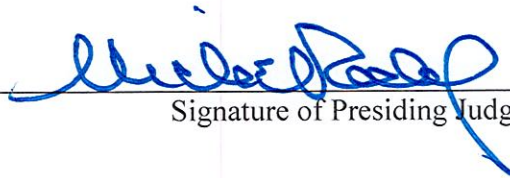


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

11/01/2022

Date

San Diego

Court

FY 22-23 and September 2022

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 September
 Fiscal Year 2022/23

2021/22

	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	\$ (31,788,903)	\$ 34,245,781	\$ (1,534,942)				\$ 585,872	\$ 1,507,807	\$ 478,285
Payroll	\$ (71)	\$ 0	\$ 0					\$ (71)	\$ 2,090,453
Jury									
Revolving	\$ 200,000							\$ 200,000	\$ 200,000
Other	\$ 233,289							\$ 233,289	\$ 355,617
Distribution							\$ 753,273	\$ 753,273	\$ 438,317
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,130,710)	\$ (2,130,710)	\$ (2,529,542)
Credit Card									
Cash on Hand	\$ 24,635	\$ 300					\$ 0	\$ 24,935	\$ 24,735
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 81,407,612						\$ 25,013,744	\$ 106,421,356	\$ 103,526,586
Total Cash and Cash Equivalents	\$ 50,076,562	\$ 34,246,081	\$ (1,534,942)				\$ 24,222,178	\$ 107,009,879	\$ 104,584,451
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 711
Accounts Receivable - General	\$ 1,872		\$ 83					\$ 1,955	\$ 2,944
Dishonored Checks									
Due From Employee	\$ 12,219							\$ 12,219	\$ 10,211
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 460	\$ 601,537					\$ 223,022	\$ 825,019	\$ 820,663
Due From Other Courts									
Due From State	\$ 250,365	\$ 0	\$ 668,576					\$ 918,941	\$ 376,080
Trust Due To/From							\$ 873,035	\$ 873,035	\$ 488,602
Distribution Due To/From							\$ 42,791	\$ 42,791	\$ 38,888
Civil Filing Fee Due To/From									
General Due To/From	\$ 47,276	\$ 0						\$ 47,276	\$ 122
Total Receivables	\$ 312,193	\$ 601,537	\$ 668,658				\$ 1,138,849	\$ 2,721,237	\$ 1,738,221
Prepaid Expenses - General	\$ 198,067		\$ 0					\$ 198,067	\$ 86,423
Salary and Travel Advances	\$ 0							\$ 0	\$ 498
Counties									
Total Prepaid Expenses	\$ 198,067		\$ 0					\$ 198,067	\$ 86,921
Other Assets									
Total Other Assets									
Total Assets	\$ 50,586,821	\$ 34,847,617	\$ (866,284)				\$ 25,361,028	\$ 109,929,182	\$ 106,409,593
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 18,806	\$ 0	\$ 0					\$ 18,806	\$ 18,806
Accounts Payable - General	\$ 1,008,649	\$ 148,445	\$ 47				\$ 19,538	\$ 1,176,679	\$ 1,025,674
Due to Other Funds	\$ 15	\$ 0	\$ 0				\$ 1,094,910	\$ 1,094,924	\$ 528,269
Due to Other Courts									
Due to State	\$ 4,282,346	\$ 0	\$ 0				\$ 0	\$ 4,282,346	\$ 218,562
TC145 Liability							\$ 3,255,145	\$ 3,255,145	\$ 3,753,789
Due to Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ (974,890)	\$ (974,890)	\$ 772,035
Due to Other Public Agencies									
Sales and Use Tax	\$ 377							\$ 377	\$ 4,415
Interest							\$ 43,941	\$ 43,941	\$ 231
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 5,310,192	\$ 148,445	\$ 47				\$ 3,438,645	\$ 8,897,329	\$ 6,321,782
Civil							\$ 9,210,885	\$ 9,210,885	\$ 34,566,108
Criminal							\$ 11,685,143	\$ 11,685,143	\$ 11,193,242
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,021,252	\$ 1,021,252	\$ 973,640
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits							\$ 21,917,280	\$ 21,917,280	\$ 46,732,990
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 134,400		\$ 0					\$ 134,400	\$ 224,717
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (29)							\$ (29)	\$ (947,248)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 134,371	\$ 0	\$ 0					\$ 134,371	\$ (722,531)
Revenue Collected in Advance	\$ 2,248	\$ 0	\$ 0					\$ 2,248	\$ 1,866
Liabilities For Deposits	\$ 214,572		\$ 158				\$ 864	\$ 215,594	\$ 190,934
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,239	\$ 4,239	\$ 4,239
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 216,820	\$ 0	\$ 158				\$ 5,103	\$ 222,081	\$ 197,040
Total Liabilities	\$ 5,661,383	\$ 148,445	\$ 205				\$ 25,361,028	\$ 31,171,061	\$ 52,529,281
Total Fund Balance	\$ 44,925,438	\$ 34,699,172	\$ (866,489)					\$ 78,758,121	\$ 53,880,312
Total Liabilities and Fund Balance	\$ 50,586,821	\$ 34,847,617	\$ (866,284)				\$ 25,361,028	\$ 109,929,182	\$ 106,409,593

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 2022/23									2021/22		
	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	\$ 75,509,953	\$ 93,515					\$ 75,603,468		\$ 70,442,493	\$ 167,987,583	
Improvement and Modernization Fund	\$ (100,000)						\$ (100,000)		\$ (361,247)	\$ 641,467	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 2,133,010						\$ 2,133,010		\$ 1,361,376	\$ 6,311,876	
Civil Coordination Reimbursement (0150091)										\$ 5,000	
MOU Reimbursements (0150010 and General)	\$ 1,583,850						\$ 1,583,850		\$ 603,380	\$ 4,419,106	
Other Miscellaneous		\$ 22,740,118					\$ 22,740,118			\$ 19,835,889	
	\$ 79,126,813	\$ 22,833,632					\$ 101,960,445		\$ 72,046,002	\$ 199,200,922	
Grants											
AB 1058 Commissioner/Facilitator										\$ 3,519,310	
Other Judicial Council Grants	\$ 410		\$ 38,500				\$ 38,909		\$ 7,045	\$ 370,547	
Non-Judicial Council Grants										\$ 1,000	
	\$ 410		\$ 38,500				\$ 38,909		\$ 7,045	\$ 3,890,857	
Other Financing Sources											
Interest Income	\$ 246,911	\$ 17,025					\$ 263,936		\$ 244	\$ 550,000	
Investment Income											
Donations											
Local Fees	\$ 358,512	\$ 8,205					\$ 366,717		\$ 495,352	\$ 2,481,471	
Non-Fee Revenues		\$ 20,858					\$ 20,858		\$ 22,217	\$ 100,000	
Enhanced Collections		\$ 697,364					\$ 697,364		\$ 1,195,871	\$ 8,047,023	
Escheatment									\$ 15,168		
Prior Year Revenue	\$ (1,679)	\$ (70)					\$ (1,749)		\$ 23		
County Program - Restricted		\$ 608,750					\$ 608,750		\$ 600,722	\$ 3,014,000	
Reimbursement Other	\$ 124,159						\$ 124,159		\$ 75,363	\$ 516,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,809						\$ 1,809		\$ 1,897	\$ 28,329	
	\$ 729,711	\$ 1,352,133					\$ 2,081,843		\$ 2,406,857	\$ 14,737,323	
Total Revenues	\$ 79,856,934	\$ 24,185,765	\$ 38,500				\$ 104,081,198		\$ 74,459,903	\$ 217,829,102	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 19,275,112	\$ 600,113	\$ 524,244				\$ 20,399,468		\$ 16,013,714	\$ 92,506,064	
Temp Help	\$ 158,642	\$ 2,937	\$ 1,493				\$ 163,071		\$ 50,737	\$ 1,471,432	
Overtime	\$ 286,240	\$ 3,133	\$ 4,605				\$ 293,978		\$ 148,899	\$ 1,300,000	
Staff Benefits	\$ 18,043,738	\$ 581,330	\$ 352,548				\$ 18,977,616		\$ 16,051,656	\$ 73,478,993	
	\$ 37,763,731	\$ 1,187,513	\$ 882,889				\$ 39,834,134		\$ 32,265,005	\$ 168,756,488	
Operating Expenses and Equipment											
General Expense	\$ 1,297,244	\$ 57	\$ 8,320				\$ 1,305,621		\$ 745,444	\$ 4,034,234	
Printing	\$ 169,620		\$ 810				\$ 170,430		\$ 105,464	\$ 613,100	
Telecommunications	\$ 81,313	\$ 6					\$ 81,320		\$ 116,604	\$ 603,139	
Postage	\$ 306,728						\$ 306,728		\$ 606,548	\$ 701,893	
Insurance	\$ 49,780						\$ 49,780		\$ 37,541	\$ 96,000	
In-State Travel	\$ 16,335	\$ 198					\$ 16,533		\$ 1,360	\$ 128,000	
Out-of-State Travel	\$ 0						\$ 0			\$ 12,500	
Training	\$ 11,883						\$ 11,883		\$ 30,396	\$ 196,000	
Security Services	\$ 75,008						\$ 75,008		\$ 840	\$ 508,000	
Facility Operations	\$ 8						\$ 8		\$ 346	\$ 306,000	
Utilities											
Contracted Services	\$ 686,983	\$ 184,082	\$ 12,670				\$ 883,735		\$ 1,413,162	\$ 10,753,454	
Consulting and Professional Services	\$ 462,599	\$ 0					\$ 462,599		\$ 28,013	\$ 22,561,973	
Information Technology	\$ 2,954,494						\$ 2,954,494		\$ 2,694,137	\$ 8,132,335	
Major Equipment									\$ 53,981	\$ 373,981	
Other Items of Expense	\$ 22						\$ 22		\$ 10,399	\$ 114,300	
	\$ 6,112,018	\$ 184,343	\$ 21,799				\$ 6,318,161		\$ 5,844,234	\$ 49,134,909	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 221,886						\$ 221,886		\$ 116,107	\$ 1,040,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0		\$ 132	\$ 220,000	
Capital Costs											
Internal Cost Recovery	\$ (7,968)	\$ 7,968					\$ 0		\$ 0	\$ 67,299	
Prior Year Expense Adjustment	\$ 49,427	\$ (70)	\$ 300				\$ 49,657		\$ (213,011)		
	\$ 263,344	\$ 7,899	\$ 300				\$ 271,543		\$ (96,772)	\$ 1,327,299	
Total Expenditures	\$ 44,139,093	\$ 1,379,755	\$ 904,989				\$ 46,423,837		\$ 38,012,468	\$ 219,218,696	
Excess (Deficit) of Revenues Over Expenditures	\$ 35,717,841	\$ 22,806,010	\$ (866,489)				\$ 57,657,361		\$ 36,447,435	\$ (1,389,595)	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 9,207,598	\$ 11,893,162	\$ 0				\$ 21,100,760	\$ 21,100,760	\$ 17,432,877	\$ 17,432,877	
Ending Balance (Deficit)	\$ 44,925,438	\$ 34,699,172	\$ (866,489)				\$ 78,758,121	\$ 21,100,760	\$ 53,880,312	\$ 16,043,282	

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

For the month ended September										
Fiscal Year 2022/23									2021/22	
	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	\$ 14,757,068	\$ 343,572				\$ 6,489	\$ 15,107,129		\$ 12,196,946	\$ 66,325,088
Traffic & Other Infractions	\$ 1,628,790	\$ 72,085					\$ 1,700,874		\$ 1,398,799	\$ 8,710,463
Other Criminal Cases	\$ 3,934,898	\$ 186,030				\$ 1,135	\$ 4,122,063		\$ 3,462,443	\$ 22,639,609
Civil	\$ 1,724,314	\$ 61,221				\$ 2,862	\$ 1,788,396		\$ 1,531,076	\$ 8,550,632
Family & Children Services	\$ 5,003,485	\$ 49,930			\$ 0	\$ 10,736	\$ 5,064,151		\$ 3,957,215	\$ 21,243,462
Probate, Guardianship & Mental Health Services	\$ 1,060,093	\$ 1,247				\$ 1,194	\$ 1,062,534		\$ 781,374	\$ 4,458,280
Juvenile Dependency Services	\$ 626,223	\$ (21,500)				\$ 1,481	\$ 606,204		\$ 416,613	\$ 2,618,577
Juvenile Delinquency Services	\$ 324,586	\$ 6,142					\$ 330,728		\$ 329,555	\$ 1,754,934
Other Court Operations	\$ 190,080	\$ 14,673				\$ 409	\$ 205,162		\$ 108,015	\$ 689,274
Court Interpreters	\$ 1,182,529	\$ 245,468				\$ 6,645	\$ 1,434,642		\$ 1,121,544	\$ 6,558,101
Jury Services	\$ 242,841	\$ 355,011	\$ 221,886				\$ 819,738		\$ 530,675	\$ 2,642,031
Security		\$ 80,631					\$ 80,631		\$ 5,015	\$ 575,000
Trial Court Operations Program	\$ 30,674,906	\$ 1,394,510	\$ 221,886		\$ 0	\$ 30,950	\$ 32,322,252		\$ 25,839,271	\$ 146,765,452
Enhanced Collections	\$ 844,633	\$ 184,082					\$ 1,028,715		\$ 1,416,215	\$ 10,573,504
Other Non-Court Operations	\$ 345,604	\$ 0			\$ 5,042		\$ 350,647		\$ 231,297	\$ 18,446,272
Non-Court Operations Program	\$ 1,190,237	\$ 184,082			\$ 5,042		\$ 1,379,362		\$ 1,647,512	\$ 29,019,776
Executive Office	\$ 1,068,155	\$ 29,690			\$ (5,042)	\$ 191	\$ 1,092,994		\$ 864,426	\$ 4,586,221
Fiscal Services	\$ 2,894,968	\$ 373,551	\$ 0			\$ 11,158	\$ 3,279,677		\$ 3,272,543	\$ 6,144,222
Human Resources	\$ 808,898	\$ 133,090				\$ 1,022	\$ 943,010		\$ 791,368	\$ 3,909,710
Business & Facilities Services	\$ 702,352	\$ 555,576				\$ 2,804	\$ 1,260,732		\$ 615,180	\$ 9,191,332
Information Technology	\$ 2,494,617	\$ 3,647,662				\$ 3,532	\$ 6,145,810		\$ 4,982,168	\$ 19,601,984
Court Administration Program	\$ 7,968,990	\$ 4,739,569	\$ 0		\$ (5,042)	\$ 18,707	\$ 12,722,223		\$ 10,525,685	\$ 43,433,469
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 39,834,134	\$ 6,318,161	\$ 221,886		\$ 0	\$ 49,657	\$ 46,423,837		\$ 38,012,468	\$ 219,218,696