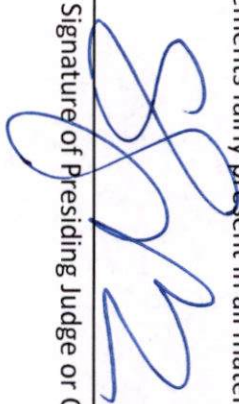


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

1/29/2026

Date

San Joaquin

Court

2025-26 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

2025-26 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions**

San Joaquin

Court

2025-26 Q2

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	346.8	318.85	322.41		

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 December							2024/25	2024/25
	Fiscal Year 2025/26								
	Governmental Funds						Total Funds		
General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)	
	Non-Grant	Grant							
ASSETS									
Operations	\$ (4,999,577)	\$ 3,475,031	\$ (781,662)	\$ 2,909,384			\$ 108,049	\$ 711,226	\$ (142,895)
Payroll	\$ 723	\$ 0	\$ 0					\$ 723	\$ 0
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 30,000
Other	\$ 14,724							\$ 14,724	\$ 7,611
Distribution							\$ 83,554	\$ 83,554	\$ 156,829
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (84,412)	\$ (84,412)	\$ (76,831)
Credit Card									
Cash on Hand	\$ 9,550							\$ 9,550	\$ 8,750
Cash with County	\$ (13,955)	\$ 181,937	\$ (12,269)					\$ 155,713	\$ 155,211
Cash Outside of the JCC									
Cash Held with the JCC	\$ 470,715							\$ 470,715	\$ 236,008
Cash Equivalents	\$ 20,942,990						\$ 6,126,186	\$ 27,069,176	\$ 41,096,535
Total Cash and Cash Equivalents	\$ 16,475,170	\$ 3,656,968	\$ (793,931)	\$ 2,909,384			\$ 6,233,377	\$ 28,480,969	\$ 41,471,217
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 91,418		\$ 0					\$ 91,418	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 84,873
Due From Other Courts									
Due From State	\$ 55,734	\$ 0	\$ 359,089					\$ 414,823	\$ 319,388
Trust Due To/From							\$ 191,179	\$ 191,179	\$ 25,641
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 336	\$ 3,984						\$ 4,319	\$ 25,471
Total Receivables	\$ 147,487	\$ 3,984	\$ 359,089	\$ 0			\$ 191,179	\$ 701,739	\$ 455,373
Prepaid Expenses - General	\$ 171,275	\$ 0	\$ 0					\$ 171,275	\$ 489,646
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 171,275	\$ 0	\$ 0					\$ 171,275	\$ 489,646
Other Assets									
Total Other Assets									
Total Assets	\$ 16,793,932	\$ 3,660,951	\$ (434,842)	\$ 2,909,384			\$ 6,424,557	\$ 29,353,982	\$ 42,416,236
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 59,358	\$ 289	\$ 0				\$ 0	\$ 59,647	\$ 35,487
Due to Other Funds	\$ 0		\$ 0				\$ 195,498	\$ 195,498	\$ 51,112
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 212,875	\$ 13,166		\$ 2,909,384				\$ 3,135,425	\$ 6,518,159
TC145 Liability							\$ 688,247	\$ 688,247	\$ 813,291
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 908,388	\$ 908,388	\$ 907,795
Due to Other Public Agencies									
Sales and Use Tax	\$ 8							\$ 8	\$ 0
Interest							\$ 19,614	\$ 19,614	\$ 23,031
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 272,241	\$ 13,455	\$ 0	\$ 2,909,384			\$ 1,811,747	\$ 5,006,828	\$ 8,348,875
Civil							\$ 3,004,687	\$ 3,004,687	\$ 3,578,020
Criminal							\$ 1,076,617	\$ 1,076,617	\$ 492,076
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 406,242	\$ 406,242	\$ 284,809
Miscellaneous Trust									
Total Trust Deposits							\$ 4,487,546	\$ 4,487,546	\$ 4,354,904
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,538,192							\$ 1,538,192	\$ 1,450,870
Deferred Compensation Payable	\$ 37,621							\$ 37,621	\$ 0
Deductions Payable	\$ (9,095)							\$ (9,095)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,566,718	\$ 0	\$ 0					\$ 1,566,718	\$ 1,450,870
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 147,592	\$ 4,190	\$ 591				\$ 34,089	\$ 186,462	\$ 152,628
Jury Fees - Non-Interest							\$ 5,294	\$ 5,294	\$ 10,187
Fees - Partial Payment & Overpayment							\$ 85,880	\$ 85,880	\$ 89,773
Uncleared Collections									
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ 147,592	\$ 4,190	\$ 591				\$ 125,263	\$ 277,636	\$ 252,588
Total Liabilities	\$ 1,986,551	\$ 17,644	\$ 591	\$ 2,909,384			\$ 6,424,557	\$ 11,338,727	\$ 14,407,237
Total Fund Balance	\$ 14,807,381	\$ 3,643,307	\$ (435,433)	\$ 0				\$ 18,015,259	\$ 28,008,999
Total Liabilities and Fund Balance	\$ 16,793,932	\$ 3,660,951	\$ (434,842)	\$ 2,909,384			\$ 6,424,557	\$ 29,353,982	\$ 42,416,236

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

Fiscal Year 2025/26 For the month ended December										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)	
PROGRAM EXPENDITURES:											
Judges & Courtroom Support	\$ 7,486,885	\$ 425,327				\$ 584	\$ 7,912,795	\$ 19,284,058	\$ 7,800,783	\$ 18,022,956	
Traffic & Other Infractions	\$ 1,267,954	\$ 87,708				\$ 10	\$ 1,355,672	\$ 3,617,822	\$ 1,276,626	\$ 2,999,458	
Other Criminal Cases	\$ 3,397,578	\$ 623,250			\$ 8,822	\$ 11,194	\$ 4,040,844	\$ 11,240,735	\$ 3,349,415	\$ 10,126,392	
Civil	\$ 1,345,740	\$ 19,323					\$ 1,365,063	\$ 3,440,972	\$ 1,301,844	\$ 3,164,104	
Family & Children Services	\$ 1,805,222	\$ 63,119			\$ 44,330	\$ 0	\$ 1,912,671	\$ 4,988,840	\$ 1,997,714	\$ 4,464,403	
Probate, Guardianship & Mental Health Services	\$ 959,652	\$ 4,468			\$ 1,161	\$ (105)	\$ 965,280	\$ 2,173,470	\$ 883,354	\$ 2,183,322	
Juvenile Dependency Services	\$ 130,841	\$ 9,497					\$ 140,232	\$ 390,082	\$ 134,847	\$ 402,339	
Juvenile Delinquency Services	\$ 289,762	\$ 13,193					\$ 302,955	\$ 676,619	\$ 293,729	\$ 668,794	
Other Court Operations	\$ 833,777	\$ 302,175				\$ 47	\$ 1,135,999	\$ 1,236,254	\$ 1,028,447	\$ 1,157,511	
Court Interpreters	\$ 339,101	\$ 1,467,797				\$ 3,740	\$ 1,810,638	\$ 3,484,237	\$ 1,325,424	\$ 2,724,285	
Jury Services	\$ 225,143	\$ 172,070	\$ 175,028			\$ (3,311)	\$ 568,931	\$ 1,244,770	\$ 596,633	\$ 1,101,401	
Security		\$ 867,140				\$ 16,565	\$ 883,705	\$ 2,021,062	\$ 636,927	\$ 1,486,676	
	\$ 18,081,654	\$ 4,055,066	\$ 175,028		\$ 54,313	\$ 28,724	\$ 22,394,786	\$ 53,798,922	\$ 20,625,745	\$ 48,501,641	
Trial Court Operations Program											
Enhanced Collections	\$ 21,831	\$ 71,450					\$ 96,785	\$ 161,627	\$ 82,428	\$ 171,140	
Other Non-Court Operations	\$ 40,827	\$ 41,067	\$ 48,778		\$ 3,504	\$ 1,822	\$ 132,494	\$ 281,662	\$ 105,295	\$ 267,071	
	\$ 62,659	\$ 112,517	\$ 48,778		\$ 3,504	\$ 1,822	\$ 229,279	\$ 443,288	\$ 187,722	\$ 438,211	
Non-Court Operations Program											
Executive Office	\$ 378,042	\$ 2,791				\$ 0	\$ 373,946	\$ 1,146,421	\$ 357,316	\$ 777,166	
Fiscal Services	\$ 747,517	\$ 40,324			\$ (6,887)	\$ (37)	\$ 772,541	\$ 1,986,781	\$ 811,315	\$ 2,026,040	
Human Resources	\$ 306,949	\$ 34,498			\$ (15,263)	\$ 0	\$ 336,000	\$ 799,549	\$ 315,160	\$ 661,235	
Business & Facilities Services	\$ 519,926	\$ 674,070			\$ (5,447)	\$ 0	\$ 1,187,063	\$ 2,951,565	\$ 1,216,882	\$ 3,006,864	
Information Technology	\$ 1,106,081	\$ 1,197,184			\$ (9,551)	\$ 2,619	\$ 2,282,595	\$ 6,017,020	\$ 1,918,717	\$ 6,608,196	
	\$ 3,068,514	\$ 1,948,866			\$ (20,670)	\$ 0	\$ 4,952,145	\$ 12,901,335	\$ 4,619,389	\$ 13,079,501	
Court Administration Program											
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
Total	\$ 21,202,827	\$ 6,116,450	\$ 223,805		\$ 0	\$ 33,128	\$ 27,576,211	\$ 67,143,545	\$ 25,432,856	\$ 62,019,353	

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 December													
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 (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 26,213,127	\$ 73,753						\$ 26,286,880	\$ 51,568,787	\$ 30,370,846	\$ 49,659,658		
Improvement and Modernization Fund									\$ 100,180		\$ 100,180		
Judges' Compensation (0150019)													
Court Interpreter (0150037)	\$ 1,101,545							\$ 1,101,545	\$ 2,200,736	\$ 749,750	\$ 2,494,114		
Civil Coordination Reimbursement (0150091)													
MOU Reimbursements (0150010 and General)	\$ 2,166,792							\$ 2,166,792	\$ 2,923,326	\$ 2,838,918	\$ 3,629,501		
Other Miscellaneous	\$ 1,604,980	\$ 1,259,987						\$ 2,864,967	\$ 2,864,967	\$ 2,593,148	\$ 2,252,099		
	\$ 31,086,443	\$ 1,333,740						\$ 32,420,184	\$ 59,657,997	\$ 36,552,662	\$ 58,135,552		
Grants													
AB 1058 Commissioner/Facilitator			\$ 232,978					\$ 232,978	\$ 1,230,142	\$ 286,123	\$ 1,200,110		
Other Judicial Council Grants			\$ 153,283					\$ 153,283	\$ 694,967	\$ 213,196	\$ 234,737		
Non-Judicial Council Grants		\$ 0	\$ 535,962					\$ 535,962	\$ 2,032,335	\$ 423,992	\$ 1,804,988		
		\$ 0	\$ 922,223					\$ 922,223	\$ 3,957,444	\$ 923,311	\$ 3,239,836		
Other Financing Sources													
Interest Income	\$ 200,529	\$ 33,677						\$ 234,206	\$ 944,288	\$ 869,647	\$ 1,123,900		
Investment Income													
Donations													
Local Fees	\$ (3,950)	\$ 26,166						\$ 22,216	\$ 70,875	\$ 29,393	\$ 80,300		
Non-Fee Revenues													
Enhanced Collections		\$ 76,829						\$ 76,829	\$ 161,627	\$ 73,622	\$ 171,140		
Escheatment													
Prior Year Revenue	\$ 13,972		\$ 0					\$ 13,972		\$ 9,284			
County Program - Restricted		\$ 915,295						\$ 915,295	\$ 2,927,054	\$ 803,595	\$ 2,647,414		
Reimbursement Other	\$ 24,613							\$ 24,613	\$ 113,320	\$ 15,102	\$ 72,083		
Sale of Fixed Assets													
Other Miscellaneous	\$ 778							\$ 778	\$ 7,900	\$ 984	\$ 3,675		
	\$ 235,942	\$ 1,051,967	\$ 0					\$ 1,287,909	\$ 4,225,064	\$ 1,801,827	\$ 4,098,511		
Total Revenues	\$ 31,322,385	\$ 2,385,707	\$ 922,223					\$ 34,630,315	\$ 67,840,505	\$ 39,277,600	\$ 65,473,899		
EXPENDITURES													
Personnel Services													
Salaries - Permanent	\$ 10,511,896	\$ 617,938	\$ 702,998					\$ 11,832,833	\$ 27,682,325	\$ 11,827,603	\$ 26,062,574		
Temp Help	\$ 66,340	\$ 6,294						\$ 72,634	\$ 14,142	\$ 21,610			
Overtime	\$ 149,167							\$ 149,167	\$ 198,405	\$ 73,582	\$ 160,250		
Staff Benefits	\$ 8,323,807	\$ 433,983	\$ 390,404					\$ 9,148,193	\$ 22,445,674	\$ 8,692,232	\$ 20,624,914		
	\$ 19,051,211	\$ 1,058,215	\$ 1,093,402					\$ 21,202,827	\$ 50,340,546	\$ 20,615,026	\$ 46,847,738		
Operating Expenses and Equipment													
General Expense	\$ 566,871	\$ 13,748	\$ 33,610					\$ 614,230	\$ 1,409,784	\$ 324,574	\$ 1,121,129		
Printing	\$ 24,149	\$ 330	\$ 1,180					\$ 25,660	\$ 57,732	\$ 19,358	\$ 53,755		
Telecommunications	\$ 109,176		\$ 163					\$ 109,340	\$ 234,934	\$ 91,946	\$ 233,086		
Postage	\$ 262,853		\$ 238					\$ 263,091	\$ 410,376	\$ 235,203	\$ 334,578		
Insurance	\$ 73,067							\$ 73,067	\$ 63,600	\$ 57,293	\$ 52,000		
In-State Travel	\$ 26,131	\$ 7,500	\$ 19,185					\$ 52,816	\$ 141,531	\$ 33,447	\$ 109,775		
Out-of-State Travel	\$ 0		\$ 0					\$ 0	\$ 78,620	\$ 0	\$ 30,509		
Training	\$ 5,911		\$ 639					\$ 6,550	\$ 36,487	\$ 14,227	\$ 39,980		
Security Services	\$ 832,819		\$ 33,122					\$ 865,941	\$ 2,104,562	\$ 629,372	\$ 1,559,040		
Facility Operations	\$ 453,857		\$ 3,058					\$ 456,915	\$ 1,482,856	\$ 474,493	\$ 1,580,185		
Utilities													
Contracted Services	\$ 2,065,779	\$ 308,280	\$ 118,011					\$ 2,492,071	\$ 5,754,979	\$ 1,822,143	\$ 4,757,557		
Consulting and Professional Services	\$ 34,331	\$ 29,724	\$ 10,716					\$ 74,771	\$ 1,091,898	\$ 5,487	\$ 554,308		
Information Technology	\$ 782,860							\$ 782,860	\$ 2,914,920	\$ 775,123	\$ 3,778,363		
Major Equipment	\$ 284,618							\$ 284,618	\$ 532,470	\$ 60,035	\$ 486,000		
Other Items of Expense	\$ 14,522							\$ 14,522	\$ 34,900	\$ 11,714	\$ 32,950		
	\$ 5,536,944	\$ 359,583	\$ 219,923					\$ 6,116,450	\$ 16,349,650	\$ 4,554,414	\$ 14,723,214		
Special Items of Expense													
Grand Jury		\$ 48,778						\$ 48,778	\$ 70,000	\$ 26,551	\$ 67,000		
Jury Costs	\$ 175,028							\$ 175,028	\$ 383,350	\$ 192,262	\$ 381,400		
Judgements, Settlements and Claims													
Debt Service													
Other													
Capital Costs													
Internal Cost Recovery	\$ (56,657)	\$ 12,326	\$ 44,330					\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ 31,306	\$ 1,822						\$ 33,128		\$ 44,604			
	\$ 149,678	\$ 62,926	\$ 44,330					\$ 256,934	\$ 453,350	\$ 263,417	\$ 448,400		
Total Expenditures	\$ 24,737,832	\$ 1,480,723	\$ 1,357,656					\$ 27,576,211	\$ 67,143,545	\$ 25,432,856	\$ 62,019,353		
Excess (Deficit) of Revenues Over Expenditures	\$ 6,584,553	\$ 904,984	\$ (435,433)					\$ 7,054,104	\$ 696,959	\$ 13,844,743	\$ 3,454,546		
Operating Transfers In (Out)	\$ 0		\$ 0					\$ 0	\$ 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)	\$ 14,807,381	\$ 3,643,307	\$ (435,433)	\$ 0				\$ 18,015,255	\$ 11,658,110	\$ 28,008,999	\$ 17,618,802		