

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



Date

San Joaquin

Court

2022-23 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

2022-23 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

San Joaquin

Court

2022-23 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	309.24	321.00	317.16	

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 2022/23								2021/22	
	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	\$ (6,200,327)	\$ 4,407,925	\$ (440,084)	\$ 2,542,465			\$ 84,237	\$ 394,215	\$ 972,970
Payroll	\$ (8,588)	\$ 0	\$ 0					\$ (8,588)	\$ 3,648
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other	\$ 22,681							\$ 22,681	\$ 23,126
Distribution							\$ (51,728)	\$ (51,728)	\$ 27,510
Civil Filing Fees							\$ 597,238	\$ 597,238	\$ 0
Trust							\$ 380,792	\$ 380,792	\$ (39,840)
Credit Card									
Cash on Hand	\$ 8,750						\$ 0	\$ 8,750	\$ 10,250
Cash with County	\$ 2,387	\$ 94,823	\$ (14,412)					\$ 82,798	\$ 168,401
Cash Outside of the JCC									
Cash Equivalents	\$ 17,321,524						\$ 4,736,318	\$ 22,057,842	\$ 18,587,221
Total Cash and Cash Equivalents	\$ 11,171,427	\$ 4,502,747	\$ (454,496)	\$ 2,542,465			\$ 5,746,857	\$ 23,509,000	\$ 19,778,286
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 720							\$ 720	\$ 2,941
Dishonored Checks									
Due From Employee	\$ 1,403							\$ 1,403	\$ 0
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 42,303					\$ 42,303	\$ 79,738
Due From Other Courts									
Due From State	\$ 113,757	\$ 0	\$ 392,272					\$ 506,029	\$ 404,455
Trust Due To/From							\$ 163,694	\$ 163,694	\$ 18,844
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 3,669	\$ 5,029						\$ 8,698	\$ 8,293
Total Receivables	\$ 119,548	\$ 5,029	\$ 434,575	\$ 0			\$ 163,694	\$ 722,847	\$ 514,271
Prepaid Expenses - General	\$ 614,011	\$ 0	\$ 0					\$ 614,011	\$ 146,283
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 614,011	\$ 0	\$ 0					\$ 614,011	\$ 146,283
Other Assets									
Total Other Assets									
Total Assets	\$ 11,904,987	\$ 4,507,776	\$ (19,921)	\$ 2,542,465			\$ 5,910,551	\$ 24,845,858	\$ 20,438,841
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 48,026	\$ 596	\$ 6,385				\$ 324	\$ 55,331	\$ 35,328
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,018,469	\$ 1,018,469	\$ 27,137
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0			\$ 2,542,465				\$ 2,542,465	\$ 2,482,610
TC145 Liability							\$ 597,238	\$ 597,238	\$ 552,120
Due to Other Governments	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 1,244,118	\$ 1,244,118	\$ 686,583
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 16,653	\$ 16,653	\$ 697
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 48,026	\$ 596	\$ 6,385	\$ 2,542,465			\$ 2,876,801	\$ 5,474,274	\$ 3,784,474
Civil							\$ 1,797,590	\$ 1,797,590	\$ 6,070,374
Criminal							\$ 1,142,439	\$ 1,142,439	\$ 671,831
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 60,678	\$ 60,678	\$ 46,484
Miscellaneous Trust									
Total Trust Deposits							\$ 3,000,708	\$ 3,000,708	\$ 6,788,690
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,331,860							\$ 1,331,860	\$ 1,208,799
Deferred Compensation Payable	\$ 45,336							\$ 45,336	\$ (1,803)
Deductions Payable	\$ 440,135							\$ 440,135	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,817,330	\$ 0	\$ 0					\$ 1,817,330	\$ 1,206,996
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 79,587	\$ 2,436	\$ 136				\$ 19,171	\$ 101,330	\$ 74,459
Jury Fees - Non-Interest							\$ 2,755	\$ 2,755	\$ 6,801
Fees - Partial Payment & Overpayment							\$ 11,116	\$ 11,116	\$ 11,371
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 79,587	\$ 2,436	\$ 136				\$ 33,042	\$ 115,201	\$ 92,631
Total Liabilities	\$ 1,944,944	\$ 3,031	\$ 6,521	\$ 2,542,465			\$ 5,910,551	\$ 10,407,513	\$ 11,872,791
Total Fund Balance	\$ 9,960,043	\$ 4,504,745	\$ (26,442)	\$ 0				\$ 14,438,345	\$ 8,566,049
Total Liabilities and Fund Balance	\$ 11,904,987	\$ 4,507,776	\$ (19,921)	\$ 2,542,465			\$ 5,910,551	\$ 24,845,858	\$ 20,438,841

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 2022/23										2021/22	
	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	\$ 38,757,814	\$ 177,959				\$ 38,935,773	\$ 50,500,037	\$ 32,675,035	\$ 41,526,864		
Improvement and Modernization Fund	\$ 0					\$ 0	\$ 176,334	\$ 14,511	\$ 108,799		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,433,326					\$ 1,433,326	\$ 1,980,337	\$ 1,359,578	\$ 1,868,104		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,081,501					\$ 1,081,501	\$ 1,295,960	\$ 875,337	\$ 961,405		
Other Miscellaneous	\$ 1,245,356	\$ 2,460,777				\$ 3,706,133	\$ 1,585,726	\$ 2,499,229	\$ 1,245,356		
	\$ 42,497,998	\$ 2,638,736				\$ 45,136,734	\$ 55,638,394	\$ 37,423,691	\$ 45,710,528		
Grants											
AB 1058 Commissioner/Facilitator			\$ 631,389			\$ 631,389	\$ 1,173,618	\$ 568,501	\$ 1,055,321		
Other Judicial Council Grants			\$ 435,859			\$ 435,859	\$ 666,069	\$ 507,767	\$ 683,627		
Non-Judicial Council Grants			\$ 854,096			\$ 854,096	\$ 1,650,087	\$ 869,147	\$ 2,147,475		
			\$ 1,921,344			\$ 1,921,344	\$ 3,489,774	\$ 1,945,415	\$ 3,886,423		
Other Financing Sources											
Interest Income	\$ 380,032	\$ 95,852				\$ 475,883	\$ 341,425	\$ 13,754	\$ 57,386		
Investment Income											
Donations											
Local Fees	\$ 24,201	\$ 55,137				\$ 79,337	\$ 99,475	\$ 108,682	\$ 245,271		
Non-Fee Revenues											
Enhanced Collections		\$ 182,701				\$ 182,701	\$ 359,744	\$ 127,161	\$ 398,182		
Escheatment	\$ (457)					\$ (457)					
Prior Year Revenue	\$ (1,587)	\$ 2				\$ (1,585)		\$ (127,115)			
County Program - Restricted		\$ 871,513				\$ 871,513	\$ 1,553,255	\$ 823,195	\$ 1,360,878		
Reimbursement Other	\$ 13,787					\$ 13,787	\$ 56,200	\$ 30,911	\$ 35,390		
Sale of Fixed Assets											
Other Miscellaneous	\$ 9,775					\$ 9,775	\$ 5,200	\$ 2,798	\$ 3,100		
	\$ 425,751	\$ 1,205,204				\$ 1,630,955	\$ 2,415,299	\$ 979,385	\$ 2,100,207		
Total Revenues	\$ 42,923,748	\$ 3,843,940	\$ 1,921,344			\$ 48,689,033	\$ 61,443,467	\$ 40,348,491	\$ 51,697,159		
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 16,867,359	\$ 665,184	\$ 1,108,501			\$ 18,641,044	\$ 25,796,481	\$ 16,395,596	\$ 23,425,350		
Temp Help	\$ 32,037	\$ 9,124				\$ 41,160		\$ 46,074	\$ 87,696		
Overtime	\$ 44,854	\$ 164	\$ 196			\$ 45,014		\$ 58,803			
Staff Benefits	\$ 12,176,119	\$ 331,427	\$ 534,760			\$ 13,042,306	\$ 19,482,666	\$ 12,321,662	\$ 18,459,250		
	\$ 29,120,169	\$ 1,005,900	\$ 1,643,457			\$ 31,769,525	\$ 45,279,148	\$ 28,820,135	\$ 41,972,296		
Operating Expenses and Equipment											
General Expense	\$ 1,040,420	\$ 7,525	\$ 32,674			\$ 1,080,619	\$ 1,409,484	\$ 1,172,094	\$ 2,413,450		
Printing	\$ 27,918	\$ 342	\$ 1,000			\$ 29,260	\$ 40,732	\$ 24,651	\$ 45,399		
Telecommunications	\$ 142,901		\$ 712			\$ 143,614	\$ 199,866	\$ 111,728	\$ 190,070		
Postage	\$ 226,534		\$ 176			\$ 226,710	\$ 257,875	\$ 207,058	\$ 195,990		
Insurance	\$ 37,525					\$ 37,525	\$ 53,650	\$ 44,705	\$ 50,900		
In-State Travel	\$ 12,032	\$ 4,537	\$ 11,496			\$ 28,066	\$ 65,810	\$ 11,884	\$ 69,910		
Out-of-State Travel	\$ 3,336	\$ 6,448	\$ 12,340			\$ 22,126	\$ 59,742	\$ 30,002	\$ 71,189		
Training	\$ 11,956		\$ 165			\$ 12,121	\$ 19,019	\$ 10,267	\$ 15,893		
Security Services	\$ 811,751		\$ 45,843			\$ 857,594	\$ 1,150,640	\$ 684,845	\$ 1,313,518		
Facility Operations	\$ 687,914		\$ 9,210			\$ 697,124	\$ 1,396,853	\$ 991,174	\$ 1,286,832		
Utilities	\$ 61,588					\$ 61,588	\$ 80,000	\$ 45,306	\$ 30,013		
Contracted Services	\$ 2,000,261	\$ 176,877	\$ 133,095			\$ 2,310,233	\$ 4,931,144	\$ 1,992,761	\$ 3,005,550		
Consulting and Professional Services	\$ 36,845		\$ 7,827			\$ 44,472	\$ 364,577	\$ 29,860	\$ 122,574		
Information Technology	\$ 548,379		\$ 191			\$ 548,570	\$ 1,086,477	\$ 525,332	\$ 725,012		
Major Equipment	\$ 76,640					\$ 76,640	\$ 729,423	\$ 180,186	\$ 221,970		
Other Items of Expense	\$ 18,500					\$ 18,500	\$ 33,000	\$ 17,185	\$ 29,825		
	\$ 5,744,301	\$ 195,729	\$ 254,732			\$ 6,194,762	\$ 11,888,293	\$ 6,078,837	\$ 9,768,094		
Special Items of Expense											
Grand Jury		\$ 44,079				\$ 44,079	\$ 105,000	\$ 58,967	\$ 70,000		
Jury Costs	\$ 211,772					\$ 211,772	\$ 311,400	\$ 218,284	\$ 218,750		
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (73,465)	\$ 13,978	\$ 59,487			\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ (10,902)	\$ 1,548	\$ 11,055			\$ 1,701	\$ 11,014	\$ 135,529			
	\$ 127,406	\$ 59,605	\$ 70,541			\$ 257,552	\$ 427,414	\$ 412,780	\$ 288,750		
Total Expenditures	\$ 34,991,877	\$ 1,261,233	\$ 1,968,730			\$ 38,221,840	\$ 67,574,855	\$ 35,311,752	\$ 52,049,140		
Excess (Deficit) of Revenues Over Expenditures	\$ 7,931,872	\$ 2,582,707	\$ (47,386)			\$ 10,467,193	\$ 3,868,612	\$ 5,036,739	\$ (351,981)		
Operating Transfers In (Out)	\$ (20,944)		\$ 20,944			\$ 0	\$ 0	\$ 0	\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,049,114	\$ 1,922,036	\$ 0	\$ 0		\$ 3,971,152	\$ 3,971,152	\$ 3,529,310	\$ 3,529,310		
Ending Balance (Deficit)	\$ 9,960,043	\$ 4,504,745	\$ (26,442)	\$ 0		\$ 14,438,345	\$ 7,839,764	\$ 8,566,049	\$ 3,177,329		

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

For the month ended March										
Fiscal Year 2022/23									2021/22	
	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	\$ 11,664,886	\$ 534,118				\$ 11,349	\$ 12,210,353	\$ 18,029,989	\$ 11,270,396	\$ 16,278,624
Traffic & Other Infractions	\$ 1,729,317	\$ 70,803				\$ 11,014	\$ 1,811,135	\$ 2,585,860	\$ 1,902,572	\$ 3,138,201
Other Criminal Cases	\$ 4,876,395	\$ 535,544			\$ 2,465	\$ (1,491)	\$ 5,412,913	\$ 8,772,123	\$ 4,821,958	\$ 7,831,709
Civil	\$ 1,992,062	\$ 23,377				\$ 0	\$ 2,015,439	\$ 3,028,856	\$ 1,772,634	\$ 3,122,207
Family & Children Services	\$ 2,971,482	\$ 70,511			\$ 59,487	\$ 0	\$ 3,101,479	\$ 4,486,320	\$ 2,808,473	\$ 4,300,169
Probate, Guardianship & Mental Health Services	\$ 1,434,412	\$ 7,189				\$ 1,183	\$ 1,442,784	\$ 1,969,501	\$ 1,261,418	\$ 1,816,690
Juvenile Dependency Services	\$ 212,141	\$ 2,005					\$ 214,146	\$ 464,274	\$ 253,256	\$ 358,793
Juvenile Delinquency Services	\$ 342,206	\$ 56,201					\$ 398,407	\$ 667,748	\$ 379,563	\$ 602,848
Other Court Operations	\$ 1,070,379	\$ 946,916				\$ 15,203	\$ 2,032,499	\$ 2,404,111	\$ 2,130,090	\$ 2,089,393
Court Interpreters	\$ 603,956	\$ 878,223				\$ 9,005	\$ 1,491,185	\$ 2,395,586	\$ 1,419,512	\$ 2,143,221
Jury Services	\$ 305,424	\$ 208,522	\$ 211,772			\$ (114)	\$ 725,604	\$ 963,476	\$ 669,583	\$ 812,815
Security		\$ 861,980				\$ (67)	\$ 861,913	\$ 1,205,362	\$ 865,256	\$ 1,370,782
Trial Court Operations Program	\$ 27,202,661	\$ 4,195,390	\$ 211,772		\$ 61,951	\$ 46,083	\$ 31,717,857	\$ 46,973,204	\$ 29,554,710	\$ 43,865,452
Enhanced Collections	\$ 100,729	\$ 70,459			\$ 11,513		\$ 182,701	\$ 359,744	\$ 142,627	\$ 398,182
Other Non-Court Operations	\$ 55,709	\$ 45,375	\$ 44,079			\$ 0	\$ 145,163	\$ 269,475	\$ 155,363	\$ 194,316
Non-Court Operations Program	\$ 156,437	\$ 115,833	\$ 44,079		\$ 11,513	\$ 0	\$ 327,863	\$ 629,219	\$ 297,990	\$ 592,498
Executive Office	\$ 559,043	\$ 2,566			\$ (9,490)	\$ 69	\$ 552,188	\$ 733,579	\$ 482,249	\$ 627,908
Fiscal Services	\$ 1,352,533	\$ 173,504			\$ (23,027)	\$ (43,708)	\$ 1,459,302	\$ 1,951,518	\$ 1,267,492	\$ 1,657,895
Human Resources	\$ 362,325	\$ 51,271			\$ (6,647)	\$ 558	\$ 407,506	\$ 814,571	\$ 379,411	\$ 617,150
Business & Facilities Services	\$ 589,049	\$ 661,942			\$ (10,181)	\$ 349	\$ 1,241,159	\$ 2,192,012	\$ 1,488,817	\$ 2,071,161
Information Technology	\$ 1,547,478	\$ 994,256			\$ (24,119)	\$ (1,650)	\$ 2,515,965	\$ 4,280,751	\$ 1,841,063	\$ 2,617,077
Court Administration Program	\$ 4,410,427	\$ 1,883,539			\$ (73,465)	\$ (44,382)	\$ 6,176,120	\$ 9,972,431	\$ 5,459,051	\$ 7,591,190
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 31,769,525	\$ 6,194,762	\$ 255,851		\$ 0	\$ 1,701	\$ 38,221,840	\$ 57,574,855	\$ 35,311,752	\$ 52,049,140