362	\$ 1	\$ 2,584,243			\$ 1,393,142	\$ 4,223,380	\$ 4,367,084
Civil							\$ 1,983,153	\$ 1,983,153	\$ 851,833
Criminal							\$ 926,445	\$ 926,445	\$ 727,727
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 105,222	\$ 105,222	\$ 46,561
Miscellaneous Trust									
Total Trust Deposits							\$ 3,014,820	\$ 3,014,820	\$ 1,626,120
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,374,504							\$ 1,374,504	\$ 1,260,861
Deferred Compensation Payable	\$ 32,987							\$ 32,987	\$ 33,009
Deductions Payable	\$ 454,052							\$ 454,052	\$ (7)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,861,543	\$ 0	\$ 0					\$ 1,861,543	\$ 1,293,863
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 94,081	\$ 3,244	\$ 136				\$ 27,989	\$ 125,450	\$ 88,975
Jury Fees - Non-Interest							\$ 14,143	\$ 14,143	\$ 4,778
Fees - Partial Payment & Overpayment							\$ 60,850	\$ 60,850	\$ 11,112
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 94,081	\$ 3,244	\$ 136				\$ 102,981	\$ 200,443	\$ 104,883
Total Liabilities	\$ 2,201,257	\$ 3,606	\$ 137	\$ 2,584,243			\$ 4,610,943	\$ 9,300,166	\$ 7,391,940
Total Fund Balance	\$ 21,985,508	\$ 6,048,927	\$ (118,748)	\$ 21,055				\$ 27,936,742	\$ 17,017,751
Total Liabilities and Fund Balance	\$ 24,186,765	\$ 6,052,533	\$ (118,612)	\$ 2,605,299			\$ 4,610,943	\$ 37,236,928	\$ 24,409,691

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 2023/24											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2022/23	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 23,499,762	\$ 26,590					\$ 23,526,352		\$ 22,111,108	\$ 50,500,037	
Improvement and Modernization Fund								\$ 80,000	\$ 176,334		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 470,368						\$ 470,368		\$ 407,487	\$ 1,980,337	
Civil Coordination Reimbursement (0150091)								\$ 404,003	\$ 118,296	\$ 1,296,960	
MOU Reimbursements (0150010 and General)	\$ 404,003						\$ 404,003		\$ 2,460,777	\$ 1,585,726	
Other Miscellaneous		\$ 3,733,479					\$ 3,733,479		\$ 2,460,777	\$ 1,585,726	
	\$ 24,374,132	\$ 3,760,069					\$ 28,134,201		\$ 26,177,659	\$ 65,539,394	
Grants											
AB 1058 Commissioner/Facilitator			\$ 26,031				\$ 26,031		\$ 80,257	\$ 1,173,618	
Other Judicial Council Grants			\$ 202,895				\$ 202,895		\$ 180,489	\$ 666,069	
Non-Judicial Council Grants			\$ 142,684				\$ 142,684		\$ 169,896	\$ 1,850,087	
			\$ 371,609				\$ 371,609		\$ 430,642	\$ 3,469,774	
Other Financing Sources											
Interest Income	\$ 273,201	\$ 135,664		\$ 21,055			\$ 429,920		\$ 59,740	\$ 341,425	
Investment Income											
Donations											
Local Fees	\$ 4,816	\$ 15,788					\$ 20,604		\$ 24,478	\$ 99,475	
Non-Fee Revenues											
Enhanced Collections		\$ 4,527					\$ 4,527		\$ 98,225	\$ 359,744	
Escheatment	\$ (286)						\$ (286)				
Prior Year Revenue	\$ 8,241						\$ 8,241		\$ 2,460		
County Program - Restricted		\$ 163,315					\$ 163,315		\$ 206,820	\$ 1,553,255	
Reimbursement Other	\$ 1,433						\$ 1,433		\$ 1,284	\$ 56,200	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,318						\$ 1,318		\$ 1,495	\$ 5,200	
	\$ 288,722	\$ 319,294		\$ 21,055			\$ 629,071		\$ 394,501	\$ 2,415,299	
Total Revenues	\$ 24,662,854	\$ 4,079,363	\$ 371,609	\$ 21,055			\$ 29,134,881		\$ 26,002,802	\$ 81,443,467	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 4,947,242	\$ 178,851	\$ 277,461				\$ 5,403,553		\$ 6,863,454	\$ 25,796,481	
Temp Help	\$ 22,140	\$ 2,764					\$ 24,904		\$ 9,536		
Overtime	\$ 27,949						\$ 27,949		\$ 13,492		
Staff Benefits	\$ 4,099,713	\$ 88,666	\$ 135,980				\$ 4,324,359		\$ 4,652,376	\$ 19,482,666	
	\$ 9,097,044	\$ 270,281	\$ 413,441				\$ 9,780,766		\$ 11,238,858	\$ 45,279,148	
Operating Expenses and Equipment											
General Expense	\$ 214,730	\$ 3,327	\$ 11,131				\$ 229,188		\$ 208,909	\$ 1,409,484	
Printing	\$ 6,959	\$ 377	\$ 570				\$ 7,906		\$ 7,967	\$ 40,732	
Telecommunications	\$ 42,504		\$ 96				\$ 42,600		\$ 32,473	\$ 199,866	
Postage	\$ 124,283		\$ 152				\$ 124,435		\$ 84,643	\$ 257,575	
Insurance	\$ 24,915						\$ 24,915		\$ 14,452	\$ 53,650	
In-State Travel	\$ 5,948		\$ 7,833				\$ 13,781		\$ 1,983	\$ 58,810	
Out-of-State Travel		\$ 0	\$ 0				\$ 0		\$ 0	\$ 58,842	
Training	\$ 2,307						\$ 2,307		\$ 1,800	\$ 19,019	
Security Services	\$ 233,812						\$ 233,812		\$ 233,883	\$ 1,150,640	
Facility Operations	\$ 97,424						\$ 97,424		\$ 241,421	\$ 1,396,853	
Utilities									\$ 7,913	\$ 80,000	
Contracted Services	\$ 646,021	\$ 25,287	\$ 57,134				\$ 728,441		\$ 692,611	\$ 4,931,144	
Consulting and Professional Services	\$ 12,640						\$ 12,640		\$ 12,707	\$ 364,577	
Information Technology	\$ 361,538						\$ 361,538		\$ 90,850	\$ 1,086,477	
Major Equipment	\$ 5,286						\$ 5,286		\$ 14,685	\$ 729,423	
Other Items of Expense	\$ 2,797						\$ 2,797		\$ 2,931	\$ 33,000	
	\$ 1,781,165	\$ 28,991	\$ 76,916				\$ 1,887,073		\$ 1,667,116	\$ 11,868,293	
Special Items of Expense											
Grand Jury	\$ 0	\$ 5,041					\$ 5,041		\$ 10,121	\$ 105,000	
Jury Costs	\$ 82,144						\$ 82,144		\$ 50,134	\$ 311,400	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,535)	\$ 1,535					\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 5,697	\$ 2,658	\$ 0				\$ 8,355		\$ (10,027)	\$ 11,014	
	\$ 86,308	\$ 9,234	\$ 0				\$ 95,542		\$ 50,226	\$ 427,414	
Total Expenditures	\$ 10,984,518	\$ 308,506	\$ 490,358				\$ 11,783,379		\$ 12,958,202	\$ 57,574,855	
Excess (Deficit) of Revenues Over Expenditures	\$ 13,698,339	\$ 3,770,857	\$ (118,748)	\$ 21,055			\$ 17,371,503		\$ 13,046,599	\$ 3,868,612	
Operating Transfers In (Out)									\$ 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)	\$ 21,985,508	\$ 6,048,927	\$ (118,748)	\$ 21,055			\$ 27,936,742	\$ 10,565,239	\$ 17,017,751	\$ 7,839,784	

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

For the month ended September										
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	\$ 3,569,752	\$ 190,779				\$ 584	\$ 3,761,115		\$ 4,220,165	\$ 18,029,969
Traffic & Other Infractions	\$ 552,324	\$ 37,749					\$ 590,073		\$ 664,693	\$ 2,585,860
Other Criminal Cases	\$ 1,448,832	\$ 159,982			\$ 960	\$ 197	\$ 1,609,972		\$ 1,821,361	\$ 8,772,123
Civil	\$ 611,324	\$ 8,047					\$ 619,371		\$ 689,867	\$ 3,028,856
Family & Children Services	\$ 827,462	\$ 31,694	\$ 0				\$ 859,156		\$ 1,058,577	\$ 4,486,320
Probate, Guardianship & Mental Health Services	\$ 407,267	\$ 1,764				\$ 134	\$ 409,165		\$ 494,272	\$ 1,969,501
Juvenile Dependency Services	\$ 66,146	\$ 2,137					\$ 68,283		\$ 73,072	\$ 464,274
Juvenile Delinquency Services	\$ 117,800	\$ 11,707					\$ 129,508		\$ 139,436	\$ 667,748
Other Court Operations	\$ 492,746	\$ 170,146				\$ 2,660	\$ 665,552		\$ 940,562	\$ 2,404,111
Court Interpreters	\$ 136,965	\$ 354,870				\$ 218	\$ 492,052		\$ 450,072	\$ 2,395,586
Jury Services	\$ 97,192	\$ 95,379	\$ 82,144				\$ 274,715		\$ 218,722	\$ 963,476
Security		\$ 234,028				\$ 3,785	\$ 237,813		\$ 237,168	\$ 1,205,362
Trial Court Operations Program	\$ 8,327,811	\$ 1,298,283	\$ 82,144		\$ 960	\$ 7,577	\$ 9,716,775		\$ 11,007,967	\$ 46,973,204
Enhanced Collections	\$ 3,526	\$ 660			\$ 574		\$ 4,760		\$ 112,959	\$ 359,744
Other Non-Court Operations	\$ 18,767	\$ 8,222	\$ 5,041			\$ (2)	\$ 32,029		\$ 29,359	\$ 269,475
Non-Court Operations Program	\$ 22,293	\$ 8,882	\$ 5,041		\$ 574	\$ (2)	\$ 36,789		\$ 142,318	\$ 629,219
Executive Office	\$ 149,990	\$ 1,881			\$ (200)	\$ 84	\$ 151,754		\$ 175,683	\$ 733,579
Fiscal Services	\$ 433,467	\$ 41,993			\$ (473)	\$ 28	\$ 475,016		\$ 439,832	\$ 1,951,518
Human Resources	\$ 123,883	\$ 10,052			\$ (128)	\$ 89	\$ 133,896		\$ 140,270	\$ 814,571
Business & Facilities Services	\$ 221,666	\$ 151,701			\$ (208)	\$ 417	\$ 373,576		\$ 452,635	\$ 2,192,012
Information Technology	\$ 501,656	\$ 374,281			\$ (526)	\$ 162	\$ 875,572		\$ 597,497	\$ 4,280,751
Court Administration Program	\$ 1,430,662	\$ 579,908			\$ (1,535)	\$ 779	\$ 2,009,815		\$ 1,805,917	\$ 9,972,431
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,780,766	\$ 1,887,073	\$ 87,186		\$ 0	\$ 8,354	\$ 11,763,379		\$ 12,956,202	\$ 57,574,855