

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

10/31/2023

Date

San Diego

Court

2023-24 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

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

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 2023/24									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	\$ (37,911,423)	\$ 39,291,745	\$ (1,680,061)				\$ 668,330	\$ 368,592	\$ 1,507,807
Payroll	\$ 134,907	\$ 0	\$ 0					\$ 134,907	\$ (71)
Jury Revolving	\$ 200,000							\$ 200,000	\$ 200,000
Other Distribution	\$ 218,024						\$ 559,788	\$ 218,024	\$ 233,289
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (2,464,208)	\$ (2,464,208)	\$ (2,130,710)
Cash on Hand	\$ 24,485	\$ 300					\$ 0	\$ 24,785	\$ 24,935
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 93,290,211						\$ 36,793,367	\$ 130,083,578	\$ 106,421,356
Total Cash and Cash Equivalents	\$ 55,956,205	\$ 39,292,045	\$ (1,680,061)				\$ 35,557,277	\$ 129,125,466	\$ 107,009,879
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 11,386		\$ 0					\$ 11,386	\$ 1,955
Dishonored Checks									
Due From Employee	\$ 923							\$ 923	\$ 12,219
Civil Jury Fees									
Trust Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 443	\$ 156,007					\$ 223,022	\$ 379,472	\$ 825,019
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 14,016	\$ 0	\$ 788,171					\$ 802,187	\$ 918,941
Trust Due To/From							\$ 6,936,925	\$ 6,936,925	\$ 873,035
Distribution Due To/From							\$ 72,257	\$ 72,257	\$ 42,791
Civil Filing Fee Due To/From									
General Due To/From	\$ 213,542	\$ 0						\$ 213,542	\$ 47,276
Total Receivables	\$ 240,310	\$ 156,007	\$ 788,171				\$ 7,232,204	\$ 8,416,692	\$ 2,721,237
Prepaid Expenses - General	\$ 194,496		\$ 0					\$ 194,496	\$ 198,067
Salary and Travel Advances Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 194,496		\$ 0					\$ 194,496	\$ 198,067
Other Assets									
Total Other Assets									
Total Assets	\$ 56,391,010	\$ 39,448,052	\$ (891,890)				\$ 42,789,481	\$ 137,736,653	\$ 109,929,182
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 18,806	\$ 0	\$ 0					\$ 18,806	\$ 18,806
Accounts Payable - General	\$ 1,679,802	\$ 148,445	\$ (1,415)				\$ 51,713	\$ 1,878,545	\$ 1,176,679
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 7,222,724	\$ 7,222,724	\$ 1,094,924
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 1,997,760	\$ 0	\$ 0					\$ 1,997,760	\$ 4,282,346
TC145 Liability							\$ 3,481,762	\$ 3,481,762	\$ 3,255,145
Due to Other Governments	\$ 385	\$ 0	\$ 0				\$ 0	\$ 385	\$ 0
AB145 Due to Other Government Agency							\$ (906,532)	\$ (906,532)	\$ (974,890)
Due to Other Public Agencies									
Sales and Use Tax	\$ 143							\$ 143	\$ 377
Interest							\$ 145,051	\$ 145,051	\$ 43,941
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,696,897	\$ 148,445	\$ (1,415)				\$ 9,994,718	\$ 13,838,645	\$ 8,897,329
Civil							\$ 20,167,627	\$ 20,167,627	\$ 9,210,885
Criminal							\$ 11,050,105	\$ 11,050,105	\$ 11,685,143
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,571,613	\$ 1,571,613	\$ 1,021,252
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits							\$ 32,789,345	\$ 32,789,345	\$ 21,917,280
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 131,733							\$ 131,733	\$ 134,400
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ (29)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 131,733	\$ 0	\$ 0					\$ 131,733	\$ 134,371
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 2,248
Liabilities For Deposits	\$ 252,905		\$ 158				\$ 1,179	\$ 254,243	\$ 215,594
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,239	\$ 4,239	\$ 4,239
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 252,905	\$ 0	\$ 158				\$ 5,418	\$ 258,482	\$ 222,081
Total Liabilities	\$ 4,081,536	\$ 148,445	\$ (1,257)				\$ 42,789,481	\$ 47,018,205	\$ 31,171,061
Total Fund Balance	\$ 52,309,474	\$ 39,299,607	\$ (890,633)					\$ 90,718,448	\$ 78,758,121
Total Liabilities and Fund Balance	\$ 56,391,010	\$ 39,448,052	\$ (891,890)				\$ 42,789,481	\$ 137,736,653	\$ 109,929,182

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 2023/24									2022/23		
	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	\$ 82,307,753	\$ 98,216					\$ 82,405,969		\$ 75,603,468	\$ 169,986,689	
Improvement and Modernization Fund									\$ (100,000)	\$ 421,704	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,869,791						\$ 1,869,791		\$ 2,133,010	\$ 6,987,172	
Civil Coordination Reimbursement (0150091)	\$ 19						\$ 19			\$ 15,000	
MOU Reimbursements (0150010 and General)	\$ 5,963,222						\$ 5,963,222		\$ 1,583,850	\$ 4,274,893	
Other Miscellaneous		\$ 26,104,650					\$ 26,104,650		\$ 22,740,118	\$ 19,592,554	
	\$ 90,140,784	\$ 26,202,866					\$ 116,343,650		\$ 101,960,445	\$ 201,278,012	
Grants											
AB 1058 Commissioner/Facilitator										\$ 3,550,105	
Other Judicial Council Grants			\$ 17,477				\$ 17,477		\$ 38,909	\$ 286,000	
Non-Judicial Council Grants										\$ 1,000	
			\$ 17,477				\$ 17,477		\$ 38,909	\$ 3,837,105	
Other Financing Sources											
Interest Income	\$ 778,626	\$ 1,101,031					\$ 1,879,657		\$ 263,936	\$ 221,000	
Investment Income											
Donations											
Local Fees	\$ 409,238	\$ 19,304					\$ 428,542		\$ 366,717	\$ 2,243,600	
Non-Fee Revenues									\$ 20,858	\$ 80,000	
Enhanced Collections		\$ 386,345					\$ 386,345		\$ 697,364	\$ 3,000,000	
Escheatment											
Prior Year Revenue	\$ 31,305						\$ 31,305		\$ (1,749)		
County Program - Restricted		\$ 6,132					\$ 6,132		\$ 608,750	\$ 2,922,500	
Reimbursement Other	\$ 106,373						\$ 106,373		\$ 124,159	\$ 453,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,549						\$ 3,549		\$ 1,809	\$ 27,100	
	\$ 1,329,091	\$ 1,512,812					\$ 2,841,903		\$ 2,081,843	\$ 8,947,700	
Total Revenues	\$ 91,469,875	\$ 27,715,678	\$ 17,477				\$ 119,203,030		\$ 104,081,198	\$ 214,062,817	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 19,868,537	\$ 588,171	\$ 498,807				\$ 20,955,516		\$ 20,399,468	\$ 92,636,892	
Temp Help	\$ 190,959	\$ 89	\$ 364				\$ 191,412		\$ 163,071	\$ 44,362	
Overtime	\$ 350,880	\$ 1,738	\$ 1,739				\$ 354,357		\$ 293,978	\$ 1,300,000	
Staff Benefits	\$ 19,502,187	\$ 645,683	\$ 412,063				\$ 20,559,933		\$ 18,977,616	\$ 74,064,549	
	\$ 39,912,564	\$ 1,235,681	\$ 912,973				\$ 42,061,218		\$ 39,834,134	\$ 168,045,802	
Operating Expenses and Equipment											
General Expense	\$ 1,307,741	\$ 360	\$ 4,428				\$ 1,312,529		\$ 1,305,621	\$ 4,146,704	
Printing	\$ 93,991		\$ 8				\$ 93,999		\$ 170,430	\$ 567,422	
Telecommunications	\$ 111,472	\$ 11					\$ 111,483		\$ 81,320	\$ 576,433	
Postage	\$ 6,103						\$ 6,103		\$ 306,728	\$ 1,102,200	
Insurance	\$ 46,605						\$ 46,605		\$ 49,780	\$ 165,000	
In-State Travel	\$ 18,017	\$ 762	\$ 6,680				\$ 25,459		\$ 16,533	\$ 67,001	
Out-of-State Travel									\$ 0	\$ 10,500	
Training	\$ 34,241		\$ 2,850				\$ 37,091		\$ 11,883	\$ 194,000	
Security Services	\$ 179,638						\$ 179,638		\$ 75,008	\$ 667,000	
Facility Operations	\$ 15,231						\$ 15,231		\$ 8	\$ 419,705	
Utilities											
Contracted Services	\$ 959,688	\$ 282,431	\$ (18,829)				\$ 1,223,290		\$ 883,735	\$ 10,096,643	
Consulting and Professional Services	\$ 374,626	\$ 0					\$ 374,626		\$ 462,599	\$ 22,655,956	
Information Technology	\$ 2,953,015						\$ 2,953,015		\$ 2,954,494	\$ 8,236,058	
Major Equipment	\$ 833,776						\$ 833,776			\$ 2,418,660	
Other Items of Expense	\$ (25,488)						\$ (25,488)		\$ 22	\$ 134,000	
	\$ 6,908,656	\$ 283,564	\$ (4,863)				\$ 7,187,356		\$ 6,318,161	\$ 51,457,282	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 230,703						\$ 230,703		\$ 221,886	\$ 800,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0		\$ 0	\$ 84,000	
Capital Costs											
Internal Cost Recovery	\$ (4,592)	\$ 4,592					\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 162,555	\$ 105,580					\$ 268,134		\$ 49,657		
	\$ 388,666	\$ 110,172					\$ 498,838		\$ 271,543	\$ 884,000	
Total Expenditures	\$ 47,209,886	\$ 1,629,417	\$ 908,110				\$ 49,747,412		\$ 46,423,837	\$ 220,387,084	
Excess (Deficit) of Revenues Over Expenditures	\$ 44,259,990	\$ 26,086,261	\$ (890,633)				\$ 69,455,618		\$ 57,657,361	\$ (6,324,267)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 8,049,484	\$ 13,213,345	\$ 0				\$ 21,262,830	\$ 21,262,830	\$ 21,100,760	\$ 21,100,760	
Ending Balance (Deficit)	\$ 52,309,474	\$ 39,299,607	\$ (890,633)				\$ 90,718,448	\$ 21,262,830	\$ 78,758,121	\$ 14,776,493	

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

For the month ended September

Fiscal Year 2023/24 2022/23

	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	\$ 16,304,055	\$ 420,321				\$ 21,397	\$ 16,745,774		\$ 15,107,129	\$ 64,321,915
Traffic & Other Infractions	\$ 1,546,439	\$ 109,202				\$ 4,483	\$ 1,660,123		\$ 1,700,874	\$ 9,165,968
Other Criminal Cases	\$ 4,002,893	\$ 150,761				\$ 620	\$ 4,154,274		\$ 4,122,063	\$ 16,425,859
Civil	\$ 1,774,479	\$ 30,398				\$ 0	\$ 1,804,878		\$ 1,788,396	\$ 8,824,797
Family & Children Services	\$ 5,251,955	\$ 58,396			\$ 0	\$ 71,955	\$ 5,382,306		\$ 5,064,151	\$ 25,535,455
Probate, Guardianship & Mental Health Services	\$ 1,203,401	\$ 4,645				\$ 140	\$ 1,208,186		\$ 1,062,534	\$ 5,106,718
Juvenile Dependency Services	\$ 653,034	\$ 11,587				\$ 99	\$ 664,720		\$ 606,204	\$ 3,325,306
Juvenile Delinquency Services	\$ 346,415	\$ 4,166					\$ 350,581		\$ 330,728	\$ 2,057,208
Other Court Operations	\$ 214,466	\$ 8,428					\$ 222,895		\$ 205,162	\$ 1,380,255
Court Interpreters	\$ 1,068,732	\$ 381,016			\$ 0	\$ 5,225	\$ 1,454,973		\$ 1,434,642	\$ 6,762,598
Jury Services	\$ 267,634	\$ 31,885	\$ 230,703			\$ 155	\$ 530,377		\$ 819,738	\$ 3,017,154
Security		\$ 404,176				\$ (1,091)	\$ 403,084		\$ 80,631	\$ 692,000
Trial Court Operations Program	\$ 32,633,502	\$ 1,614,982	\$ 230,703		\$ 0	\$ 102,983	\$ 34,582,171		\$ 32,322,252	\$ 146,615,233
Enhanced Collections	\$ 912,199	\$ 282,564					\$ 1,194,764		\$ 1,028,715	\$ 5,942,740
Other Non-Court Operations	\$ 318,119	\$ 0			\$ 2,497	\$ 105,575	\$ 426,191		\$ 350,647	\$ 18,170,596
Non-Court Operations Program	\$ 1,230,319	\$ 282,564			\$ 2,497	\$ 105,575	\$ 1,620,954		\$ 1,379,362	\$ 24,113,336
Executive Office	\$ 1,202,792	\$ 46,783			\$ (2,497)	\$ 6	\$ 1,247,084		\$ 1,092,994	\$ 6,199,735
Fiscal Services	\$ 2,841,798	\$ 549,026	\$ 0			\$ 59,299	\$ 3,450,123		\$ 3,279,677	\$ 7,171,971
Human Resources	\$ 900,299	\$ 152,948				\$ 665	\$ 1,053,912		\$ 943,010	\$ 4,532,787
Business & Facilities Services	\$ 692,264	\$ 457,185				\$ (800)	\$ 1,148,648		\$ 1,260,732	\$ 8,845,974
Information Technology	\$ 2,560,244	\$ 4,083,869				\$ 407	\$ 6,644,519		\$ 6,145,810	\$ 22,908,049
Court Administration Program	\$ 8,197,397	\$ 5,289,810	\$ 0		\$ (2,497)	\$ 59,576	\$ 13,544,286		\$ 12,722,223	\$ 49,658,515
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 42,061,218	\$ 7,187,356	\$ 230,703		\$ 0	\$ 268,134	\$ 49,747,412		\$ 46,423,837	\$ 220,387,084