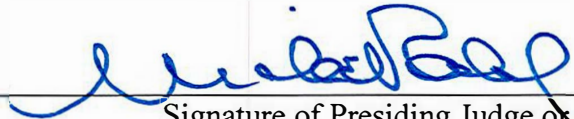


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

08/24/2022

\_\_\_\_\_  
Date

San Diego

\_\_\_\_\_  
Court

FY 21-22 and June 2022

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

---

Court

---

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)**

---

Court

---

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)					

<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 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	\$ (29,609,221)	\$ 28,725,891	\$ 0				\$ 662,619	\$ (220,711)	\$ 266,073
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving	\$ 200,000							\$ 200,000	\$ 200,000
Other	\$ 235,396							\$ 235,396	\$ 263,561
Distribution							\$ 453,210	\$ 453,210	\$ 766,235
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,962,169)	\$ (2,962,169)	\$ (3,086,632)
Credit Card									
Cash on Hand	\$ 24,435	\$ 300					\$ 250	\$ 24,985	\$ 24,735
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 45,008,616						\$ 29,473,147	\$ 74,481,763	\$ 81,783,406
Total Cash and Cash Equivalents	\$ 15,859,226	\$ 28,726,191	\$ 0				\$ 27,627,057	\$ 72,212,474	\$ 80,217,377
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 76,442	\$ 27,041	\$ 0					\$ 103,483	\$ 85,170
Accounts Receivable - General	\$ 2,599		\$ 83					\$ 2,682	\$ 1,627
Dishonored Checks									
Due From Employee	\$ 12,963							\$ 12,963	\$ 11,692
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 2,705,987							\$ 2,705,987	\$ 4,253,083
Due From Other Governments	\$ 12,085	\$ 769,225					\$ 223,022	\$ 1,004,333	\$ 1,086,573
Due From Other Courts									
Due From State	\$ 3,141,995	\$ 201,284	\$ 1,793,261					\$ 5,136,540	\$ 5,536,059
Trust Due To/From							\$ 3,829,475	\$ 3,829,475	\$ 3,943,767
Distribution Due To/From							\$ 109,946	\$ 109,946	\$ 81,334
Civil Filing Fee Due To/From									
General Due To/From	\$ 233,603	\$ 681,715						\$ 915,317	\$ 768,507
Total Receivables	\$ 6,185,674	\$ 1,679,265	\$ 1,793,344				\$ 4,162,443	\$ 13,820,726	\$ 15,767,813
Prepaid Expenses - General	\$ 491,805		\$ 0					\$ 491,805	\$ 716,767
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 491,805		\$ 0					\$ 491,805	\$ 716,767
Other Assets									
Total Other Assets									
Total Assets	\$ 22,536,704	\$ 30,405,456	\$ 1,793,344				\$ 31,789,500	\$ 86,525,004	\$ 96,701,957
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 331,805	\$ 319,706	\$ 4,530					\$ 656,041	\$ 943,390
Accounts Payable - General	\$ 807,963	\$ 148,445	\$ 175				\$ 0	\$ 956,584	\$ 962,184
Due to Other Funds	\$ 5,314	\$ 1,033,606	\$ 1,672,381				\$ 4,849,423	\$ 7,560,724	\$ 9,046,691
Due to Other Courts									
Due to State	\$ 4,604,371	\$ 0	\$ 0				\$ 0	\$ 4,604,371	\$ 158,513
TC145 Liability							\$ 3,851,942	\$ 3,851,942	\$ 3,735,661
Due to Other Governments	\$ 1,214,881	\$ 132,483					\$ 0	\$ 1,347,364	\$ 1,430,651
AB145 Due to Other Government Agency							\$ (1,018,182)	\$ (1,018,182)	\$ 1,239,469
Due to Other Public Agencies									
Sales and Use Tax	\$ 30							\$ 30	\$ 33
Interest							\$ 2,919	\$ 2,919	\$ 16
Miscellaneous Accts. Pay. and Accrued Liab.								\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 6,964,365	\$ 1,634,240	\$ 1,677,085				\$ 7,686,103	\$ 17,961,793	\$ 17,516,607
Civil							\$ 10,794,488	\$ 10,794,488	\$ 44,412,787
Criminal							\$ 12,317,848	\$ 12,317,848	\$ 11,477,098
Unreconciled - Civil and Criminal							\$ 0	\$ 0	
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 986,822	\$ 986,822	\$ 973,252
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits							\$ 24,099,158	\$ 24,099,158	\$ 56,863,138
Accrued Payroll	\$ 4,978,702	\$ 139,097	\$ 116,103					\$ 5,233,903	\$ 4,201,444
Benefits Payable	\$ 108,126		\$ (2)					\$ 108,123	\$ 166,789
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 12							\$ 12	\$ 9,443
Total Payroll Liabilities	\$ 5,086,840	\$ 139,097	\$ 116,101					\$ 5,342,039	\$ 4,377,676
Revenue Collected in Advance	\$ 1,071,737	\$ 16,738,956	\$ 0					\$ 17,810,693	\$ 313,822
Liabilities For Deposits	\$ 206,164		\$ 158				\$ 0	\$ 206,322	\$ 193,598
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,239	\$ 4,239	\$ 4,239
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,277,901	\$ 16,738,956	\$ 158				\$ 4,239	\$ 18,021,255	\$ 511,659
Total Liabilities	\$ 13,329,107	\$ 18,512,294	\$ 1,793,344				\$ 31,789,500	\$ 65,424,244	\$ 79,269,080
Total Fund Balance	\$ 9,207,598	\$ 11,893,162	\$ 0					\$ 21,100,760	\$ 17,432,877
Total Liabilities and Fund Balance	\$ 22,536,704	\$ 30,405,456	\$ 1,793,344				\$ 31,789,500	\$ 86,525,004	\$ 96,701,957

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 2021/22

2020/21

Governmental Funds

Special Revenue

General

Non-Grant

Grant

Capital Projects

Debt Service

Proprietary Funds

Fiduciary Funds

Total Funds  
(Info. Purposes Only)

Current Budget  
(Annual)

Total Funds  
(Info. Purposes Only)

Final Budget  
(Annual)

	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 164,143,725	\$ 1,134,285						\$ 165,278,010	\$ 167,987,583	\$ 146,864,452	\$ 146,672,508
Improvement and Modernization Fund	\$ 739,225							\$ 739,225	\$ 641,467	\$ 345,956	\$ 486,169
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 6,108,915							\$ 6,108,915	\$ 6,311,876	\$ 5,602,237	\$ 6,260,000
Civil Coordination Reimbursement (0150091)	\$ 14,170							\$ 14,170	\$ 5,000	\$ 11,942	\$ 5,000
MOU Reimbursements (0150010 and General)	\$ 3,836,574							\$ 3,836,574	\$ 4,419,106	\$ 3,131,502	\$ 4,117,456
Other Miscellaneous	\$ 2,853,598	\$ 243,335						\$ 3,096,933	\$ 19,835,889	\$ 2,853,598	\$ 2,853,598
	\$ 177,696,207	\$ 1,377,620						\$ 179,073,827	\$ 199,200,922	\$ 158,809,687	\$ 160,394,731
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 3,969,712					\$ 3,969,712	\$ 3,519,310	\$ 2,985,560	\$ 2,798,744
Other Judicial Council Grants			\$ 419,081					\$ 419,081	\$ 370,547	\$ 342,582	\$ 681,327
Non-Judicial Council Grants									\$ 1,000	\$ 83	\$ 5,000
			\$ 4,388,793					\$ 4,388,793	\$ 3,890,857	\$ 3,328,225	\$ 3,485,071
<b>Other Financing Sources</b>											
Interest Income	\$ 183,045	\$ 37,739						\$ 220,784	\$ 550,000	\$ 201,106	\$ 1,000,001
Investment Income											
Donations											
Local Fees	\$ 2,105,213	\$ 191,764						\$ 2,296,977	\$ 2,481,471	\$ 3,552,188	\$ 1,962,100
Non-Fee Revenues		\$ 82,973						\$ 82,973	\$ 100,000	\$ 110,307	\$ 100,000
Enhanced Collections	\$ 1	\$ 6,464,979						\$ 6,464,979	\$ 8,047,023	\$ 6,525,155	\$ 7,126,799
Escheatment	\$ 15,168							\$ 15,168		\$ 0	
Prior Year Revenue	\$ (226,310)	\$ 2						\$ (226,308)		\$ 10,119	
County Program - Restricted	\$ 0	\$ 2,695,383						\$ 2,695,383	\$ 3,014,000	\$ 2,680,411	\$ 2,885,000
Reimbursement Other	\$ 500,520							\$ 500,520	\$ 516,500	\$ 870,100	\$ 971,026
Sale of Fixed Assets											
Other Miscellaneous	\$ 55,017							\$ 55,017	\$ 28,329	\$ 32,661	\$ 32,100
	\$ 2,632,654	\$ 9,472,840						\$ 12,105,494	\$ 14,737,323	\$ 13,982,048	\$ 14,077,026
<b>Total Revenues</b>	<b>\$ 180,328,861</b>	<b>\$ 10,850,460</b>	<b>\$ 4,388,793</b>					<b>\$ 195,568,114</b>	<b>\$ 217,829,102</b>	<b>\$ 176,119,959</b>	<b>\$ 177,956,828</b>
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 81,716,387	\$ 3,416,417	\$ 2,450,438					\$ 87,583,242	\$ 92,506,064	\$ 79,729,393	\$ 78,651,092
Temp Help	\$ 512,011	\$ 11,748	\$ 23,341					\$ 547,101	\$ 1,471,432	\$ 161,910	\$ 460,475
Overtime	\$ 837,551	\$ 12,129	\$ 8,237					\$ 857,917	\$ 1,300,000	\$ 289,617	\$ 300,000
Staff Benefits	\$ 67,437,983	\$ 2,658,556	\$ 1,863,552					\$ 71,960,091	\$ 73,478,993	\$ 66,591,259	\$ 65,426,029
	\$ 150,503,932	\$ 6,098,850	\$ 4,345,568					\$ 160,948,350	\$ 168,756,488	\$ 146,772,179	\$ 144,837,596
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 3,524,769	\$ 18,610	\$ 163,508					\$ 3,706,886	\$ 4,034,234	\$ 4,685,374	\$ 5,493,614
Printing	\$ 583,350	\$ 11,358	\$ 321					\$ 595,029	\$ 613,100	\$ 332,263	\$ 605,238
Telecommunications	\$ 527,276	\$ 47						\$ 527,323	\$ 603,139	\$ 517,656	\$ 490,787
Postage	\$ 1,135,040	\$ 75,073						\$ 1,210,113	\$ 701,893	\$ 710,389	\$ 603,750
Insurance	\$ 127,181							\$ 127,181	\$ 96,000	\$ 90,254	\$ 77,000
In-State Travel	\$ 50,986	\$ 1,653	\$ 697					\$ 53,337	\$ 128,000	\$ 12,858	\$ 147,900
Out-of-State Travel	\$ 6,989							\$ 6,989	\$ 12,500		\$ 11,500
Training	\$ 139,980	\$ 450	\$ 8,757					\$ 149,187	\$ 196,000	\$ 133,579	\$ 163,900
Security Services	\$ 616,325							\$ 616,325	\$ 508,000	\$ 498,361	\$ 475,000
Facility Operations	\$ 71,995							\$ 71,995	\$ 306,000	\$ 1,010,268	\$ 1,362,881
Utilities											
Contracted Services	\$ 6,337,288	\$ 3,386,497	\$ 92,682					\$ 9,816,467	\$ 10,753,454	\$ 8,586,115	\$ 11,272,235
Consulting and Professional Services	\$ 6,044,504	\$ 172,287						\$ 6,216,791	\$ 22,561,973	\$ 5,675,727	\$ 5,170,000
Information Technology	\$ 6,637,031	\$ 12	\$ 181					\$ 6,637,224	\$ 8,132,335	\$ 6,766,875	\$ 7,812,974
Major Equipment	\$ 472,846							\$ 472,846	\$ 373,981	\$ 519,638	\$ 653,801
Other Items of Expense	\$ 133,439							\$ 133,439	\$ 114,300	\$ 113,804	\$ 138,300
	\$ 26,408,999	\$ 3,665,987	\$ 266,146					\$ 30,341,132	\$ 49,134,909	\$ 29,653,161	\$ 34,478,880
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 652,860							\$ 652,860	\$ 1,040,000	\$ 75,124	\$ 1,040,000
Judgements, Settlements and Claims	\$ 2,441							\$ 2,441		\$ 38	
Debt Service											
Other	\$ 84,120							\$ 84,120	\$ 220,000	\$ 155,207	\$ 275,000
Capital Costs											
Internal Cost Recovery	\$ (1,510,049)	\$ 836,308	\$ 673,741					\$ 0	\$ 67,299	\$ 0	
Prior Year Expense Adjustment	\$ (128,225)		\$ (447)					\$ (128,672)		\$ 9,621	
	\$ (898,853)	\$ 836,308	\$ 673,295					\$ 610,749	\$ 1,327,299	\$ 239,990	\$ 1,315,000
<b>Total Expenditures</b>	<b>\$ 176,014,077</b>	<b>\$ 10,601,145</b>	<b>\$ 5,285,009</b>					<b>\$ 191,900,231</b>	<b>\$ 219,218,696</b>	<b>\$ 176,665,330</b>	<b>\$ 180,631,476</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 4,314,784	\$ 249,315	\$ (896,216)					\$ 3,667,883	\$ (1,389,595)	\$ (545,370)	\$ (2,674,648)
Operating Transfers In (Out)	\$ (1,653,192)	\$ 756,976	\$ 896,216					\$ 0	\$ 0	\$ 0	\$ 0
<b>Fund Balance (Deficit)</b>											
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)	\$ 9,207,598	\$ 11,893,162	\$ 0					\$ 21,100,760	\$ 16,043,282	\$ 17,432,877	\$ 15,303,600

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

For the month ended June										
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	\$ 61,804,368	\$ 1,445,284			\$ 0	\$ 45	\$ 63,249,697	\$ 66,325,088	\$ 57,535,205	\$ 58,382,757
Traffic & Other Infractions	\$ 7,209,753	\$ 385,757				\$ (30,251)	\$ 7,565,258	\$ 8,710,463	\$ 6,928,499	\$ 7,687,485
Other Criminal Cases	\$ 16,819,677	\$ 3,149,127				\$ 74	\$ 19,968,878	\$ 22,639,609	\$ 18,227,508	\$ 17,707,850
Civil	\$ 7,611,071	\$ 194,371				\$ (1,045)	\$ 7,804,396	\$ 8,550,632	\$ 7,624,433	\$ 7,833,437
Family & Children Services	\$ 21,176,410	\$ 612,204			\$ 0	\$ 38	\$ 21,788,652	\$ 21,243,462	\$ 19,735,568	\$ 18,631,217
Probate, Guardianship & Mental Health Services	\$ 4,316,681	\$ 16,977				\$ (24)	\$ 4,333,634	\$ 4,458,280	\$ 3,854,237	\$ 3,703,081
Juvenile Dependency Services	\$ 2,474,900	\$ 228,896				\$ 87,124	\$ 2,790,920	\$ 2,618,577	\$ 1,822,605	\$ 1,699,344
Juvenile Delinquency Services	\$ 1,444,096	\$ 23,579				\$ (78)	\$ 1,467,597	\$ 1,754,934	\$ 1,259,205	\$ 927,780
Other Court Operations	\$ 758,904	\$ 427,396					\$ 1,186,299	\$ 689,274	\$ 1,262,905	\$ 1,546,393
Court Interpreters	\$ 5,003,434	\$ 1,314,123				\$ 1,726	\$ 6,319,283	\$ 6,558,101	\$ 5,374,298	\$ 6,450,291
Jury Services	\$ 989,072	\$ 919,914	\$ 652,860			\$ (1,315)	\$ 2,560,531	\$ 2,642,031	\$ 1,322,594	\$ 2,618,776
Security		\$ 655,411				\$ 2,054	\$ 657,465	\$ 575,000	\$ 594,749	\$ 538,000
Trial Court Operations Program	\$ 129,608,366	\$ 9,373,038	\$ 652,860		\$ 0	\$ 58,347	\$ 139,692,611	\$ 146,765,452	\$ 125,541,807	\$ 127,726,412
Enhanced Collections	\$ 4,654,619	\$ 3,467,541			\$ 815,841		\$ 8,938,002	\$ 10,573,504	\$ 8,930,789	\$ 9,570,799
Other Non-Court Operations	\$ 1,356,560	\$ 172,440			\$ 10,633		\$ 1,539,634	\$ 18,446,272	\$ 1,131,468	\$ 1,370,455
Non-Court Operations Program	\$ 6,011,180	\$ 3,639,981			\$ 826,474		\$ 10,477,635	\$ 29,019,776	\$ 10,062,257	\$ 10,941,254
Executive Office	\$ 4,657,260	\$ 117,114			\$ (10,633)		\$ 4,763,741	\$ 4,586,221	\$ 4,435,893	\$ 4,793,190
Fiscal Services	\$ 3,793,534	\$ 2,259,748	\$ 86,561		\$ (815,841)	\$ (213,141)	\$ 5,110,862	\$ 6,144,222	\$ 5,189,778	\$ 5,781,248
Human Resources	\$ 3,547,236	\$ 570,292				\$ 1,015	\$ 4,118,544	\$ 3,909,710	\$ 3,867,299	\$ 3,584,349
Business & Facilities Services	\$ 2,863,119	\$ 6,286,198				\$ 23,504	\$ 9,172,821	\$ 9,191,332	\$ 9,163,776	\$ 8,310,586
Information Technology	\$ 10,467,655	\$ 8,094,760				\$ 1,603	\$ 18,564,018	\$ 19,601,984	\$ 18,404,518	\$ 19,494,437
Court Administration Program	\$ 25,328,804	\$ 17,328,112	\$ 86,561		\$ (826,474)	\$ (187,019)	\$ 41,729,985	\$ 43,433,469	\$ 41,061,266	\$ 41,963,810
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 160,948,350	\$ 30,341,132	\$ 739,421		\$ 0	\$ (128,672)	\$ 191,900,231	\$ 219,218,696	\$ 176,665,330	\$ 180,631,476

**2021-22 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	491,805	-	491,805	-	-	-	-	-	<b>491,805</b>	
Restricted	-	-	-	11,880,530	-	-	-	-	<b>11,880,530</b>	
Committed	5,475,016	-	5,475,016	12,632	-	-	-	-	<b>5,487,648</b>	
Assigned	3,240,777	-	3,240,777	-	-	-	-	-	<b>3,240,777</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 9,207,598</b>	<b>\$ -</b>	<b>\$ 9,207,598</b>	<b>\$ 11,893,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,100,760</b>	