


**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

10/26/2020  
\_\_\_\_\_  
Date

San Diego  
\_\_\_\_\_  
Court  
FY 20-21 and September 2020  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Diego

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Court

FY 20-21 and September 2020

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Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
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11	
12	

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

San Diego

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Court

FY 20-21 and September 2020

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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)		1,187.05			

<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 2020/21								2019/20	
	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	\$ (7,319,899)	\$ 9,691,703	\$ (927,225)				\$ 780,413	\$ 2,224,992	\$ (91,970)
Payroll	\$ (1,694)	\$ 0	\$ 0					\$ (1,694)	\$ (1,519)
Jury									
Revolving	\$ 200,000							\$ 200,000	\$ 200,000
Other	\$ 299,872							\$ 299,872	\$ 221,343
Distribution							\$ 355,424	\$ 355,424	\$ 598,506
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,220,593)	\$ (2,220,593)	\$ (3,166,519)
Credit Card									
Cash on Hand	\$ 25,220	\$ 300					\$ 0	\$ 25,520	\$ 25,520
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 41,600,690						\$ 71,581,200	\$ 113,181,889	\$ 95,555,589
Total Cash and Cash Equivalents	\$ 34,804,189	\$ 9,692,003	\$ (927,225)				\$ 70,496,443	\$ 114,065,410	\$ 93,340,949
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 499	\$ (247)	\$ 0					\$ 252	\$ 408
Accounts Receivable - General	\$ 4,136		\$ 2,566					\$ 6,701	\$ 13,239
Dishonored Checks									
Due From Employee	\$ 9,354							\$ 9,354	\$ 6,902
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 11,449	\$ 0					\$ 223,022	\$ 234,472	\$ 261,988
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ (303,825)	\$ (1,706)	\$ 576,871					\$ 271,341	\$ 454,851
Trust Due To/From							\$ 469,243	\$ 469,243	\$ 1,711,443
Distribution Due To/From							\$ 21,608	\$ 21,608	\$ 233,022
Civil Filing Fee Due To/From									
General Due To/From	\$ 3,092	\$ 0						\$ 3,092	\$ 121,423
Total Receivables	\$ (275,294)	\$ (1,953)	\$ 579,437				\$ 713,873	\$ 1,016,063	\$ 2,803,275
Prepaid Expenses - General	\$ 995,842		\$ 0					\$ 995,842	\$ 808,822
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 995,842		\$ 0					\$ 995,842	\$ 808,822
Other Assets									
Total Other Assets									
Total Assets	\$ 35,524,736	\$ 9,690,050	\$ (347,788)				\$ 71,210,316	\$ 116,077,315	\$ 96,953,046
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 18,806	\$ 0	\$ 0					\$ 18,806	\$ 18,806
Accounts Payable - General	\$ 691,217	\$ 150,288	\$ 269				\$ 39,929	\$ 881,703	\$ 995,869
Due to Other Funds	\$ 10	\$ 0	\$ 0				\$ 493,933	\$ 493,943	\$ 2,065,887
Due to Other Courts									\$ 0
Due to State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 2,923,721	\$ 2,923,721	\$ 4,112,533
Due to Other Governments	\$ 0	\$ 0					\$ 65,585	\$ 65,585	\$ 817,047
AB145 Due to Other Government Agency							\$ (134,974)	\$ (134,974)	\$ 5,172,408
Due to Other Public Agencies									
Sales and Use Tax	\$ 4,652	\$ 0	\$ 0					\$ 4,652	\$ 4,784
Interest							\$ 2,810	\$ 2,810	\$ 74,666
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 714,685	\$ 150,288	\$ 269				\$ 3,391,004	\$ 4,256,246	\$ 13,262,000
Civil							\$ 53,339,254	\$ 53,339,254	\$ 25,308,465
Criminal							\$ 13,513,422	\$ 13,513,422	\$ 10,750,027
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 962,397	\$ 962,397	\$ 827,411
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits							\$ 67,815,073	\$ 67,815,073	\$ 36,885,904
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (912,797)							\$ (912,797)	\$ (935,518)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (4)							\$ (4)	\$ 1,073
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (912,801)	\$ 0	\$ 0					\$ (912,801)	\$ (934,445)
Revenue Collected in Advance	\$ 1,866		\$ 0					\$ 1,866	\$ 13,799
Liabilities For Deposits	\$ 130,422		\$ 158				\$ 0	\$ 130,580	\$ 76,323
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	\$ 132,288		\$ 158				\$ 4,239	\$ 136,685	\$ 94,361
Total Liabilities	\$ (65,828)	\$ 150,288	\$ 427				\$ 71,210,316	\$ 71,295,203	\$ 49,307,820
Total Fund Balance	\$ 35,590,565	\$ 9,539,762	\$ (348,215)					\$ 44,782,112	\$ 47,645,226
Total Liabilities and Fund Balance	\$ 35,524,736	\$ 9,690,050	\$ (347,788)				\$ 71,210,316	\$ 116,077,315	\$ 96,953,046

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 2020/21										2019/20	
	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	\$ 62,681,593	\$ 93,347					\$ 62,774,940		\$ 64,539,283	\$ 156,055,094	
Improvement and Modernization Fund	\$ (320,055)						\$ (320,055)		\$ (419,520)	\$ 1,238,412	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,348,908						\$ 1,348,908		\$ 713,993	\$ 6,000,000	
Civil Coordination Reimbursement (0150091)									\$ 0	\$ 15,000	
MOU Reimbursements (0150010 and General)	\$ (6,063)						\$ (6,063)		\$ (177,817)	\$ 3,252,034	
Other Miscellaneous										\$ 2,853,598	
	\$ 63,704,383	\$ 93,347					\$ 63,797,730		\$ 64,655,939	\$ 169,414,138	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0		\$ (127,752)	\$ 3,196,173	
Other Judicial Council Grants			\$ 415,528				\$ 415,528		\$ 944,756	\$ 1,168,677	
Non-Judicial Council Grants										\$ 5,000	
			\$ 415,528				\$ 415,528		\$ 817,004	\$ 4,369,850	
Other Financing Sources											
Interest Income	\$ 2,516	\$ 154					\$ 2,670		\$ 72,610	\$ 1,000,000	
Investment Income											
Donations											
Local Fees	\$ 0	\$ 288,054					\$ 288,054		\$ 373,332	\$ 2,037,150	
Non-Fee Revenues		\$ 30,203					\$ 30,203		\$ 41,112	\$ 100,000	
Enhanced Collections		\$ 814,596					\$ 814,596		\$ 957,119	\$ 7,989,000	
Escheatment	\$ 0	\$ 0					\$ 0				
Prior Year Revenue	\$ 6,680	\$ 1,706	\$ (557)				\$ 7,828				
County Program - Restricted	\$ 6,308	\$ 6,273					\$ 12,581		\$ 46,131	\$ 2,602,000	
Reimbursement Other	\$ 1,348	\$ 47,512					\$ 48,860		\$ 131,282	\$ 764,002	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,428	\$ 985					\$ 3,413		\$ 3,181	\$ 29,100	
	\$ 19,280	\$ 1,189,483	\$ (557)				\$ 1,208,205		\$ 1,624,768	\$ 14,521,252	
<b>Total Revenues</b>	\$ 63,723,663	\$ 1,282,830	\$ 414,971				\$ 65,421,463		\$ 67,097,711	\$ 188,305,240	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 15,776,786	\$ 530,097	\$ 389,435				\$ 16,696,319		\$ 17,664,907	\$ 84,455,835	
Temp Help	\$ 17,066		\$ 2,785				\$ 19,850		\$ 180,156	\$ 922,960	
Overtime	\$ 14,738						\$ 14,738		\$ 385,976	\$ 1,300,001	
Staff Benefits	\$ 15,501,446	\$ 631,627	\$ 343,561				\$ 16,476,634		\$ 14,191,406	\$ 65,284,202	
	\$ 31,310,036	\$ 1,161,725	\$ 735,781				\$ 33,207,541		\$ 32,422,445	\$ 151,962,998	
Operating Expenses and Equipment											
General Expense	\$ 800,520	\$ 38,106	\$ 3,550				\$ 842,176		\$ 1,331,164	\$ 5,717,324	
Printing	\$ 24,438		\$ 825				\$ 25,263		\$ 56,217	\$ 663,610	
Telecommunications	\$ 106,667	\$ 4					\$ 106,671		\$ 91,162	\$ 478,196	
Postage	\$ 150,671						\$ 150,671		\$ 2,106	\$ 633,550	
Insurance	\$ 10,587						\$ 10,587		\$ 5,860	\$ 64,000	
In-State Travel	\$ 3,794		\$ 0				\$ 3,794		\$ 28,670	\$ 173,700	
Out-of-State Travel									\$ 1,342	\$ 7,500	
Training	\$ 4,645		\$ 0				\$ 4,645		\$ 60,202	\$ 191,785	
Security Services	\$ 44,869	\$ 0					\$ 44,869		\$ 17,855	\$ 527,590	
Facility Operations	\$ 13,883						\$ 13,883		\$ 7,983	\$ 1,527,447	
Utilities											
Contracted Services	\$ 620,339	\$ 352,426	\$ 15,848				\$ 988,613		\$ 1,818,963	\$ 12,026,653	
Consulting and Professional Services	\$ 442,412						\$ 442,412		\$ 360,013	\$ 4,980,189	
Information Technology	\$ 2,594,531		\$ 4,421				\$ 2,598,952		\$ 2,756,026	\$ 8,672,063	
Major Equipment	\$ 174,065						\$ 174,065		\$ 1,563,763	\$ 1,492,466	
Other Items of Expense	\$ (1,087)						\$ (1,087)		\$ 15,361	\$ 138,600	
	\$ 4,990,335	\$ 390,536	\$ 24,644				\$ 5,405,514		\$ 8,116,688	\$ 37,294,672	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 435						\$ 435		\$ 224,200	\$ 1,055,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0		\$ 6,454	\$ 330,000	
Capital Costs											
Internal Cost Recovery	\$ (3,318)		\$ 3,318				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 4,665		\$ (557)				\$ 4,107		\$ 4,517		
	\$ 1,782		\$ 2,761				\$ 4,542		\$ 235,171	\$ 1,385,000	
<b>Total Expenditures</b>	\$ 36,302,153	\$ 1,552,260	\$ 763,185				\$ 38,617,598		\$ 40,774,304	\$ 190,642,670	
Excess (Deficit) of Revenues Over Expenditures	\$ 27,421,510	\$ (269,431)	\$ (348,215)				\$ 26,803,865		\$ 26,323,406	\$ (2,337,430)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 8,169,054	\$ 9,809,193	\$ 0				\$ 17,978,247	\$ 17,978,247	\$ 21,321,819	\$ 21,321,819	
Ending Balance (Deficit)	\$ 35,590,565	\$ 9,539,762	\$ (348,215)				\$ 44,782,112	\$ 17,978,247	\$ 47,645,226	\$ 18,984,389	

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

For the month ended September										
Fiscal Year 2020/21									2019/20	
	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	\$ 12,917,756	\$ 125,916				\$ 1,768	\$ 13,045,441		\$ 12,899,750	\$ 61,663,415
Traffic & Other Infractions	\$ 1,466,450	\$ 29,780				\$ 276	\$ 1,496,506		\$ 1,580,859	\$ 8,857,382
Other Criminal Cases	\$ 3,590,403	\$ 234,454			\$ 0	\$ 876	\$ 3,825,732		\$ 3,892,432	\$ 21,085,121
Civil	\$ 1,770,848	\$ 17,662					\$ 1,788,510		\$ 1,705,442	\$ 7,711,529
Family & Children Services	\$ 4,220,149	\$ 24,837			\$ 0	\$ 5	\$ 4,244,991		\$ 4,025,291	\$ 18,303,268
Probate, Guardianship & Mental Health Services	\$ 870,104	\$ 620				\$ 1,395	\$ 872,119		\$ 794,173	\$ 3,822,562
Juvenile Dependency Services	\$ 329,589	\$ 52,927					\$ 382,517		\$ 434,059	\$ 1,999,404
Juvenile Delinquency Services	\$ 272,703	\$ 4,248					\$ 276,950		\$ 225,907	\$ 1,044,004
Other Court Operations	\$ 170,658	\$ 89,385				\$ (557)	\$ 259,485		\$ 468,160	\$ 2,145,040
Court Interpreters	\$ 1,008,322	\$ 116,462					\$ 1,124,784		\$ 1,315,422	\$ 6,487,752
Jury Services	\$ 210,874	\$ 174	\$ 435				\$ 211,483		\$ 530,784	\$ 2,741,694
Security		\$ 78,015					\$ 78,015		\$ 25,166	\$ 551,543
Trial Court Operations Program	\$ 26,827,857	\$ 774,480	\$ 435		\$ 0	\$ 3,763	\$ 27,606,534		\$ 27,897,445	\$ 136,412,715
Enhanced Collections	\$ 655,771	\$ 352,152					\$ 1,007,923		\$ 1,630,438	\$ 7,897,934
Other Non-Court Operations	\$ 231,280						\$ 231,280		\$ 212,151	\$ 490,816
Non-Court Operations Program	\$ 887,051	\$ 352,152					\$ 1,239,203		\$ 1,842,589	\$ 8,388,750
Executive Office	\$ 936,081	\$ 10,470			\$ 0	\$ 557	\$ 947,109		\$ 866,389	\$ 4,209,797
Fiscal Services	\$ 1,026,664	\$ 437,537	\$ 0			\$ (117)	\$ 1,464,084		\$ 1,448,602	\$ 8,261,598
Human Resources	\$ 732,467	\$ 130,699				\$ 25	\$ 863,191		\$ 791,585	\$ 4,070,834
Business & Facilities Services	\$ 591,650	\$ 514,079				\$ 42	\$ 1,105,772		\$ 913,977	\$ 8,043,205
Information Technology	\$ 2,205,772	\$ 3,186,098			\$ 0	\$ (163)	\$ 5,391,706		\$ 7,013,718	\$ 21,255,772
Court Administration Program	\$ 5,492,633	\$ 4,278,883	\$ 0		\$ 0	\$ 345	\$ 9,771,861		\$ 11,034,270	\$ 45,841,205
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 33,207,541	\$ 5,405,514	\$ 435		\$ 0	\$ 4,107	\$ 38,617,598		\$ 40,774,304	\$ 190,642,670