## 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

05/14/2015

Date

San Diego

Court

FY 14-15 and March 2015

Fiscal Year and Ending Quarter

# QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Diego

Court

FY 14-15 and March 2015

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**
**Filled Court Employee Positions (FTEs)**

San Diego

Court

FY 14-15 and March 2015

Fiscal Year and Ending Quarter

| | Total Authorized Court Positions (FTEs)[1] (OPTIONAL) | Positions (FTEs) Filled | | | |
|---|---|---|---|---|---|
| | | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter |
| Court Employee Positions (FTEs) | | 1,265.61 | 1,244.61 | 1,236.68 | |

[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 March | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Fiscal Year 2014/15 | | | | | | | | 2013/14 |
| | Governmental Funds | | | | | | | | |
| | | Special Revenue | | | | | | | |
| | General | Non-Grant | Grant | Capital Project | Debt Service | Proprietary Funds | Fiduciary Funds | Total Funds (Info. Purposes Only) | Total Funds (Info. Purposes Only) |
| **ASSETS** | | | | | | | | | |
| Operations | $ (10,917,914) | $ 11,985,387 | $ (729,236) | | | | $ 1,148,278 | $ 1,486,516 | $ 19,278,293 |
| Payroll | $ 5,411 | $ 0 | $ 0 | | | | | $ 5,411 | |
| Jury | | | | | | | | | |
| Revolving | $ 200,000 | | | | | | | $ 200,000 | $ 5,000 |
| Other | $ 294,087 | | | | | | | $ 294,087 | |
| Distribution | | | | | | | $ 630,219 | $ 630,219 | $ 273,965 |
| Civil Filing Fees | | | | | | | $ 0 | $ 0 | $ 0 |
| Trust | | | | | | | $ (532,586) | $ (532,586) | $ (4,213,894) |
| Credit Card | | | | | | | | | |
| Cash on Hand | $ 24,405 | $ 300 | | | | | $ 0 | $ 24,705 | $ 24,654 |
| Cash with County | $ 573,948 | $ (395,283) | $ (184,424) | | | | | $ (5,759) | $ 8,076,179 |
| Cash Outside of the AOC | | | | | | | | | |
| Total Cash | $ (9,820,062) | $ 11,590,405 | $ (913,660) | | | | $ 1,245,911 | $ 2,102,593 | $ 23,444,196 |
| Short Term Investment | $ 16,705,297 | | | | | | $ 30,003,937 | $ 46,709,234 | $ 36,778,791 |
| Investment in Financial Institution | | | | | | | | | |
| Total Investments | $ 16,705,297 | | | | | | $ 30,003,937 | $ 46,709,234 | $ 36,778,791 |
| Accrued Revenue | $ 0 | $ 0 | $ 0 | | | | $ 0 | $ 0 | $ 0 |
| Accounts Receivable - General | $ 367,306 | $ 0 | $ 1,172,084 | | | | | $ 1,539,391 | $ 890,133 |
| Dishonored Checks | | | | | | | | | |
| Due From Employee | | | | | | | | | |
| Civil Jury Fees | | | | | | | | | |
| Trust | | | | | | | | | |
| Due From Other Funds | $ 0 | | | | | | | $ 0 | $ 0 |
| Due From Other Governments | $ 0 | $ 0 | | | | | $ 223,022 | $ 223,022 | $ 223,022 |
| Due From Other Courts | $ 0 | | | | | | $ 0 | $ 0 | $ 0 |
| Due From State | $ 0 | $ 0 | $ 0 | | | | | $ 0 | $ 0 |
| Trust Due To/From | | | | | | | $ 1,836,469 | $ 1,836,469 | $ 1,367,685 |
| Distribution Due To/From | | | | | | | $ 49,007 | $ 49,007 | $ 55,167 |
| Civil Filing Fee Due To/From | | | | | | | $ 0 | $ 0 | |
| General Due To/From | $ 0 | $ 0 | | | | | | $ 0 | $ 0 |
| Total Receivables | $ 367,306 | $ 0 | $ 1,172,084 | | | | $ 2,108,497 | $ 3,647,888 | $ 2,536,008 |
| Prepaid Expenses - General | $ 203,682 | | | | | | | $ 203,682 | $ 91,986 |
| Salary and Travel Advances | $ 0 | | $ 0 | | | | | $ 0 | $ 0 |
| Counties | | | | | | | | | |
| Total Prepaid Expenses | $ 203,682 | | $ 0 | | | | | $ 203,682 | $ 91,986 |
| Other Assets | | | | | | | | | |
| Total Other Assets | | | | | | | | | |
| Total Assets | $ 7,456,222 | $ 11,590,405 | $ 258,424 | | | | $ 33,358,345 | $ 52,663,396 | $ 62,850,981 |
| **LIABILITIES AND FUND BALANCES** | | | | | | | | | |
| Accrued Liabilities | $ 0 | $ 0 | $ 0 | | | | | $ 0 | $ 0 |
| Accounts Payable - General | $ 82,192 | $ 12 | $ 667 | | | | $ 8,682 | $ 91,554 | $ 561,941 |
| Due to Other Funds | $ 46 | $ 0 | $ 0 | | | | $ 1,885,429 | $ 1,885,475 | $ 1,422,853 |
| Due to Other Courts | $ 0 | | | | | | | $ 0 | $ 0 |
| Due to State | $ 400 | | | | | | | $ 400 | $ 0 |
| TC145 Liability | | | | | | | $ 3,936,348 | $ 3,936,348 | $ 3,869,802 |
| Due to Other Governments | $ 11,440 | | $ 0 | | | | | $ 11,440 | $ 18,343 |
| AB145 Due to Other Government Agency | | | | | | | $ 5,131,047 | $ 5,131,047 | $ 4,967,507 |
| Due to Other Public Agencies | | | | | | | | | |
| Sales and Use Tax | $ 2,537 | $ 0 | $ 0 | | | | | $ 2,537 | $ 2,356 |
| Interest | | | | | | | $ 683 | $ 683 | $ 2,906 |
| Miscellaneous Accts. Pay. and Accrued Liab. | | | | | | | | | $ 0 |
| Total Accounts Payable and Accrued Liab. | $ 96,615 | $ 12 | $ 667 | | | | $ 10,962,189 | $ 11,059,483 | $ 10,845,707 |
| Civil | | | | | | | $ 8,913,012 | $ 8,913,012 | $ 18,043,742 |
| Criminal | | | | | | | $ 13,377,171 | $ 13,377,171 | $ 13,424,550 |
| Unreconciled - Civil and Criminal | | | | | | | | | |
| Trust Held Outside of the AOC | | | | | | | | | |
| Trust Interest Payable | | | | | | | $ 101,734 | $ 101,734 | $ 89,002 |
| Miscellaneous Trust | | | | | | | $ 0 | $ 0 | $ 0 |
| Total Trust Deposits | | | | | | | $ 22,391,918 | $ 22,391,918 | $ 31,557,295 |
| Accrued Payroll | $ 0 | $ 0 | $ 0 | | | | | $ 0 | $ 0 |
| Benefits Payable | $ (679,990) | | | | | | | $ (679,990) | |
| Deferred Compensation Payable | $ 0 | | | | | | | $ 0 | |
| Deductions Payable | $ 1,578 | | | | | | | $ 1,578 | |
| Payroll Clearing | $ 3,953 | | | | | | | $ 3,953 | |
| Total Payroll Liabilities | $ (674,460) | $ 0 | $ 0 | | | | | $ (674,460) | $ 0 |
| Revenue Collected in Advance | $ 11,392 | | $ 0 | | | | | $ 11,392 | $ 12,452 |
| Liabilities For Deposits | $ 48,822 | | | | | | $ 0 | $ 48,822 | $ 49,170 |
| Jury Fees - Non-Interest | | | | | | | | | |
| Fees - Partial Payment & Overpayment | | | | | | | $ 4,239 | $ 4,239 | $ 4,239 |
| Uncleared Collections | | | | | | | $ 0 | $ 0 | $ 0 |
| Other Miscellaneous Liabilities | | | | | | | | | |
| Total Other Liabilities | $ 60,214 | | $ 0 | | | | $ 4,239 | $ 64,453 | $ 65,861 |
| Total Liabilities | $ (517,632) | $ 12 | $ 667 | | | | $ 33,358,345 | $ 32,841,393 | $ 42,468,863 |
| Total Fund Balance | $ 7,973,854 | $ 11,590,392 | $ 257,757 | | | | | $ 19,822,004 | $ 20,382,118 |
| Total Liabilities and Fund Balance | $ 7,456,222 | $ 11,590,405 | $ 258,424 | | | | $ 33,358,345 | $ 52,663,396 | $ 62,850,981 |

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

| | For the month ended March | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Fiscal Year 2014/15 | | | | | | | | 2013/14 | |
| | 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 | $ 39,519,753 | $ 1,444,561 | $ 20,000 | | | | $ 40,984,313 | $ 58,038,108 | $ 42,034,193 | $ 57,057,541 |
| Traffic & Other Infractions | $ 5,560,288 | $ 314,404 | | | | $ (20) | $ 5,874,672 | $ 8,959,426 | $ 4,396,366 | $ 8,855,813 |
| Other Criminal Cases | $ 10,845,797 | $ 1,078,061 | | | | | $ 11,923,858 | $ 15,949,561 | $ 13,247,048 | $ 16,696,617 |
| Civil | $ 5,288,980 | $ 209,131 | | | | | $ 5,498,112 | $ 7,945,896 | $ 5,815,595 | $ 8,427,803 |
| Family & Children Services | $ 11,094,527 | $ 373,160 | | | | | $ 11,467,687 | $ 15,850,006 | $ 11,539,263 | $ 16,361,236 |
| Probate, Guardianship & Mental Health Services | $ 2,042,024 | $ 16,060 | | | | | $ 2,058,085 | $ 2,875,417 | $ 2,213,410 | $ 3,066,349 |
| Juvenile Dependency Services | $ 1,516,373 | $ 130,861 | | | | | $ 1,647,234 | $ 2,366,822 | $ 1,414,287 | $ 2,628,965 |
| Juvenile Delinquency Services | $ 860,794 | $ 16,347 | | | | | $ 877,140 | $ 1,371,668 | $ 1,042,157 | $ 1,478,835 |
| Other Court Operations | $ 1,156,171 | $ 219,707 | | | | $ (6) | $ 1,375,873 | $ 2,566,392 | $ 1,782,120 | $ 2,136,883 |
| Court Interpreters | $ 3,691,910 | $ 409,912 | | | | | $ 4,101,822 | $ 5,820,865 | $ 4,176,361 | $ 6,121,758 |
| Jury Services | $ 1,033,683 | $ 473,211 | $ 727,795 | | | | $ 2,234,689 | $ 3,109,652 | $ 2,180,274 | $ 3,193,311 |
| Security | | $ 266,417 | | | | | $ 266,417 | $ 806,458 | $ 374,239 | $ 933,232 |
| Trial Court Operations Program | $ 82,610,299 | $ 4,951,833 | $ 747,795 | | | $ (26) | $ 88,309,901 | $ 125,660,271 | $ 90,215,312 | $ 126,958,344 |
| Enhanced Collections | $ 1,641,958 | $ 3,681,782 | | | | | $ 5,323,740 | $ 8,625,377 | $ 4,600,530 | $ 7,455,178 |
| Other Non-Court Operations | $ 988,137 | $ 17,193 | | | | | $ 1,005,330 | $ 717,877 | $ 1,032,766 | $ 1,357,149 |
| Non-Court Operations Program | $ 2,630,095 | $ 3,698,975 | | | | | $ 6,329,071 | $ 9,343,254 | $ 5,633,296 | $ 8,812,327 |
| Executive Office | $ 2,083,560 | $ 81,485 | | | | $ 6 | $ 2,165,051 | $ 3,252,021 | $ 2,148,969 | $ 3,511,415 |
| Fiscal Services | $ 3,302,078 | $ 1,275,562 | $ 24,489 | | | | $ 4,602,129 | $ 5,643,084 | $ 4,963,052 | $ 7,244,104 |
| Human Resources | $ 1,518,133 | $ 363,078 | | | | | $ 1,881,211 | $ 3,351,575 | $ 1,465,946 | $ 2,183,280 |
| Business & Facilities Services | $ 1,227,965 | $ 1,730,855 | | | | | $ 2,958,820 | $ 5,600,081 | $ 3,668,184 | $ 6,288,694 |
| Information Technology | $ 5,899,686 | $ 6,174,484 | | | | $ (14,768) | $ 12,059,403 | $ 19,734,106 | $ 11,679,062 | $ 17,769,301 |
| Court Administration Program | $ 14,031,422 | $ 9,625,465 | $ 24,489 | | | $ (14,762) | $ 23,666,613 | $ 37,580,867 | $ 23,925,213 | $ 36,996,793 |
| Expenditures Not Distributed or Posted to a Program | | | | | | | | | | |
| Prior Year Adjustments Not Posted to a Program | | | | | | | | | | |
| Total | $ 99,271,816 | $ 18,276,273 | $ 772,284 | | | $ (14,788) | $ 118,305,585 | $ 172,584,392 | $ 119,773,821 | $ 172,767,464 |

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 March | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Fiscal Year 2014/15 | | | | | | | | | 2013/14 | |
| | 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) |
| **REVENUES** | | | | | | | | | | | |
| State Financing Sources | | | | | | | | | | | |
| Trial Court Trust Fund | $ 103,438,684 | $ 624,261 | | | | | | $ 104,062,945 | $ 141,477,253 | $ 104,262,514 | $ 139,640,505 |
| Improvement and Modernization Fund | $ 45,282 | | | | | | | $ 45,282 | $ 452,017 | $ 121,405 | $ 531,517 |
| Judges' Compensation (45.25) | | | | | | | | | | | |
| Court Interpreter (45.45) | $ 4,218,692 | | | | | | | $ 4,218,692 | $ 5,730,000 | $ 4,200,373 | $ 6,100,000 |
| Civil Coordination Reimbursement (45.55) | $ 5,562 | | | | | | | $ 5,562 | $ 40,000 | $ 23,589 | $ 20,000 |
| MOU Reimbursements (45.10 and General) | $ 1,089,968 | | | | | | | $ 1,089,968 | $ 1,604,825 | $ 1,163,369 | $ 1,604,825 |
| Other Miscellaneous | $ 2,853,598 | | | | | | | $ 2,853,598 | $ 2,853,598 | $ 2,853,598 | $ 2,853,598 |
| | $ 111,651,785 | $ 624,261 | | | | | | $ 112,276,047 | $ 152,157,693 | $ 112,624,849 | $ 150,750,445 |
| Grants | | | | | | | | | | | |
| AB 1058 Commissioner/Facilitator | | | $ 2,360,833 | | | | | $ 2,360,833 | $ 3,049,925 | $ 2,382,269 | $ 3,049,925 |
| Other AOC Grants | | | $ 427,149 | | | | | $ 427,149 | $ 695,476 | $ 41,228 | $ 386,560 |
| Non-AOC Grants | | | $ 9,900 | | | | | $ 9,900 | $ 47,000 | | $ 23,500 |
| | | | $ 2,797,881 | | | | | $ 2,797,881 | $ 3,792,401 | $ 2,423,497 | $ 3,459,985 |
| Other Financing Sources | | | | | | | | | | | |
| Interest Income | $ 50,323 | $ 14,236 | | | | | | $ 64,559 | $ 120,001 | $ 182,986 | $ 107,007 |
| Investment Income | | | | | | | | | | | |
| Donations | | | | | | | | | | $ 6 | |
| Local Fees | $ 369,206 | $ 567,436 | | | | | | $ 936,643 | $ 1,235,500 | $ 473,454 | $ 921,500 |
| Non-Fee Revenues | $ 83,720 | $ 26,343 | | | | | | $ 110,063 | $ 574,000 | $ 42,003 | $ 790,000 |
| Enhanced Collections | | $ 4,925,319 | | | | | | $ 4,925,319 | $ 7,343,823 | $ 4,589,832 | $ 7,730,719 |
| Escheatment | $ 7,727 | | | | | | | $ 7,727 | | $ 4,841 | $ 38,177 |
| Prior Year Revenue | | | | | | | | | | $ 0 | |
| County Program - Restricted | $ 46,237 | $ 1,358,447 | | | | | | $ 1,404,684 | $ 1,906,000 | $ 1,431,000 | $ 2,124,000 |
| Reimbursement Other | $ 284,498 | | | | | | | $ 284,498 | $ 186,900 | $ 135,554 | $ 264,000 |
| Sale of Fixed Assets | | | | | | | | | | | |
| Other Miscellaneous | $ 189,388 | | | | | | | $ 189,388 | $ 72,400 | $ 72,762 | $ 30,323 |
| | $ 1,031,100 | $ 6,891,782 | | | | | | $ 7,922,882 | $ 11,438,624 | $ 6,932,439 | $ 12,005,726 |
| Total Revenues | $ 112,682,886 | $ 7,516,043 | $ 2,797,881 | | | | | $ 122,996,810 | $ 167,388,718 | $ 121,980,784 | $ 166,216,156 |
| **EXPENDITURES** | | | | | | | | | | | |
| Personal Services | | | | | | | | | | | |
| Salaries - Permanent | $ 53,203,941 | $ 2,188,751 | $ 1,345,943 | | | | | $ 56,738,635 | $ 78,987,336 | $ 57,889,374 | $ 78,890,382 |
| Temp Help | $ 167,181 | $ 167,932 | $ 53,578 | | | | | $ 388,691 | $ 358,458 | $ 403,894 | $ 463,495 |
| Overtime | $ 108,937 | $ 960 | $ 41 | | | | | $ 109,938 | $ 105,150 | $ 168,481 | $ 102,500 |
| Staff Benefits | $ 39,513,827 | $ 1,580,935 | $ 939,790 | | | | | $ 42,034,552 | $ 59,581,361 | $ 40,985,739 | $ 57,839,058 |
| | $ 92,993,886 | $ 3,938,579 | $ 2,339,352 | | | | | $ 99,271,816 | $ 139,032,305 | $ 99,447,488 | $ 137,295,435 |
| Operating Expenses and Equipment | | | | | | | | | | | |
| General Expense | $ 2,074,381 | $ 12,758 | $ 34,649 | | | | | $ 2,121,789 | $ 3,757,945 | $ 2,334,997 | $ 3,822,172 |
| Printing | $ 473,995 | | $ 270 | | | | | $ 474,265 | $ 882,056 | $ 425,901 | $ 905,300 |
| Telecommunications | $ 613,672 | | | | | | | $ 613,672 | $ 941,715 | $ 592,755 | $ 882,814 |
| Postage | $ 829,998 | | | | | | | $ 829,998 | $ 1,149,641 | $ 765,973 | $ 1,182,000 |
| Insurance | $ 44,845 | | | | | | | $ 44,845 | $ 49,000 | $ 47,556 | $ 45,000 |
| In-State Travel | $ 93,497 | $ 7,458 | $ 7,542 | | | | | $ 108,497 | $ 248,900 | $ 127,373 | $ 262,650 |
| Out-of-State Travel | $ 3,126 | | | | | | | $ 3,126 | | $ 9,439 | $ 9,000 |
| Training | $ 102,506 | $ 975 | $ 4,383 | | | | | $ 107,864 | $ 229,760 | $ 85,860 | $ 221,130 |
| Security Services | $ 242,697 | | | | | | | $ 242,697 | $ 716,556 | $ 347,717 | $ 833,312 |
| Facility Operations | $ 55,627 | | | | | | | $ 55,627 | $ 171,397 | $ 78,260 | $ 162,562 |
| Utilities | | | | | | | | | | | |
| Contracted Services | $ 3,196,919 | $ 3,681,517 | $ 153,431 | | | | | $ 7,031,868 | $ 11,357,058 | $ 6,516,672 | $ 11,461,081 |
| Consulting and Professional Services | $ 1,701,736 | | | | | | | $ 1,701,736 | $ 3,626,632 | $ 2,364,846 | $ 4,541,617 |
| Information Technology | $ 3,768,752 | $ 608,220 | $ 503 | | | | | $ 4,377,474 | $ 8,551,937 | $ 5,756,289 | $ 9,590,711 |
| Major Equipment | $ 493,353 | | | | | | | $ 493,353 | $ 581,192 | $ 95,227 | $ 199,080 |
| Other Items of Expense | $ 69,463 | | | | | | | $ 69,463 | $ 168,298 | $ 59,975 | $ 126,600 |
| | $ 13,764,566 | $ 4,310,929 | $ 200,778 | | | | | $ 18,276,273 | $ 32,432,087 | $ 19,608,840 | $ 34,245,029 |
| Special Items of Expense | | | | | | | | | | | |
| Grand Jury | | | | | | | | | | | |
| Jury Costs | $ 727,795 | | | | | | | $ 727,795 | $ 1,070,000 | $ 723,664 | $ 1,142,000 |
| Judgements, Settlements and Claims | $ 20,000 | | | | | | | $ 20,000 | | | |
| Debt Service | | | | | | | | | | | |
| Other | $ 24,489 | | | | | | | $ 24,489 | $ 50,000 | $ 22,578 | $ 85,000 |
| Capital Costs | | | | | | | | | | | |
| Internal Cost Recovery | | | | | | | | | | | |
| Prior Year Expense Adjustment | $ (14,782) | | $ (6) | | | | | $ (14,788) | | $ (28,749) | |
| | $ 757,502 | | $ (6) | | | | | $ 757,496 | $ 1,120,000 | $ 717,493 | $ 1,227,000 |
| Total Expenditures | $ 107,515,953 | $ 8,249,508 | $ 2,540,124 | | | | | $ 118,305,585 | $ 172,584,392 | $ 119,773,821 | $ 172,767,464 |
| Excess (Deficit) of Revenues Over Expenditures | $ 5,166,932 | $ (733,465) | $ 257,757 | | | | | $ 4,691,225 | $ (5,195,674) | $ 2,206,962 | $ (6,551,308) |
| Operating Transfers In (Out) | $ (975,313) | $ 975,313 | | | | | | $ 0 | $ 0 | $ 0 | $ 0 |
| Fund Balance (Deficit) | | | | | | | | | | | |
| Beginning Balance (Deficit) | $ 3,782,235 | $ 11,348,544 | $ 0 | | | | | $ 15,130,779 | $ 15,130,779 | $ 18,175,156 | $ 18,175,156 |
| Ending Balance (Deficit) | $ 7,973,854 | $ 11,590,392 | $ 257,757 | | | | | $ 19,822,004 | $ 9,935,105 | $ 20,382,118 | $ 11,623,847 |