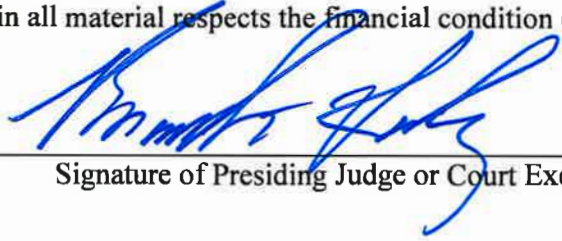


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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

1/30/23

Date

San Joaquin

Court

2022-2023 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

2022-2023 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filed Court Employee Positions (FTEs)

San Joaquin

Court

2022-2023 Q2

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	342.75	309.24	321		

¹ The 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									
Fiscal Year 2022/23									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ (6,422,002)	\$ 4,309,093	\$ (544,044)	\$ 2,517,177			\$ 43,232	\$ (96,544)	\$ 196,150
Payroll	\$ 5,232	\$ 0	\$ 0					\$ 5,232	\$ (870)
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other	\$ 15,352							\$ 15,352	\$ 16,051
Distribution							\$ 97,297	\$ 97,297	\$ 24,230
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (50,425)	\$ (50,425)	\$ (79,638)
Credit Card									
Cash on Hand	\$ 9,450						\$ 0	\$ 9,450	\$ 10,250
Cash with County	\$ (3,994)	\$ 100,044	\$ 39,736					\$ 135,767	\$ 175,419
Cash Outside of the JCC									
Cash Equivalents	\$ 21,611,227						\$ 2,892,033	\$ 24,493,260	\$ 22,846,877
Total Cash and Cash Equivalents	\$ 15,240,267	\$ 4,409,137	\$ (504,309)	\$ 2,517,177			\$ 2,972,136	\$ 24,634,409	\$ 23,215,489
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 720							\$ 720	\$ 1,070
Dishonored Checks									
Due From Employee	\$ 2,363							\$ 2,363	\$ 0
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 23,733
Due From Other Courts									
Due From State	\$ 169,617	\$ 0	\$ 545,466					\$ 715,084	\$ 489,861
Trust Due To/From							\$ 70,628	\$ 70,628	\$ 4,936,759
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 7,431	\$ 4,014						\$ 11,446	\$ 12,399
Total Receivables	\$ 180,130	\$ 4,014	\$ 545,466	\$ 0			\$ 70,628	\$ 800,239	\$ 5,463,821
Prepaid Expenses - General	\$ 401,821	\$ 0	\$ 0					\$ 401,821	\$ 357,813
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 401,821	\$ 0	\$ 0					\$ 401,821	\$ 357,813
Other Assets									
Total Other Assets									
Total Assets	\$ 18,022,218	\$ 4,413,151	\$ 41,169	\$ 2,517,177			\$ 3,042,764	\$ 25,836,469	\$ 29,037,103
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 44,554	\$ 404	\$ 8				\$ 0	\$ 44,965	\$ 13,196
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 82,072	\$ 82,072	\$ 4,949,157
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0			\$ 2,516,933				\$ 2,516,933	\$ 2,481,241
TC145 Liability							\$ 573,061	\$ 573,061	\$ 560,335
Due to Other Governments	\$ 0	\$ 0		\$ 244				\$ 244	\$ 5
AB145 Due to Other Government Agency							\$ 657,348	\$ 657,348	\$ 670,844
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 8,510	\$ 8,510	\$ 30
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 44,554	\$ 404	\$ 8	\$ 2,517,177			\$ 1,320,991	\$ 3,883,134	\$ 8,674,807
Civil							\$ 981,957	\$ 981,957	\$ 6,133,856
Criminal							\$ 654,196	\$ 654,196	\$ 555,374
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 53,531	\$ 53,531	\$ 55,846
Miscellaneous Trust									
Total Trust Deposits							\$ 1,689,684	\$ 1,689,684	\$ 6,745,079
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,292,107							\$ 1,292,107	\$ 1,174,319
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,292,107	\$ 0	\$ 0					\$ 1,292,107	\$ 1,174,319
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 78,197	\$ 2,390	\$ 37				\$ 18,759	\$ 99,382	\$ 71,457
Jury Fees - Non-Interest							\$ 19	\$ 19	\$ 543
Fees - Partial Payment & Overpayment							\$ 13,319	\$ 13,319	\$ 11,779
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 78,197	\$ 2,390	\$ 37				\$ 32,089	\$ 112,712	\$ 83,779
Total Liabilities	\$ 1,414,857	\$ 2,793	\$ 45	\$ 2,517,177			\$ 3,042,764	\$ 6,977,637	\$ 16,677,984
Total Fund Balance	\$ 14,407,361	\$ 4,410,358	\$ 41,115	\$ 0				\$ 18,858,833	\$ 12,359,119
Total Liabilities and Fund Balance	\$ 18,022,218	\$ 4,413,151	\$ 41,169	\$ 2,517,177			\$ 3,042,764	\$ 25,836,469	\$ 29,037,103

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 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	\$ 31,797,863	\$ 102,728					\$ 31,900,592	\$ 50,500,037	\$ 28,205,947	\$ 41,526,884	
Improvement and Modernization Fund	\$ 60,000					\$ 60,000	\$ 176,334	\$ 14	\$ 108,799		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 941,156					\$ 941,156	\$ 1,980,337	\$ 892,552	\$ 1,868,104		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 398,551					\$ 398,551	\$ 1,295,960	\$ 598,866	\$ 981,405		
Other Miscellaneous	\$ 1,245,356	\$ 2,460,777				\$ 3,706,133	\$ 1,685,726	\$ 2,499,229	\$ 1,245,356		
	\$ 34,462,927	\$ 2,563,506				\$ 37,026,433	\$ 55,538,394	\$ 30,196,028	\$ 45,710,528		
Grants											
AB 1059 Commissioner/Facilitator			\$ 407,967				\$ 407,967	\$ 1,173,818	\$ 290,314	\$ 1,056,321	
Other Judicial Council Grants			\$ 360,698				\$ 360,698	\$ 668,069	\$ 390,475	\$ 683,627	
Non-Judicial Council Grants			\$ 572,326				\$ 572,326	\$ 1,650,087	\$ 416,703	\$ 2,147,475	
			\$ 1,340,991				\$ 1,340,991	\$ 3,489,774	\$ 1,097,492	\$ 3,886,423	
Other Financing Sources											
Interest Income	\$ 209,799	\$ 50,414					\$ 260,213	\$ 341,425	\$ 5,559	\$ 57,368	
Investment Income											
Donations											
Local Fees	\$ 7,145	\$ 95,351					\$ 42,496	\$ 99,475	\$ 86,772	\$ 245,271	
Non-Fee Revenues											
Enhanced Collections		\$ 167,044					\$ 167,044	\$ 359,744	\$ 79,462	\$ 398,182	
Escheatment	\$ (457)						\$ (457)				
Prior Year Revenue	\$ 59,763	\$ 2					\$ 59,765		\$ (127,120)		
County Program - Restricted		\$ 559,379					\$ 559,379	\$ 1,553,255	\$ 601,144	\$ 1,380,876	
Reimbursement Other	\$ 10,199						\$ 10,199	\$ 56,200	\$ 26,369	\$ 35,390	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,471						\$ 2,471	\$ 5,200	\$ 1,425	\$ 3,100	
	\$ 288,920	\$ 612,190					\$ 1,101,110	\$ 2,415,299	\$ 673,611	\$ 2,100,207	
Total Revenues	\$ 34,751,847	\$ 3,375,696	\$ 1,340,991				\$ 39,468,533	\$ 61,443,467	\$ 31,967,730	\$ 61,697,159	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 11,004,844	\$ 459,230	\$ 758,782				\$ 12,222,856	\$ 25,796,481	\$ 10,837,140	\$ 23,425,350	
Temp Help	\$ 17,043	\$ 5,474					\$ 22,517	\$ 29,843	\$ 87,696		
Overtime	\$ 32,140	\$ 17					\$ 32,157	\$ 47,364			
Staff Benefits	\$ 8,002,268	\$ 229,460	\$ 361,466				\$ 8,593,194	\$ 19,482,668	\$ 8,293,928	\$ 19,459,250	
	\$ 19,056,295	\$ 694,181	\$ 1,120,248				\$ 20,870,723	\$ 45,279,148	\$ 19,308,315	\$ 41,972,296	
Operating Expenses and Equipment											
General Expense	\$ 462,098	\$ 4,508	\$ 22,227				\$ 488,834	\$ 1,409,484	\$ 659,103	\$ 2,413,450	
Printing	\$ 13,139	\$ 342	\$ 511				\$ 13,993	\$ 40,732	\$ 18,633	\$ 45,369	
Telecommunications	\$ 88,277		\$ 494				\$ 88,771	\$ 189,866	\$ 71,116	\$ 190,070	
Postage	\$ 130,318		\$ 75				\$ 130,392	\$ 257,875	\$ 103,315	\$ 186,990	
Insurance	\$ 37,525						\$ 37,525	\$ 63,650	\$ 44,705	\$ 50,800	
In-State Travel	\$ 5,398						\$ 5,398	\$ 55,810	\$ 5,804	\$ 69,910	
Out-of-State Travel	\$ 2,841						\$ 2,841	\$ 59,742	\$ 20,877	\$ 71,189	
Training	\$ 11,906	\$ 6,448	\$ 165				\$ 12,071	\$ 19,016	\$ 9,283	\$ 15,893	
Security Services	\$ 484,010		\$ 18,252				\$ 502,262	\$ 1,150,840	\$ 490,812	\$ 1,313,518	
Facility Operations	\$ 491,615		\$ 8,052				\$ 499,667	\$ 1,398,853	\$ 499,318	\$ 1,288,832	
Utilities	\$ 26,399						\$ 26,399	\$ 80,000	\$ 25,816	\$ 30,013	
Contracted Services	\$ 1,222,730	\$ 137,456	\$ 80,934				\$ 1,441,119	\$ 4,831,144	\$ 1,235,126	\$ 3,005,550	
Consulting and Professional Services	\$ 24,785		\$ 7,827				\$ 32,612	\$ 364,577	\$ 19,900	\$ 122,574	
Information Technology	\$ 165,836						\$ 165,836	\$ 1,086,477	\$ 113,329	\$ 725,012	
Major Equipment	\$ 14,685						\$ 14,685	\$ 729,423	\$ 93,745	\$ 221,970	
Other Items of Expense	\$ 8,058						\$ 8,058	\$ 33,000	\$ 7,530	\$ 28,825	
	\$ 3,189,820	\$ 148,754	\$ 148,337				\$ 3,486,711	\$ 11,868,293	\$ 3,416,091	\$ 9,788,094	
Special Items of Expense											
Grand Jury		\$ 30,957					\$ 30,957	\$ 105,000	\$ 40,013	\$ 70,000	
Jury Costs	\$ 131,411						\$ 131,411	\$ 311,400	\$ 158,123	\$ 218,750	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (60,518)	\$ 11,936	\$ 38,582				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 48,447	\$ 1,548	\$ 11,055				\$ 61,050	\$ 11,014	\$ 117,379	\$ 71,189	
	\$ 129,341	\$ 44,440	\$ 49,637				\$ 223,418	\$ 427,414	\$ 313,515	\$ 288,750	
Total Expenditures	\$ 22,378,268	\$ 887,376	\$ 1,318,222				\$ 24,680,653	\$ 67,574,655	\$ 23,037,921	\$ 62,049,140	
Excess (Deficit) of Revenues Over Expenditures	\$ 12,376,592	\$ 2,488,320	\$ 22,769				\$ 14,887,681	\$ 3,868,612	\$ 8,929,810	\$ (351,981)	
Operating Transfers In (Out)	\$ (18,345)		\$ 18,345				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,049,114	\$ 1,822,038	\$ 0	\$ 0			\$ 3,971,152	\$ 3,971,152	\$ 3,528,310	\$ 3,529,310	
Ending Balance (Deficit)	\$ 14,407,381	\$ 4,410,358	\$ 41,115	\$ 0			\$ 18,888,833	\$ 7,838,764	\$ 12,358,119	\$ 3,177,329	

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

For the month ended December										
Fiscal Year 2022/23										
	Personal 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	\$ 7,626,499	\$ 317,120				\$ 7,436	\$ 7,951,055	\$ 18,029,989	\$ 7,402,806	\$ 16,278,624
Traffic & Other Infractions	\$ 1,129,842	\$ 47,398				\$ 11,014	\$ 1,188,255	\$ 2,585,860	\$ 1,234,775	\$ 3,138,201
Other Criminal Cases	\$ 3,198,482	\$ 307,512			\$ 1,611	\$ (1,492)	\$ 3,506,113	\$ 8,772,123	\$ 3,174,381	\$ 7,831,709
Civil	\$ 1,291,013	\$ 13,248				\$ 0	\$ 1,304,261	\$ 3,028,856	\$ 1,206,541	\$ 3,122,207
Family & Children Services	\$ 1,962,024	\$ 47,916			\$ 38,582	\$ 0	\$ 2,048,522	\$ 4,486,320	\$ 1,783,855	\$ 4,300,169
Probate, Guardianship & Mental Health Services	\$ 932,651	\$ 4,824				\$ 1,183	\$ 938,658	\$ 1,969,501	\$ 830,572	\$ 1,816,690
Juvenile Dependency Services	\$ 138,014	\$ 294					\$ 138,308	\$ 464,274	\$ 168,414	\$ 358,793
Juvenile Delinquency Services	\$ 229,366	\$ 30,829					\$ 260,195	\$ 667,748	\$ 263,788	\$ 602,848
Other Court Operations	\$ 817,880	\$ 536,275				\$ 12,980	\$ 1,367,134	\$ 2,404,111	\$ 1,516,395	\$ 2,089,393
Court Interpreters	\$ 383,325	\$ 566,892				\$ 7,884	\$ 958,101	\$ 2,395,586	\$ 988,324	\$ 2,143,221
Jury Services	\$ 197,380	\$ 122,587	\$ 131,411			\$ (114)	\$ 451,264	\$ 963,476	\$ 461,592	\$ 812,815
Security	\$ 504,048	\$ 504,048				\$ (73)	\$ 503,975	\$ 1,205,362	\$ 592,628	\$ 1,370,782
Trial Court Operations Program	\$ 17,906,475	\$ 2,498,945	\$ 131,411		\$ 40,193	\$ 38,819	\$ 20,615,843	\$ 46,973,204	\$ 19,624,071	\$ 43,865,452
Enhanced Collections	\$ 90,335	\$ 70,314			\$ 10,325		\$ 170,975	\$ 359,744	\$ 94,312	\$ 398,182
Other Non-Court Operations	\$ 36,905	\$ 25,328	\$ 30,957			\$ 0	\$ 93,190	\$ 269,475	\$ 97,866	\$ 194,316
Non-Court Operations Program	\$ 127,241	\$ 95,643	\$ 30,957		\$ 10,325	\$ 0	\$ 264,165	\$ 629,219	\$ 192,178	\$ 592,498
Executive Office	\$ 362,567	\$ 1,617			\$ (6,526)	\$ 69	\$ 357,727	\$ 733,579	\$ 315,085	\$ 627,908
Fiscal Services	\$ 858,784	\$ 114,319			\$ (15,834)	\$ 22,906	\$ 980,174	\$ 1,951,518	\$ 843,951	\$ 1,657,895
Human Resources	\$ 236,965	\$ 35,872			\$ (4,571)	\$ 558	\$ 268,824	\$ 814,571	\$ 257,993	\$ 617,150
Business & Facilities Services	\$ 379,086	\$ 499,792			\$ (7,001)	\$ 349	\$ 872,225	\$ 2,192,012	\$ 868,075	\$ 2,071,161
Information Technology	\$ 999,605	\$ 240,525			\$ (16,585)	\$ (1,650)	\$ 1,221,895	\$ 4,280,751	\$ 936,568	\$ 2,617,077
Court Administration Program	\$ 2,837,008	\$ 892,124			\$ (50,518)	\$ 22,231	\$ 3,700,845	\$ 9,972,431	\$ 3,221,672	\$ 7,591,190
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 20,870,723	\$ 3,486,711	\$ 162,368		\$ 0	\$ 61,050	\$ 24,580,853	\$ 57,574,855	\$ 23,037,921	\$ 52,049,140