

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

10/28/2024

Date

San Diego

Court

2024-25 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Diego

Court

2024-25 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

San Diego

Court

2024-25 Q1

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		1116.25			

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 Diego
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended September									
Fiscal Year 2024/25								2023/24	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (44,577,711)	\$ 46,414,425	\$ (2,249,343)				\$ 268,588	\$ (144,041)	\$ 368,592
Payroll	\$ (87)	\$ 0	\$ 0					\$ (87)	\$ 134,907
Jury									
Revolving	\$ 200,000							\$ 200,000	\$ 200,000
Other	\$ 259,837							\$ 259,837	\$ 218,024
Distribution							\$ 420,118	\$ 420,118	\$ 559,788
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,570,078)	\$ (2,570,078)	\$ (2,464,208)
Credit Card									
Cash on Hand	\$ 23,785	\$ 300					\$ 0	\$ 24,085	\$ 24,785
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 103,290,452						\$ 34,832,506	\$ 138,122,957	\$ 130,083,578
Total Cash and Cash Equivalents	\$ 59,196,275	\$ 46,414,725	\$ (2,249,343)				\$ 32,951,133	\$ 136,312,790	\$ 129,125,466
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 11,530		\$ 9,120					\$ 20,650	\$ 11,386
Dishonored Checks									
Due From Employee	\$ (15,951)							\$ (15,951)	\$ 923
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ (17)	\$ 1,213,680					\$ 223,022	\$ 1,436,685	\$ 379,472
Due From Other Courts									\$ 0
Due From State	\$ 26,370	\$ 0	\$ 1,331,651					\$ 1,358,021	\$ 802,187
Trust Due To/From							\$ 780,287	\$ 780,287	\$ 6,936,925
Distribution Due To/From							\$ 75,098	\$ 75,098	\$ 72,257
Civil Filing Fee Due To/From									
General Due To/From	\$ 94,084	\$ 0						\$ 94,084	\$ 213,542
Total Receivables	\$ 116,016	\$ 1,213,680	\$ 1,340,771				\$ 1,078,407	\$ 3,748,874	\$ 8,416,692
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 194,496
Salary and Travel Advances	\$ 512							\$ 512	\$ 0
Counties									
Total Prepaid Expenses	\$ 512		\$ 0					\$ 512	\$ 194,496
Other Assets									
Total Other Assets									
Total Assets	\$ 59,312,803	\$ 47,628,406	\$ (908,572)				\$ 34,029,540	\$ 140,062,176	\$ 137,736,653
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 18,806	\$ 0	\$ 0					\$ 18,806	\$ 18,806
Accounts Payable - General	\$ 3,777,480	\$ 148,650	\$ 1,269				\$ 39,895	\$ 3,967,295	\$ 1,878,545
Due to Other Funds	\$ 802	\$ 0	\$ 0				\$ 994,630	\$ 995,432	\$ 7,222,724
Due to Other Courts									\$ 0
Due to State	\$ 800,448	\$ 1,020,964	\$ 0					\$ 1,821,413	\$ 1,997,760
TC145 Liability							\$ 3,560,392	\$ 3,560,392	\$ 3,481,762
Due to Other Governments	\$ (6,044)	\$ 0					\$ 0	\$ (6,044)	\$ 385
AB145 Due to Other Government Agency							\$ (921,272)	\$ (921,272)	\$ (906,532)
Due to Other Public Agencies									
Sales and Use Tax	\$ 133							\$ 133	\$ 143
Interest							\$ 138,713	\$ 138,713	\$ 145,051
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4,591,626	\$ 1,169,615	\$ 1,269				\$ 3,812,357	\$ 9,574,868	\$ 13,838,645
Civil							\$ 15,884,413	\$ 15,884,413	\$ 20,167,627
Criminal							\$ 11,660,114	\$ 11,660,114	\$ 11,050,105
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,668,416	\$ 2,668,416	\$ 1,571,613
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits							\$ 30,212,944	\$ 30,212,944	\$ 32,789,345
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 139,651							\$ 139,651	\$ 131,733
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 555							\$ 555	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 140,206	\$ 0	\$ 0					\$ 140,206	\$ 131,733
Revenue Collected in Advance	\$ 0	\$ (1,020,964)	\$ 0					\$ (1,020,964)	\$ 0
Liabilities For Deposits	\$ 322,335		\$ 158				\$ 0	\$ 322,493	\$ 254,243
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,239	\$ 4,239	\$ 4,239
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 322,335	\$ (1,020,964)	\$ 158				\$ 4,239	\$ (694,232)	\$ 258,482
Total Liabilities	\$ 5,054,168	\$ 148,650	\$ 1,427				\$ 34,029,540	\$ 39,233,785	\$ 47,018,205
Total Fund Balance	\$ 54,258,635	\$ 47,479,755	\$ (909,999)					\$ 100,828,391	\$ 90,718,448
Total Liabilities and Fund Balance	\$ 59,312,803	\$ 47,628,406	\$ (908,572)				\$ 34,029,540	\$ 140,062,176	\$ 137,736,653

Superior Court of California, County of San Diego
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended September											
Fiscal Year 2024/25										2023/24	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 85,452,313	\$ 96,189						\$ 85,548,502		\$ 82,405,969	\$ 178,678,218
Improvement and Modernization Fund										\$ 425,039	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,677,304							\$ 1,677,304		\$ 1,869,791	\$ 7,062,000
Civil Coordination Reimbursement (0150091)										\$ 19	\$ 15,000
MOU Reimbursements (0150010 and General)	\$ 6,338,558							\$ 6,338,558		\$ 5,963,222	\$ 13,436,000
Other Miscellaneous		\$ 26,930,300						\$ 26,930,300		\$ 26,104,650	\$ 29,298,833
	\$ 93,468,175	\$ 27,026,489						\$ 120,494,664		\$ 116,343,650	\$ 228,915,090
Grants											
AB 1058 Commissioner/Facilitator											\$ 3,617,974
Other Judicial Council Grants			\$ 2,332					\$ 2,332		\$ 17,477	\$ 454,496
Non-Judicial Council Grants											\$ 980
			\$ 2,332					\$ 2,332		\$ 17,477	\$ 4,073,450
Other Financing Sources											
Interest Income	\$ 1,129,116	\$ 2,143,524						\$ 3,272,640		\$ 1,879,657	\$ 2,124,000
Investment Income											
Donations											
Local Fees	\$ 62,316	\$ 298,607						\$ 360,923		\$ 428,542	\$ 2,451,700
Non-Fee Revenues								\$ 19,445			\$ 75,000
Enhanced Collections								\$ 1,052,192		\$ 386,345	\$ 5,468,236
Escheatment											\$ 250,000
Prior Year Revenue	\$ (93,058)							\$ (93,058)		\$ 31,305	
County Program - Restricted		\$ 5,399						\$ 5,399		\$ 6,132	\$ 2,770,772
Reimbursement Other	\$ 144,880							\$ 144,880		\$ 106,373	\$ 837,143
Sale of Fixed Assets											
Other Miscellaneous	\$ 15,817							\$ 15,817		\$ 3,549	\$ 55,600
	\$ 1,259,072	\$ 3,519,167						\$ 4,778,238		\$ 2,841,903	\$ 14,032,451
Total Revenues	\$ 94,727,246	\$ 30,545,656	\$ 2,332					\$ 125,275,234		\$ 119,203,030	\$ 247,020,991
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 19,908,371	\$ 573,214	\$ 473,238					\$ 20,954,823		\$ 20,955,516	\$ 96,890,738
Temp Help	\$ 222,068		\$ 9					\$ 222,077		\$ 191,412	
Overtime	\$ 474,398	\$ 1,289	\$ 1,992					\$ 477,679		\$ 354,357	\$ 1,499,999
Staff Benefits	\$ 20,199,340	\$ 669,063	\$ 397,147					\$ 21,265,551		\$ 20,559,933	\$ 80,752,345
	\$ 40,804,177	\$ 1,243,567	\$ 872,386					\$ 42,920,130		\$ 42,061,218	\$ 179,143,082
Operating Expenses and Equipment											
General Expense	\$ 3,019,739	\$ 430	\$ 7,977					\$ 3,028,146		\$ 1,312,529	\$ 9,637,258
Printing	\$ 167,730							\$ 167,730		\$ 93,999	\$ 656,100
Telecommunications	\$ 108,210	\$ 14						\$ 108,224		\$ 111,483	\$ 517,592
Postage	\$ 8,483							\$ 8,483		\$ 6,103	\$ 1,049,200
Insurance	\$ 34,458							\$ 34,458		\$ 46,605	\$ 192,000
In-State Travel	\$ 14,992	\$ 402	\$ 6,064					\$ 21,458		\$ 25,459	\$ 129,998
Out-of-State Travel	\$ 3,593	\$ 205						\$ 3,798			\$ 9,000
Training	\$ 8,870		\$ 4,570					\$ 13,440		\$ 37,091	\$ 155,499
Security Services	\$ 90,679							\$ 90,679		\$ 179,638	\$ 1,199,000
Facility Operations	\$ 40,188							\$ 40,188		\$ 15,231	\$ 654,825
Utilities											
Contracted Services	\$ 563,557		\$ 21,330					\$ 1,002,163		\$ 1,223,290	\$ 11,631,956
Consulting and Professional Services	\$ 440,350	\$ (2,245,216)						\$ (1,804,865)		\$ 374,626	\$ 32,572,915
Information Technology	\$ 2,696,931							\$ 2,696,931		\$ 2,953,015	\$ 11,474,768
Major Equipment	\$ 14,547							\$ 14,547		\$ 833,776	\$ 1,907,699
Other Items of Expense	\$ (22,607)							\$ (22,607)		\$ (25,488)	\$ 160,500
	\$ 7,189,720	\$ (1,826,889)	\$ 39,942					\$ 5,402,773		\$ 7,187,356	\$ 71,948,310
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 239,606							\$ 239,606		\$ 230,703	\$ 1,314,750
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0							\$ 0		\$ 0	\$ 295,000
Capital Costs											
Internal Cost Recovery	\$ (5,425)	\$ 5,425						\$ 0		\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 96,290		\$ 3					\$ 96,293		\$ 268,134	
	\$ 330,471	\$ 5,425	\$ 3					\$ 335,900		\$ 498,838	\$ 1,609,750
Total Expenditures	\$ 48,324,369	\$ (577,897)	\$ 912,331					\$ 48,658,803		\$ 49,747,412	\$ 252,701,142
Excess (Deficit) of Revenues Over Expenditures	\$ 46,402,878	\$ 31,123,552	\$ (909,999)					\$ 76,616,430		\$ 69,455,618	\$ (5,680,151)
Operating Transfers In (Out)											\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 7,855,757	\$ 16,356,203	\$ 0					\$ 24,211,960	\$ 24,211,960	\$ 21,262,830	\$ 21,262,830
Ending Balance (Deficit)	\$ 54,258,635	\$ 47,479,755	\$ (909,999)					\$ 100,828,391	\$ 24,211,960	\$ 90,718,448	\$ 15,582,679

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

For the month ended September										
Fiscal Year 2024/25									2023/24	
	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	\$ 16,732,423	\$ 508,112				\$ 4,342	\$ 17,244,877		\$ 16,745,774	\$ 68,736,241
Traffic & Other Infractions	\$ 1,658,794	\$ 99,704				\$ 2,866	\$ 1,761,364		\$ 1,660,123	\$ 8,047,279
Other Criminal Cases	\$ 3,822,930	\$ (353,735)				\$ 128	\$ 3,469,324		\$ 4,154,274	\$ 26,875,663
Civil	\$ 1,805,912	\$ 44,853				\$ 1,509	\$ 1,852,274		\$ 1,804,878	\$ 8,773,588
Family & Children Services	\$ 5,308,502	\$ 77,345			\$ 0	\$ 65,588	\$ 5,451,435		\$ 5,382,306	\$ 24,801,674
Probate, Guardianship & Mental Health Services	\$ 1,264,243	\$ 514				\$ (19)	\$ 1,264,737		\$ 1,208,186	\$ 5,496,118
Juvenile Dependency Services	\$ 617,721	\$ 13,013				\$ 699	\$ 631,433		\$ 664,720	\$ 3,263,568
Juvenile Delinquency Services	\$ 345,227	\$ 3,642				\$ 24	\$ 348,893		\$ 350,581	\$ 1,867,019
Other Court Operations	\$ 219,328	\$ 20,942					\$ 240,270		\$ 222,895	\$ 1,449,138
Court Interpreters	\$ 977,165	\$ 428,623			\$ 0	\$ 145	\$ 1,405,932		\$ 1,454,973	\$ 6,605,567
Jury Services	\$ 251,763	\$ 23,546	\$ 239,606			\$ (18)	\$ 514,897		\$ 530,377	\$ 3,749,951
Security		\$ 101,498				\$ (17,684)	\$ 83,814		\$ 403,084	\$ 1,785,121
Trial Court Operations Program	\$ 33,004,008	\$ 968,057	\$ 239,606		\$ 0	\$ 57,581	\$ 34,269,251		\$ 34,582,171	\$ 161,450,927
Enhanced Collections	\$ 909,297	\$ 417,275					\$ 1,326,572		\$ 1,194,764	\$ 7,594,114
Other Non-Court Operations	\$ 313,243	\$ (2,245,011)			\$ 3,437		\$ (1,928,330)		\$ 426,191	\$ 27,343,978
Non-Court Operations Program	\$ 1,222,540	\$ (1,827,735)			\$ 3,437		\$ (601,758)		\$ 1,620,954	\$ 34,938,092
Executive Office	\$ 1,243,951	\$ 32,279			\$ (3,437)	\$ (719)	\$ 1,272,073		\$ 1,247,084	\$ 4,986,515
Fiscal Services	\$ 3,026,291	\$ 384,251	\$ 0			\$ 25,025	\$ 3,435,567		\$ 3,450,123	\$ 7,166,992
Human Resources	\$ 1,004,239	\$ 149,780				\$ 202	\$ 1,154,221		\$ 1,053,912	\$ 4,659,068
Business & Facilities Services	\$ 695,591	\$ 521,177				\$ 13,790	\$ 1,230,558		\$ 1,148,648	\$ 10,893,689
Information Technology	\$ 2,723,511	\$ 5,174,965				\$ 414	\$ 7,898,890		\$ 6,644,519	\$ 28,605,859
Court Administration Program	\$ 8,693,582	\$ 6,262,452	\$ 0		\$ (3,437)	\$ 38,713	\$ 14,991,310		\$ 13,544,286	\$ 56,312,123
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 42,920,130	\$ 5,402,773	\$ 239,606		\$ 0	\$ 96,293	\$ 48,658,803		\$ 49,747,412	\$ 252,701,142