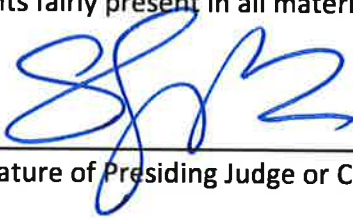


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

October 31, 2025

Date

San Joaquin

\_\_\_\_\_  
Court

2025-26 Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Joaquin

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Court

2025-26 Q1

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Fiscal Year and Ending Quarter

**FOOTNOTES**

**QUARTERLY FINANCIAL STATEMENT  
Authorized/Filled Positions**

San Joaquin

Court

2025-26 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	346.8	318.85			

<sup>1</sup> 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 2025/26									2024/25
Governmental Funds	Special Revenue					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Non-Grant	Grant	Capital Project	Debt Service				
<b>ASSETS</b>									
Operations	\$ (6,403,621)	\$ 4,067,381	\$ (714,512)	\$ 2,877,756			\$ 62,823	\$ (110,174)	\$ (181,787)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ (3,839)
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 30,000
Other	\$ 12,853							\$ 12,853	\$ 13,200
Distribution							\$ (558,061)	\$ (558,061)	\$ 344,887
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (96,014)	\$ (96,014)	\$ (65,539)
Credit Card									
Cash on Hand	\$ 9,550							\$ 9,550	\$ 8,750
Cash with County	\$ (32,634)	\$ 137,844	\$ (57,115)					\$ 48,095	\$ 201,703
Cash Outside of the JCC									
Cash Held with the JCC	\$ 512,600							\$ 512,600	\$ 218,823
Cash Equivalents	\$ 22,956,753						\$ 6,675,364	\$ 29,632,117	\$ 43,083,405
<b>Total Cash and Cash Equivalents</b>	<b>\$ 17,105,501</b>	<b>\$ 4,205,224</b>	<b>\$ (771,627)</b>	<b>\$ 2,877,756</b>			<b>\$ 6,084,111</b>	<b>\$ 29,500,965</b>	<b>\$ 43,649,603</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 121,411		\$ 20,400					\$ 141,811	\$ 960
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 341
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 138,259					\$ 138,259	\$ 27,969
Due From Other Courts									
Due From State	\$ 59,125	\$ 0	\$ 367,637					\$ 426,763	\$ 674,461
Trust Due To/From									
Distribution Due To/From							\$ 42,151	\$ 42,151	\$ 293,564
Civil Filing Fee Due To/From							\$ 1	\$ 1	\$ 0
General Due To/From	\$ 168	\$ 3,579					\$ 0	\$ 0	\$ 0
<b>Total Receivables</b>	<b>\$ 180,705</b>	<b>\$ 3,579</b>	<b>\$ 526,296</b>	<b>\$ 0</b>			<b>\$ 42,152</b>	<b>\$ 752,733</b>	<b>\$ 1,000,688</b>
Prepaid Expenses - General	\$ 142,168	\$ 0	\$ 0					\$ 142,168	\$ 414,511
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 142,168</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 142,168</b>	<b>\$ 414,511</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 17,428,374</b>	<b>\$ 4,208,804</b>	<b>\$ (245,330)</b>	<b>\$ 2,877,756</b>			<b>\$ 6,126,264</b>	<b>\$ 30,395,867</b>	<b>\$ 45,064,802</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 91,062	\$ 612	\$ 0				\$ 0	\$ 91,675	\$ 110,037
Due to Other Funds	\$ 1	\$ 0	\$ 0				\$ 45,899	\$ 45,900	\$ 296,957
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 231,836	\$ 451,217		\$ 2,877,756				\$ 3,560,809	\$ 6,617,344
TC145 Liability							\$ 820,082	\$ 820,082	\$ 857,346
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 886,454	\$ 886,454	\$ 747,499
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 20,866	\$ 20,866	\$ 24,843
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 322,900</b>	<b>\$ 451,830</b>	<b>\$ 0</b>	<b>\$ 2,877,756</b>			<b>\$ 1,773,301</b>	<b>\$ 5,425,785</b>	<b>\$ 8,654,027</b>
Civil							\$ 2,915,770	\$ 2,915,770	\$ 3,621,707
Criminal							\$ 941,025	\$ 941,025	\$ 617,230
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 376,019	\$ 376,019	\$ 244,007
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 4,232,814</b>	<b>\$ 4,232,814</b>	<b>\$ 4,482,943</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,486,923							\$ 1,486,923	\$ 1,419,812
Deferred Compensation Payable	\$ 31,607							\$ 31,607	\$ 28,478
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ (3,839)
<b>Total Payroll Liabilities</b>	<b>\$ 1,518,530</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 1,518,530</b>	<b>\$ 1,444,451</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 136,971	\$ 4,190	\$ 591					\$ 175,355	\$ 146,527
Jury Fees - Non-Interest							\$ 33,604	\$ 15	\$ 10,446
Fees - Partial Payment & Overpayment							\$ 86,530	\$ 86,530	\$ 83,996
Uncleared Collections									
Other Miscellaneous Liabilities									\$ 0
<b>Total Other Liabilities</b>	<b>\$ 136,971</b>	<b>\$ 4,190</b>	<b>\$ 591</b>				<b>\$ 120,149</b>	<b>\$ 261,900</b>	<b>\$ 240,969</b>
<b>Total Liabilities</b>	<b>\$ 1,978,400</b>	<b>\$ 456,019</b>	<b>\$ 591</b>	<b>\$ 2,877,756</b>			<b>\$ 6,126,264</b>	<b>\$ 11,439,029</b>	<b>\$ 14,822,390</b>
<b>Total Fund Balance</b>	<b>\$ 15,449,974</b>	<b>\$ 3,752,784</b>	<b>\$ (245,921)</b>	<b>\$ 0</b>				<b>\$ 18,956,837</b>	<b>\$ 30,242,412</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 17,428,374</b>	<b>\$ 4,208,804</b>	<b>\$ (245,330)</b>	<b>\$ 2,877,756</b>			<b>\$ 6,126,264</b>	<b>\$ 30,395,867</b>	<b>\$ 45,064,802</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 September													
Fiscal Year 2025/26													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2024/25			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds	Final Budget
		Non-Grant	Grant									(Info. Purposes Only)	(Annual)
<b>REVENUES</b>													
State Financing Sources													
Trial Court Trust Fund		\$ 29,323											
Improvement and Modernization Fund	\$ 16,571,053						\$ 16,600,377	\$ 51,568,787	\$ 22,980,993	\$ 49,659,658			
Judges' Compensation (0150019)							\$ 100,180			\$ 100,180			
Court Interpreter (0150037)	\$ 551,975						\$ 551,975	\$ 2,200,736	\$ 243,018	\$ 2,494,114			
Civil Coordination Reimbursement (0150091)													
MOU Reimbursements (0150010 and General)	\$ 1,896,398						\$ 1,896,398	\$ 2,923,326	\$ 2,521,741	\$ 3,629,501			
Other Miscellaneous	\$ 359,624	\$ 1,259,987					\$ 1,619,611	\$ 2,864,967	\$ 1,347,792	\$ 2,252,099			
	\$ 19,379,049	\$ 1,289,311					\$ 20,668,360	\$ 59,657,997	\$ 27,093,544	\$ 58,135,552			
Grants													
AB 1058 Commissioner/Facilitator			\$ 29,071				\$ 29,071	\$ 1,230,142	\$ 23,420	\$ 1,200,110			
Other Judicial Council Grants			\$ 10,261				\$ 10,261	\$ 694,967	\$ 191,100	\$ 234,737			
Non-Judicial Council Grants		\$ 0	\$ 228,227				\$ 228,227	\$ 2,032,335	\$ 127,594	\$ 1,804,989			
		\$ 0	\$ 267,560				\$ 267,560	\$ 3,957,444	\$ 342,115	\$ 3,239,836			
Other Financing Sources													
Interest Income	\$ 111,164	\$ 97					\$ 111,261	\$ 944,288	\$ 410,607	\$ 1,123,900			
Investment Income													
Donations													
Local Fees	\$ (4,386)	\$ 13,390					\$ 9,004	\$ 70,875	\$ 22,314	\$ 80,300			
Non-Fee Revenues													
Enhanced Collections		\$ 24,303					\$ 24,303	\$ 161,627	\$ 24,799	\$ 171,140			
Escheatment													
Prior Year Revenue	\$ 5,550						\$ 5,550		\$ 7,994				
County Program - Restricted		\$ 335,159					\$ 335,159	\$ 2,927,054	\$ 255,625	\$ 2,647,414			
Reimbursement Other	\$ 6,791						\$ 6,791	\$ 113,320	\$ (3,534)	\$ 72,083			
Sale of Fixed Assets													
Other Miscellaneous	\$ (2,862)						\$ (2,862)	\$ 7,900	\$ (206)	\$ 3,675			
	\$ 116,257	\$ 372,949					\$ 489,206	\$ 4,225,064	\$ 717,600	\$ 4,098,511			
<b>Total Revenues</b>	<b>\$ 19,495,306</b>	<b>\$ 1,662,259</b>	<b>\$ 267,560</b>				<b>\$ 21,425,125</b>	<b>\$ 67,840,506</b>	<b>\$ 28,153,258</b>	<b>\$ 65,473,899</b>			
<b>EXPENDITURES</b>													
Personnel Services													
Salaries - Permanent	\$ 5,241,406	\$ 299,765	\$ 288,787				\$ 5,829,958	\$ 27,682,325	\$ 5,441,025	\$ 26,062,574			
Temp Help	\$ 32,525	\$ 3,056					\$ 35,581	\$ 14,142	\$ 11,351				
Overtime	\$ 77,176						\$ 77,176	\$ 198,405	\$ 36,210	\$ 160,250			
Staff Benefits	\$ 4,327,041	\$ 211,924	\$ 149,549				\$ 4,688,515	\$ 22,445,674	\$ 4,398,991	\$ 20,624,914			
	\$ 9,678,148	\$ 514,746	\$ 438,337				\$ 10,631,231	\$ 50,340,546	\$ 9,887,578	\$ 46,847,738			
Operating Expenses and Equipment													
General Expense	\$ 289,543	\$ 7,158	\$ 16,182				\$ 312,884	\$ 1,409,784	\$ 59,627	\$ 1,121,129			
Printing	\$ 13,965	\$ 0	\$ 501				\$ 14,466	\$ 67,732	\$ 11,471	\$ 53,755			
Telecommunications	\$ 41,655		\$ 4				\$ 41,659	\$ 234,934	\$ 41,195	\$ 233,086			
Postage	\$ 118,592		\$ 129				\$ 118,721	\$ 410,376	\$ 58,940	\$ 334,578			
Insurance	\$ 27,478						\$ 27,478	\$ 63,600	\$ 24,314	\$ 52,000			
In-State Travel	\$ 4,126	\$ 7,500	\$ 4,819				\$ 16,445	\$ 141,531	\$ 8,655	\$ 109,775			
Out-of-State Travel	\$ 0		\$ 0				\$ 0	\$ 78,620		\$ 30,509			
Training	\$ 4,905		\$ 1,190				\$ 6,095	\$ 36,487	\$ 720	\$ 39,980			
Security Services	\$ 379,604		\$ 8,105				\$ 387,709	\$ 2,104,562	\$ 213,806	\$ 1,559,040			
Facility Operations	\$ 183,109		\$ 248				\$ 183,358	\$ 1,482,856	\$ 261,084	\$ 1,580,185			
Utilities													
Contracted Services	\$ 791,718	\$ 99,553	\$ 40,037				\$ 931,309	\$ 5,754,979	\$ 758,985	\$ 4,757,557			
Consulting and Professional Services	\$ 14,100						\$ 14,100	\$ 1,091,898	\$ (22,516)	\$ 554,308			
Information Technology	\$ 611,106						\$ 611,106	\$ 2,914,920	\$ 598,630	\$ 3,778,363			
Major Equipment								\$ 532,470	\$ 43,534	\$ 486,000			
Other Items of Expense	\$ 5,860						\$ 5,860	\$ 34,900	\$ 0	\$ 32,950			
	\$ 2,485,762	\$ 114,212	\$ 71,214				\$ 2,671,188	\$ 16,349,650	\$ 2,058,445	\$ 14,723,214			
Special Items of Expense													
Grand Jury		\$ 10,456					\$ 10,456	\$ 70,000	\$ 10,831	\$ 67,000			
Jury Costs	\$ 95,483						\$ 95,483	\$ 383,350	\$ 83,555	\$ 381,400			
Judgements, Settlements and Claims													
Debt Service													
Other													
Capital Costs													
Internal Cost Recovery	\$ (10,493)	\$ 6,563	\$ 3,930				\$ 0	\$ 0	\$ 0	\$ 0			
Prior Year Expense Adjustment	\$ 19,260	\$ 1,822					\$ 21,082		\$ 34,693				
	\$ 104,250	\$ 18,840	\$ 3,930				\$ 127,020	\$ 453,350	\$ 129,079	\$ 448,400			
<b>Total Expenditures</b>	<b>\$ 12,268,160</b>	<b>\$ 647,798</b>	<b>\$ 513,481</b>				<b>\$ 13,429,439</b>	<b>\$ 67,143,545</b>	<b>\$ 12,075,102</b>	<b>\$ 62,019,353</b>			
Excess (Deficit) of Revenues Over Expenditures	\$ 7,227,146	\$ 1,014,462	\$ (245,921)				\$ 7,995,686	\$ 696,959	\$ 16,078,156	\$ 3,454,546			
Operating Transfers In (Out)								\$ 0		\$ 0			
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 8,222,828	\$ 2,738,323	\$ 0	\$ 0			\$ 10,961,151	\$ 10,961,151	\$ 14,164,256	\$ 14,164,256			
Ending Balance (Deficit)	\$ 15,449,974	\$ 3,752,784	\$ (245,921)	\$ 0			\$ 18,956,837	\$ 11,658,110	\$ 30,242,412	\$ 17,618,802			

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

For the month ended September										
Fiscal Year 2025/26								2024/25		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 3,749,888	\$ 204,047				\$ 0	\$ 3,953,935	\$ 19,284,058	\$ 3,740,403	\$ 18,022,956
Traffic & Other Infractions	\$ 635,573	\$ 39,236				\$ 10	\$ 674,819	\$ 3,617,822	\$ 577,711	\$ 2,999,458
Other Criminal Cases	\$ 1,648,961	\$ 176,387			\$ 5,343	\$ (36)	\$ 1,830,655	\$ 11,240,735	\$ 1,428,416	\$ 10,126,392
Civil	\$ 646,548	\$ 8,159					\$ 654,707	\$ 3,440,972	\$ 599,920	\$ 3,164,104
Family & Children Services	\$ 876,617	\$ 28,613			\$ 3,930		\$ 909,160	\$ 4,988,840	\$ 891,785	\$ 4,464,403
Probate, Guardianship & Mental Health Services	\$ 471,140	\$ 3,059			\$ 455	\$ 0	\$ 474,655	\$ 2,173,470	\$ 413,288	\$ 2,183,322
Juvenile Dependency Services	\$ 64,606	\$ 2,236				\$ (105)	\$ 66,736	\$ 390,082	\$ 60,253	\$ 402,339
Juvenile Delinquency Services	\$ 149,166	\$ 2,676					\$ 151,841	\$ 676,619	\$ 134,255	\$ 668,794
Other Court Operations	\$ 606,098	\$ 117,082				\$ 47	\$ 723,227	\$ 1,236,254	\$ 666,937	\$ 1,157,511
Court Interpreters	\$ 156,898	\$ 593,091				\$ 550	\$ 750,539	\$ 3,484,237	\$ 583,091	\$ 2,724,285
Jury Services	\$ 112,667	\$ 89,536	\$ 95,483			\$ (3,311)	\$ 294,376	\$ 1,244,770	\$ 216,478	\$ 1,101,401
Security		\$ 388,221				\$ 16,565	\$ 404,786	\$ 2,021,062	\$ 220,210	\$ 1,486,676
Trial Court Operations Program	\$ 9,118,163	\$ 1,652,341	\$ 95,483		\$ 9,729	\$ 13,720	\$ 10,889,438	\$ 53,798,922	\$ 9,532,749	\$ 48,501,641
Enhanced Collections	\$ 7,599	\$ 31,007			\$ 1,220		\$ 39,825	\$ 161,627	\$ 34,138	\$ 171,140
Other Non-Court Operations	\$ 16,040	\$ 120	\$ 10,456			\$ 1,822	\$ 28,438	\$ 281,662	\$ 42,437	\$ 267,071
Non-Court Operations Program	\$ 23,639	\$ 31,127	\$ 10,456		\$ 1,220	\$ 1,822	\$ 68,263	\$ 443,288	\$ 76,575	\$ 438,211
Executive Office	\$ 177,729	\$ 314			\$ (1,279)	\$ 0	\$ 176,763	\$ 1,146,421	\$ 169,402	\$ 777,166
Fiscal Services	\$ 375,315	\$ 26,566			\$ (3,026)	\$ (37)	\$ 398,818	\$ 1,986,781	\$ 404,673	\$ 2,026,040
Human Resources	\$ 136,459	\$ 8,199			\$ (990)	\$ 0	\$ 143,668	\$ 799,549	\$ 163,375	\$ 661,235
Business & Facilities Services	\$ 256,011	\$ 295,574			\$ (1,757)	\$ 5,577	\$ 555,404	\$ 2,951,565	\$ 628,713	\$ 3,006,864
Information Technology	\$ 543,915	\$ 657,067			\$ (3,896)	\$ 0	\$ 1,197,087	\$ 6,017,020	\$ 1,099,616	\$ 6,608,196
Court Administration Program	\$ 1,489,429	\$ 987,720			\$ (10,949)	\$ 5,539	\$ 2,471,740	\$ 12,901,335	\$ 2,465,778	\$ 13,079,501
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 10,631,231</b>	<b>\$ 2,671,188</b>	<b>\$ 105,939</b>		<b>\$ 0</b>	<b>\$ 21,082</b>	<b>\$ 13,429,439</b>	<b>\$ 67,143,545</b>	<b>\$ 12,075,102</b>	<b>\$ 62,019,353</b>