

**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

08/23/2021  
\_\_\_\_\_  
Date

San Diego  
\_\_\_\_\_  
Court  
FY 20-21 and June 2021  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Diego

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Court

FY 20-21 and June 2021

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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 20-21 and June 2021

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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	1,167.88	1,149.26	1,136.28

<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 2020/21									
	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	\$ (11,304,930)	\$ 10,887,177	\$ 0				\$ 683,827	\$ 266,073	\$ 1,047,069
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving	\$ 200,000							\$ 200,000	\$ 200,000
Other	\$ 263,561							\$ 263,561	\$ 268,354
Distribution							\$ 766,235	\$ 766,235	\$ 658,696
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,086,632)	\$ (3,086,632)	\$ (2,378,219)
Credit Card									
Cash on Hand	\$ 24,435	\$ 300					\$ 0	\$ 24,735	\$ 25,720
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 17,471,721						\$ 64,311,684	\$ 81,783,406	\$ 65,936,266
Total Cash and Cash Equivalents	\$ 6,654,786	\$ 10,887,477	\$ 0				\$ 62,675,114	\$ 80,217,377	\$ 65,757,887
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 25,435	\$ 59,736	\$ 0					\$ 85,170	\$ 106,441
Accounts Receivable - General	\$ 1,544		\$ 83					\$ 1,627	\$ 4,688
Dishonored Checks									
Due From Employee	\$ 11,692							\$ 11,692	\$ 10,373
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 4,253,083							\$ 4,253,083	\$ 1,873,707
Due From Other Governments	\$ 33,146	\$ 830,404					\$ 223,022	\$ 1,086,573	\$ 1,114,693
Due From Other Courts									\$ 0
Due From State	\$ 2,168,702	\$ 199,473	\$ 3,167,884					\$ 5,536,059	\$ 4,102,609
Trust Due To/From							\$ 3,943,767	\$ 3,943,767	\$ 574,995
Distribution Due To/From							\$ 81,334	\$ 81,334	\$ 66,114
Civil Filing Fee Due To/From									
General Due To/From	\$ 140,622	\$ 627,885						\$ 768,507	\$ 684,926
Total Receivables	\$ 6,634,224	\$ 1,717,498	\$ 3,167,967				\$ 4,248,124	\$ 15,767,813	\$ 8,538,546
Prepaid Expenses - General	\$ 716,767		\$ 0					\$ 716,767	\$ 1,760,455
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 716,767		\$ 0					\$ 716,767	\$ 1,760,455
Other Assets									
Total Other Assets									
Total Assets	\$ 14,005,778	\$ 12,604,974	\$ 3,167,967				\$ 66,923,238	\$ 96,701,957	\$ 76,056,887
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 675,867	\$ 263,987	\$ 3,535					\$ 943,390	\$ 606,922
Accounts Payable - General	\$ 809,980	\$ 148,691	\$ 3,512				\$ 0	\$ 962,184	\$ 785,130
Due to Other Funds	\$ (68,545)	\$ 1,183,161	\$ 3,069,922				\$ 4,862,153	\$ 9,046,691	\$ 3,199,742
Due to Other Courts									\$ 0
Due to State	\$ (60,049)	\$ 0	\$ 0				\$ 218,562	\$ 158,513	\$ 164,337
TC145 Liability							\$ 3,735,661	\$ 3,735,661	\$ 1,928,229
Due to Other Governments	\$ 1,430,651	\$ 0					\$ 0	\$ 1,430,651	\$ 1,367,017
AB145 Due to Other Government Agency							\$ 1,239,469	\$ 1,239,469	\$ 1,159,472
Due to Other Public Agencies									
Sales and Use Tax	\$ 33							\$ 33	\$ 944
Interest							\$ 16	\$ 16	\$ 135
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 2,787,937	\$ 1,595,840	\$ 3,076,970				\$ 10,055,861	\$ 17,516,607	\$ 9,211,928
Civil							\$ 44,412,787	\$ 44,412,787	\$ 28,660,106
Criminal							\$ 11,477,098	\$ 11,477,098	\$ 14,367,421
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 973,252	\$ 973,252	\$ 957,207
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits							\$ 56,863,138	\$ 56,863,138	\$ 43,984,734
Accrued Payroll	\$ 3,988,341	\$ 122,263	\$ 90,840					\$ 4,201,444	\$ 4,183,159
Benefits Payable	\$ 166,789							\$ 166,789	\$ 156,242
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 1
Payroll Clearing	\$ 9,443							\$ 9,443	\$ 1,694
Total Payroll Liabilities	\$ 4,164,574	\$ 122,263	\$ 90,840					\$ 4,377,676	\$ 4,341,097
Revenue Collected in Advance	\$ 313,822		\$ 0					\$ 313,822	\$ 406,063
Liabilities For Deposits	\$ 193,440		\$ 158				\$ 0	\$ 193,598	\$ 130,580
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,239	\$ 4,239	\$ 4,239
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 507,262		\$ 158				\$ 4,239	\$ 511,659	\$ 540,882
Total Liabilities	\$ 7,459,772	\$ 1,718,103	\$ 3,167,967				\$ 66,923,238	\$ 79,269,080	\$ 58,078,640
Total Fund Balance	\$ 6,546,006	\$ 10,886,871	\$ 0					\$ 17,432,877	\$ 17,978,247
Total Liabilities and Fund Balance	\$ 14,005,778	\$ 12,604,974	\$ 3,167,967				\$ 66,923,238	\$ 96,701,957	\$ 76,056,887

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 145,714,937	\$ 1,149,514					\$ 146,864,452	\$ 146,672,508	\$ 155,936,453	\$ 156,055,094	
Improvement and Modernization Fund	\$ 345,956						\$ 345,956	\$ 486,169	\$ 791,327	\$ 1,238,412	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 5,602,237						\$ 5,602,237	\$ 6,260,000	\$ 6,165,633	\$ 6,000,000	
Civil Coordination Reimbursement (0150091)	\$ 11,942						\$ 11,942	\$ 5,000	\$ 2,396	\$ 15,000	
MOU Reimbursements (0150010 and General)	\$ 3,131,502						\$ 3,131,502	\$ 4,117,456	\$ 2,959,674	\$ 3,252,034	
Other Miscellaneous	\$ 2,853,598						\$ 2,853,598	\$ 2,853,598	\$ 2,853,598	\$ 2,853,598	
	<b>\$ 157,660,173</b>	<b>\$ 1,149,514</b>					<b>\$ 158,809,687</b>	<b>\$ 160,394,731</b>	<b>\$ 168,709,082</b>	<b>\$ 169,414,138</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,985,560				\$ 2,985,560	\$ 2,798,744	\$ 3,203,050	\$ 3,196,173	
Other Judicial Council Grants			\$ 342,582				\$ 342,582	\$ 681,327	\$ 597,388	\$ 1,168,677	
Non-Judicial Council Grants			\$ 83				\$ 83	\$ 5,000	\$ 2,566	\$ 5,000	
			<b>\$ 3,328,225</b>				<b>\$ 3,328,225</b>	<b>\$ 3,485,071</b>	<b>\$ 3,803,004</b>	<b>\$ 4,369,850</b>	
Other Financing Sources											
Interest Income	\$ 151,903	\$ 49,203					\$ 201,106	\$ 1,000,001	\$ 1,022,529	\$ 1,000,000	
Investment Income											
Donations									\$ 390		
Local Fees	\$ 3,367,472	\$ 184,716					\$ 3,552,188	\$ 1,962,100	\$ 1,960,020	\$ 2,037,150	
Non-Fee Revenues		\$ 110,307					\$ 110,307	\$ 100,000	\$ 112,821	\$ 100,000	
Enhanced Collections		\$ 6,525,155					\$ 6,525,155	\$ 7,126,799	\$ 7,721,627	\$ 7,989,000	
Escheatment	\$ 0	\$ 0					\$ 0		\$ 17,670		
Prior Year Revenue	\$ 10,677	\$ 0	\$ (558)				\$ 10,119		\$ (52,735)		
County Program - Restricted	\$ 52,557	\$ 2,627,854					\$ 2,680,411	\$ 2,885,000	\$ 2,647,226	\$ 2,602,000	
Reimbursement Other	\$ 870,100	\$ 0					\$ 870,100	\$ 971,026	\$ 550,823	\$ 764,002	
Sale of Fixed Assets											
Other Miscellaneous	\$ 32,661	\$ 0					\$ 32,661	\$ 32,100	\$ 31,178	\$ 29,100	
	<b>\$ 4,485,371</b>	<b>\$ 9,497,235</b>	<b>\$ (558)</b>				<b>\$ 13,982,048</b>	<b>\$ 14,077,026</b>	<b>\$ 14,011,549</b>	<b>\$ 14,521,252</b>	
<b>Total Revenues</b>	<b>\$ 162,145,544</b>	<b>\$ 10,646,749</b>	<b>\$ 3,327,666</b>				<b>\$ 176,119,959</b>	<b>\$ 177,956,828</b>	<b>\$ 186,523,634</b>	<b>\$ 188,305,240</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 74,685,595	\$ 2,880,443	\$ 2,163,355				\$ 79,729,393	\$ 78,651,092	\$ 88,005,550	\$ 84,455,835	
Temp Help	\$ 120,065	\$ 91	\$ 41,754				\$ 161,910	\$ 460,475	\$ 675,842	\$ 922,960	
Overtime	\$ 288,704	\$ 0	\$ 914				\$ 289,617	\$ 300,000	\$ 1,183,150	\$ 1,300,001	
Staff Benefits	\$ 62,635,798	\$ 2,314,976	\$ 1,640,485				\$ 66,591,259	\$ 65,426,029	\$ 66,123,225	\$ 65,284,202	
	<b>\$ 137,730,162</b>	<b>\$ 5,195,510</b>	<b>\$ 3,846,507</b>				<b>\$ 146,772,179</b>	<b>\$ 144,837,596</b>	<b>\$ 155,987,767</b>	<b>\$ 151,962,998</b>	
Operating Expenses and Equipment											
General Expense	\$ 4,598,110	\$ 18,992	\$ 68,272				\$ 4,685,374	\$ 5,493,614	\$ 6,015,294	\$ 5,717,324	
Printing	\$ 318,991	\$ 11,327	\$ 1,945				\$ 332,263	\$ 605,238	\$ 432,242	\$ 663,610	
Telecommunications	\$ 517,639	\$ 17					\$ 517,656	\$ 490,787	\$ 460,077	\$ 478,196	
Postage	\$ 638,671	\$ 71,718					\$ 710,389	\$ 603,750	\$ 356,604	\$ 633,550	
Insurance	\$ 90,254						\$ 90,254	\$ 77,000	\$ 72,470	\$ 64,000	
In-State Travel	\$ 12,524	\$ 134	\$ 200				\$ 12,858	\$ 147,900	\$ 101,796	\$ 173,700	
Out-of-State Travel								\$ 11,500	\$ 7,908	\$ 7,500	
Training	\$ 122,765		\$ 10,814				\$ 133,579	\$ 163,900	\$ 193,282	\$ 191,785	
Security Services	\$ 498,361	\$ 0					\$ 498,361	\$ 475,000	\$ 600,069	\$ 527,590	
Facility Operations	\$ 1,010,268						\$ 1,010,268	\$ 1,362,881	\$ 1,101,953	\$ 1,527,447	
Utilities											
Contracted Services	\$ 5,042,657	\$ 3,494,208	\$ 49,249				\$ 8,586,115	\$ 11,272,235	\$ 11,028,289	\$ 12,026,653	
Consulting and Professional Services	\$ 5,675,727						\$ 5,675,727	\$ 5,170,000	\$ 5,218,357	\$ 4,980,189	
Information Technology	\$ 6,752,694	\$ 32	\$ 14,149				\$ 6,766,875	\$ 7,812,974	\$ 5,040,765	\$ 8,672,063	
Major Equipment	\$ 519,638						\$ 519,638	\$ 653,801	\$ 2,088,051	\$ 1,492,466	
Other Items of Expense	\$ 113,804						\$ 113,804	\$ 138,300	\$ 137,961	\$ 138,600	
	<b>\$ 25,912,104</b>	<b>\$ 3,596,428</b>	<b>\$ 144,629</b>				<b>\$ 29,653,161</b>	<b>\$ 34,478,880</b>	<b>\$ 32,855,116</b>	<b>\$ 37,294,672</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 75,124						\$ 75,124	\$ 1,040,000	\$ 718,235	\$ 1,055,000	
Judgements, Settlements and Claims	\$ 38						\$ 38		\$ 1,050		
Debt Service											
Other	\$ 155,207						\$ 155,207	\$ 275,000	\$ 275,450	\$ 330,000	
Capital Costs											
Internal Cost Recovery	\$ (1,475,439)	\$ 850,968	\$ 624,471				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 3,139		\$ 6,483				\$ 9,621		\$ 29,588		
	<b>\$ (1,241,931)</b>	<b>\$ 850,968</b>	<b>\$ 630,954</b>				<b>\$ 239,990</b>	<b>\$ 1,315,000</b>	<b>\$ 1,024,323</b>	<b>\$ 1,385,000</b>	
<b>Total Expenditures</b>	<b>\$ 162,400,335</b>	<b>\$ 9,642,905</b>	<b>\$ 4,622,089</b>				<b>\$ 176,665,330</b>	<b>\$ 180,631,476</b>	<b>\$ 189,867,206</b>	<b>\$ 190,642,670</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (254,791)	\$ 1,003,844	\$ (1,294,423)				\$ (545,370)	\$ (2,674,648)	\$ (3,343,572)	\$ (2,337,430)	
Operating Transfers In (Out)	\$ (1,368,258)	\$ 73,835	\$ 1,294,423				\$ 0	\$ 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)	\$ 6,546,006	\$ 10,886,871	\$ 0				\$ 17,432,877	\$ 15,303,600	\$ 17,978,247	\$ 18,984,389	

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

For the month ended June										
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	\$ 56,826,265	\$ 700,370			\$ 0	\$ 8,570	\$ 57,535,205	\$ 58,382,757	\$ 61,136,215	\$ 61,663,415
Traffic & Other Infractions	\$ 6,518,760	\$ 422,679				\$ (12,940)	\$ 6,928,499	\$ 7,687,485	\$ 7,871,332	\$ 8,857,382
Other Criminal Cases	\$ 15,495,691	\$ 2,729,920			\$ 0	\$ 1,897	\$ 18,227,508	\$ 17,707,850	\$ 20,768,339	\$ 21,085,121
Civil	\$ 7,296,081	\$ 327,726				\$ 626	\$ 7,624,433	\$ 7,833,437	\$ 8,553,955	\$ 7,711,529
Family & Children Services	\$ 19,063,026	\$ 671,456			\$ 0	\$ 1,086	\$ 19,735,568	\$ 18,631,217	\$ 20,296,835	\$ 18,303,268
Probate, Guardianship & Mental Health Services	\$ 3,840,167	\$ 16,855				\$ (2,785)	\$ 3,854,237	\$ 3,703,081	\$ 3,938,157	\$ 3,822,562
Juvenile Dependency Services	\$ 1,546,996	\$ 275,522				\$ 87	\$ 1,822,605	\$ 1,699,344	\$ 1,813,533	\$ 1,999,404
Juvenile Delinquency Services	\$ 1,226,954	\$ 32,136				\$ 115	\$ 1,259,205	\$ 927,780	\$ 1,133,188	\$ 1,044,004
Other Court Operations	\$ 708,509	\$ 554,867				\$ (471)	\$ 1,262,905	\$ 1,546,393	\$ 1,925,350	\$ 2,145,040
Court Interpreters	\$ 4,651,503	\$ 721,786				\$ 1,009	\$ 5,374,298	\$ 6,450,291	\$ 6,102,939	\$ 6,487,752
Jury Services	\$ 896,165	\$ 351,499	\$ 75,124			\$ (194)	\$ 1,322,594	\$ 2,618,776	\$ 2,176,875	\$ 2,741,694
Security		\$ 594,749					\$ 594,749	\$ 538,000	\$ 622,063	\$ 551,543
Trial Court Operations Program	\$ 118,070,118	\$ 7,399,566	\$ 75,124		\$ 0	\$ (3,001)	\$ 125,541,807	\$ 127,726,412	\$ 136,338,782	\$ 136,412,715
Enhanced Collections	\$ 4,509,592	\$ 3,570,229			\$ 850,968		\$ 8,930,789	\$ 9,570,799	\$ 10,124,495	\$ 7,897,934
Other Non-Court Operations	\$ 1,131,468						\$ 1,131,468	\$ 1,370,455	\$ 1,130,685	\$ 490,816
Non-Court Operations Program	\$ 5,641,060	\$ 3,570,229			\$ 850,968		\$ 10,062,257	\$ 10,941,254	\$ 11,255,180	\$ 8,388,750
Executive Office	\$ 4,281,003	\$ 153,931			\$ 0	\$ 959	\$ 4,435,893	\$ 4,793,190	\$ 4,368,690	\$ 4,209,797
Fiscal Services	\$ 3,433,231	\$ 2,496,043	\$ 155,245		\$ (850,968)	\$ (43,773)	\$ 5,189,778	\$ 5,781,248	\$ 5,902,148	\$ 8,261,598
Human Resources	\$ 3,354,809	\$ 512,441				\$ 49	\$ 3,867,299	\$ 3,584,349	\$ 3,980,926	\$ 4,070,834
Business & Facilities Services	\$ 2,393,663	\$ 6,713,997				\$ 56,116	\$ 9,163,776	\$ 8,310,586	\$ 8,839,985	\$ 8,043,205
Information Technology	\$ 9,598,294	\$ 8,806,953			\$ 0	\$ (729)	\$ 18,404,518	\$ 19,494,437	\$ 19,181,496	\$ 21,255,772
Court Administration Program	\$ 23,061,001	\$ 18,683,365	\$ 155,245		\$ (850,968)	\$ 12,622	\$ 41,061,266	\$ 41,963,810	\$ 42,273,245	\$ 45,841,205
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 146,772,179	\$ 29,653,161	\$ 230,369		\$ 0	\$ 9,621	\$ 176,665,330	\$ 180,631,476	\$ 189,867,206	\$ 190,642,670

### Constraints on Fiscal Year-End Fund Balance - Summary

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	716,767	-	716,767	-	-	-	-	-	-	<b>716,767</b>
Restricted	2,174,248	-	2,174,248	10,886,871	-	-	-	-	-	<b>13,061,119</b>
Committed	504,945	-	504,945	-	-	-	-	-	-	<b>504,945</b>
Assigned	3,150,045	-	3,150,045	-	-	-	-	-	-	<b>3,150,045</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 6,546,006</b>	<b>\$ -</b>	<b>\$ 6,546,006</b>	<b>\$ 10,886,871</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,432,877</b>