

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

08/10/2017

Date

San Diego

Court

FY 16-17 and June 2017

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Diego

Court

FY 16-17 and June 2017

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

San Diego

Court

FY 16-17 and June 2017

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)		1271.10	1270.45	1270.15	1260.71

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 Diego
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June									
Fiscal Year 2016/17									2015/16
	Governmental Funds							Total Funds <small>(Info. Purposes Only)</small>	Total Funds <small>(Info. Purposes Only)</small>
	Special Revenue								
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (12,174,286)	\$ 12,063,285	\$ 0				\$ 1,093,125	\$ 982,124	\$ (510,060)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury Revolving	\$ 200,000							\$ 200,000	\$ 200,000
Other Distribution	\$ 279,488						\$ 904,602	\$ 279,488	\$ 399,363
Civil Filing Fees							\$ 0	\$ 904,602	\$ 546,921
Trust Credit Card							\$ (523,955)	\$ 0	\$ 0
Cash on Hand	\$ 24,970	\$ 300					\$ 205	\$ (523,955)	\$ (3,705,316)
Cash with County	\$ 0	\$ 0	\$ 0					\$ 25,475	\$ 25,370
Cash Outside of the JCC								\$ 0	\$ 0
Cash Equivalents	\$ 16,080,161						\$ 32,658,501	\$ 48,738,662	\$ 50,871,319
Total Cash and Cash Equivalents	\$ 4,410,334	\$ 12,063,585	\$ 0				\$ 34,132,477	\$ 50,606,396	\$ 47,827,597
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 27,761	\$ 23,829	\$ 0				\$ 0	\$ 51,590	\$ 57,292
Accounts Receivable - General	\$ 697	\$ 35,747	\$ 2,313					\$ 38,756	\$ 49,078
Dishonored Checks									
Due From Employee	\$ 28,913							\$ 28,913	\$ 872,688
Civil Jury Fees									
Trust Due From Other Funds	\$ 1,170,188							\$ 1,170,188	\$ 1,248,743
Due From Other Governments	\$ 21,300	\$ 12,665					\$ 223,022	\$ 256,987	\$ 447,190
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 2,842,799	\$ 214,204	\$ 1,116,299					\$ 4,173,302	\$ 6,641,606
Trust Due To/From							\$ 1,303,412	\$ 1,303,412	\$ 1,080,166
Distribution Due To/From							\$ 37,470	\$ 37,470	\$ 76,776
Civil Filing Fee Due To/From									
General Due To/From	\$ 107,465	\$ 614,069						\$ 721,534	\$ 755,595
Total Receivables	\$ 4,199,123	\$ 900,514	\$ 1,118,611				\$ 1,563,904	\$ 7,782,152	\$ 11,229,135
Prepaid Expenses - General	\$ 758,762							\$ 758,762	\$ 2,643,643
Salary and Travel Advances	\$ 5,705							\$ 5,705	\$ 4,087
Counties									
Total Prepaid Expenses	\$ 764,467							\$ 764,467	\$ 2,647,730
Other Assets									
Total Other Assets									
Total Assets	\$ 9,373,923	\$ 12,964,099	\$ 1,118,611				\$ 35,696,382	\$ 59,153,015	\$ 61,704,462
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 767,238	\$ 293,730	\$ 5,227					\$ 1,066,196	\$ 806,695
Accounts Payable - General	\$ 402,386	\$ 148,509	\$ 8,103				\$ 24,269	\$ 583,268	\$ 386,952
Due to Other Funds	\$ 20	\$ 146,652	\$ 1,043,585				\$ 2,042,347	\$ 3,232,604	\$ 3,161,280
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 176,314		\$ 0					\$ 176,314	\$ 453,782
TC145 Liability							\$ 4,248,693	\$ 4,248,693	\$ 3,904,039
Due to Other Governments	\$ 1,163,988	\$ 79,650	\$ 0					\$ 1,243,638	\$ 1,223,257
AB145 Due to Other Government Agency							\$ 4,257,684	\$ 4,257,684	\$ 3,932,758
Due to Other Public Agencies									
Sales and Use Tax	\$ 5,327	\$ 0	\$ (7)					\$ 5,319	\$ 908
Interest							\$ 2,523	\$ 2,523	\$ 1,191
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 2,515,273	\$ 668,541	\$ 1,056,908				\$ 10,575,516	\$ 14,816,238	\$ 13,870,862
Civil Trust Held Outside of the JCC							\$ 15,906,138	\$ 15,906,138	\$ 13,308,964
Criminal Trust Interest Payable							\$ 9,038,315	\$ 9,038,315	\$ 10,018,627
Miscellaneous Trust									
Total Trust Deposits							\$ 172,174	\$ 172,174	\$ 112,262
Accrued Payroll	\$ 2,768,996	\$ 95,626	\$ 61,545					\$ 0	\$ 0
Benefits Payable	\$ 57,482							\$ 2,926,167	\$ 7,066,142
Deferred Compensation Payable	\$ 0							\$ 57,482	\$ 130,114
Deductions Payable	\$ 344							\$ 0	\$ 0
Payroll Clearing	\$ 2,851	\$ 0	\$ 0					\$ 344	\$ (19,544)
Total Payroll Liabilities	\$ 2,829,673	\$ 95,626	\$ 61,545					\$ 2,851	\$ (3,721,961)
Revenue Collected in Advance	\$ 7,866		\$ 0					\$ 2,986,844	\$ 3,454,751
Liabilities For Deposits	\$ 183,344		\$ 158				\$ 0	\$ 7,866	\$ 11,077
Jury Fees - Non-Interest								\$ 183,502	\$ 226,291
Fees - Partial Payment & Overpayment							\$ 4,239	\$ 4,239	\$ 4,239
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 116
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ 191,211		\$ 158				\$ 4,239	\$ 195,608	\$ 241,723
Total Liabilities	\$ 5,536,156	\$ 764,167	\$ 1,118,611				\$ 35,696,382	\$ 43,115,316	\$ 41,007,189
Total Fund Balance	\$ 3,837,767	\$ 12,199,932	\$ 0					\$ 16,037,699	\$ 20,697,274
Total Liabilities and Fund Balance	\$ 9,373,923	\$ 12,964,099	\$ 1,118,611				\$ 35,696,382	\$ 59,153,015	\$ 61,704,462

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 June										
	Fiscal Year 2016/17							2015/16			
	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	\$ 144,908,510	\$ 1,146,532					\$ 146,055,042	\$ 147,401,077	\$ 151,864,572	\$ 149,677,055	
Improvement and Modernization Fund	\$ 460,805						\$ 460,805	\$ 501,617	\$ 449,312	\$ 455,117	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 5,774,346						\$ 5,774,346	\$ 5,700,000	\$ 5,638,895	\$ 5,500,000	
Civil Coordination Reimbursement (0150091)	\$ 20,042						\$ 20,042	\$ 10,000	\$ 4,962	\$ 15,000	
MOU Reimbursements (0150010 and General)	\$ 1,516,323						\$ 1,516,323	\$ 1,614,125	\$ 1,649,246	\$ 1,775,132	
Other Miscellaneous	\$ 2,853,599						\$ 2,853,599	\$ 2,853,599	\$ 2,853,599	\$ 2,853,599	
	\$ 155,533,625	\$ 1,146,532					\$ 156,680,157	\$ 158,080,418	\$ 162,460,585	\$ 160,275,903	
Grants											
AB 1058 Commissioner/Facilitator			\$ 3,141,799				\$ 3,141,799	\$ 3,226,307	\$ 3,138,758	\$ 3,171,055	
Other Judicial Council Grants			\$ 471,621				\$ 471,621	\$ 641,679	\$ 824,275	\$ 935,750	
Non-Judicial Council Grants			\$ 22,113				\$ 22,113	\$ 25,000	\$ 29,015	\$ 39,050	
			\$ 3,635,533				\$ 3,635,533	\$ 3,892,986	\$ 3,992,049	\$ 4,145,855	
Other Financing Sources											
Interest Income	\$ 248,252	\$ 79,501					\$ 327,753	\$ 150,000	\$ 184,520	\$ 90,000	
Investment Income											
Donations											
Local Fees	\$ 935,803	\$ 857,018					\$ 1,792,821	\$ 1,706,500	\$ 1,698,657	\$ 1,466,000	
Non-Fee Revenues	\$ 1	\$ 144,896					\$ 144,897	\$ 264,000	\$ 145,283	\$ 380,000	
Enhanced Collections	\$ (2,741)	\$ 7,290,264					\$ 7,287,523	\$ 7,551,888	\$ 7,609,160	\$ 7,515,923	
Escheatment											
Prior Year Revenue									\$ (172,867)		
County Program - Restricted	\$ 62,501	\$ 2,068,110					\$ 2,130,611	\$ 2,397,000	\$ 2,314,953	\$ 2,251,300	
Reimbursement Other	\$ 554,023						\$ 554,023	\$ 402,600	\$ 649,331	\$ 637,600	
Sale of Fixed Assets											
Other Miscellaneous	\$ 105,228						\$ 105,228	\$ 106,900	\$ 254,546	\$ 7,100	
	\$ 1,903,067	\$ 10,439,788					\$ 12,342,855	\$ 12,578,888	\$ 12,683,583	\$ 12,347,923	
Total Revenues	\$ 157,436,692	\$ 11,586,320	\$ 3,635,533				\$ 172,658,545	\$ 174,552,292	\$ 179,136,217	\$ 176,769,681	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 79,538,406	\$ 2,822,743	\$ 2,169,633				\$ 84,530,782	\$ 84,433,829	\$ 82,709,568	\$ 84,377,383	
Temp Help	\$ 408,308	\$ 5,679	\$ 54,951				\$ 468,938	\$ 1,108,358	\$ 405,357	\$ 424,034	
Overtime	\$ 856,494	\$ 46,157	\$ 9,803				\$ 912,455	\$ 1,000,000	\$ 1,220,609	\$ 300,000	
Staff Benefits	\$ 55,685,374	\$ 1,926,082	\$ 1,422,220				\$ 59,033,675	\$ 58,622,449	\$ 54,539,894	\$ 57,405,962	
	\$ 136,488,582	\$ 4,800,661	\$ 3,656,607				\$ 144,945,850	\$ 145,164,636	\$ 138,875,429	\$ 142,507,379	
Operating Expenses and Equipment											
General Expense	\$ 4,756,798	\$ 276,410	\$ 144,141				\$ 5,177,349	\$ 4,112,406	\$ 5,523,287	\$ 3,908,665	
Printing	\$ 625,684	\$ 32,900	\$ 3,496				\$ 662,081	\$ 804,242	\$ 581,385	\$ 820,300	
Telecommunications	\$ 443,614	\$ 87					\$ 443,701	\$ 452,545	\$ 767,157	\$ 577,440	
Postage	\$ 11,041	\$ 80,000					\$ 91,041	\$ 820,402	\$ 1,391,405	\$ 1,147,383	
Insurance	\$ 45,508						\$ 45,508	\$ 45,000	\$ 42,959	\$ 49,000	
In-State Travel	\$ 127,474	\$ 452	\$ 10,518				\$ 138,444	\$ 171,100	\$ 143,621	\$ 248,100	
Out-of-State Travel	\$ 13,151						\$ 13,151	\$ 7,500	\$ 21,677	\$ 27,000	
Training	\$ 87,493		\$ 5,028				\$ 92,520	\$ 145,500	\$ 116,653	\$ 138,195	
Security Services	\$ 588,567						\$ 588,567	\$ 756,952	\$ 568,069	\$ 681,952	
Facility Operations	\$ 128,282						\$ 128,282	\$ 216,358	\$ 327,331	\$ 395,700	
Utilities											
Contracted Services	\$ 7,815,416	\$ 5,254,196	\$ 147,549				\$ 13,217,161	\$ 14,724,252	\$ 11,286,804	\$ 11,961,166	
Consulting and Professional Services	\$ 3,520,087						\$ 3,520,087	\$ 3,578,258	\$ 3,343,062	\$ 3,184,703	
Information Technology	\$ 6,376,080						\$ 6,376,080	\$ 7,715,966	\$ 7,943,360	\$ 7,858,837	
Major Equipment	\$ 731,328						\$ 731,328	\$ 635,344	\$ 2,114,293	\$ 855,706	
Other Items of Expense	\$ 136,638						\$ 136,638	\$ 126,600	\$ 118,376	\$ 126,600	
	\$ 25,407,160	\$ 5,644,045	\$ 310,732				\$ 31,361,937	\$ 34,312,424	\$ 34,289,441	\$ 31,980,747	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 943,635						\$ 943,635	\$ 1,000,000	\$ 1,053,286	\$ 1,070,000	
Judgements, Settlements and Claims	\$ 55						\$ 55		\$ 16,500		
Debt Service											
Other	\$ 110,343						\$ 110,343	\$ 75,000	\$ 69,895	\$ 50,000	
Capital Costs											
Internal Cost Recovery	\$ (1,123,133)	\$ 667,738	\$ 455,395				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (43,701)						\$ (43,701)		\$ (21,843)		
	\$ (112,801)	\$ 667,738	\$ 455,395				\$ 1,010,332	\$ 1,075,000	\$ 1,117,839	\$ 1,120,000	
Total Expenditures	\$ 161,782,941	\$ 11,112,444	\$ 4,422,734				\$ 177,318,119	\$ 180,552,060	\$ 174,282,708	\$ 175,608,126	
Excess (Deficit) of Revenues Over Expenditures	\$ (4,346,249)	\$ 473,876	\$ (787,201)				\$ (4,659,575)	\$ (5,999,768)	\$ 4,853,509	\$ 1,161,555	
Operating Transfers In (Out)	\$ (1,087,159)	\$ 299,958	\$ 787,201				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 9,271,175	\$ 11,426,098	\$ 0				\$ 20,697,274	\$ 20,697,274	\$ 15,843,764	\$ 15,843,764	
Ending Balance (Deficit)	\$ 3,837,767	\$ 12,199,932	\$ 0				\$ 16,037,699	\$ 14,697,506	\$ 20,697,274	\$ 17,005,319	

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

For the month ended June										
Fiscal Year 2016/17									2015/16	
	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	\$ 56,381,108	\$ 1,956,951					\$ 58,338,058	\$ 56,863,360	\$ 55,910,767	\$ 57,868,834
Traffic & Other Infractions	\$ 7,565,905	\$ 646,053					\$ 8,211,958	\$ 8,581,243	\$ 7,855,130	\$ 8,634,972
Other Criminal Cases	\$ 16,347,792	\$ 2,879,675			\$ 0	\$ (40)	\$ 19,227,427	\$ 20,895,111	\$ 17,694,713	\$ 17,361,411
Civil	\$ 8,319,225	\$ 1,051,026					\$ 9,370,251	\$ 9,293,846	\$ 7,941,969	\$ 8,125,301
Family & Children Services	\$ 17,006,445	\$ 1,260,443			\$ 0	\$ (108)	\$ 18,266,780	\$ 19,035,089	\$ 16,840,165	\$ 17,235,459
Probate, Guardianship & Mental Health Services	\$ 3,909,315	\$ 54,302					\$ 3,963,617	\$ 3,763,275	\$ 3,573,381	\$ 3,873,036
Juvenile Dependency Services	\$ 1,880,665	\$ 196,150					\$ 2,076,815	\$ 2,341,777	\$ 2,181,892	\$ 1,709,556
Juvenile Delinquency Services	\$ 1,202,517	\$ 207,693					\$ 1,410,209	\$ 1,546,777	\$ 1,230,173	\$ 1,335,612
Other Court Operations	\$ 949,962	\$ 405,617					\$ 1,355,579	\$ 2,321,999	\$ 1,349,048	\$ 2,646,646
Court Interpreters	\$ 4,624,535	\$ 1,180,453					\$ 5,804,988	\$ 5,917,186	\$ 5,595,298	\$ 5,849,906
Jury Services	\$ 1,150,306	\$ 196,424	\$ 943,635				\$ 2,290,366	\$ 2,002,132	\$ 2,891,130	\$ 3,340,472
Security		\$ 869,772					\$ 869,772	\$ 862,952	\$ 1,033,721	\$ 995,952
Trial Court Operations Program	\$ 119,337,775	\$ 10,904,559	\$ 943,635		\$ 0	\$ (148)	\$ 131,185,821	\$ 133,424,747	\$ 124,097,386	\$ 128,977,157
Enhanced Collections	\$ 3,287,593	\$ 5,361,041			\$ 506,291		\$ 9,154,925	\$ 8,244,326	\$ 9,657,177	\$ 7,953,486
Other Non-Court Operations	\$ 467,589	\$ 68					\$ 467,657	\$ 291,173	\$ 866,459	\$ 757,257
Non-Court Operations Program	\$ 3,755,182	\$ 5,361,109			\$ 506,291		\$ 9,622,582	\$ 8,535,499	\$ 10,523,636	\$ 8,710,743
Executive Office	\$ 3,549,402	\$ 168,860					\$ 3,718,262	\$ 3,610,544	\$ 3,238,805	\$ 2,820,941
Fiscal Services	\$ 4,066,866	\$ 1,247,550	\$ 110,398		\$ (505,424)	\$ 1,020	\$ 4,920,410	\$ 6,651,915	\$ 5,388,441	\$ 6,830,044
Human Resources	\$ 2,666,166	\$ 787,058					\$ 3,453,224	\$ 3,710,073	\$ 3,327,965	\$ 3,626,051
Business & Facilities Services	\$ 2,097,508	\$ 3,590,096					\$ 5,687,605	\$ 6,059,115	\$ 5,331,679	\$ 5,240,975
Information Technology	\$ 9,472,950	\$ 9,302,705			\$ (868)	\$ (44,573)	\$ 18,730,215	\$ 18,560,167	\$ 22,374,797	\$ 19,402,215
Court Administration Program	\$ 21,852,893	\$ 15,096,269	\$ 110,398		\$ (506,291)	\$ (43,553)	\$ 36,509,715	\$ 38,591,814	\$ 39,661,686	\$ 37,920,226
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 144,945,850	\$ 31,361,937	\$ 1,054,033		\$ 0	\$ (43,701)	\$ 177,318,119	\$ 180,552,060	\$ 174,282,708	\$ 175,608,126

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - San Diego

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	758,762	5,705	764,467	-	-	-	-	-	764,467	
Restricted	-	3,741	3,741	12,199,932	-	-	-	-	12,203,673	
Committed	2,829,497	3,850	2,833,347	-	-	-	-	-	2,833,347	
Assigned	-	236,212	236,212	-	-	-	-	-	236,212	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 3,588,259	\$ 249,508	\$ 3,837,767	\$ 12,199,932	\$ -	\$ -	\$ -	\$ -	\$ 16,037,699	