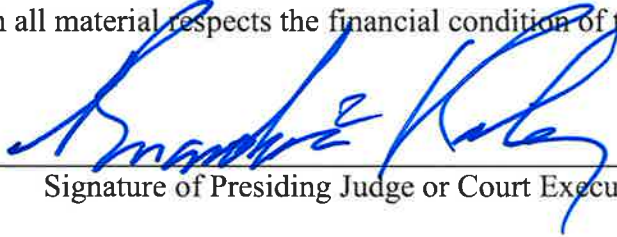


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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



Date

San Joaquin

Court

2022-2023 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

2022-2023 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Joaquin

Court

2022-2023 Q1

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	314.01			

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 September									
Fiscal Year 2022/23									
	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	\$ (5,672,648)	\$ 4,128,166	\$ (702,243)	\$ 2,493,322			\$ 86,555	\$ 333,152	\$ 712,144
Payroll	\$ (3,919)	\$ 0	\$ 0					\$ (3,919)	\$ 0
Jury								\$ 25,000	\$ 25,000
Revolving	\$ 25,000							\$ 17,736	\$ 15,822
Other	\$ 17,736							\$ 34,099	\$ 162,652
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ (76,609)	\$ (76,609)	\$ (45,777)
Trust								\$ 9,450	\$ 10,250
Credit Card	\$ 9,450						\$ 0	\$ 140,209	\$ 147,243
Cash on Hand	\$ (8,630)	\$ 155,046	\$ (6,007)						
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 20,267,135						\$ 2,871,421	\$ 23,138,556	\$ 18,881,169
Total Cash and Cash Equivalents	\$ 14,633,924	\$ 4,283,211	\$ (708,250)	\$ 2,493,322			\$ 2,915,466	\$ 23,617,674	\$ 19,908,502
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 720							\$ 720	\$ 350
Dishonored Checks								\$ 2,963	\$ 0
Due From Employee	\$ 2,963								\$ 0
Civil Jury Fees									\$ 0
Trust	\$ 0							\$ 0	\$ 0
Due From Other Funds	\$ 0							\$ 107,103	\$ 54,165
Due From Other Governments		\$ 0	\$ 107,103						
Due From Other Courts								\$ 412,254	\$ 316,894
Due From State	\$ 82,629	\$ 0	\$ 329,625					\$ 19,669	\$ 10,227
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From	\$ 8,181	\$ 6,466						\$ 14,646	\$ 18,993
General Due To/From	\$ 94,493	\$ 6,466	\$ 436,726	\$ 0			\$ 19,669	\$ 557,356	\$ 400,629
Total Receivables	\$ 94,493	\$ 6,466	\$ 436,726	\$ 0			\$ 19,669	\$ 557,356	\$ 400,629
Prepaid Expenses - General	\$ 234,662	\$ 0	\$ 0					\$ 234,662	\$ 148,433
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 234,662	\$ 0	\$ 0					\$ 234,662	\$ 148,433
Other Assets									
Total Other Assets									
Total Assets	\$ 14,963,078	\$ 4,289,878	\$ (271,523)	\$ 2,493,322			\$ 2,935,135	\$ 24,409,691	\$ 20,457,565
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 23,853	\$ 0	\$ 0				\$ 50	\$ 23,903	\$ 82,008
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 34,317	\$ 34,317	\$ 29,221
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 574,344			\$ 2,493,078				\$ 3,067,422	\$ 2,479,811
TC145 Liability							\$ 636,796	\$ 636,796	\$ 633,008
Due to Other Governments	\$ 0	\$ 0		\$ 244				\$ 244	\$ 5
AB145 Due to Other Government Agency							\$ 598,657	\$ 598,657	\$ 699,801
Due to Other Public Agencies								\$ 0	\$ 0
Sales and Use Tax	\$ 0							\$ 5,755	\$ 15
Interest							\$ 5,755	\$ 5,755	\$ 15
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 598,196	\$ 0	\$ 0	\$ 2,493,322			\$ 1,275,576	\$ 4,367,094	\$ 3,923,868
Total Accounts Payable and Accrued Liab.	\$ 598,196	\$ 0	\$ 0	\$ 2,493,322			\$ 1,275,576	\$ 4,367,094	\$ 3,923,868
Civil							\$ 851,833	\$ 851,833	\$ 1,523,700
Criminal							\$ 727,727	\$ 727,727	\$ 877,354
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 46,561	\$ 46,561	\$ 69,045
Miscellaneous Trust									
Total Trust Deposits							\$ 1,626,120	\$ 1,626,120	\$ 2,470,099
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,260,861							\$ 1,260,861	\$ 1,159,470
Deferred Compensation Payable	\$ 33,009							\$ 33,009	\$ 0
Deductions Payable	\$ (7)							\$ (7)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,293,863	\$ 0	\$ 0					\$ 1,293,863	\$ 1,159,470
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 69,710	\$ 1,677	\$ 37				\$ 17,552	\$ 88,975	\$ 63,074
Jury Fees - Non-Interest							\$ 4,776	\$ 4,776	\$ 16,139
Fees - Partial Payment & Overpayment							\$ 11,112	\$ 11,112	\$ 11,310
Uncleared Collections									
Other Miscellaneous Liabilities							\$ 33,439	\$ 104,863	\$ 90,523
Total Other Liabilities	\$ 69,710	\$ 1,677	\$ 37				\$ 33,439	\$ 104,863	\$ 90,523
Total Liabilities	\$ 1,961,768	\$ 1,677	\$ 37	\$ 2,493,322			\$ 2,935,135	\$ 7,391,940	\$ 7,643,960
Total Fund Balance	\$ 13,001,310	\$ 4,288,001	\$ (271,660)	\$ 0				\$ 17,017,761	\$ 12,813,605
Total Liabilities and Fund Balance	\$ 14,963,078	\$ 4,289,878	\$ (271,623)	\$ 2,493,322			\$ 2,935,135	\$ 24,409,691	\$ 20,457,565

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

	For the month ended September									
	Fiscal Year 2022/23							2021/22		
	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	\$ 4,065,178	\$ 150,196				\$ 4,791	\$ 4,220,165		\$ 3,095,613	\$ 16,278,624
Traffic & Other Infractions	\$ 618,723	\$ 34,956				\$ 11,014	\$ 664,693		\$ 546,607	\$ 3,138,201
Other Criminal Cases	\$ 1,700,122	\$ 122,016			\$ 715	\$ (1,492)	\$ 1,821,361		\$ 1,283,297	\$ 7,831,709
Civil	\$ 686,472	\$ 3,395				\$ 0	\$ 689,867		\$ 508,312	\$ 3,122,207
Family & Children Services	\$ 1,028,001	\$ 14,872			\$ 15,634	\$ 71	\$ 1,058,577		\$ 718,937	\$ 4,300,169
Probate, Guardianship & Mental Health Services	\$ 492,595	\$ 1,440				\$ 236	\$ 494,272		\$ 347,185	\$ 1,816,690
Juvenile Dependency Services	\$ 73,072						\$ 73,072		\$ 69,972	\$ 358,793
Juvenile Delinquency Services	\$ 131,692	\$ 7,744					\$ 139,436		\$ 112,877	\$ 602,848
Other Court Operations	\$ 604,891	\$ 324,270				\$ 11,402	\$ 940,562		\$ 791,141	\$ 2,089,393
Court Interpreters	\$ 192,814	\$ 250,436				\$ 6,822	\$ 450,072		\$ 436,781	\$ 2,143,221
Jury Services	\$ 104,212	\$ 64,376	\$ 50,134				\$ 218,722		\$ 212,158	\$ 812,815
Security		\$ 237,160				\$ 9	\$ 237,168		\$ 234,868	\$ 1,370,782
Trial Court Operations Program	\$ 9,697,771	\$ 1,210,861	\$ 50,134		\$ 16,348	\$ 32,853	\$ 11,007,967		\$ 8,357,750	\$ 43,865,452
Enhanced Collections	\$ 52,592	\$ 54,356			\$ 6,011		\$ 112,959		\$ 50,541	\$ 398,182
Other Non-Court Operations	\$ 19,083	\$ 155	\$ 10,121			\$ 0	\$ 29,359		\$ 25,050	\$ 194,316
Non-Court Operations Program	\$ 71,675	\$ 54,510	\$ 10,121		\$ 6,011	\$ 0	\$ 142,318		\$ 75,591	\$ 592,498
Executive Office	\$ 177,250	\$ 1,253			\$ (2,888)	\$ 69	\$ 175,683		\$ 125,076	\$ 627,908
Fiscal Services	\$ 451,807	\$ 38,741			\$ (7,008)	\$ (43,708)	\$ 439,832		\$ 340,816	\$ 1,657,895
Human Resources	\$ 125,249	\$ 16,551			\$ (2,023)	\$ 494	\$ 140,270		\$ 106,827	\$ 617,150
Business & Facilities Services	\$ 198,086	\$ 257,536			\$ (3,099)	\$ 112	\$ 452,635		\$ 421,664	\$ 2,071,161
Information Technology	\$ 517,020	\$ 87,665			\$ (7,341)	\$ 153	\$ 597,497		\$ 419,341	\$ 2,617,077
Court Administration Program	\$ 1,469,412	\$ 401,745			\$ (22,360)	\$ (42,880)	\$ 1,805,917		\$ 1,413,725	\$ 7,591,190
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,238,858	\$ 1,667,116	\$ 60,256		\$ 0	\$ (10,027)	\$ 12,956,202		\$ 9,847,066	\$ 52,049,140

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 2022/23							2021/22		
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 22,085,412	\$ 25,696					\$ 22,111,108		\$ 18,249,000	\$ 41,526,864
Improvement and Modernization Fund	\$ 80,000						\$ 80,000		\$ (65,968)	\$ 108,799
Judges' Compensation (0150019)	\$ 407,487						\$ 407,487		\$ 273,089	\$ 1,868,104
Court Interpreter (0150037)										
Civil Coordination Reimbursement (0150091)	\$ 118,286						\$ 118,286		\$ 91,672	\$ 961,406
MOU Reimbursements (0150010 and General)		\$ 2,460,777					\$ 2,460,777		\$ 2,445,356	\$ 2,145,356
Other Miscellaneous										
	\$ 22,691,185	\$ 2,486,473					\$ 25,177,659		\$ 18,547,784	\$ 45,710,528
Grants										
AB 1028 Commissioner/Facilitator			\$ 80,257				\$ 80,257		\$ 21,187	\$ 1,055,321
Other Judicial Council Grants			\$ 180,489				\$ 180,489		\$ 208,628	\$ 683,627
Non-Judicial Council Grants			\$ 169,896				\$ 169,896		\$ 106,538	\$ 2,147,475
			\$ 430,642				\$ 430,642		\$ 336,353	\$ 3,886,423
Other Financing Sources										
Interest Income	\$ 49,807	\$ 9,933					\$ 59,740		\$ 121	\$ 57,386
Investment Income										
Donations										
Local Fees	\$ 6,547	\$ 17,931					\$ 24,478		\$ 103,065	\$ 245,271
Non-Fee Revenues										
Enhancement Collections		\$ 98,225					\$ 98,225		\$ 26,178	\$ 398,182
Escatment										
Prior Year Revenue	\$ 2,458	\$ 2					\$ 2,460		\$ 1,662	
County Program - Restricted		\$ 209,820					\$ 209,820		\$ 123,205	\$ 1,360,876
Reimbursement Other	\$ 1,284						\$ 1,284		\$ (7,537)	\$ 35,390
Sale of Fixed Assets	\$ 1,495						\$ 1,495		\$ 520	\$ 3,100
Other Miscellaneous										
	\$ 61,591	\$ 332,910					\$ 394,501		\$ 247,214	\$ 2,100,207
Total Revenues	\$ 22,762,778	\$ 2,819,384	\$ 430,642				\$ 26,002,802		\$ 19,131,361	\$ 51,697,159
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 5,996,798	\$ 255,184	\$ 411,472				\$ 6,663,454		\$ 4,375,022	\$ 23,425,350
Temp Help	\$ 9,536						\$ 9,536		\$ 10,976	\$ 87,696
Overtime	\$ 13,479	\$ 17					\$ 13,492		\$ 25,561	
Staff Benefits	\$ 4,253,143	\$ 116,434	\$ 182,799				\$ 4,552,376		\$ 3,794,756	\$ 18,459,250
	\$ 10,272,952	\$ 371,635	\$ 594,271				\$ 11,238,858		\$ 8,206,314	\$ 41,972,296
Operating Expenses and Equipment										
General Expense	\$ 196,666	\$ 2,425	\$ 7,818				\$ 206,909		\$ 262,932	\$ 2,413,450
Printing	\$ 7,675	\$ 0	\$ 292				\$ 7,967		\$ 10,773	\$ 45,399
Telecommunications	\$ 32,287		\$ 186				\$ 32,473		\$ 34,910	\$ 190,070
Postage	\$ 84,601		\$ 42				\$ 84,643		\$ 81,104	\$ 195,996
Insurance	\$ 14,452						\$ 14,452		\$ 10,899	\$ 50,900
In-State Travel	\$ 1,993						\$ 1,997		\$ 3,776	\$ 69,910
Out-of-State Travel	\$ 1,625	\$ 6,448	\$ 11,600				\$ 19,677		\$ 17,690	\$ 71,189
Training	\$ 1,800						\$ 1,800		\$ 7,569	\$ 15,893
Security Services	\$ 225,645		\$ 8,239				\$ 233,883		\$ 227,610	\$ 1,313,516
Facility Operations	\$ 238,156		\$ 3,264				\$ 241,421		\$ 200,296	\$ 1,286,832
Utilities	\$ 7,913						\$ 7,913		\$ 6,994	\$ 30,013
Contracted Services	\$ 593,426	\$ 56,065	\$ 43,121				\$ 692,611		\$ 494,216	\$ 3,005,956
Consulting and Professional Services	\$ 4,880		\$ 7,827				\$ 12,707		\$ 4,945	\$ 122,574
Information Technology	\$ 90,850						\$ 90,850		\$ 68,389	\$ 725,012
Major Equipment	\$ 14,685						\$ 14,685		\$ 221,970	\$ 221,970
Other Items of Expense	\$ 2,931						\$ 2,931		\$ 2,433	\$ 29,825
	\$ 1,519,590	\$ 64,938	\$ 82,580				\$ 1,667,116		\$ 1,454,738	\$ 9,788,094
Special Items of Expense										
Grand Jury		\$ 10,121					\$ 10,121		\$ 11,333	\$ 70,000
Jury Costs	\$ 50,134						\$ 50,134		\$ 68,801	\$ 218,750
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (22,360)	\$ 6,726	\$ 15,634				\$ 0		\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (21,082)	\$ 0	\$ 11,055				\$ (10,027)		\$ 105,880	
	\$ 6,692	\$ 16,848	\$ 26,688				\$ 50,228		\$ 186,014	\$ 288,750
Total Expenditures	\$ 11,789,238	\$ 453,420	\$ 703,548				\$ 12,966,202		\$ 9,847,066	\$ 52,049,140
Excess (Deficit) of Revenues Over Expenditures	\$ 10,963,542	\$ 2,365,963	\$ (272,906)				\$ 13,036,599		\$ 9,284,295	\$ (351,981)
Operating Transfers In (Out)	\$ (1,346)		\$ 1,346							
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 2,049,114	\$ 1,922,038	\$ 0	\$ 0			\$ 3,971,152	\$ 3,971,152	\$ 3,529,310	\$ 3,529,310
Ending Balance (Deficit)	\$ 13,001,310	\$ 4,288,001	\$ (271,560)	\$ 0			\$ 17,017,761	\$ 3,971,152	\$ 12,813,605	\$ 3,177,329