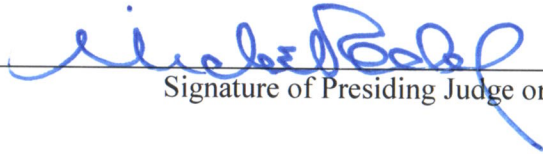


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

11/13/2019

\_\_\_\_\_  
Date

San Diego

\_\_\_\_\_  
Court

FY 19-20 and September 2019

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Diego

Court

FY 19-20 and September 2019

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

San Diego

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Court

FY 19-20 and September 2019

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)		1,228.35			

<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									
Fiscal Year 2019/20								2018/19	
	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						
<b>ASSETS</b>									
Operations	\$ (11,557,865)	\$ 11,217,977	\$ (560,045)				\$ 807,962	\$ (91,970)	\$ 458,198
Payroll	\$ (1,519)	\$ 0	\$ 0					\$ (1,519)	\$ (21,561)
Jury									
Revolving	\$ 200,000							\$ 200,000	\$ 200,000
Other	\$ 221,343							\$ 221,343	\$ 320,251
Distribution							\$ 598,506	\$ 598,506	\$ 559,339
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,166,519)	\$ (3,166,519)	\$ (3,826,441)
Credit Card									
Cash on Hand	\$ 25,220	\$ 300					\$ 0	\$ 25,520	\$ 24,720
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 46,824,987						\$ 48,730,602	\$ 95,555,589	\$ 83,680,369
Total Cash and Cash Equivalents	\$ 35,712,166	\$ 11,218,277	\$ (560,045)				\$ 46,970,551	\$ 93,340,949	\$ 81,394,875
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 408	\$ 0				\$ 0	\$ 408	\$ 0
Accounts Receivable - General	\$ 13,239		\$ 0					\$ 13,239	\$ 46,041
Dishonored Checks									
Due From Employee	\$ 6,902							\$ 6,902	\$ 8,788
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 6,720	\$ 32,245					\$ 223,022	\$ 261,988	\$ 223,468
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 14,039	\$ 0	\$ 440,812					\$ 454,851	\$ 785,701
Trust Due To/From							\$ 1,711,443	\$ 1,711,443	\$ 885,770
Distribution Due To/From							\$ 233,022	\$ 233,022	\$ 102,423
Civil Filing Fee Due To/From									
General Due To/From	\$ 121,423	\$ 0						\$ 121,423	\$ 60,248
Total Receivables	\$ 162,323	\$ 32,653	\$ 440,812				\$ 2,167,487	\$ 2,803,275	\$ 2,112,438
Prepaid Expenses - General	\$ 808,822							\$ 808,822	\$ 47,699
Salary and Travel Advances	\$ 0							\$ 0	\$ 1,275
Counties									
Total Prepaid Expenses	\$ 808,822							\$ 808,822	\$ 48,974
Other Assets									
Total Other Assets									
Total Assets	\$ 36,683,310	\$ 11,250,930	\$ (119,232)				\$ 49,138,038	\$ 96,953,046	\$ 83,556,287
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 18,806	\$ 0	\$ 0					\$ 18,806	\$ 18,806
Accounts Payable - General	\$ 834,735	\$ 150,288	\$ 5,484				\$ 5,361	\$ 995,869	\$ 1,075,132
Due to Other Funds	\$ 8	\$ 0	\$ 0				\$ 2,065,879	\$ 2,065,887	\$ 1,048,456
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 4,112,533	\$ 4,112,533	\$ 4,198,987
Due to Other Governments	\$ 0	\$ 0					\$ 817,047	\$ 817,047	\$ 7,075,609
AB145 Due to Other Government Agency							\$ 5,172,408	\$ 5,172,408	\$ (2,241,343)
Due to Other Public Agencies									
Sales and Use Tax	\$ 4,787	\$ 0	\$ (3)					\$ 4,784	\$ 4,154
Interest							\$ 74,666	\$ 74,666	\$ 58,691
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 858,337	\$ 150,288	\$ 5,481				\$ 12,247,894	\$ 13,262,000	\$ 11,238,492
Civil							\$ 25,308,465	\$ 25,308,465	\$ 11,936,708
Criminal							\$ 10,750,027	\$ 10,750,027	\$ 15,566,411
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 827,411	\$ 827,411	\$ 435,561
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits							\$ 36,885,904	\$ 36,885,904	\$ 27,938,680
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (935,518)							\$ (935,518)	\$ (845,527)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 1,073							\$ 1,073	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (934,445)	\$ 0	\$ 0					\$ (934,445)	\$ (845,527)
Revenue Collected in Advance	\$ 13,799		\$ 0					\$ 13,799	\$ 15,594
Liabilities For Deposits	\$ 76,165		\$ 158				\$ 0	\$ 76,323	\$ 76,383
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	\$ 89,964		\$ 158				\$ 4,239	\$ 94,361	\$ 96,216
Total Liabilities	\$ 13,855	\$ 150,288	\$ 5,639				\$ 49,138,038	\$ 49,307,820	\$ 38,427,861
Total Fund Balance	\$ 36,669,455	\$ 11,100,642	\$ (124,871)					\$ 47,645,226	\$ 45,128,426
Total Liabilities and Fund Balance	\$ 36,683,310	\$ 11,250,930	\$ (119,232)				\$ 49,138,038	\$ 96,953,046	\$ 83,556,287

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 2019/20								2018/19			
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 64,436,726	\$ 102,557					\$ 64,539,283	\$ 156,055,094	\$ 66,246,594	\$ 151,678,083	
Improvement and Modernization Fund	\$ (419,520)						\$ (419,520)	\$ 1,238,412	\$ 0	\$ 4,362,245	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 713,993						\$ 713,993	\$ 6,000,000	\$ 1,138,880	\$ 5,400,000	
Civil Coordination Reimbursement (0150091)	\$ 0						\$ 0	\$ 15,000	\$ (1,710)	\$ 20,000	
MOU Reimbursements (0150010 and General)	\$ (177,817)						\$ (177,817)	\$ 3,252,034	\$ 124,870	\$ 3,249,114	
Other Miscellaneous								\$ 2,853,598		\$ 2,853,599	
	\$ 64,553,382	\$ 102,557					\$ 64,655,939	\$ 169,414,138	\$ 67,508,634	\$ 167,563,041	
Grants											
AB 1058 Commissioner/Facilitator			\$ (127,752)				\$ (127,752)	\$ 3,196,173	\$ 399,657	\$ 3,226,307	
Other Judicial Council Grants			\$ 944,756				\$ 944,756	\$ 1,243,113	\$ 809,774	\$ 786,309	
Non-Judicial Council Grants								\$ 5,000		\$ 5,000	
			\$ 817,004				\$ 817,004	\$ 4,444,286	\$ 1,209,432	\$ 4,017,616	
Other Financing Sources											
Interest Income	\$ 70,184	\$ 2,427					\$ 72,610	\$ 1,000,000	\$ 79,663	\$ 620,000	
Investment Income											
Donations											
Local Fees	\$ 236,144	\$ 137,188					\$ 373,332	\$ 2,037,150	\$ 310,680	\$ 2,085,850	
Non-Fee Revenues		\$ 41,112					\$ 41,112	\$ 100,000	\$ 0	\$ 100,000	
Enhanced Collections	\$ 3,550	\$ 953,569					\$ 957,119	\$ 7,989,000	\$ 1,143,193	\$ 6,691,195	
Escheatment									\$ (30)		
Prior Year Revenue											
County Program - Restricted	\$ 4,913	\$ 41,218					\$ 46,131	\$ 2,602,000	\$ 497,361	\$ 2,466,000	
Reimbursement Other	\$ 131,282						\$ 131,282	\$ 764,002	\$ 113,370	\$ 748,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,181						\$ 3,181	\$ 29,100	\$ (20,278)	\$ 37,800	
	\$ 449,253	\$ 1,175,515					\$ 1,624,768	\$ 14,521,252	\$ 2,123,958	\$ 12,749,345	
<b>Total Revenues</b>	<b>\$ 65,002,635</b>	<b>\$ 1,278,072</b>	<b>\$ 817,004</b>				<b>\$ 67,097,711</b>	<b>\$ 188,379,676</b>	<b>\$ 70,842,025</b>	<b>\$ 184,330,002</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 16,568,602	\$ 594,678	\$ 501,628				\$ 17,664,907	\$ 84,544,461	\$ 16,313,273	\$ 83,798,494	
Temp Help	\$ 167,403	\$ 4,727	\$ 8,027				\$ 180,156	\$ 922,960	\$ 113,575	\$ 921,924	
Overtime	\$ 366,134	\$ 17,496	\$ 2,346				\$ 385,976	\$ 1,300,001	\$ 245,888	\$ 1,300,000	
Staff Benefits	\$ 13,289,757	\$ 546,097	\$ 355,551				\$ 14,191,406	\$ 65,284,202	\$ 13,414,229	\$ 62,592,733	
	\$ 30,391,896	\$ 1,162,997	\$ 867,552				\$ 32,422,445	\$ 152,051,624	\$ 30,086,965	\$ 148,613,151	
Operating Expenses and Equipment											
General Expense	\$ 1,302,716	\$ 715	\$ 27,733				\$ 1,331,164	\$ 3,994,838	\$ 732,269	\$ 4,329,913	
Printing	\$ 56,217						\$ 56,217	\$ 657,500	\$ 53,987	\$ 712,400	
Telecommunications	\$ 91,146	\$ 16					\$ 91,162	\$ 478,196	\$ 56,044	\$ 487,269	
Postage	\$ 2,106						\$ 2,106	\$ 633,550	\$ 752,586	\$ 1,135,200	
Insurance	\$ 5,860						\$ 5,860	\$ 64,000	\$ 6,649	\$ 60,160	
In-State Travel	\$ 19,322	\$ 127	\$ 9,222				\$ 28,670	\$ 175,700	\$ 19,507	\$ 183,500	
Out-of-State Travel	\$ 1,342						\$ 1,342	\$ 7,500		\$ 7,500	
Training	\$ 57,242		\$ 2,960				\$ 60,202	\$ 171,200	\$ 19,141	\$ 249,300	
Security Services	\$ 17,855						\$ 17,855	\$ 406,100	\$ 47,497	\$ 682,950	
Facility Operations	\$ 7,983						\$ 7,983	\$ 885,468	\$ 169,737	\$ 553,757	
Utilities											
Contracted Services	\$ 850,027	\$ 948,927	\$ 20,010				\$ 1,818,963	\$ 11,769,900	\$ 1,585,582	\$ 11,126,160	
Consulting and Professional Services	\$ 360,013						\$ 360,013	\$ 4,980,189	\$ 379,106	\$ 5,043,697	
Information Technology	\$ 2,756,026						\$ 2,756,026	\$ 5,893,134	\$ 3,469,168	\$ 9,196,233	
Major Equipment	\$ 1,563,763						\$ 1,563,763	\$ 55,000		\$ 173,011	
Other Items of Expense	\$ 15,361						\$ 15,361	\$ 138,600	\$ 12,636	\$ 126,600	
	\$ 7,106,979	\$ 949,785	\$ 59,925				\$ 8,116,688	\$ 30,310,875	\$ 7,303,909	\$ 34,067,650	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 224,200						\$ 224,200	\$ 1,055,000	\$ 229,678	\$ 1,055,000	
Judgements, Settlements and Claims									\$ 0		
Debt Service											
Other	\$ 6,454						\$ 6,454	\$ 330,000	\$ 18,373	\$ 160,000	
Capital Costs											
Internal Cost Recovery	\$ (14,399)		\$ 14,399				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 4,517						\$ 4,517		\$ 0		
	\$ 220,772		\$ 14,399				\$ 235,171	\$ 1,385,000	\$ 248,051	\$ 1,215,000	
<b>Total Expenditures</b>	<b>\$ 37,719,646</b>	<b>\$ 2,112,782</b>	<b>\$ 941,876</b>				<b>\$ 40,774,304</b>	<b>\$ 183,747,499</b>	<b>\$ 37,638,924</b>	<b>\$ 183,895,801</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 27,282,988	\$ (834,710)	\$ (124,871)				\$ 26,323,406	\$ 4,632,177	\$ 33,203,100	\$ 434,201	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 9,386,467	\$ 11,935,353	\$ 0				\$ 21,321,819	\$ 21,321,819	\$ 11,925,326	\$ 11,925,326	
Ending Balance (Deficit)	\$ 36,669,455	\$ 11,100,642	\$ (124,871)				\$ 47,645,226	\$ 25,953,996	\$ 45,128,426	\$ 12,359,527	

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

For the month ended September										
Fiscal Year 2019/20									2018/19	
	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	\$ 12,583,007	\$ 316,743					\$ 12,899,750	\$ 61,651,941	\$ 11,396,474	\$ 57,078,883
Traffic & Other Infractions	\$ 1,492,582	\$ 88,325			\$ (49)		\$ 1,580,859	\$ 8,274,925	\$ 1,630,619	\$ 9,144,896
Other Criminal Cases	\$ 3,627,121	\$ 266,200			\$ 49	\$ (937)	\$ 3,892,432	\$ 20,747,929	\$ 3,758,100	\$ 18,744,717
Civil	\$ 1,674,010	\$ 31,431					\$ 1,705,442	\$ 7,585,581	\$ 1,646,080	\$ 8,174,165
Family & Children Services	\$ 3,968,049	\$ 57,242			\$ 0		\$ 4,025,291	\$ 18,239,382	\$ 3,791,432	\$ 19,959,222
Probate, Guardianship & Mental Health Services	\$ 783,736	\$ 10,437					\$ 794,173	\$ 3,813,963	\$ 758,049	\$ 3,899,717
Juvenile Dependency Services	\$ 361,345	\$ 72,715					\$ 434,059	\$ 1,988,975	\$ 413,937	\$ 1,633,887
Juvenile Delinquency Services	\$ 222,875	\$ 3,033					\$ 225,907	\$ 1,043,471	\$ 221,934	\$ 881,506
Other Court Operations	\$ 199,423	\$ 268,737					\$ 468,160	\$ 1,473,476	\$ 211,196	\$ 2,792,025
Court Interpreters	\$ 1,062,197	\$ 253,226					\$ 1,315,422	\$ 6,487,752	\$ 1,251,459	\$ 6,310,105
Jury Services	\$ 280,499	\$ 26,085	\$ 224,200				\$ 530,784	\$ 2,687,323	\$ 922,941	\$ 2,881,950
Security		\$ 25,166					\$ 25,166	\$ 432,100	\$ 62,942	\$ 761,050
Trial Court Operations Program	\$ 26,254,842	\$ 1,419,340	\$ 224,200		\$ 0	\$ (937)	\$ 27,897,445	\$ 134,426,818	\$ 26,065,163	\$ 132,262,123
Enhanced Collections	\$ 681,462	\$ 948,977					\$ 1,630,438	\$ 7,897,934	\$ 1,466,023	\$ 7,853,031
Other Non-Court Operations	\$ 212,165	\$ (14)					\$ 212,151	\$ 490,816	\$ 109,451	\$ 468,224
Non-Court Operations Program	\$ 893,627	\$ 948,963					\$ 1,842,589	\$ 8,388,750	\$ 1,575,474	\$ 8,321,255
Executive Office	\$ 847,554	\$ 18,835			\$ 0		\$ 866,389	\$ 4,137,597	\$ 831,813	\$ 4,436,866
Fiscal Services	\$ 1,159,896	\$ 282,252	\$ 6,454				\$ 1,448,602	\$ 8,135,113	\$ 1,793,931	\$ 6,888,226
Human Resources	\$ 708,815	\$ 82,770					\$ 791,585	\$ 3,958,801	\$ 706,247	\$ 3,917,122
Business & Facilities Services	\$ 457,002	\$ 451,521				\$ 5,454	\$ 913,977	\$ 7,947,109	\$ 1,115,927	\$ 7,802,025
Information Technology	\$ 2,100,709	\$ 4,913,009			\$ 0		\$ 7,013,718	\$ 16,753,311	\$ 5,550,370	\$ 20,268,184
Court Administration Program	\$ 5,273,976	\$ 5,748,386	\$ 6,454		\$ 0	\$ 5,454	\$ 11,034,270	\$ 40,931,931	\$ 9,998,288	\$ 43,312,423
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 32,422,445	\$ 8,116,688	\$ 230,653		\$ 0	\$ 4,517	\$ 40,774,304	\$ 183,747,499	\$ 37,638,924	\$ 183,895,801