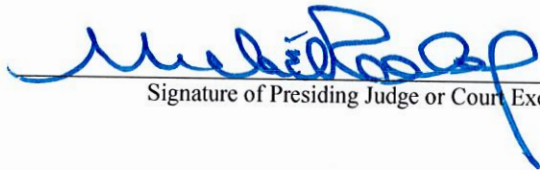


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

04/22/2021

Date

San Diego

Court

FY 20-21 and March 2021

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Diego

Court

FY 20-21 and March 2021

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Diego

Court

FY 20-21 and March 2021

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)		1,187.05	1,167.88	1,149.26	

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 March											
Fiscal Year 2020/21									2019/20		
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)		
	General	Special Revenue		Capital Project	Debt Service					Proprietary Funds	Fiduciary Funds
		Non-Grant	Grant								
ASSETS											
Operations	\$ (6,045,763)	\$ 10,007,583	\$ (2,014,870)				\$ 735,216	\$ 2,682,166	\$ 768,530		
Payroll	\$ (9,185)	\$ 0	\$ 0					\$ (9,185)	\$ (1,157)		
Jury											
Revolving	\$ 200,000							\$ 200,000	\$ 200,000		
Other	\$ 246,780							\$ 246,780	\$ 190,536		
Distribution							\$ 293,771	\$ 293,771	\$ 260,932		
Civil Filing Fees							\$ 0	\$ 0	\$ 0		
Trust							\$ (1,410,479)	\$ (1,410,479)	\$ (3,474,356)		
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	\$ 33,279,019						\$ 67,068,982	\$ 100,348,001	\$ 86,583,010		
Total Cash and Cash Equivalents	\$ 27,696,071	\$ 10,007,883	\$ (2,014,870)				\$ 66,687,490	\$ 102,376,574	\$ 84,553,014		
Short-Term Investment											
Investments											
Total Investments											
Accrued Revenue	\$ 252	\$ 0	\$ 0					\$ 252	\$ 0		
Accounts Receivable - General	\$ 3,198		\$ 2,566					\$ 5,764	\$ 13,195		
Dishonored Checks											
Due From Employee	\$ 10,962							\$ 10,962	\$ 9,704		
Civil Jury Fees											
Trust											
Due From Other Funds	\$ 0							\$ 0	\$ 0		
Due From Other Governments	\$ 4,594	\$ 1,683,368					\$ 223,022	\$ 1,910,984	\$ 233,794		
Due From Other Courts							\$ 0	\$ 0	\$ 0		
Due From State	\$ 91,694	\$ 0	\$ 0					\$ 91,694	\$ 1,495,917		
Trust Due To/From							\$ 613,363	\$ 613,363	\$ 1,024,132		
Distribution Due To/From							\$ 55,734	\$ 55,734	\$ 12,098		
Civil Filing Fee Due To/From											
General Due To/From	\$ 475	\$ 0						\$ 475	\$ 42,033		
Total Receivables	\$ 111,175	\$ 1,683,368	\$ 2,566				\$ 892,119	\$ 2,689,227	\$ 2,830,874		
Prepaid Expenses - General	\$ 654,513		\$ 0					\$ 654,513	\$ 1,174,376		
Salary and Travel Advances	\$ 0							\$ 0	\$ 0		
Counties											
Total Prepaid Expenses	\$ 654,513		\$ 0					\$ 654,513	\$ 1,174,376		
Other Assets											
Total Other Assets											
Total Assets	\$ 28,461,759	\$ 11,691,250	\$ (2,012,304)				\$ 67,579,609	\$ 105,720,314	\$ 88,558,265		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 18,806	\$ 0	\$ 0					\$ 18,806	\$ 18,806		
Accounts Payable - General	\$ 1,890,550	\$ 148,445	\$ 325				\$ 2,240	\$ 2,041,560	\$ 1,188,969		
Due to Other Funds	\$ 14	\$ 0	\$ 0				\$ 669,557	\$ 669,571	\$ 1,078,273		
Due to Other Courts									\$ 0		
Due to State	\$ 0	\$ 0						\$ 0	\$ 0		
TC145 Liability							\$ 3,490,760	\$ 3,490,760	\$ 3,519,414		
Due to Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	\$ 387,561		
AB145 Due to Other Government Agency							\$ 1,116,400	\$ 1,116,400	\$ 3,198,910		
Due to Other Public Agencies											
Sales and Use Tax	\$ 1,132							\$ 1,132	\$ 339		
Interest							\$ 1,425	\$ 1,425	\$ 30,992		
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0			
Total Accounts Payable and Accrued Liab.	\$ 1,910,502	\$ 148,445	\$ 325				\$ 5,280,382	\$ 7,339,655	\$ 9,423,264		
Civil							\$ 44,700,561	\$ 44,700,561	\$ 28,494,633		
Criminal							\$ 16,623,602	\$ 16,623,602	\$ 12,269,374		
Unreconciled - Civil and Criminal											
Trust Held Outside of the JCC											
Trust Interest Payable							\$ 970,639	\$ 970,639	\$ 927,431		
Miscellaneous Trust							\$ 0	\$ 0	\$ 0		
Total Trust Deposits							\$ 62,294,802	\$ 62,294,802	\$ 41,691,438		
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Benefits Payable	\$ (998,526)							\$ (998,526)	\$ 99,183		
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0		
Deductions Payable	\$ 105							\$ 105	\$ (344)		
Payroll Clearing	\$ 0							\$ 0	\$ 0		
Total Payroll Liabilities	\$ (998,421)	\$ 0	\$ 0					\$ (998,421)	\$ 98,839		
Revenue Collected in Advance	\$ 1,866		\$ 0					\$ 1,866	\$ 16,893		
Liabilities For Deposits	\$ 188,547		\$ 158				\$ 185	\$ 188,890	\$ 151,775		
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	\$ 190,414		\$ 158				\$ 4,424	\$ 194,996	\$ 172,907		
Total Liabilities	\$ 1,102,494	\$ 148,445	\$ 483				\$ 67,579,609	\$ 68,831,031	\$ 51,386,449		
Total Fund Balance	\$ 27,359,265	\$ 11,542,805	\$ (2,012,787)					\$ 36,889,283	\$ 37,171,816		
Total Liabilities and Fund Balance	\$ 28,461,759	\$ 11,691,250	\$ (2,012,304)				\$ 67,579,609	\$ 105,720,314	\$ 88,558,265		

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 March										
	Fiscal Year 2020/21							2019/20			
	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	\$ 119,877,959	\$ 662,253					\$ 120,540,212	\$ 146,672,508	\$ 129,479,367	\$ 156,055,094	
Improvement and Modernization Fund	\$ 112,271						\$ 112,271	\$ 486,169	\$ 181,113	\$ 1,238,412	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 4,673,620						\$ 4,673,620	\$ 6,260,000	\$ 4,028,325	\$ 6,000,000	
Civil Coordination Reimbursement (0150091)	\$ 7,007						\$ 7,007	\$ 5,000	\$ 1,923	\$ 15,000	
MOU Reimbursements (0150010 and General)	\$ 3,101,192						\$ 3,101,192	\$ 4,117,456	\$ 1,877,268	\$ 3,252,034	
Other Miscellaneous	\$ 2,853,598						\$ 2,853,598	\$ 2,853,598	\$ 2,853,598	\$ 2,853,598	
	\$ 130,625,646	\$ 662,253					\$ 131,287,899	\$ 160,394,731	\$ 138,421,594	\$ 169,414,138	
Grants											
AB 1058 Commissioner/Facilitator			\$ (1)				\$ (1)	\$ 2,798,744	\$ 2,392,933	\$ 3,196,173	
Other Judicial Council Grants			\$ 459,331				\$ 459,331	\$ 681,327	\$ 856,687	\$ 1,168,677	
Non-Judicial Council Grants								\$ 5,000		\$ 5,000	
			\$ 459,330				\$ 459,330	\$ 3,485,071	\$ 3,249,620	\$ 4,369,850	
Other Financing Sources											
Interest Income	\$ 105,675	\$ 32,987					\$ 138,662	\$ 1,000,001	\$ 723,011	\$ 1,000,000	
Investment Income											
Donations											
Local Fees	\$ 2,863,230	\$ 55,994					\$ 2,919,223	\$ 1,962,100	\$ 1,407,776	\$ 2,037,150	
Non-Fee Revenues		\$ 60,017					\$ 60,017	\$ 100,000	\$ 78,181	\$ 100,000	
Enhanced Collections		\$ 3,462,456					\$ 3,462,456	\$ 7,126,799	\$ 5,197,666	\$ 7,989,000	
Escheatment	\$ 0	\$ 0					\$ 0				
Prior Year Revenue	\$ 7,672	\$ 0	\$ (557)				\$ 7,115		\$ (52,753)		
County Program - Restricted	\$ 31,532	\$ 1,778,973					\$ 1,810,505	\$ 2,885,000	\$ 1,708,067	\$ 2,602,000	
Reimbursement Other	\$ 637,035	\$ 0					\$ 637,035	\$ 971,026	\$ 419,440	\$ 764,002	
Sale of Fixed Assets											
Other Miscellaneous	\$ 6,938	\$ 0					\$ 6,938	\$ 32,100	\$ 9,078	\$ 29,100	
	\$ 3,652,082	\$ 5,390,426	\$ (557)				\$ 9,041,951	\$ 14,077,026	\$ 9,490,465	\$ 14,521,252	
Total Revenues	\$ 134,277,728	\$ 6,052,679	\$ 458,772				\$ 140,789,180	\$ 177,956,828	\$ 151,161,679	\$ 188,305,240	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 53,459,819	\$ 1,289,354	\$ 1,321,553				\$ 56,070,726	\$ 78,651,092	\$ 62,287,155	\$ 84,455,835	
Temp Help	\$ 77,017		\$ 11,155				\$ 88,172	\$ 460,475	\$ 657,737	\$ 922,960	
Overtime	\$ 124,092	\$ 29	\$ 3,768				\$ 127,889	\$ 300,000	\$ 1,135,515	\$ 1,300,001	
Staff Benefits	\$ 45,861,137	\$ 1,438,241	\$ 1,019,563				\$ 48,318,941	\$ 65,426,029	\$ 47,586,223	\$ 65,284,202	
	\$ 99,522,064	\$ 2,727,624	\$ 2,356,039				\$ 104,605,728	\$ 144,837,596	\$ 111,666,629	\$ 151,962,998	
Operating Expenses and Equipment											
General Expense	\$ 3,115,274	\$ 0	\$ 54,540				\$ 3,169,814	\$ 5,493,614	\$ 3,952,788	\$ 5,717,324	
Printing	\$ 182,635		\$ 1,458				\$ 184,093	\$ 605,238	\$ 259,933	\$ 663,610	
Telecommunications	\$ 363,865	\$ 10					\$ 363,876	\$ 490,787	\$ 298,824	\$ 478,196	
Postage	\$ 704,595						\$ 704,595	\$ 603,750	\$ 305,000	\$ 633,550	
Insurance	\$ 90,254						\$ 90,254	\$ 77,000	\$ 72,470	\$ 64,000	
In-State Travel	\$ 9,618	\$ 74	\$ 200				\$ 9,891	\$ 147,900	\$ 91,208	\$ 173,700	
Out-of-State Travel								\$ 11,500	\$ 4,903	\$ 7,500	
Training	\$ 82,290		\$ 9,584				\$ 91,874	\$ 163,900	\$ 160,605	\$ 191,785	
Security Services	\$ 262,521	\$ 0					\$ 262,521	\$ 475,000	\$ 241,108	\$ 527,590	
Facility Operations	\$ 95,018						\$ 95,018	\$ 1,362,881	\$ 595,972	\$ 1,527,447	
Utilities											
Contracted Services	\$ 3,031,252	\$ 1,591,359	\$ 26,188				\$ 4,648,799	\$ 11,272,235	\$ 7,715,797	\$ 12,026,653	
Consulting and Professional Services	\$ 3,244,746						\$ 3,244,746	\$ 5,170,000	\$ 2,943,315	\$ 4,980,189	
Information Technology	\$ 3,799,574		\$ 14,149				\$ 3,813,723	\$ 7,812,974	\$ 3,984,165	\$ 8,672,063	
Major Equipment	\$ 424,576						\$ 424,576	\$ 653,801	\$ 2,088,051	\$ 1,492,466	
Other Items of Expense	\$ 57,246						\$ 57,246	\$ 138,300	\$ 87,963	\$ 138,600	
	\$ 15,463,463	\$ 1,591,443	\$ 106,119				\$ 17,161,025	\$ 34,478,880	\$ 22,802,100	\$ 37,294,672	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 25,710						\$ 25,710	\$ 1,040,000	\$ 680,543	\$ 1,055,000	
Judgements, Settlements and Claims	\$ 38						\$ 38		\$ 1,050		
Debt Service											
Other	\$ 87,061						\$ 87,061	\$ 275,000	\$ 137,438	\$ 330,000	
Capital Costs											
Internal Cost Recovery	\$ (9,514)		\$ 9,514				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (1,304)		\$ (113)				\$ (1,417)		\$ 23,922		
	\$ 101,991		\$ 9,401				\$ 111,392	\$ 1,315,000	\$ 842,953	\$ 1,385,000	
Total Expenditures	\$ 115,087,518	\$ 4,319,068	\$ 2,471,559				\$ 121,878,145	\$ 180,631,476	\$ 135,311,683	\$ 190,642,670	
Excess (Deficit) of Revenues Over Expenditures	\$ 19,190,211	\$ 1,733,612	\$ (2,012,787)				\$ 18,911,035	\$ (2,674,648)	\$ 15,849,996	\$ (2,337,430)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 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)	\$ 27,359,265	\$ 11,542,805	\$ (2,012,787)				\$ 36,889,283	\$ 15,303,600	\$ 37,171,816	\$ 18,984,389	

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

For the month ended March										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 40,713,909	\$ 483,211			\$ 0	\$ 2,007	\$ 41,199,128	\$ 58,382,757	\$ 43,930,157	\$ 61,663,415
Traffic & Other Infractions	\$ 4,608,508	\$ 256,237				\$ (12,940)	\$ 4,851,805	\$ 7,687,485	\$ 5,638,320	\$ 8,857,382
Other Criminal Cases	\$ 11,148,064	\$ 1,525,020			\$ 0	\$ 1,897	\$ 12,674,981	\$ 17,707,850	\$ 14,610,876	\$ 21,085,121
Civil	\$ 5,309,671	\$ 135,379				\$ 626	\$ 5,445,675	\$ 7,833,437	\$ 6,184,580	\$ 7,711,529
Family & Children Services	\$ 13,404,322	\$ 335,887			\$ 0	\$ 1,013	\$ 13,741,222	\$ 18,631,217	\$ 14,330,041	\$ 18,303,268
Probate, Guardianship & Mental Health Services	\$ 2,740,583	\$ 10,087				\$ (2,785)	\$ 2,747,886	\$ 3,703,081	\$ 2,807,276	\$ 3,822,562
Juvenile Dependency Services	\$ 1,076,030	\$ 168,237				\$ 87	\$ 1,244,354	\$ 1,699,344	\$ 1,327,988	\$ 1,999,404
Juvenile Delinquency Services	\$ 864,201	\$ 25,062				\$ 115	\$ 889,378	\$ 927,780	\$ 807,942	\$ 1,044,004
Other Court Operations	\$ 525,110	\$ 351,933				\$ (471)	\$ 876,572	\$ 1,546,393	\$ 1,396,534	\$ 2,145,040
Court Interpreters	\$ 3,309,318	\$ 474,098					\$ 3,783,415	\$ 6,450,291	\$ 4,586,421	\$ 6,487,752
Jury Services	\$ 634,297	\$ 245,735	\$ 25,710			\$ (209)	\$ 905,533	\$ 2,618,776	\$ 1,759,262	\$ 2,741,694
Security		\$ 310,584					\$ 310,584	\$ 538,000	\$ 254,755	\$ 551,543
Trial Court Operations Program	\$ 84,334,013	\$ 4,321,470	\$ 25,710		\$ 0	\$ (10,660)	\$ 88,670,532	\$ 127,726,412	\$ 97,634,151	\$ 136,412,715
Enhanced Collections	\$ 2,101,198	\$ 1,591,343					\$ 3,692,541	\$ 9,570,799	\$ 5,797,178	\$ 7,897,934
Other Non-Court Operations	\$ 778,500						\$ 778,500	\$ 1,370,455	\$ 737,674	\$ 490,816
Non-Court Operations Program	\$ 2,879,699	\$ 1,591,343					\$ 4,471,042	\$ 10,941,254	\$ 6,534,852	\$ 8,388,750
Executive Office	\$ 2,988,042	\$ 54,297			\$ 0	\$ 959	\$ 3,043,298	\$ 4,793,190	\$ 3,063,207	\$ 4,209,797
Fiscal Services	\$ 3,471,042	\$ 1,659,518	\$ 87,099			\$ (43,773)	\$ 5,173,887	\$ 5,781,248	\$ 5,526,552	\$ 8,261,598
Human Resources	\$ 2,367,848	\$ 383,947				\$ 49	\$ 2,751,844	\$ 3,584,349	\$ 2,844,111	\$ 4,070,834
Business & Facilities Services	\$ 1,733,887	\$ 3,698,995				\$ 51,870	\$ 5,484,752	\$ 8,310,586	\$ 5,201,559	\$ 8,043,205
Information Technology	\$ 6,831,197	\$ 5,451,455			\$ 0	\$ 137	\$ 12,282,789	\$ 19,494,437	\$ 14,507,251	\$ 21,255,772
Court Administration Program	\$ 17,392,016	\$ 11,248,212	\$ 87,099		\$ 0	\$ 9,243	\$ 28,736,570	\$ 41,963,810	\$ 31,142,679	\$ 45,841,205
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 104,605,728	\$ 17,161,025	\$ 112,809		\$ 0	\$ (1,417)	\$ 121,878,145	\$ 180,631,476	\$ 135,311,683	\$ 190,642,670