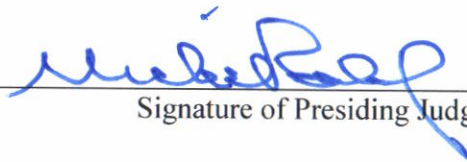


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

02/06/2018

Date

San Diego

Court

FY 17-18 and December 2017

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

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

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 December									
Fiscal Year 2017/18									2016/17
	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	\$ (10,210,710)	\$ 12,589,839	\$ (1,551,195)				\$ 532,909	\$ 1,360,842	\$ (676,232)
Payroll	\$ (21,651)	\$ 0	\$ 0					\$ (21,651)	\$ (618)
Jury Revolving	\$ 200,000							\$ 200,000	\$ 200,000
Other Distribution	\$ 341,228						\$ 646,286	\$ 646,286	\$ 976,928
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (3,278,204)	\$ (3,278,204)	\$ (4,237,531)
Cash on Hand	\$ 24,970	\$ 300					\$ 0	\$ 25,270	\$ 25,840
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 34,543,393						\$ 39,306,412	\$ 73,849,805	\$ 73,944,052
Total Cash and Cash Equivalents	\$ 24,877,230	\$ 12,590,139	\$ (1,551,195)				\$ 37,207,402	\$ 73,123,575	\$ 70,747,273
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 8,239	\$ 0	\$ 0					\$ 8,239	\$ 4,979
Dishonored Checks									
Due From Employee	\$ 12,695							\$ 12,695	\$ 15,749
Civil Jury Fees									
Trust Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 8,814	\$ 0					\$ 223,022	\$ 231,836	\$ 715,081
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 47,060	\$ 0	\$ 579,275					\$ 626,335	\$ 981,838
Trust Due To/From							\$ 426,519	\$ 426,519	\$ 1,248,966
Distribution Due To/From							\$ 166,468	\$ 166,468	\$ 25,192
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 3,800
Total Receivables	\$ 76,808	\$ 0	\$ 579,275				\$ 816,009	\$ 1,472,092	\$ 2,995,604
Prepaid Expenses - General	\$ 256,518							\$ 256,518	\$ 226,065
Salary and Travel Advances	\$ 2,800							\$ 2,800	\$ 0
Counties									
Total Prepaid Expenses	\$ 259,318							\$ 259,318	\$ 226,065
Other Assets									
Total Other Assets									
Total Assets	\$ 25,213,356	\$ 12,590,139	\$ (971,920)				\$ 38,023,411	\$ 74,854,985	\$ 73,968,942
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 18,806	\$ 0	\$ 0					\$ 18,806	\$ 18,806
Accounts Payable - General	\$ 314,143	\$ 342,095	\$ 15,448				\$ 13,492	\$ 685,178	\$ 1,747,656
Due to Other Funds	\$ 57	\$ 0	\$ 0				\$ 592,934	\$ 592,991	\$ 1,277,958
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ (1,600)		\$ 0					\$ (1,600)	\$ 2,059
TC145 Liability							\$ 2,887,781	\$ 2,887,781	\$ 3,387,322
Due to Other Governments	\$ 2,468	\$ 0					\$ 3,571,117	\$ 3,573,585	\$ 5,427
AB145 Due to Other Government Agency							\$ 2,700,342	\$ 2,700,342	\$ 3,826,901
Due to Other Public Agencies									
Sales and Use Tax	\$ 349	\$ 0	\$ (14)					\$ 335	\$ 381
Interest							\$ 34,672	\$ 34,672	\$ 7,792
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 334,224	\$ 342,095	\$ 15,434				\$ 9,800,339	\$ 10,492,091	\$ 10,274,302
Civil							\$ 17,016,100	\$ 17,016,100	\$ 12,715,885
Criminal							\$ 10,954,747	\$ 10,954,747	\$ 9,025,412
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 247,986	\$ 247,986	\$ 124,050
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits							\$ 28,218,833	\$ 28,218,833	\$ 21,865,347
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 154,658							\$ 154,658	\$ (767,244)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 35
Deductions Payable	\$ 94							\$ 94	\$ (97)
Payroll Clearing	\$ 0							\$ 0	\$ (1,565)
Total Payroll Liabilities	\$ 154,752	\$ 0	\$ 0					\$ 154,752	\$ (768,871)
Revenue Collected in Advance	\$ 16,907		\$ 0					\$ 16,907	\$ 8,606
Liabilities For Deposits	\$ 183,313		\$ 158				\$ 0	\$ 183,471	\$ 130,886
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,239	\$ 4,239	\$ 4,239
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 200,221		\$ 158				\$ 4,239	\$ 204,618	\$ 143,731
Total Liabilities	\$ 689,197	\$ 342,095	\$ 15,592				\$ 38,023,411	\$ 39,070,294	\$ 31,514,510
Total Fund Balance	\$ 24,524,159	\$ 12,248,044	\$ (987,512)					\$ 35,784,691	\$ 42,454,432
Total Liabilities and Fund Balance	\$ 25,213,356	\$ 12,590,139	\$ (971,920)				\$ 38,023,411	\$ 74,854,985	\$ 73,968,942

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 December											
Fiscal Year 2017/18								2016/17			
	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	\$ 91,969,290	\$ 384,533				\$ 92,353,823	\$ 145,088,174	\$ 94,230,190	\$ 147,401,077		
Improvement and Modernization Fund	\$ 373					\$ 373	\$ 413,117	\$ 1,273	\$ 501,617		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 2,917,096					\$ 2,917,096	\$ 5,400,000	\$ 3,261,927	\$ 5,700,000		
Civil Coordination Reimbursement (0150091)	\$ 560					\$ 560	\$ 20,000	\$ 7,817	\$ 10,000		
MOU Reimbursements (0150010 and General)	\$ 675,516					\$ 675,516	\$ 1,640,625	\$ 646,355	\$ 1,614,125		
Other Miscellaneous	\$ 2,853,599					\$ 2,853,599	\$ 2,853,599	\$ 2,853,599	\$ 2,853,599		
	\$ 98,416,434	\$ 384,533				\$ 98,800,967	\$ 155,415,515	\$ 101,001,162	\$ 158,080,418		
Grants											
AB 1058 Commissioner/Facilitator			\$ 258,257			\$ 258,257	\$ 3,226,307	\$ 1,039,320	\$ 3,226,307		
Other Judicial Council Grants			\$ 661,376			\$ 661,376	\$ 775,712	\$ 174,976	\$ 641,679		
Non-Judicial Council Grants							\$ 5,000	\$ 5,400	\$ 25,000		
			\$ 919,633			\$ 919,633	\$ 4,007,019	\$ 1,219,696	\$ 3,892,986		
Other Financing Sources											
Interest Income	\$ 124,749	\$ 31,372				\$ 156,121	\$ 365,000	\$ 75,406	\$ 150,000		
Investment Income											
Donations											
Local Fees	\$ 381,232	\$ 322,203				\$ 703,435	\$ 1,679,500	\$ 700,212	\$ 1,706,500		
Non-Fee Revenues		\$ 0				\$ 0	\$ 100,000	\$ 73,473	\$ 264,000		
Enhanced Collections		\$ 2,485,703				\$ 2,485,703	\$ 7,087,987	\$ 2,722,744	\$ 7,551,888		
Escheatment							\$ 460,861				
Prior Year Revenue											
County Program - Restricted	\$ 11,303	\$ 1,042,367				\$ 1,053,670	\$ 2,473,277	\$ 1,035,251	\$ 2,397,000		
Reimbursement Other	\$ 266,170					\$ 266,170	\$ 544,739	\$ 170,966	\$ 402,600		
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,354					\$ 4,354	\$ 111,700	\$ (43,990)	\$ 106,900		
	\$ 787,808	\$ 3,881,645				\$ 4,669,453	\$ 12,823,064	\$ 4,734,063	\$ 12,578,888		
Total Revenues	\$ 99,204,242	\$ 4,266,178	\$ 919,633			\$ 104,390,052	\$ 172,245,598	\$ 106,954,921	\$ 174,552,292		
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 37,755,347	\$ 1,435,652	\$ 1,042,143			\$ 40,233,142	\$ 81,448,952	\$ 40,534,053	\$ 84,433,829		
Temp Help	\$ 220,937	\$ 9,519	\$ 31,070			\$ 261,526	\$ 369,621	\$ 136,345	\$ 1,108,358		
Overtime	\$ 265,228	\$ 19,410	\$ 1,058			\$ 285,696	\$ 300,000	\$ 714,968	\$ 1,000,000		
Staff Benefits	\$ 28,244,881	\$ 990,315	\$ 714,699			\$ 29,949,896	\$ 60,933,397	\$ 28,787,959	\$ 58,622,449		
	\$ 66,486,394	\$ 2,454,896	\$ 1,788,970			\$ 70,730,260	\$ 143,051,970	\$ 70,173,326	\$ 145,164,636		
Operating Expenses and Equipment											
General Expense	\$ 1,405,807	\$ 1,679	\$ 46,859			\$ 1,454,345	\$ 3,707,591	\$ 2,799,968	\$ 4,112,406		
Printing	\$ 145,575		\$ 1,141			\$ 146,716	\$ 740,255	\$ 253,845	\$ 804,242		
Telecommunications	\$ 182,400	\$ 42				\$ 182,442	\$ 490,577	\$ 168,299	\$ 452,545		
Postage	\$ 558,297					\$ 558,297	\$ 774,700	\$ 8,422	\$ 820,402		
Insurance	\$ 68,743					\$ 68,743	\$ 60,160	\$ 45,508	\$ 45,000		
In-State Travel	\$ 35,123	\$ 586	\$ 11,269			\$ 46,978	\$ 167,000	\$ 55,076	\$ 171,100		
Out-of-State Travel	\$ 1,428					\$ 1,428	\$ 5,000	\$ 7,492	\$ 7,500		
Training	\$ 43,395		\$ 6,680			\$ 50,075	\$ 124,500	\$ 35,772	\$ 145,500		
Security Services	\$ 156,568					\$ 156,568	\$ 698,252	\$ 180,103	\$ 756,952		
Facility Operations	\$ 44,228					\$ 44,228	\$ 212,948	\$ (6,953)	\$ 216,358		
Utilities											
Contracted Services	\$ 2,738,734	\$ 1,760,863	\$ 26,760			\$ 4,526,358	\$ 11,549,839	\$ 5,089,688	\$ 14,724,252		
Consulting and Professional Services	\$ 1,648,666					\$ 1,648,666	\$ 3,556,814	\$ 1,089,099	\$ 3,578,258		
Information Technology	\$ 3,745,118					\$ 3,745,118	\$ 7,306,130	\$ 4,264,645	\$ 7,715,966		
Major Equipment	\$ 756,628					\$ 756,628	\$ 779,708	\$ 523,820	\$ 635,344		
Other Items of Expense	\$ 2,920					\$ 2,920	\$ 126,600	\$ 54,165	\$ 126,600		
	\$ 11,533,631	\$ 1,763,170	\$ 92,709			\$ 13,389,510	\$ 30,300,074	\$ 14,568,949	\$ 34,312,424		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 485,204					\$ 485,204	\$ 1,000,000	\$ 431,666	\$ 1,000,000		
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 40,084					\$ 40,084	\$ 110,000	\$ 23,821	\$ 75,000		
Capital Costs											
Internal Cost Recovery	\$ (25,465)	\$ 0	\$ 25,465			\$ 0		\$ 0			
Prior Year Expense Adjustment	\$ (1,998)					\$ (1,998)		\$ 0			
	\$ 497,825	\$ 0	\$ 25,465			\$ 523,290	\$ 1,110,000	\$ 455,487	\$ 1,075,000		
Total Expenditures	\$ 78,517,850	\$ 4,218,066	\$ 1,907,144			\$ 84,643,060	\$ 174,462,044	\$ 85,197,762	\$ 180,552,060		
Excess (Deficit) of Revenues Over Expenditures	\$ 20,686,392	\$ 48,112	\$ (987,512)			\$ 19,746,992	\$ (2,216,446)	\$ 21,757,159	\$ (5,999,768)		
Operating Transfers In (Out)							\$ 0		\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,837,767	\$ 12,199,932	\$ 0			\$ 16,037,699	\$ 16,037,699	\$ 20,697,274	\$ 20,697,274		
Ending Balance (Deficit)	\$ 24,524,159	\$ 12,248,044	\$ (987,512)			\$ 35,784,691	\$ 13,821,253	\$ 42,454,432	\$ 14,697,506		

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

For the month ended December										
Fiscal Year 2017/18									2016/17	
	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	\$ 26,954,984	\$ 864,618					\$ 27,819,601	\$ 56,245,247	\$ 28,456,845	\$ 56,863,360
Traffic & Other Infractions	\$ 3,631,960	\$ 209,759				\$ (174)	\$ 3,841,545	\$ 8,006,722	\$ 3,975,068	\$ 8,581,243
Other Criminal Cases	\$ 7,898,662	\$ 668,033				\$ 174	\$ 8,564,872	\$ 17,102,103	\$ 8,805,795	\$ 20,895,111
Civil	\$ 3,992,379	\$ 84,503					\$ 4,076,882	\$ 7,940,221	\$ 4,478,025	\$ 9,293,846
Family & Children Services	\$ 8,879,706	\$ 702,440				\$ 0	\$ 9,582,146	\$ 18,240,371	\$ 8,738,790	\$ 19,035,089
Probate, Guardianship & Mental Health Services	\$ 1,728,856	\$ 15,105					\$ 1,743,960	\$ 3,742,864	\$ 1,962,170	\$ 3,763,275
Juvenile Dependency Services	\$ 866,879	\$ 74,520					\$ 941,399	\$ 2,202,507	\$ 974,832	\$ 2,341,777
Juvenile Delinquency Services	\$ 461,755	\$ 8,869					\$ 470,624	\$ 1,042,631	\$ 789,708	\$ 1,546,777
Other Court Operations	\$ 455,942	\$ 115,330					\$ 571,272	\$ 2,485,781	\$ 591,443	\$ 2,321,999
Court Interpreters	\$ 2,207,661	\$ 567,603					\$ 2,775,264	\$ 6,252,418	\$ 2,800,591	\$ 5,917,186
Jury Services	\$ 602,618	\$ 319,272	\$ 485,204				\$ 1,407,095	\$ 2,816,937	\$ 1,065,004	\$ 2,002,132
Security		\$ 216,327					\$ 216,327	\$ 786,252	\$ 177,607	\$ 862,952
Trial Court Operations Program	\$ 57,681,402	\$ 3,846,380	\$ 485,204		\$ 0	\$ (1,998)	\$ 62,010,988	\$ 126,864,053	\$ 62,815,878	\$ 133,424,747
Enhanced Collections	\$ 1,352,861	\$ 1,761,060					\$ 3,113,922	\$ 7,693,457	\$ 3,048,997	\$ 8,244,326
Other Non-Court Operations	\$ 253,559	\$ 21					\$ 253,579	\$ 352,141	\$ 258,308	\$ 291,173
Non-Court Operations Program	\$ 1,606,420	\$ 1,761,081					\$ 3,367,501	\$ 8,045,598	\$ 3,307,305	\$ 8,535,499
Executive Office	\$ 1,991,062	\$ 51,101				\$ 0	\$ 2,042,162	\$ 5,189,141	\$ 1,728,883	\$ 3,610,544
Fiscal Services	\$ 2,399,644	\$ 842,245	\$ 40,084				\$ 3,281,973	\$ 6,883,390	\$ 2,927,623	\$ 6,651,915
Human Resources	\$ 1,297,462	\$ 263,830					\$ 1,561,292	\$ 3,434,229	\$ 1,592,256	\$ 3,710,073
Business & Facilities Services	\$ 1,034,499	\$ 1,906,690					\$ 2,941,189	\$ 5,585,475	\$ 2,156,560	\$ 6,059,115
Information Technology	\$ 4,719,770	\$ 4,718,183				\$ 0	\$ 9,437,954	\$ 18,460,158	\$ 10,669,259	\$ 18,560,167
Court Administration Program	\$ 11,442,438	\$ 7,782,049	\$ 40,084		\$ 0		\$ 19,264,570	\$ 39,552,393	\$ 19,074,580	\$ 38,591,814
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 70,730,260	\$ 13,389,510	\$ 525,288		\$ 0	\$ (1,998)	\$ 84,643,060	\$ 174,462,044	\$ 85,197,762	\$ 180,552,060