

**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

10/25/2021  
\_\_\_\_\_  
Date

San Diego  
\_\_\_\_\_  
Court  
FY 21-22 and September 2021  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Diego

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Court

FY 21-22 and September 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 21-22 and September 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)		1149.93			

<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 2021/22								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	\$ (9,497,866)	\$ 10,539,058	\$ (1,175,984)				\$ 613,076	\$ 478,285	\$ 2,224,992
Payroll	\$ 1,764,774	\$ 195,135	\$ 130,544					\$ 2,090,453	\$ (1,694)
Jury									
Revolving	\$ 200,000							\$ 200,000	\$ 200,000
Other	\$ 355,617							\$ 355,617	\$ 299,872
Distribution							\$ 438,317	\$ 438,317	\$ 355,424
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,529,542)	\$ (2,529,542)	\$ (2,220,593)
Credit Card									
Cash on Hand	\$ 24,435	\$ 300					\$ 0	\$ 24,735	\$ 25,520
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 50,785,096						\$ 52,741,490	\$ 103,526,586	\$ 113,181,889
Total Cash and Cash Equivalents	\$ 43,632,056	\$ 10,734,493	\$ (1,045,440)				\$ 51,263,341	\$ 104,584,451	\$ 114,065,410
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 711	\$ 0	\$ 0					\$ 711	\$ 252
Accounts Receivable - General	\$ 2,861		\$ 83					\$ 2,944	\$ 6,701
Dishonored Checks									
Due From Employee	\$ 10,211							\$ 10,211	\$ 9,354
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 6,787	\$ 590,853					\$ 223,022	\$ 820,663	\$ 234,472
Due From Other Courts									
Due From State	\$ 7,954	\$ 0	\$ 368,126					\$ 376,080	\$ 271,341
Trust Due To/From							\$ 488,602	\$ 488,602	\$ 469,243
Distribution Due To/From							\$ 38,888	\$ 38,888	\$ 21,608
Civil Filing Fee Due To/From									
General Due To/From	\$ 122	\$ 0						\$ 122	\$ 3,092
Total Receivables	\$ 28,646	\$ 590,853	\$ 368,209				\$ 750,513	\$ 1,738,221	\$ 1,016,063
Prepaid Expenses - General	\$ 86,423		\$ 0					\$ 86,423	\$ 995,842
Salary and Travel Advances	\$ 498							\$ 498	\$ 0
Counties									
Total Prepaid Expenses	\$ 86,921		\$ 0					\$ 86,921	\$ 995,842
Other Assets									
Total Other Assets									
Total Assets	\$ 43,747,624	\$ 11,325,346	\$ (677,231)				\$ 52,013,854	\$ 106,409,593	\$ 116,077,315
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 18,806	\$ 0	\$ 0					\$ 18,806	\$ 18,806
Accounts Payable - General	\$ 873,947	\$ 148,447	\$ 484				\$ 2,797	\$ 1,025,674	\$ 881,703
Due to Other Funds	\$ 8	\$ 0	\$ 0				\$ 528,261	\$ 528,269	\$ 493,943
Due to Other Courts									
Due to State	\$ 0	\$ 0	\$ 0				\$ 218,562	\$ 218,562	\$ 0
TC145 Liability							\$ 3,753,789	\$ 3,753,789	\$ 2,923,721
Due to Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	\$ 65,585
AB145 Due to Other Government Agency							\$ 772,035	\$ 772,035	\$ (134,974)
Due to Other Public Agencies									
Sales and Use Tax	\$ 4,415							\$ 4,415	\$ 4,652
Interest							\$ 231	\$ 231	\$ 2,810
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 897,176	\$ 148,447	\$ 484				\$ 5,275,676	\$ 6,321,782	\$ 4,256,246
Civil							\$ 34,566,108	\$ 34,566,108	\$ 53,339,254
Criminal							\$ 11,193,242	\$ 11,193,242	\$ 13,513,422
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 973,640	\$ 973,640	\$ 962,397
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits							\$ 46,732,990	\$ 46,732,990	\$ 67,815,073
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 224,717							\$ 224,717	\$ (912,797)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (947,248)							\$ (947,248)	\$ (4)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (722,531)	\$ 0	\$ 0					\$ (722,531)	\$ (912,801)
Revenue Collected in Advance	\$ 1,866		\$ 0					\$ 1,866	\$ 1,866
Liabilities For Deposits	\$ 189,827		\$ 158				\$ 949	\$ 190,934	\$ 130,580
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,239	\$ 4,239	\$ 4,239
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 191,694		\$ 158				\$ 5,188	\$ 197,040	\$ 136,685
Total Liabilities	\$ 366,339	\$ 148,447	\$ 642				\$ 52,013,854	\$ 52,529,281	\$ 71,295,203
Total Fund Balance	\$ 43,381,285	\$ 11,176,900	\$ (677,872)					\$ 53,880,312	\$ 44,782,112
Total Liabilities and Fund Balance	\$ 43,747,624	\$ 11,325,346	\$ (677,231)				\$ 52,013,854	\$ 106,409,593	\$ 116,077,315

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 2021/22										2020/21	
	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	\$ 70,345,742	\$ 96,751					\$ 70,442,493		\$ 62,774,940	\$ 146,672,508	
Improvement and Modernization Fund	\$ (361,247)						\$ (361,247)		\$ (320,055)	\$ 486,169	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,361,376						\$ 1,361,376		\$ 1,348,908	\$ 6,260,000	
Civil Coordination Reimbursement (0150091)										\$ 5,000	
MOU Reimbursements (0150010 and General)	\$ 603,380						\$ 603,380		\$ (6,063)	\$ 4,117,456	
Other Miscellaneous										\$ 2,853,598	
	\$ 71,949,250	\$ 96,751					\$ 72,046,002		\$ 63,797,730	\$ 160,394,731	
Grants											
AB 1058 Commissioner/Facilitator									\$ 0	\$ 2,798,744	
Other Judicial Council Grants			\$ 7,045				\$ 7,045		\$ 415,528	\$ 681,327	
Non-Judicial Council Grants										\$ 5,000	
			\$ 7,045				\$ 7,045		\$ 415,528	\$ 3,485,071	
Other Financing Sources											
Interest Income	\$ 193	\$ 51					\$ 244		\$ 2,670	\$ 1,000,001	
Investment Income											
Donations											
Local Fees	\$ 460,397	\$ 34,955					\$ 495,352		\$ 288,054	\$ 1,962,100	
Non-Fee Revenues			\$ 22,217				\$ 22,217		\$ 30,203	\$ 100,000	
Enhanced Collections		\$ 1,195,871					\$ 1,195,871		\$ 814,596	\$ 7,126,799	
Escheatment	\$ 15,168						\$ 15,168			\$ 0	
Prior Year Revenue	\$ 21		\$ 2				\$ 23		\$ 7,828		
County Program - Restricted	\$ 6,252	\$ 594,470					\$ 600,722		\$ 12,581	\$ 2,885,000	
Reimbursement Other	\$ 75,363						\$ 75,363		\$ 48,860	\$ 971,026	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,897						\$ 1,897		\$ 3,413	\$ 32,100	
	\$ 559,292	\$ 1,847,565					\$ 2,406,857		\$ 1,208,205	\$ 14,077,026	
<b>Total Revenues</b>	\$ 72,508,542	\$ 1,944,316	\$ 7,045				\$ 74,459,903		\$ 65,421,463	\$ 177,956,828	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 15,189,005	\$ 448,900	\$ 375,810				\$ 16,013,714		\$ 16,696,319	\$ 78,651,092	
Temp Help	\$ 46,500	\$ 1,582	\$ 2,655				\$ 50,737		\$ 19,850	\$ 460,475	
Overtime	\$ 145,786	\$ 169	\$ 2,944				\$ 148,899		\$ 14,738	\$ 300,000	
Staff Benefits	\$ 15,277,106	\$ 479,385	\$ 295,165				\$ 16,051,656		\$ 16,476,634	\$ 65,426,029	
	\$ 30,658,397	\$ 930,036	\$ 676,573				\$ 32,265,005		\$ 33,207,541	\$ 144,837,596	
Operating Expenses and Equipment											
General Expense	\$ 742,527	\$ 155	\$ 2,762				\$ 745,444		\$ 842,176	\$ 5,493,614	
Printing	\$ 105,464		\$ 0				\$ 105,464		\$ 25,263	\$ 605,238	
Telecommunications	\$ 116,599	\$ 4					\$ 116,604		\$ 106,671	\$ 490,787	
Postage	\$ 606,548						\$ 606,548		\$ 150,671	\$ 603,750	
Insurance	\$ 37,541						\$ 37,541		\$ 10,587	\$ 77,000	
In-State Travel	\$ 1,250	\$ 2	\$ 109				\$ 1,360		\$ 3,794	\$ 147,900	
Out-of-State Travel										\$ 11,500	
Training	\$ 30,396						\$ 30,396		\$ 4,645	\$ 163,900	
Security Services	\$ 840						\$ 840		\$ 44,869	\$ 475,000	
Facility Operations	\$ 346						\$ 346		\$ 13,883	\$ 1,362,881	
Utilities											
Contracted Services	\$ 683,756	\$ 724,090	\$ 5,316				\$ 1,413,162		\$ 988,613	\$ 11,272,235	
Consulting and Professional Services	\$ 28,013						\$ 28,013		\$ 442,412	\$ 5,170,000	
Information Technology	\$ 2,694,090		\$ 46				\$ 2,694,137		\$ 2,598,952	\$ 7,812,974	
Major Equipment	\$ 53,981						\$ 53,981		\$ 174,065	\$ 653,801	
Other Items of Expense	\$ 10,399						\$ 10,399		\$ (1,087)	\$ 138,300	
	\$ 5,111,750	\$ 724,252	\$ 8,233				\$ 5,844,234		\$ 5,405,514	\$ 34,478,880	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 116,107						\$ 116,107		\$ 435	\$ 1,040,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 132						\$ 132		\$ 0	\$ 275,000	
Capital Costs											
Internal Cost Recovery	\$ 0						\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (212,677)		\$ (334)				\$ (213,011)		\$ 4,107		
	\$ (96,437)		\$ (334)				\$ (96,772)		\$ 4,542	\$ 1,315,000	
<b>Total Expenditures</b>	\$ 35,673,709	\$ 1,654,288	\$ 684,471				\$ 38,012,468		\$ 38,617,598	\$ 180,631,476	
Excess (Deficit) of Revenues Over Expenditures	\$ 36,834,833	\$ 290,028	\$ (677,426)				\$ 36,447,435		\$ 26,803,865	\$ (2,674,648)	
Operating Transfers In (Out)	\$ 447		\$ (447)				\$ 0			\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 6,546,006	\$ 10,886,871	\$ 0				\$ 17,432,877	\$ 17,432,877	\$ 17,978,247	\$ 17,978,247	
Ending Balance (Deficit)	\$ 43,381,285	\$ 11,176,900	\$ (677,872)				\$ 53,880,312	\$ 17,432,877	\$ 44,782,112	\$ 15,303,600	

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

	For the month ended September									
	Fiscal Year 2021/22							2020/21		
	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	\$ 11,988,880	\$ 207,386				\$ 681	\$ 12,196,946		\$ 13,045,441	\$ 58,382,757
Traffic & Other Infractions	\$ 1,351,895	\$ 77,155				\$ (30,251)	\$ 1,398,799		\$ 1,496,506	\$ 7,687,485
Other Criminal Cases	\$ 3,146,916	\$ 315,453				\$ 74	\$ 3,462,443		\$ 3,825,732	\$ 17,707,850
Civil	\$ 1,486,759	\$ 45,359				\$ (1,042)	\$ 1,531,076		\$ 1,788,510	\$ 7,833,437
Family & Children Services	\$ 3,917,399	\$ 39,933			\$ 0	\$ (116)	\$ 3,957,215		\$ 4,244,991	\$ 18,631,217
Probate, Guardianship & Mental Health Services	\$ 777,778	\$ 3,619				\$ (24)	\$ 781,374		\$ 872,119	\$ 3,703,081
Juvenile Dependency Services	\$ 395,434	\$ 10,910				\$ 10,270	\$ 416,613		\$ 382,517	\$ 1,699,344
Juvenile Delinquency Services	\$ 327,163	\$ 2,470				\$ (78)	\$ 329,555		\$ 276,950	\$ 927,780
Other Court Operations	\$ 101,531	\$ 6,484					\$ 108,015		\$ 259,485	\$ 1,546,393
Court Interpreters	\$ 941,163	\$ 179,028				\$ 1,353	\$ 1,121,544		\$ 1,124,784	\$ 6,450,291
Jury Services	\$ 177,588	\$ 237,769	\$ 116,107			\$ (790)	\$ 530,675		\$ 211,483	\$ 2,618,776
Security		\$ 4,424				\$ 591	\$ 5,015		\$ 78,015	\$ 538,000
Trial Court Operations Program	\$ 24,612,506	\$ 1,129,992	\$ 116,107		\$ 0	\$ (19,334)	\$ 25,839,271		\$ 27,606,534	\$ 127,726,412
Enhanced Collections	\$ 692,124	\$ 724,090					\$ 1,416,215		\$ 1,007,923	\$ 9,570,799
Other Non-Court Operations	\$ 231,297						\$ 231,297		\$ 231,280	\$ 1,370,455
Non-Court Operations Program	\$ 923,421	\$ 724,090					\$ 1,647,512		\$ 1,239,203	\$ 10,941,254
Executive Office	\$ 845,330	\$ 19,095					\$ 864,426		\$ 947,109	\$ 4,793,190
Fiscal Services	\$ 2,790,611	\$ 691,349	\$ 132			\$ (209,549)	\$ 3,272,543		\$ 1,464,084	\$ 5,781,248
Human Resources	\$ 651,753	\$ 138,600				\$ 1,015	\$ 791,368		\$ 863,191	\$ 3,584,349
Business & Facilities Services	\$ 518,923	\$ 82,907				\$ 13,350	\$ 615,180		\$ 1,105,772	\$ 8,310,586
Information Technology	\$ 1,922,461	\$ 3,058,202				\$ 1,506	\$ 4,982,168		\$ 5,391,706	\$ 19,494,437
Court Administration Program	\$ 6,729,078	\$ 3,990,153	\$ 132			\$ (193,677)	\$ 10,525,685		\$ 9,771,861	\$ 41,963,810
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 32,265,005	\$ 5,844,234	\$ 116,239		\$ 0	\$ (213,011)	\$ 38,012,468		\$ 38,617,598	\$ 180,631,476