

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

4-23-2024

Date

San Joaquin

Court

2023-24 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

2023-24 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

San Joaquin

Court

2023-24 Q3

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	313.30	

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 March									
Fiscal Year 2023/24									2022/23
	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	\$ (7,739,542)	\$ 6,089,076	\$ (872,657)	\$ 2,674,453			\$ 52,517	\$ 203,847	\$ 394,215
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ (8,588)
Jury Revolving	\$ 30,000							\$ 30,000	\$ 25,000
Other Distribution	\$ 48,150						\$ 57,095	\$ 48,150	\$ 22,681
Civil Filing Fees							\$ 0	\$ 57,095	\$ (51,728)
Trust Credit Card							\$ (94,836)	\$ 0	\$ 597,238
Cash on Hand	\$ 8,750							\$ (94,836)	\$ 380,792
Cash with County	\$ (8,446)	\$ 141,123	\$ 0					\$ 8,750	\$ 8,750
Cash Outside of the JCC								\$ 132,676	\$ 82,798
Cash Equivalents	\$ 30,140,600						\$ 5,509,710	\$ 35,650,310	\$ 22,057,842
Total Cash and Cash Equivalents	\$ 22,479,512	\$ 6,230,199	\$ (872,657)	\$ 2,674,453			\$ 5,524,485	\$ 36,035,992	\$ 23,509,000
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	\$ 1,403
Civil Jury Fees									
Trust Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 46,190					\$ 46,190	\$ 42,303
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 756,525					\$ 756,525	\$ 506,029
Trust Due To/From							\$ 107,317	\$ 107,317	\$ 163,694
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 359	\$ 4,365						\$ 4,724	\$ 8,698
Total Receivables	\$ 456	\$ 4,365	\$ 802,715	\$ 0			\$ 107,317	\$ 914,853	\$ 722,847
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 1,169,472	\$ 0	\$ 0					\$ 1,169,472	\$ 614,011
Total Prepaid Expenses	\$ 1,169,472	\$ 0	\$ 0					\$ 1,169,472	\$ 614,011
Other Assets									
Total Other Assets									
Total Assets	\$ 23,649,440	\$ 6,234,564	\$ (69,942)	\$ 2,674,453			\$ 5,631,802	\$ 38,120,317	\$ 24,845,858
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 70,817	\$ 482	\$ 6,105				\$ 0	\$ 77,404	\$ 55,331
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 112,041	\$ 112,041	\$ 1,018,469
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 101,227			\$ 2,586,848				\$ 2,688,075	\$ 2,542,465
TC145 Liability							\$ 751,197	\$ 751,197	\$ 597,238
Due to Other Governments	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 733,134	\$ 733,134	\$ 1,244,118
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 23,785	\$ 23,785	\$ 16,653
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 172,044	\$ 482	\$ 6,105	\$ 2,586,848			\$ 1,620,156	\$ 4,385,634	\$ 5,474,274
Civil							\$ 3,037,545	\$ 3,037,545	\$ 1,797,590
Criminal							\$ 695,619	\$ 695,619	\$ 1,142,439
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 161,286	\$ 161,286	\$ 60,678
Miscellaneous Trust									
Total Trust Deposits							\$ 3,894,450	\$ 3,894,450	\$ 3,000,708
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,442,935							\$ 1,442,935	\$ 1,331,860
Deferred Compensation Payable	\$ 49,383							\$ 49,383	\$ 45,336
Deductions Payable	\$ 442,367							\$ 442,367	\$ 440,135
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,934,684	\$ 0	\$ 0					\$ 1,934,684	\$ 1,817,330
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 102,793	\$ 3,626	\$ 591				\$ 28,471	\$ 135,481	\$ 101,330
Jury Fees - Non-Interest							\$ 4,424	\$ 4,424	\$ 2,755
Fees - Partial Payment & Overpayment							\$ 84,302	\$ 84,302	\$ 11,116
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 102,793	\$ 3,626	\$ 591				\$ 117,196	\$ 224,206	\$ 115,201
Total Liabilities	\$ 2,209,521	\$ 4,108	\$ 6,696	\$ 2,586,848			\$ 5,631,802	\$ 10,438,975	\$ 10,407,513
Total Fund Balance	\$ 21,439,918	\$ 6,230,456	\$ (76,637)	\$ 87,606				\$ 27,681,343	\$ 14,438,345
Total Liabilities and Fund Balance	\$ 23,649,440	\$ 6,234,564	\$ (69,942)	\$ 2,674,453			\$ 5,631,802	\$ 38,120,317	\$ 24,845,858

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

For the month ended March

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	\$ 11,282,695	\$ 644,095				\$ (5,143)	\$ 11,921,647	\$ 18,672,366	\$ 12,210,353	\$ 18,029,989
Traffic & Other Infractions	\$ 1,733,988	\$ 88,955					\$ 1,822,943	\$ 2,488,793	\$ 1,811,135	\$ 2,585,860
Other Criminal Cases	\$ 4,474,651	\$ 683,414			\$ 3,819	\$ 206	\$ 5,162,089	\$ 9,754,371	\$ 5,412,913	\$ 8,772,123
Civil	\$ 1,830,324	\$ 29,827					\$ 1,860,151	\$ 3,018,491	\$ 2,015,439	\$ 3,028,856
Family & Children Services	\$ 2,766,765	\$ 96,156	\$ 0		\$ 79,399		\$ 2,942,320	\$ 4,640,294	\$ 3,101,479	\$ 4,486,320
Probate, Guardianship & Mental Health Services	\$ 1,286,916	\$ 8,092				\$ 134	\$ 1,295,141	\$ 2,133,607	\$ 1,442,784	\$ 1,969,501
Juvenile Dependency Services	\$ 254,872	\$ 5,666				\$ 175	\$ 260,713	\$ 394,305	\$ 214,146	\$ 464,274
Juvenile Delinquency Services	\$ 375,427	\$ 49,046					\$ 424,473	\$ 625,981	\$ 398,407	\$ 667,748
Other Court Operations	\$ 945,481	\$ 534,540				\$ 2,660	\$ 1,482,681	\$ 31,499	\$ 2,032,499	\$ 2,404,111
Court Interpreters	\$ 460,249	\$ 1,163,811				\$ 3,582	\$ 1,627,642	\$ 2,573,748	\$ 1,491,185	\$ 2,395,586
Jury Services	\$ 309,483	\$ 232,008	\$ 264,409				\$ 805,900	\$ 1,062,006	\$ 725,604	\$ 963,476
Security		\$ 966,756				\$ 3,785	\$ 970,540	\$ 1,402,247	\$ 861,913	\$ 1,205,362
Trial Court Operations Program	\$ 25,720,850	\$ 4,502,366	\$ 264,409		\$ 83,219	\$ 5,398	\$ 30,576,242	\$ 46,797,708	\$ 31,717,857	\$ 46,973,204
Enhanced Collections	\$ 29,711	\$ 32,817			\$ 4,840		\$ 67,369	\$ 217,275	\$ 182,701	\$ 359,744
Other Non-Court Operations	\$ 63,480	\$ 61,888	\$ 41,847			\$ (2)	\$ 167,214	\$ 256,537	\$ 145,163	\$ 269,475
Non-Court Operations Program	\$ 93,192	\$ 94,706	\$ 41,847		\$ 4,840	\$ (2)	\$ 234,582	\$ 473,812	\$ 327,863	\$ 629,219
Executive Office	\$ 516,726	\$ 3,643			\$ (11,499)	\$ 84	\$ 508,954	\$ 727,415	\$ 552,188	\$ 733,579
Fiscal Services	\$ 1,323,392	\$ 79,006			\$ (26,974)	\$ 20	\$ 1,375,445	\$ 1,867,262	\$ 1,459,302	\$ 1,951,518
Human Resources	\$ 378,958	\$ 43,831			\$ (7,137)	\$ (5,849)	\$ 409,802	\$ 629,974	\$ 407,506	\$ 814,571
Business & Facilities Services	\$ 702,769	\$ 760,471			\$ (11,846)	\$ 119	\$ 1,451,513	\$ 2,700,035	\$ 1,241,159	\$ 2,192,012
Information Technology	\$ 1,599,098	\$ 911,408			\$ (30,604)	\$ (1,517)	\$ 2,478,386	\$ 4,328,560	\$ 2,515,965	\$ 4,280,751
Court Administration Program	\$ 4,520,943	\$ 1,798,359			\$ (88,059)	\$ (7,143)	\$ 6,224,100	\$ 10,253,246	\$ 6,176,120	\$ 9,972,431
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 30,334,985	\$ 6,395,431	\$ 306,256		\$ 0	\$ (1,747)	\$ 37,034,924	\$ 57,524,766	\$ 38,221,840	\$ 57,574,855