

## 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

12/03/2018

\_\_\_\_\_  
Date

San Diego

\_\_\_\_\_  
Court

FY 18-19 and September 2018

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Diego

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Court

FY 18-19 and September 2018

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

San Diego

Court

FY 18-19 and September 2018

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)		1,150.15			

<sup>1</sup> 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 September								2017/18
	Fiscal Year 2018/19								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (10,674,507)	\$ 10,812,376	\$ (382,622)				\$ 702,952	\$ 458,198	\$ (756,782)
Payroll	\$ (21,561)	\$ 0	\$ 0					\$ (21,561)	\$ (1,694)
Jury									
Revolving	\$ 200,000							\$ 200,000	\$ 200,000
Other	\$ 320,251							\$ 320,251	\$ 305,997
Distribution							\$ 559,339	\$ 559,339	\$ 583,966
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,826,441)	\$ (3,826,441)	\$ (3,718,567)
Credit Card									
Cash on Hand	\$ 24,420	\$ 300					\$ 0	\$ 24,720	\$ 25,270
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 44,232,144						\$ 39,448,224	\$ 83,680,369	\$ 88,497,774
Total Cash and Cash Equivalents	\$ 34,080,748	\$ 10,812,676	\$ (382,622)				\$ 36,884,074	\$ 81,394,875	\$ 85,135,963
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 46,041		\$ 0					\$ 46,041	\$ 4,615
Dishonored Checks									
Due From Employee	\$ 8,788							\$ 8,788	\$ 5,859
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 445	\$ 0					\$ 223,022	\$ 223,468	\$ 226,720
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 72,960	\$ 0	\$ 712,741					\$ 785,701	\$ 88,568
Trust Due To/From							\$ 885,770	\$ 885,770	\$ 738,795
Distribution Due To/From							\$ 102,423	\$ 102,423	\$ 13,835
Civil Filing Fee Due To/From									
General Due To/From	\$ 60,248	\$ 0						\$ 60,248	\$ 18,437
Total Receivables	\$ 188,482	\$ 0	\$ 712,741				\$ 1,211,216	\$ 2,112,438	\$ 1,096,828
Prepaid Expenses - General	\$ 47,699							\$ 47,699	\$ 251,349
Salary and Travel Advances	\$ 1,275		\$ 0					\$ 1,275	\$ 2,800
Counties									
Total Prepaid Expenses	\$ 48,974		\$ 0					\$ 48,974	\$ 254,149
Other Assets									
Total Other Assets									
Total Assets	\$ 34,318,204	\$ 10,812,676	\$ 330,119				\$ 38,095,289	\$ 83,556,287	\$ 86,486,940
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 18,806	\$ 0	\$ 0					\$ 18,806	\$ 18,806
Accounts Payable - General	\$ 911,457	\$ 148,445	\$ 890				\$ 14,340	\$ 1,075,132	\$ 426,860
Due to Other Funds	\$ 40	\$ 0	\$ 0				\$ 1,048,416	\$ 1,048,456	\$ 771,168
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 4,198,987	\$ 4,198,987	\$ 3,984,552
Due to Other Governments	\$ 2,330						\$ 7,073,279	\$ 7,075,609	\$ 2,463,860
AB145 Due to Other Government Agency							\$ (2,241,343)	\$ (2,241,343)	\$ 3,503,637
Due to Other Public Agencies									
Sales and Use Tax	\$ 4,154	\$ 0	\$ 0					\$ 4,154	\$ 398
Interest							\$ 58,691	\$ 58,691	\$ 27,608
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 936,786	\$ 148,445	\$ 890				\$ 10,152,370	\$ 11,238,492	\$ 11,196,890
Civil							\$ 11,936,708	\$ 11,936,708	\$ 16,451,581
Criminal							\$ 15,566,411	\$ 15,566,411	\$ 10,300,629
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 435,561	\$ 435,561	\$ 200,578
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits							\$ 27,938,680	\$ 27,938,680	\$ 26,952,789
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (845,527)							\$ (845,527)	\$ (904,375)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ (556)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (845,527)	\$ 0	\$ 0					\$ (845,527)	\$ (904,932)
Revenue Collected in Advance	\$ 15,594		\$ 0					\$ 15,594	\$ 575,098
Liabilities For Deposits	\$ 76,225		\$ 158				\$ 0	\$ 76,383	\$ 183,469
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	\$ 91,819		\$ 158				\$ 4,239	\$ 96,216	\$ 762,806
Total Liabilities	\$ 183,078	\$ 148,445	\$ 1,048				\$ 38,095,289	\$ 38,427,861	\$ 38,007,553
Total Fund Balance	\$ 34,135,125	\$ 10,664,230	\$ 329,070					\$ 45,128,426	\$ 48,479,387
Total Liabilities and Fund Balance	\$ 34,318,204	\$ 10,812,676	\$ 330,119				\$ 38,095,289	\$ 83,556,287	\$ 86,486,940

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 2018/19										2017/18	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 66,150,452	\$ 96,142					\$ 66,246,594	\$ 153,299,580	\$ 67,832,014	\$ 145,088,174	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 1,220,120		\$ 413,117	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,138,880						\$ 1,138,880	\$ 5,400,000	\$ 1,435,254	\$ 5,400,000	
Civil Coordination Reimbursement (0150091)	\$ (1,710)						\$ (1,710)	\$ 20,000	\$ 0	\$ 20,000	
MOU Reimbursements (0150010 and General)	\$ 124,870						\$ 124,870	\$ 1,646,546	\$ 118,588	\$ 1,640,625	
Other Miscellaneous								\$ 2,853,599		\$ 2,853,599	
	\$ 67,412,492	\$ 96,142					\$ 67,508,634	\$ 164,439,845	\$ 69,385,855	\$ 155,415,515	
Grants											
AB 1058 Commissioner/Facilitator			\$ 399,657				\$ 399,657	\$ 3,226,307	\$ (300,522)	\$ 3,226,307	
Other Judicial Council Grants			\$ 809,774				\$ 809,774	\$ 757,795	\$ 37,167	\$ 775,712	
Non-Judicial Council Grants								\$ 5,000		\$ 5,000	
			\$ 1,209,432				\$ 1,209,432	\$ 3,989,102	\$ (263,356)	\$ 4,007,019	
Other Financing Sources											
Interest Income	\$ 77,985	\$ 1,677					\$ 79,663	\$ 620,000	\$ 27,035	\$ 365,000	
Investment Income											
Donations											
Local Fees	\$ 183,372	\$ 127,308					\$ 310,680	\$ 1,750,850	\$ 296,373	\$ 1,679,500	
Non-Fee Revenues		\$ 0					\$ 0	\$ 100,000	\$ 0	\$ 100,000	
Enhanced Collections		\$ 1,143,193					\$ 1,143,193	\$ 6,691,195	\$ 1,103,047	\$ 7,087,987	
Escheatment	\$ (30)						\$ (30)			\$ 460,861	
Prior Year Revenue											
County Program - Restricted		\$ 497,361					\$ 497,361	\$ 2,340,000	\$ 500,059	\$ 2,473,277	
Reimbursement Other	\$ 113,370						\$ 113,370	\$ 748,500	\$ 110,599	\$ 544,739	
Sale of Fixed Assets											
Other Miscellaneous	\$ (20,278)						\$ (20,278)	\$ 37,800	\$ 3,754	\$ 111,700	
	\$ 354,418	\$ 1,769,540					\$ 2,123,958	\$ 12,288,345	\$ 2,040,867	\$ 12,823,064	
<b>Total Revenues</b>	\$ 67,766,910	\$ 1,865,682	\$ 1,209,432				\$ 70,842,025	\$ 180,717,292	\$ 71,163,367	\$ 172,245,598	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 15,207,455	\$ 635,524	\$ 470,295				\$ 16,313,273	\$ 82,503,341	\$ 17,812,198	\$ 81,448,952	
Temp Help	\$ 99,729	\$ 2,981	\$ 10,864				\$ 113,575	\$ 921,924	\$ 136,559	\$ 369,621	
Overtime	\$ 232,280	\$ 10,146	\$ 3,461				\$ 245,888	\$ 1,300,000	\$ 49,673	\$ 300,000	
Staff Benefits	\$ 12,571,388	\$ 488,276	\$ 354,565				\$ 13,414,229	\$ 62,593,446	\$ 13,837,185	\$ 60,933,397	
	\$ 28,110,852	\$ 1,136,928	\$ 839,185				\$ 30,086,965	\$ 147,318,711	\$ 31,835,615	\$ 143,051,970	
Operating Expenses and Equipment											
General Expense	\$ 717,517	\$ 229	\$ 14,524				\$ 732,269	\$ 4,249,933	\$ 756,905	\$ 3,707,591	
Printing	\$ 53,987						\$ 53,987	\$ 708,900	\$ 29,468	\$ 740,255	
Telecommunications	\$ 56,030	\$ 14					\$ 56,044	\$ 472,269	\$ 84,520	\$ 490,577	
Postage	\$ 752,586						\$ 752,586	\$ 1,134,700	\$ 556,057	\$ 774,700	
Insurance	\$ 6,649						\$ 6,649	\$ 60,160		\$ 60,160	
In-State Travel	\$ 18,477	\$ 257	\$ 774				\$ 19,507	\$ 168,500	\$ 12,633	\$ 167,000	
Out-of-State Travel								\$ 7,500	\$ 1,428	\$ 5,000	
Training	\$ 18,106		\$ 1,035				\$ 19,141	\$ 239,300	\$ 14,628	\$ 124,500	
Security Services	\$ 47,497						\$ 47,497	\$ 682,950	\$ 40,336	\$ 698,252	
Facility Operations	\$ 169,737						\$ 169,737	\$ 363,757	\$ 7,039	\$ 212,948	
Utilities											
Contracted Services	\$ 766,009	\$ 807,515	\$ 12,058				\$ 1,585,582	\$ 11,126,160	\$ 1,833,041	\$ 11,549,839	
Consulting and Professional Services	\$ 379,106						\$ 379,106	\$ 5,043,697	\$ 348,990	\$ 3,556,814	
Information Technology	\$ 3,469,168						\$ 3,469,168	\$ 6,054,108	\$ 2,944,084	\$ 7,306,130	
Major Equipment								\$ 173,011	\$ 74,081	\$ 779,708	
Other Items of Expense	\$ 12,636						\$ 12,636	\$ 126,600	\$ (18,854)	\$ 126,600	
	\$ 6,467,504	\$ 808,015	\$ 28,390				\$ 7,303,909	\$ 30,611,545	\$ 6,684,356	\$ 30,300,074	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 229,678						\$ 229,678	\$ 1,055,000	\$ 200,048	\$ 1,000,000	
Judgements, Settlements and Claims	\$ 0						\$ 0				
Debt Service											
Other	\$ 18,373						\$ 18,373	\$ 160,000	\$ 3,658	\$ 110,000	
Capital Costs											
Internal Cost Recovery	\$ (12,786)		\$ 12,786				\$ 0		\$ 0		
Prior Year Expense Adjustment			\$ 0				\$ 0		\$ (1,998)		
	\$ 235,265		\$ 12,786				\$ 248,051	\$ 1,215,000	\$ 201,709	\$ 1,110,000	
<b>Total Expenditures</b>	\$ 34,813,620	\$ 1,944,943	\$ 880,362				\$ 37,638,924	\$ 179,145,256	\$ 38,721,679	\$ 174,462,044	
Excess (Deficit) of Revenues Over Expenditures	\$ 32,953,290	\$ (79,260)	\$ 329,070				\$ 33,203,100	\$ 1,572,036	\$ 32,441,688	\$ (2,216,446)	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,181,835	\$ 10,743,491	\$ 0				\$ 11,925,326	\$ 11,925,326	\$ 16,037,699	\$ 16,037,699	
Ending Balance (Deficit)	\$ 34,135,125	\$ 10,664,230	\$ 329,070				\$ 45,128,426	\$ 13,497,362	\$ 48,479,387	\$ 13,821,253	

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

For the month ended September										
Fiscal Year 2018/19									2017/18	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 11,063,427	\$ 333,048					\$ 11,396,474	\$ 57,078,883	\$ 12,576,396	\$ 56,245,247
Traffic & Other Infractions	\$ 1,549,616	\$ 81,064					\$ 1,630,619	\$ 9,144,896	\$ 1,727,498	\$ 8,006,722
Other Criminal Cases	\$ 3,540,342	\$ 217,697					\$ 3,758,100	\$ 18,744,668	\$ 3,657,953	\$ 17,102,103
Civil	\$ 1,597,819	\$ 48,261					\$ 1,646,080	\$ 8,174,165	\$ 1,894,759	\$ 7,940,221
Family & Children Services	\$ 3,762,241	\$ 29,191					\$ 3,791,432	\$ 18,657,733	\$ 4,313,087	\$ 18,240,371
Probate, Guardianship & Mental Health Services	\$ 757,411	\$ 638					\$ 758,049	\$ 3,899,717	\$ 809,184	\$ 3,742,864
Juvenile Dependency Services	\$ 374,087	\$ 39,850					\$ 413,937	\$ 1,633,887	\$ 462,412	\$ 2,202,507
Juvenile Delinquency Services	\$ 217,974	\$ 3,960					\$ 221,934	\$ 881,506	\$ 203,421	\$ 1,042,631
Other Court Operations	\$ 202,285	\$ 8,911					\$ 211,196	\$ 2,485,025	\$ 212,329	\$ 2,485,781
Court Interpreters	\$ 1,060,649	\$ 190,810					\$ 1,251,459	\$ 6,310,105	\$ 1,208,951	\$ 6,252,418
Jury Services	\$ 260,637	\$ 432,625	\$ 229,678				\$ 922,941	\$ 3,008,068	\$ 751,052	\$ 2,816,937
Security		\$ 62,942					\$ 62,942	\$ 761,050	\$ 103,749	\$ 786,252
Trial Court Operations Program	\$ 24,386,487	\$ 1,448,998	\$ 229,678			\$ 0	\$ 26,065,163	\$ 130,779,703	\$ 27,920,791	\$ 126,864,053
Enhanced Collections	\$ 658,648	\$ 807,375					\$ 1,466,023	\$ 7,853,031	\$ 1,368,194	\$ 7,693,457
Other Non-Court Operations	\$ 109,430	\$ 20					\$ 109,451	\$ 342,224	\$ 105,549	\$ 352,141
Non-Court Operations Program	\$ 768,078	\$ 807,395					\$ 1,575,474	\$ 8,195,255	\$ 1,473,744	\$ 8,045,598
Executive Office	\$ 812,287	\$ 19,525					\$ 831,813	\$ 4,436,866	\$ 944,436	\$ 5,189,141
Fiscal Services	\$ 1,029,051	\$ 746,507	\$ 18,373				\$ 1,793,931	\$ 6,888,226	\$ 1,588,349	\$ 6,883,390
Human Resources	\$ 604,106	\$ 102,141					\$ 706,247	\$ 3,917,122	\$ 676,702	\$ 3,434,229
Business & Facilities Services	\$ 457,758	\$ 658,168					\$ 1,115,927	\$ 7,802,025	\$ 997,083	\$ 5,585,475
Information Technology	\$ 2,029,196	\$ 3,521,174					\$ 5,550,370	\$ 17,126,059	\$ 5,120,573	\$ 18,460,158
Court Administration Program	\$ 4,932,399	\$ 5,047,516	\$ 18,373			\$ 0	\$ 9,998,288	\$ 40,170,298	\$ 9,327,144	\$ 39,552,393
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 30,086,965	\$ 7,303,909	\$ 248,051			\$ 0	\$ 37,638,924	\$ 179,145,256	\$ 38,721,679	\$ 174,462,044