

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

04/25/2025

Date

San Joaquin

Court

2024-25 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

2024-25 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

San Joaquin

Court

2024-25 Q3

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	303.07	312.15	

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 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	Grant						
ASSETS									
Operations	\$ (9,920,056)	\$ 7,699,056	\$ (849,418)	\$ 2,808,480			\$ 47,634	\$ (214,304)	\$ 203,847
Payroll	\$ (4,324)	\$ 0	\$ 0					\$ (4,324)	\$ 0
Jury									
Revolving	\$ 30,000							\$ 30,000	\$ 30,000
Other	\$ 16,838							\$ 16,838	\$ 48,150
Distribution							\$ 20,453	\$ 20,453	\$ 57,095
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (83,453)	\$ (83,453)	\$ (94,836)
Credit Card									
Cash on Hand	\$ 9,550							\$ 9,550	\$ 8,750
Cash with County	\$ 423	\$ 169,940	\$ (14,645)					\$ 155,718	\$ 132,676
Cash Outside of the JCC									
Cash Held with the JCC	\$ 239,352							\$ 239,352	\$ 0
Cash Equivalents	\$ 26,570,277						\$ 6,253,721	\$ 32,823,998	\$ 35,650,310
Total Cash and Cash Equivalents	\$ 16,942,060	\$ 7,868,996	\$ (864,063)	\$ 2,808,480			\$ 6,238,355	\$ 32,993,828	\$ 36,035,992
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 21,030		\$ 3,200					\$ 24,230	\$ 97
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	\$ 88,897					\$ 88,897	\$ 46,190
Due From Other Courts									
Due From State	\$ 24,690	\$ 0	\$ 531,788					\$ 556,478	\$ 756,525
Trust Due To/From							\$ 45,426	\$ 45,426	\$ 107,317
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 16,702	\$ 3,219						\$ 19,921	\$ 4,724
Total Receivables	\$ 62,422	\$ 3,219	\$ 623,885	\$ 0			\$ 45,426	\$ 734,951	\$ 914,853
Prepaid Expenses - General	\$ 403,111	\$ 0	\$ 0					\$ 403,111	\$ 1,169,472
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 403,111	\$ 0	\$ 0					\$ 403,111	\$ 1,169,472
Other Assets									
Total Other Assets									
Total Assets	\$ 17,407,593	\$ 7,872,214	\$ (240,178)	\$ 2,808,480			\$ 6,283,780	\$ 34,131,890	\$ 38,120,317
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 126,566	\$ 5,493	\$ 180				\$ 0	\$ 132,239	\$ 77,404
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 65,346	\$ 65,346	\$ 112,041
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 169,888	\$ 3,741,442		\$ 2,808,480				\$ 6,719,810	\$ 2,688,075
TC145 Liability							\$ 799,436	\$ 799,436	\$ 751,197
Due to Other Governments	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 796,841	\$ 796,841	\$ 733,134
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 21,766	\$ 21,766	\$ 23,785
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 296,454	\$ 3,746,936	\$ 180	\$ 2,808,480			\$ 1,683,390	\$ 6,535,439	\$ 4,385,634
Civil							\$ 3,576,437	\$ 3,576,437	\$ 3,037,545
Criminal							\$ 584,047	\$ 584,047	\$ 695,619
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 323,112	\$ 323,112	\$ 161,286
Miscellaneous Trust									
Total Trust Deposits							\$ 4,483,597	\$ 4,483,597	\$ 3,894,450
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,457,448							\$ 1,457,448	\$ 1,442,935
Deferred Compensation Payable	\$ 30,695							\$ 30,695	\$ 49,383
Deductions Payable	\$ 0							\$ 0	\$ 442,367
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,488,143	\$ 0	\$ 0					\$ 1,488,143	\$ 1,934,684
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 123,479	\$ 3,688	\$ 591				\$ 31,438	\$ 159,196	\$ 135,481
Jury Fees - Non-Interest							\$ 15	\$ 15	\$ 4,424
Fees - Partial Payment & Overpayment							\$ 85,341	\$ 85,341	\$ 84,302
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 123,479	\$ 3,688	\$ 591				\$ 116,794	\$ 244,552	\$ 224,206
Total Liabilities	\$ 1,908,076	\$ 3,750,624	\$ 771	\$ 2,808,480			\$ 6,283,780	\$ 14,751,731	\$ 10,438,975
Total Fund Balance	\$ 15,499,517	\$ 4,121,591	\$ (240,949)	\$ 0				\$ 19,380,159	\$ 27,681,343
Total Liabilities and Fund Balance	\$ 17,407,593	\$ 7,872,214	\$ (240,178)	\$ 2,808,480			\$ 6,283,780	\$ 34,131,890	\$ 38,120,317

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 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	\$ 33,683,963	\$ 206,238						\$ 33,890,201	\$ 49,659,658	\$ 39,827,058	\$ 51,871,299
Improvement and Modernization Fund									\$ 100,180		\$ 96,334
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,256,482							\$ 1,256,482	\$ 2,494,114	\$ 1,521,934	\$ 2,025,911
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 3,268,263							\$ 3,268,263	\$ 3,629,501	\$ 3,536,086	\$ 1,369,830
Other Miscellaneous	\$ 1,245,356	\$ 1,347,792						\$ 2,593,148	\$ 2,252,099	\$ 4,978,835	\$ 2,178,666
	\$ 39,454,065	\$ 1,554,030						\$ 41,008,095	\$ 58,135,552	\$ 49,883,913	\$ 57,542,040
Grants											
AB 1058 Commissioner/Facilitator			\$ 665,311					\$ 665,311	\$ 1,200,110	\$ 592,204	\$ 1,199,918
Other Judicial Council Grants			\$ 288,051					\$ 288,051	\$ 234,737	\$ 490,235	\$ 689,319
Non-Judicial Council Grants			\$ 859,890					\$ 859,890	\$ 1,804,986	\$ 761,272	\$ 1,612,852
			\$ 1,813,251					\$ 1,813,251	\$ 3,239,836	\$ 1,843,711	\$ 3,502,069
Other Financing Sources											
Interest Income	\$ 886,291	\$ 122,238		\$ 0				\$ 1,008,529	\$ 1,123,900	\$ 1,379,683	\$ 1,253,775
Investment Income											
Donations											
Local Fees	\$ 2,101	\$ 42,435						\$ 44,537	\$ 80,300	\$ 57,598	\$ 107,250
Non-Fee Revenues											
Enhanced Collections		\$ 102,368						\$ 102,368	\$ 171,140	\$ 66,302	\$ 217,275
Escheatment										\$ (286)	
Prior Year Revenue	\$ 10,099	\$ 4	\$ (4)					\$ 10,099		\$ 16,923	
County Program - Restricted		\$ 1,372,889						\$ 1,372,889	\$ 2,647,414	\$ 901,443	\$ 1,557,757
Reimbursement Other	\$ 57,857							\$ 57,857	\$ 72,083	\$ 29,692	\$ 59,919
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,693							\$ 2,693	\$ 3,675	\$ 1,851	\$ 4,900
	\$ 959,041	\$ 1,639,933	\$ (4)	\$ 0				\$ 2,598,971	\$ 4,098,511	\$ 2,443,404	\$ 3,200,876
Total Revenues	\$ 40,413,106	\$ 3,193,963	\$ 1,813,248	\$ 0				\$ 45,420,317	\$ 65,473,899	\$ 54,151,028	\$ 64,245,005
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 16,917,664	\$ 804,663	\$ 1,091,347					\$ 18,813,674	\$ 26,062,574	\$ 17,318,054	\$ 24,521,802
Temp Help	\$ 59,667	\$ 9,637						\$ 69,304		\$ 81,516	\$ 31,200
Overtime	\$ 145,277	\$ 408						\$ 145,685	\$ 160,250	\$ 105,187	\$ 98,200
Staff Benefits	\$ 12,475,798	\$ 421,451	\$ 567,067					\$ 13,464,315	\$ 20,624,914	\$ 12,830,228	\$ 20,628,690
	\$ 29,598,405	\$ 1,236,159	\$ 1,658,414					\$ 32,492,978	\$ 46,847,738	\$ 30,334,985	\$ 45,279,992
Operating Expenses and Equipment											
General Expense	\$ 729,470	\$ 11,407	\$ 29,502					\$ 770,379	\$ 1,121,129	\$ 909,481	\$ 1,512,147
Printing	\$ 36,359	\$ 1,940	\$ 978					\$ 39,278	\$ 53,755	\$ 44,407	\$ 57,844
Telecommunications	\$ 155,151		\$ 346					\$ 155,498	\$ 233,086	\$ 154,539	\$ 228,036
Postage	\$ 354,132		\$ 743					\$ 354,874	\$ 334,578	\$ 303,432	\$ 271,135
Insurance	\$ 57,293							\$ 57,293	\$ 52,000	\$ 51,602	\$ 50,000
In-State Travel	\$ 30,043	\$ 6,000	\$ 16,627					\$ 52,669	\$ 109,775	\$ 66,739	\$ 141,493
Out-of-State Travel	\$ 601							\$ 601	\$ 30,509	\$ 0	\$ 13,374
Training	\$ 20,002	\$ 4,370	\$ 7,292					\$ 31,664	\$ 39,980	\$ 25,907	\$ 24,299
Security Services	\$ 824,546		\$ 54,818					\$ 879,365	\$ 1,559,040	\$ 947,465	\$ 1,360,759
Facility Operations	\$ 801,932	\$ 76	\$ 5,519					\$ 807,526	\$ 1,580,185	\$ 552,661	\$ 1,747,469
Utilities											
Contracted Services	\$ 2,432,072	\$ 366,760	\$ 192,597					\$ 2,991,429	\$ 4,757,557	\$ 2,600,562	\$ 4,550,687
Consulting and Professional Services	\$ 57,959	\$ 0						\$ 57,959	\$ 554,308	\$ 38,495	\$ 232,742
Information Technology	\$ 1,071,798		\$ 191					\$ 1,071,989	\$ 3,778,363	\$ 666,360	\$ 1,373,647
Major Equipment	\$ 60,035							\$ 60,035	\$ 486,000	\$ 15,129	\$ 235,583
Other Items of Expense	\$ 20,128							\$ 20,128	\$ 32,950	\$ 18,652	\$ 34,360
	\$ 6,651,520	\$ 390,553	\$ 308,613					\$ 7,350,687	\$ 14,723,214	\$ 6,395,431	\$ 11,833,675
Special Items of Expense											
Grand Jury		\$ 45,202						\$ 45,202	\$ 67,000	\$ 41,847	\$ 70,000
Jury Costs	\$ 268,623							\$ 268,623	\$ 381,400	\$ 264,409	\$ 341,200
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (100,544)	\$ 13,371	\$ 87,173					\$ 0	\$ 0	\$ 0	\$ (1)
Prior Year Expense Adjustment	\$ 45,880	\$ 1,047	\$ (4)					\$ 46,924		\$ (1,747)	
	\$ 213,959	\$ 59,620	\$ 87,170					\$ 360,749	\$ 448,400	\$ 304,509	\$ 411,199
Total Expenditures	\$ 36,463,884	\$ 1,686,333	\$ 2,054,196					\$ 40,204,414	\$ 62,019,353	\$ 37,034,924	\$ 57,524,766
Excess (Deficit) of Revenues Over Expenditures	\$ 3,949,222	\$ 1,507,630	\$ (240,949)	\$ 0				\$ 5,215,903	\$ 3,454,546	\$ 17,116,104	\$ 6,720,239
Operating Transfers In (Out)									\$ 0	\$ 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)	\$ 15,499,517	\$ 4,121,591	\$ (240,949)	\$ 0				\$ 19,380,159	\$ 17,618,802	\$ 27,681,343	\$ 17,285,478

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

	For the month ended March									
	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	\$ 11,738,056	\$ 632,040				\$ 2,570	\$ 12,372,666	\$ 18,022,956	\$ 11,921,647	\$ 18,672,366
Traffic & Other Infractions	\$ 1,904,079	\$ 113,876					\$ 2,017,956	\$ 2,999,458	\$ 1,822,943	\$ 2,488,793
Other Criminal Cases	\$ 4,835,664	\$ 764,975			\$ 4,049	\$ 30,471	\$ 5,635,159	\$ 10,126,392	\$ 5,162,089	\$ 9,754,371
Civil	\$ 2,116,236	\$ 29,970				\$ 0	\$ 2,146,206	\$ 3,164,104	\$ 1,860,151	\$ 3,018,491
Family & Children Services	\$ 3,017,254	\$ 109,972			\$ 87,173	\$ (349)	\$ 3,214,050	\$ 4,464,403	\$ 2,942,320	\$ 4,640,294
Probate, Guardianship & Mental Health Services	\$ 1,410,906	\$ 12,453			\$ 3,441	\$ (29)	\$ 1,426,770	\$ 2,183,322	\$ 1,295,141	\$ 2,133,607
Juvenile Dependency Services	\$ 195,001	\$ 4,373					\$ 199,375	\$ 402,339	\$ 260,713	\$ 394,305
Juvenile Delinquency Services	\$ 430,694	\$ 31,152					\$ 461,846	\$ 668,794	\$ 424,473	\$ 625,981
Other Court Operations	\$ 1,104,127	\$ 336,335					\$ 1,440,461	\$ 1,157,511	\$ 1,482,681	\$ 31,499
Court Interpreters	\$ 500,118	\$ 1,613,432				\$ 5,893	\$ 2,119,443	\$ 2,724,285	\$ 1,627,642	\$ 2,573,748
Jury Services	\$ 343,457	\$ 302,758	\$ 268,623			\$ 0	\$ 914,839	\$ 1,101,401	\$ 805,900	\$ 1,062,006
Security		\$ 885,359				\$ 6,404	\$ 891,762	\$ 1,486,676	\$ 970,540	\$ 1,402,247
Trial Court Operations Program	\$ 27,595,592	\$ 4,836,694	\$ 268,623		\$ 94,664	\$ 44,960	\$ 32,840,533	\$ 48,501,641	\$ 30,576,242	\$ 46,797,708
Enhanced Collections	\$ 55,986	\$ 46,590			\$ 9,322		\$ 111,898	\$ 171,140	\$ 67,369	\$ 217,275
Other Non-Court Operations	\$ 68,816	\$ 59,530	\$ 45,202			\$ 1,047	\$ 174,595	\$ 267,071	\$ 167,214	\$ 256,537
Non-Court Operations Program	\$ 124,803	\$ 106,119	\$ 45,202		\$ 9,322	\$ 1,047	\$ 286,493	\$ 438,211	\$ 234,582	\$ 473,812
Executive Office	\$ 567,192	\$ 3,553			\$ (11,904)	\$ 66	\$ 558,906	\$ 777,166	\$ 508,954	\$ 727,415
Fiscal Services	\$ 1,257,494	\$ 52,923			\$ (30,089)	\$ 840	\$ 1,281,168	\$ 2,026,040	\$ 1,375,445	\$ 1,867,262
Human Resources	\$ 451,704	\$ 45,489			\$ (8,998)	\$ (4)	\$ 488,191	\$ 661,235	\$ 409,802	\$ 629,974
Business & Facilities Services	\$ 793,449	\$ 1,101,821			\$ (16,178)	\$ (11)	\$ 1,879,082	\$ 3,006,864	\$ 1,451,513	\$ 2,700,035
Information Technology	\$ 1,702,743	\$ 1,204,087			\$ (36,817)	\$ 26	\$ 2,870,039	\$ 6,608,196	\$ 2,478,386	\$ 4,328,560
Court Administration Program	\$ 4,772,583	\$ 2,407,873			\$ (103,986)	\$ 917	\$ 7,077,388	\$ 13,079,501	\$ 6,224,100	\$ 10,253,246
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 32,492,978	\$ 7,350,687	\$ 313,825		\$ 0	\$ 46,924	\$ 40,204,414	\$ 62,019,353	\$ 37,034,924	\$ 57,524,766