

**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



\_\_\_\_\_  
Date

San Diego

\_\_\_\_\_  
Court

FY 19-20 and June 2019

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

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

San Diego

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Court

FY 19-20 and June 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	1,251.26	1,231.83	1,207.60

<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 June									
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	\$ (9,530,470)	\$ 9,787,050	\$ 0				\$ 790,467	\$ 1,047,046	\$ 653,099
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving	\$ 200,000							\$ 200,000	\$ 200,000
Other	\$ 268,354							\$ 268,354	\$ 287,685
Distribution							\$ 658,696	\$ 658,696	\$ 782,158
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,378,219)	\$ (2,378,219)	\$ (3,159,446)
Credit Card									
Cash on Hand	\$ 25,220	\$ 300					\$ 200	\$ 25,720	\$ 26,100
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 17,310,246						\$ 48,626,021	\$ 65,936,266	\$ 61,809,384
Total Cash and Cash Equivalents	\$ 8,273,349	\$ 9,787,350	\$ 0				\$ 47,697,164	\$ 65,757,863	\$ 60,598,980
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 44,457	\$ 61,838	\$ 146				\$ 0	\$ 106,441	\$ 738,320
Accounts Receivable - General	\$ 2,122		\$ 2,566					\$ 4,688	\$ 32,883
Dishonored Checks									
Due From Employee	\$ 10,373							\$ 10,373	\$ 7,857
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 1,785,531							\$ 1,785,531	\$ 6,543,430
Due From Other Governments	\$ 23,059	\$ 868,611					\$ 223,022	\$ 1,114,693	\$ 1,134,415
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 2,797,782	\$ 182,619	\$ 1,122,208					\$ 4,102,609	\$ 6,718,518
Trust Due To/From							\$ 574,995	\$ 574,995	\$ 5,522,637
Distribution Due To/From							\$ 66,114	\$ 66,114	\$ 276,158
Civil Filing Fee Due To/From									
General Due To/From	\$ 138,159	\$ 546,767						\$ 684,926	\$ 957,730
Total Receivables	\$ 4,801,485	\$ 1,659,835	\$ 1,124,919				\$ 864,131	\$ 8,450,370	\$ 21,931,947
Prepaid Expenses - General	\$ 1,756,034		\$ 4,421					\$ 1,760,455	\$ 1,387,372
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 2,549
Counties									
Total Prepaid Expenses	\$ 1,756,034		\$ 4,421					\$ 1,760,455	\$ 1,389,920
Other Assets									
Total Other Assets									
Total Assets	\$ 14,830,868	\$ 11,447,185	\$ 1,129,340				\$ 48,561,295	\$ 75,968,688	\$ 83,920,847
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 355,128	\$ 244,851	\$ 6,944					\$ 606,922	\$ 1,141,831
Accounts Payable - General	\$ 634,842	\$ 150,288	\$ 0				\$ 0	\$ 785,130	\$ 773,790
Due to Other Funds	\$ 3,660	\$ 1,063,676	\$ 625,305				\$ 1,418,924	\$ 3,111,566	\$ 13,299,955
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 131,133	\$ 33,204	\$ 0					\$ 164,337	\$ 16,058
TC145 Liability							\$ 1,928,229	\$ 1,928,229	\$ 4,133,475
Due to Other Governments	\$ 1,293,895	\$ 7,536					\$ 65,585	\$ 1,367,017	\$ 2,296,661
AB145 Due to Other Government Agency							\$ 1,159,472	\$ 1,159,472	\$ 2,635,590
Due to Other Public Agencies									
Sales and Use Tax	\$ 944	\$ 0	\$ 0					\$ 944	\$ 504
Interest							\$ 135	\$ 135	\$ 7,681
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 2,419,602	\$ 1,499,555	\$ 632,249				\$ 4,572,345	\$ 9,123,752	\$ 24,305,545
Civil							\$ 28,660,106	\$ 28,660,106	\$ 23,640,432
Criminal							\$ 14,367,421	\$ 14,367,421	\$ 10,417,946
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 957,207	\$ 957,207	\$ 731,915
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits							\$ 43,984,734	\$ 43,984,734	\$ 34,790,294
Accrued Payroll	\$ 3,951,846	\$ 138,437	\$ 92,877					\$ 4,183,159	\$ 2,943,559
Benefits Payable	\$ 156,242							\$ 156,242	\$ 89,604
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 1							\$ 1	\$ 0
Payroll Clearing	\$ 1,694							\$ 1,694	\$ 1,694
Total Payroll Liabilities	\$ 4,109,783	\$ 138,437	\$ 92,877					\$ 4,341,097	\$ 3,034,857
Revenue Collected in Advance	\$ 2,007		\$ 404,056					\$ 406,063	\$ 387,770
Liabilities For Deposits	\$ 130,422	\$ 0	\$ 158				\$ 0	\$ 130,580	\$ 76,323
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,239	\$ 4,239	\$ 4,239
Uncleared Collections							\$ (23)	\$ (23)	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 132,429	\$ 0	\$ 404,214				\$ 4,216	\$ 540,858	\$ 468,332
Total Liabilities	\$ 6,661,814	\$ 1,637,992	\$ 1,129,340				\$ 48,561,295	\$ 57,990,441	\$ 62,599,028
Total Fund Balance	\$ 8,169,054	\$ 9,809,193	\$ 0					\$ 17,978,247	\$ 21,321,819
Total Liabilities and Fund Balance	\$ 14,830,868	\$ 11,447,185	\$ 1,129,340				\$ 48,561,295	\$ 75,968,688	\$ 83,920,847

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 2019/20										2018/19	
	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	\$ 154,820,277	\$ 1,116,176					\$ 155,936,453	\$ 156,055,094	\$ 153,127,577	\$ 151,678,083	
Improvement and Modernization Fund	\$ 791,327						\$ 791,327	\$ 1,238,412	\$ 6,677,785	\$ 4,362,245	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 6,165,633						\$ 6,165,633	\$ 6,000,000	\$ 6,197,693	\$ 5,400,000	
Civil Coordination Reimbursement (0150091)	\$ 2,396						\$ 2,396	\$ 15,000	\$ 618	\$ 20,000	
MOU Reimbursements (0150010 and General)	\$ 2,959,674						\$ 2,959,674	\$ 3,252,034	\$ 3,221,020	\$ 3,249,114	
Other Miscellaneous	\$ 2,853,598						\$ 2,853,598	\$ 2,853,598	\$ 2,853,598	\$ 2,853,599	
	\$ 167,592,906	\$ 1,116,176					\$ 168,709,082	\$ 169,414,138	\$ 172,078,291	\$ 167,563,041	
Grants											
AB 1058 Commissioner/Facilitator			\$ 3,203,050				\$ 3,203,050	\$ 3,196,173	\$ 3,121,833	\$ 3,226,307	
Other Judicial Council Grants			\$ 597,388				\$ 597,388	\$ 1,168,677	\$ 646,080	\$ 786,309	
Non-Judicial Council Grants			\$ 2,566				\$ 2,566	\$ 5,000	\$ 1,422	\$ 5,000	
			\$ 3,803,004				\$ 3,803,004	\$ 4,369,850	\$ 3,769,335	\$ 4,017,616	
Other Financing Sources											
Interest Income	\$ 790,868	\$ 231,660					\$ 1,022,529	\$ 1,000,000	\$ 1,249,753	\$ 620,000	
Investment Income											
Donations	\$ 390						\$ 390		\$ 1,414		
Local Fees	\$ 1,225,649	\$ 734,371					\$ 1,960,020	\$ 2,037,150	\$ 2,168,061	\$ 2,085,850	
Non-Fee Revenues		\$ 112,821					\$ 112,821	\$ 100,000	\$ 157,574	\$ 100,000	
Enhanced Collections	\$ 0	\$ 7,721,627					\$ 7,721,627	\$ 7,989,000	\$ 7,890,797	\$ 6,691,195	
Escheatment	\$ 17,670						\$ 17,670		\$ 21,680		
Prior Year Revenue	\$ (52,100)	\$ (635)					\$ (52,735)				
County Program - Restricted	\$ 50,631	\$ 2,596,595					\$ 2,647,226	\$ 2,602,000	\$ 2,578,711	\$ 2,466,000	
Reimbursement Other	\$ 550,823						\$ 550,823	\$ 764,002	\$ 768,820	\$ 748,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 31,178						\$ 31,178	\$ 29,100	\$ 54,735	\$ 37,800	
	\$ 2,615,109	\$ 11,396,440					\$ 14,011,549	\$ 14,521,252	\$ 14,891,545	\$ 12,749,345	
<b>Total Revenues</b>	<b>\$ 170,208,015</b>	<b>\$ 12,512,615</b>	<b>\$ 3,803,004</b>				<b>\$ 186,523,634</b>	<b>\$ 188,305,240</b>	<b>\$ 190,739,171</b>	<b>\$ 184,330,002</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 82,347,491	\$ 3,218,028	\$ 2,440,031				\$ 88,005,550	\$ 84,455,835	\$ 80,844,065	\$ 83,798,494	
Temp Help	\$ 634,420	\$ 13,072	\$ 28,350				\$ 675,842	\$ 922,960	\$ 762,985	\$ 921,924	
Overtime	\$ 1,122,969	\$ 46,158	\$ 14,023				\$ 1,183,150	\$ 1,300,001	\$ 1,540,944	\$ 1,300,000	
Staff Benefits	\$ 62,055,870	\$ 2,379,935	\$ 1,687,420				\$ 66,123,225	\$ 65,284,202	\$ 61,567,832	\$ 62,592,733	
	\$ 146,160,750	\$ 5,657,194	\$ 4,169,824				\$ 155,987,767	\$ 151,962,998	\$ 144,715,827	\$ 148,613,151	
Operating Expenses and Equipment											
General Expense	\$ 5,716,238	\$ 234,248	\$ 64,808				\$ 6,015,294	\$ 5,717,324	\$ 5,373,062	\$ 4,329,913	
Printing	\$ 410,147	\$ 20,904	\$ 1,191				\$ 432,242	\$ 663,610	\$ 488,468	\$ 712,400	
Telecommunications	\$ 460,001	\$ 76					\$ 460,077	\$ 478,196	\$ 441,273	\$ 487,269	
Postage	\$ 226,252	\$ 130,352					\$ 356,604	\$ 633,550	\$ 1,311,647	\$ 1,135,200	
Insurance	\$ 72,470						\$ 72,470	\$ 64,000	\$ 60,200	\$ 60,160	
In-State Travel	\$ 80,123	\$ 1,001	\$ 20,672				\$ 101,796	\$ 173,700	\$ 153,140	\$ 183,500	
Out-of-State Travel	\$ 7,908						\$ 7,908	\$ 7,500	\$ 2,592	\$ 7,500	
Training	\$ 185,860		\$ 7,422				\$ 193,282	\$ 191,785	\$ 140,200	\$ 249,300	
Security Services	\$ 600,069	\$ 0					\$ 600,069	\$ 527,590	\$ 397,639	\$ 682,950	
Facility Operations	\$ 1,101,953						\$ 1,101,953	\$ 1,527,447	\$ 369,339	\$ 553,757	
Utilities											
Contracted Services	\$ 6,029,765	\$ 4,936,062	\$ 62,462				\$ 11,028,289	\$ 12,026,653	\$ 11,439,806	\$ 11,126,160	
Consulting and Professional Services	\$ 5,218,357						\$ 5,218,357	\$ 4,980,189	\$ 4,962,018	\$ 5,043,697	
Information Technology	\$ 2,145,533	\$ 2,889,708	\$ 5,524				\$ 5,040,765	\$ 8,672,063	\$ 9,093,142	\$ 9,196,233	
Major Equipment	\$ 1,934,112	\$ 153,939					\$ 2,088,051	\$ 1,492,466	\$ 891,505	\$ 173,011	
Other Items of Expense	\$ 137,961						\$ 137,961	\$ 138,600	\$ 138,900	\$ 126,600	
	\$ 24,326,747	\$ 8,366,291	\$ 162,078				\$ 32,855,116	\$ 37,294,672	\$ 35,262,931	\$ 34,067,650	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 718,235						\$ 718,235	\$ 1,055,000	\$ 1,020,952	\$ 1,055,000	
Judgements, Settlements and Claims	\$ 1,050						\$ 1,050		\$ 42,000		
Debt Service											
Other	\$ 275,450						\$ 275,450	\$ 330,000	\$ 301,121	\$ 160,000	
Capital Costs											
Internal Cost Recovery	\$ (1,639,809)	\$ 966,152	\$ 673,657				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 29,588						\$ 29,588		\$ (154)		
	\$ (615,487)	\$ 966,152	\$ 673,657				\$ 1,024,323	\$ 1,385,000	\$ 1,363,919	\$ 1,215,000	
<b>Total Expenditures</b>	<b>\$ 169,872,010</b>	<b>\$ 14,989,637</b>	<b>\$ 5,005,559</b>				<b>\$ 189,867,206</b>	<b>\$ 190,642,670</b>	<b>\$ 181,342,677</b>	<b>\$ 183,895,801</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 336,005	\$ (2,477,021)	\$ (1,202,556)				\$ (3,343,572)	\$ (2,337,430)	\$ 9,396,494	\$ 434,201	
Operating Transfers In (Out)	\$ (1,553,417)	\$ 350,862	\$ 1,202,556				\$ 0	\$ 0	\$ 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)	\$ 8,169,054	\$ 9,809,193	\$ 0				\$ 17,978,247	\$ 18,984,389	\$ 21,321,819	\$ 12,359,527	

### 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	1,760,455	-	1,760,455	-	-	-	-	-	1,760,455	
Restricted	1,804,063	-	1,804,063	9,809,193	-	-	-	-	11,613,256	
Committed	4,331,244	-	4,331,244	-	-	-	-	-	4,331,244	
Assigned	273,292	-	273,292	-	-	-	-	-	273,292	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 8,169,054</b>	<b>\$ -</b>	<b>\$ 8,169,054</b>	<b>\$ 9,809,193</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,978,247</b>	

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

For the month ended June										
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	\$ 59,683,889	\$ 1,452,326					\$ 61,136,215	\$ 61,663,415	\$ 54,927,371	\$ 57,078,883
Traffic & Other Infractions	\$ 7,201,604	\$ 668,446			\$ (73)	\$ 1,356	\$ 7,871,332	\$ 8,857,382	\$ 7,840,080	\$ 9,144,896
Other Criminal Cases	\$ 17,490,433	\$ 3,278,769			\$ 73	\$ (937)	\$ 20,768,339	\$ 21,085,121	\$ 19,631,018	\$ 18,744,717
Civil	\$ 8,304,186	\$ 249,768					\$ 8,553,955	\$ 7,711,529	\$ 7,911,568	\$ 8,174,165
Family & Children Services	\$ 19,637,729	\$ 658,876			\$ 0	\$ 230	\$ 20,296,835	\$ 18,303,268	\$ 19,343,961	\$ 19,959,222
Probate, Guardianship & Mental Health Services	\$ 3,912,973	\$ 25,184					\$ 3,938,157	\$ 3,822,562	\$ 3,681,942	\$ 3,899,717
Juvenile Dependency Services	\$ 1,585,757	\$ 227,776					\$ 1,813,533	\$ 1,999,404	\$ 2,020,053	\$ 1,633,887
Juvenile Delinquency Services	\$ 1,114,009	\$ 19,179					\$ 1,133,188	\$ 1,044,004	\$ 1,069,722	\$ 881,506
Other Court Operations	\$ 950,816	\$ 974,534					\$ 1,925,350	\$ 2,145,040	\$ 1,650,123	\$ 2,792,025
Court Interpreters	\$ 5,160,915	\$ 942,025					\$ 6,102,939	\$ 6,487,752	\$ 6,066,867	\$ 6,310,105
Jury Services	\$ 1,290,107	\$ 168,533	\$ 718,235				\$ 2,176,875	\$ 2,741,694	\$ 3,168,050	\$ 2,881,950
Security		\$ 625,330				\$ (3,268)	\$ 622,063	\$ 551,543	\$ 704,144	\$ 761,050
Trial Court Operations Program	\$ 126,332,417	\$ 9,290,747	\$ 718,235		\$ 0	\$ (2,618)	\$ 136,338,782	\$ 136,412,715	\$ 128,014,899	\$ 132,262,123
Enhanced Collections	\$ 4,298,586	\$ 5,078,280			\$ 747,628		\$ 10,124,495	\$ 7,897,934	\$ 10,170,902	\$ 7,853,031
Other Non-Court Operations	\$ 1,130,699	\$ (14)					\$ 1,130,685	\$ 490,816	\$ 711,787	\$ 468,224
Non-Court Operations Program	\$ 5,429,285	\$ 5,078,267			\$ 747,628		\$ 11,255,180	\$ 8,388,750	\$ 10,882,689	\$ 8,321,255
Executive Office	\$ 4,263,994	\$ 104,696			\$ 0		\$ 4,368,690	\$ 4,209,797	\$ 3,950,965	\$ 4,436,866
Fiscal Services	\$ 4,313,167	\$ 2,053,299	\$ 276,500		\$ (747,628)	\$ 6,810	\$ 5,902,148	\$ 8,261,598	\$ 5,838,987	\$ 6,888,226
Human Resources	\$ 3,423,705	\$ 555,970				\$ 1,251	\$ 3,980,926	\$ 4,070,834	\$ 3,721,506	\$ 3,917,122
Business & Facilities Services	\$ 2,194,703	\$ 6,621,137				\$ 24,145	\$ 8,839,985	\$ 8,043,205	\$ 7,705,845	\$ 7,802,025
Information Technology	\$ 10,030,495	\$ 9,151,001			\$ 0		\$ 19,181,496	\$ 21,255,772	\$ 21,227,786	\$ 20,268,184
Court Administration Program	\$ 24,226,065	\$ 18,486,102	\$ 276,500		\$ (747,628)	\$ 32,206	\$ 42,273,245	\$ 45,841,205	\$ 42,445,089	\$ 43,312,423
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 155,987,767	\$ 32,855,116	\$ 994,735		\$ 0	\$ 29,588	\$ 189,867,206	\$ 190,642,670	\$ 181,342,677	\$ 183,895,801