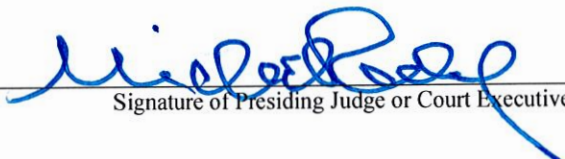


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

01/25/2022

Date

San Diego

Court
FY 21-22 and December 2021

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

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 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 December									
Fiscal Year 2021/22									2020/21
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (26,466,182)	\$ 28,188,026	\$ (1,714,448)				\$ 380,755	\$ 388,152	\$ 347,376
Payroll	\$ (9,126)	\$ 0	\$ 0					\$ (9,126)	\$ (9,126)
Jury									
Revolving	\$ 200,000							\$ 200,000	\$ 200,000
Other	\$ 313,785							\$ 313,785	\$ 269,565
Distribution							\$ 204,272	\$ 204,272	\$ 540,346
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,131,988)	\$ (2,131,988)	\$ (3,139,903)
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	\$ 63,104,640						\$ 27,236,540	\$ 90,341,181	\$ 112,386,626
Total Cash and Cash Equivalents	\$ 37,167,552	\$ 28,188,326	\$ (1,714,448)				\$ 25,689,580	\$ 89,331,010	\$ 110,620,403
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 711	\$ 0	\$ 0					\$ 711	\$ 252
Accounts Receivable - General	\$ 5,138		\$ 83					\$ 5,221	\$ 6,429
Dishonored Checks									
Due From Employee	\$ 12,378							\$ 12,378	\$ 11,445
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 535	\$ 595,867					\$ 223,022	\$ 819,424	\$ 1,333,131
Due From Other Courts									
Due From State	\$ 10,763	\$ 0	\$ 76,026					\$ 86,789	\$ 339,107
Trust Due To/From							\$ 1,457,761	\$ 1,457,761	\$ 1,170,624
Distribution Due To/From							\$ 243,176	\$ 243,176	\$ 55,671
Civil Filing Fee Due To/From									
General Due To/From	\$ 141	\$ 0						\$ 141	\$ 714
Total Receivables	\$ 29,665	\$ 595,867	\$ 76,109				\$ 1,923,959	\$ 2,625,600	\$ 2,917,374
Prepaid Expenses - General	\$ 86,423		\$ 0					\$ 86,423	\$ 998,524
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 86,423		\$ 0					\$ 86,423	\$ 998,524
Other Assets									
Total Other Assets									
Total Assets	\$ 37,283,640	\$ 28,784,193	\$ (1,638,339)				\$ 27,613,539	\$ 92,043,033	\$ 114,536,301
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 18,806	\$ 0	\$ 0					\$ 18,806	\$ 18,806
Accounts Payable - General	\$ 824,318	\$ 148,445	\$ 325				\$ 1,658	\$ 974,747	\$ 855,383
Due to Other Funds	\$ (25)	\$ 0	\$ 0				\$ 1,707,904	\$ 1,707,879	\$ 1,227,010
Due to Other Courts									
Due to State	\$ 0	\$ 0	\$ 0				\$ 139,806	\$ 139,806	\$ 0
TC145 Liability							\$ 3,175,634	\$ 3,175,634	\$ 2,862,446
Due to Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	\$ 9,369
AB145 Due to Other Government Agency							\$ 240,352	\$ 240,352	\$ 745,825
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,138							\$ 2,138	\$ 2,444
Interest							\$ 113	\$ 113	\$ 1,538
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 845,238	\$ 148,445	\$ 325				\$ 5,265,466	\$ 6,259,475	\$ 5,722,820
Civil							\$ 9,716,127	\$ 9,716,127	\$ 46,794,534
Criminal							\$ 11,654,710	\$ 11,654,710	\$ 14,405,385
Unreconciled - Civil and Criminal							\$ 0	\$ 0	
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 972,997	\$ 972,997	\$ 967,736
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits							\$ 22,343,834	\$ 22,343,834	\$ 62,167,654
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 152,836							\$ 152,836	\$ 93,729
Deferred Compensation Payable	\$ 0							\$ 0	\$ 7
Deductions Payable	\$ (110)							\$ (110)	\$ 893
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 152,726	\$ 0	\$ 0					\$ 152,726	\$ 94,629
Revenue Collected in Advance	\$ 4,702		\$ 0					\$ 4,702	\$ 1,866
Liabilities For Deposits	\$ 195,099		\$ 158				\$ 0	\$ 195,257	\$ 187,703
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,239	\$ 4,239	\$ 4,239
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 199,801		\$ 158				\$ 4,239	\$ 204,198	\$ 193,808
Total Liabilities	\$ 1,197,765	\$ 148,445	\$ 483				\$ 27,613,539	\$ 28,960,233	\$ 68,178,911
Total Fund Balance	\$ 36,085,875	\$ 28,635,748	\$ (1,638,822)					\$ 63,082,801	\$ 46,357,390
Total Liabilities and Fund Balance	\$ 37,283,640	\$ 28,784,193	\$ (1,638,339)				\$ 27,613,539	\$ 92,043,033	\$ 114,536,301

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 December										
Fiscal Year 2021/22									2020/21	
	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						
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 101,895,829	\$ 385,684					\$ 102,281,513	\$ 167,987,583	\$ 97,176,282	\$ 146,672,508
Improvement and Modernization Fund	\$ 79,318						\$ 79,318	\$ 421,520	\$ 60,880	\$ 486,169
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 2,968,610						\$ 2,968,610	\$ 6,311,876	\$ 3,007,681	\$ 6,260,000
Civil Coordination Reimbursement (0150091)	\$ 2,910						\$ 2,910	\$ 5,000	\$ 3,685	\$ 5,000
MOU Reimbursements (0150010 and General)	\$ 2,161,232						\$ 2,161,232	\$ 3,219,372	\$ 814,465	\$ 4,117,456
Other Miscellaneous	\$ 2,853,598	\$ 16,982,291					\$ 19,835,889	\$ 2,853,598	\$ 2,853,598	\$ 2,853,598
	\$ 109,961,498	\$ 17,367,976					\$ 127,329,473	\$ 180,798,949	\$ 103,916,591	\$ 160,394,731
Grants										
AB 1058 Commissioner/Facilitator								\$ 2,798,744	\$ (1)	\$ 2,798,744
Other Judicial Council Grants			\$ 51,735				\$ 51,735	\$ 370,547	\$ 459,331	\$ 681,327
Non-Judicial Council Grants								\$ 1,000		\$ 5,000
			\$ 51,735				\$ 51,735	\$ 3,170,291	\$ 459,330	\$ 3,485,071
Other Financing Sources										
Interest Income	\$ 15,676	\$ 5,573					\$ 21,249	\$ 550,000	\$ 65,642	\$ 1,000,001
Investment Income										
Donations										
Local Fees	\$ 909,605	\$ 77,227					\$ 986,831	\$ 2,481,471	\$ 2,467,901	\$ 1,962,100
Non-Fee Revenues		\$ 39,139					\$ 39,139	\$ 100,000	\$ 30,203	\$ 100,000
Enhanced Collections		\$ 2,719,762					\$ 2,719,762	\$ 8,047,023	\$ 1,899,887	\$ 7,126,799
Escheatment	\$ 15,168						\$ 15,168		\$ 0	
Prior Year Revenue	\$ (28,191)	\$ 2					\$ (28,189)		\$ 7,804	
County Program - Restricted	\$ 0	\$ 1,250,594					\$ 1,250,594	\$ 3,014,000	\$ 1,158,057	\$ 2,885,000
Reimbursement Other	\$ 201,199						\$ 201,199	\$ 516,500	\$ 493,960	\$ 971,026
Sale of Fixed Assets										
Other Miscellaneous	\$ 3,103						\$ 3,103	\$ 28,329	\$ 5,502	\$ 32,100
	\$ 1,116,560	\$ 4,092,297					\$ 5,208,857	\$ 14,737,323	\$ 6,128,957	\$ 14,077,026
Total Revenues	\$ 111,078,058	\$ 21,460,272	\$ 51,735				\$ 132,590,065	\$ 198,706,563	\$ 110,504,877	\$ 177,956,828
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 37,162,938	\$ 1,092,482	\$ 931,667				\$ 39,187,087	\$ 91,303,133	\$ 37,975,551	\$ 78,651,092
Temp Help	\$ 193,687	\$ 5,502	\$ 4,031				\$ 203,220	\$ 1,471,432	\$ 54,948	\$ 460,475
Overtime	\$ 363,085	\$ 2,092	\$ 5,758				\$ 370,935	\$ 1,300,000	\$ 60,612	\$ 300,000
Staff Benefits	\$ 32,105,467	\$ 1,121,079	\$ 718,640				\$ 33,945,186	\$ 73,277,468	\$ 32,806,404	\$ 65,426,029
	\$ 69,825,177	\$ 2,221,155	\$ 1,660,096				\$ 73,706,428	\$ 167,352,032	\$ 70,897,515	\$ 144,837,596
Operating Expenses and Equipment										
General Expense	\$ 1,542,301	\$ 228	\$ 12,988				\$ 1,555,518	\$ 4,456,938	\$ 2,092,358	\$ 5,493,614
Printing	\$ 223,991		\$ 0				\$ 223,991	\$ 603,100	\$ 79,983	\$ 605,238
Telecommunications	\$ 247,027	\$ 16					\$ 247,043	\$ 603,139	\$ 248,290	\$ 490,787
Postage	\$ 1,057,324						\$ 1,057,324	\$ 701,200	\$ 153,164	\$ 603,750
Insurance	\$ 127,181						\$ 127,181	\$ 96,000	\$ 90,254	\$ 77,000
In-State Travel	\$ 11,179	\$ 1,033	\$ 450				\$ 12,662	\$ 128,000	\$ 6,984	\$ 147,900
Out-of-State Travel								\$ 12,500		\$ 11,500
Training	\$ 46,081		\$ 849				\$ 46,929	\$ 196,000	\$ 34,627	\$ 163,900
Security Services	\$ 197,479						\$ 197,479	\$ 508,000	\$ 174,493	\$ 475,000
Facility Operations	\$ 13,179						\$ 13,179	\$ 306,000	\$ 65,754	\$ 1,362,881
Utilities										
Contracted Services	\$ 2,220,562	\$ 1,484,340	\$ 16,128				\$ 3,721,030	\$ 10,659,929	\$ 2,614,558	\$ 11,272,235
Consulting and Professional Services	\$ 1,994,614						\$ 1,994,614	\$ 5,701,000	\$ 1,823,612	\$ 5,170,000
Information Technology	\$ 3,639,819		\$ 46				\$ 3,639,865	\$ 6,268,389	\$ 3,364,945	\$ 7,812,974
Major Equipment	\$ 245,625						\$ 245,625	\$ 448,981	\$ 418,762	\$ 653,801
Other Items of Expense	\$ 33,828						\$ 33,828	\$ 114,300	\$ 37,639	\$ 138,300
	\$ 11,600,190	\$ 1,485,618	\$ 30,461				\$ 13,116,269	\$ 30,803,476	\$ 11,205,421	\$ 34,478,880
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 268,708						\$ 268,708	\$ 1,040,000	\$ 7,537	\$ 1,040,000
Judgements, Settlements and Claims	\$ 2,441						\$ 2,441		\$ 38	
Debt Service										
Other	\$ 21,473						\$ 21,473	\$ 220,000	\$ 50,402	\$ 275,000
Capital Costs										
Internal Cost Recovery	\$ (4,623)	\$ 4,623					\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (174,730)		\$ (447)				\$ (175,177)		\$ (35,179)	
	\$ 113,268	\$ 4,623	\$ (447)				\$ 117,445	\$ 1,260,000	\$ 22,799	\$ 1,315,000
Total Expenditures	\$ 81,538,635	\$ 3,711,396	\$ 1,690,110				\$ 86,940,141	\$ 199,415,508	\$ 82,125,735	\$ 180,631,476
Excess (Deficit) of Revenues Over Expenditures	\$ 29,539,423	\$ 17,748,876	\$ (1,638,375)				\$ 45,649,924	\$ (708,946)	\$ 28,379,142	\$ (2,674,648)
Operating Transfers In (Out)	\$ 447		\$ (447)				\$ 0	\$ 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)	\$ 36,085,875	\$ 28,635,748	\$ (1,638,822)				\$ 63,082,801	\$ 16,723,931	\$ 46,357,390	\$ 15,303,600

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

For the month ended December										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 28,684,836	\$ 540,002			\$ 0	\$ 1,276	\$ 29,226,114	\$ 66,091,621	\$ 27,899,665	\$ 58,382,757
Traffic & Other Infractions	\$ 3,323,964	\$ 171,941				\$ (30,251)	\$ 3,465,655	\$ 8,710,463	\$ 3,235,347	\$ 7,687,485
Other Criminal Cases	\$ 7,667,631	\$ 1,019,548				\$ 74	\$ 8,687,253	\$ 22,639,609	\$ 8,469,458	\$ 17,707,850
Civil	\$ 3,574,581	\$ 90,387				\$ (1,042)	\$ 3,663,925	\$ 8,550,632	\$ 3,735,265	\$ 7,833,437
Family & Children Services	\$ 9,522,305	\$ 194,819			\$ 0	\$ 39	\$ 9,717,164	\$ 20,332,274	\$ 9,231,555	\$ 18,631,217
Probate, Guardianship & Mental Health Services	\$ 1,943,333	\$ 12,893				\$ (24)	\$ 1,956,202	\$ 4,458,280	\$ 1,863,744	\$ 3,703,081
Juvenile Dependency Services	\$ 1,016,381	\$ 29,963				\$ 44,550	\$ 1,090,894	\$ 2,618,577	\$ 831,649	\$ 1,699,344
Juvenile Delinquency Services	\$ 814,476	\$ 11,838				\$ (78)	\$ 826,236	\$ 1,754,934	\$ 599,554	\$ 927,780
Other Court Operations	\$ 297,972	\$ 112,362					\$ 410,334	\$ 1,111,978	\$ 636,838	\$ 1,546,393
Court Interpreters	\$ 2,324,796	\$ 480,286				\$ 1,726	\$ 2,806,809	\$ 6,558,101	\$ 2,520,195	\$ 6,450,291
Jury Services	\$ 435,116	\$ 745,004	\$ 268,708			\$ (790)	\$ 1,448,038	\$ 2,632,031	\$ 459,651	\$ 2,618,776
Security		\$ 209,820				\$ 591	\$ 210,411	\$ 575,000	\$ 211,629	\$ 538,000
Trial Court Operations Program	\$ 59,605,392	\$ 3,618,864	\$ 268,708		\$ 0	\$ 16,071	\$ 63,509,034	\$ 146,033,501	\$ 59,694,549	\$ 127,726,412
Enhanced Collections	\$ 1,628,366	\$ 1,484,338					\$ 3,112,704	\$ 10,573,504	\$ 2,116,880	\$ 9,570,799
Other Non-Court Operations	\$ 571,817						\$ 571,817	\$ 1,463,981	\$ 515,137	\$ 1,370,455
Non-Court Operations Program	\$ 2,200,182	\$ 1,484,338					\$ 3,684,521	\$ 12,037,485	\$ 2,632,017	\$ 10,941,254
Executive Office	\$ 2,060,144	\$ 58,207			\$ 0		\$ 2,118,351	\$ 4,586,221	\$ 2,043,632	\$ 4,793,190
Fiscal Services	\$ 2,271,849	\$ 1,109,919	\$ 23,914			\$ (209,549)	\$ 3,196,133	\$ 6,094,222	\$ 3,245,423	\$ 5,781,248
Human Resources	\$ 1,581,880	\$ 277,005				\$ 1,015	\$ 1,859,900	\$ 3,909,710	\$ 1,876,027	\$ 3,584,349
Business & Facilities Services	\$ 1,253,777	\$ 2,163,875				\$ 15,684	\$ 3,433,336	\$ 8,891,332	\$ 3,375,593	\$ 8,310,586
Information Technology	\$ 4,733,203	\$ 4,404,062				\$ 1,603	\$ 9,138,867	\$ 17,863,038	\$ 9,258,494	\$ 19,494,437
Court Administration Program	\$ 11,900,853	\$ 8,013,067	\$ 23,914		\$ 0	\$ (191,247)	\$ 19,746,587	\$ 41,344,523	\$ 19,799,169	\$ 41,963,810
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 73,706,428	\$ 13,116,269	\$ 292,621		\$ 0	\$ (175,177)	\$ 86,940,141	\$ 199,415,508	\$ 82,125,735	\$ 180,631,476