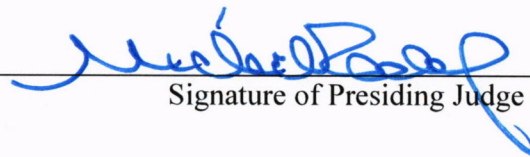


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

08/10/2015  
\_\_\_\_\_  
Date

San Diego

\_\_\_\_\_  
Court

FY 14-15 and June 2015

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Diego

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Court

FY 14-15 and June 2015

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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 14-15 and June 2015

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (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	1,227.63

<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 2014/15									2013/14	
	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	\$ (11,158,355)	\$ 11,365,333	\$ 253				\$ 1,005,139	\$ 1,212,370	\$ 24,563,150	
Payroll	\$ 0	\$ 0	\$ 0					\$ 0		
Jury										
Revolving	\$ 200,000							\$ 200,000	\$ 5,000	
Other	\$ 411,181							\$ 411,181		
Distribution							\$ 569,728	\$ 569,728	\$ 695,981	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (4,565,700)	\$ (4,565,700)	\$ (4,762,774)	
Credit Card										
Cash on Hand	\$ 24,405	\$ 300					\$ 0	\$ 24,705	\$ 24,594	
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 2,936,983	
Cash Outside of the AOC										
Total Cash	\$ (10,522,769)	\$ 11,365,633	\$ 253				\$ (2,990,834)	\$ (2,147,717)	\$ 23,462,934	
Short Term Investment	\$ 17,904,743						\$ 32,087,447	\$ 49,992,191	\$ 27,838,328	
Investment in Financial Institution										
Total Investments	\$ 17,904,743						\$ 32,087,447	\$ 49,992,191	\$ 27,838,328	
Accrued Revenue	\$ 8,271	\$ 136,180	\$ 16,642				\$ 0	\$ 161,094	\$ 158,719	
Accounts Receivable - General	\$ 27,984	\$ 681,262	\$ 747,778					\$ 1,457,024	\$ 258,657	
Dishonored Checks										
Due From Employee	\$ 8,691							\$ 8,691		
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 2,075,379							\$ 2,075,379	\$ 756,004	
Due From Other Governments	\$ 272,626	\$ 45,793					\$ 223,022	\$ 541,442	\$ 431,735	
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0	
Due From State	\$ 3,271,010	\$ 199,927	\$ 374,213					\$ 3,845,150	\$ 3,704,103	
Trust Due To/From							\$ 758,192	\$ 758,192	\$ 1,067,936	
Distribution Due To/From							\$ 36,529	\$ 36,529	\$ 49,649	
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0	
General Due To/From	\$ 81,931	\$ 581,170						\$ 663,102	\$ 592,656	
Total Receivables	\$ 5,745,894	\$ 1,644,332	\$ 1,138,634				\$ 1,017,744	\$ 9,546,603	\$ 7,019,460	
Prepaid Expenses - General	\$ 1,062,049							\$ 1,062,049	\$ 404,605	
Salary and Travel Advances	\$ 4,578		\$ 0					\$ 4,578	\$ 0	
Counties										
Total Prepaid Expenses	\$ 1,066,627		\$ 0					\$ 1,066,627	\$ 404,605	
Other Assets										
Total Other Assets										
Total Assets	\$ 14,194,495	\$ 13,009,965	\$ 1,138,886				\$ 30,114,357	\$ 58,457,704	\$ 58,725,327	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 563,306	\$ 325,224	\$ 9,751					\$ 898,280	\$ 1,115,720	
Accounts Payable - General	\$ 55,589	\$ 91,478	\$ 0				\$ 0	\$ 147,067	\$ 87,710	
Due to Other Funds	\$ 63,697	\$ 964,034	\$ 1,047,789				\$ 1,457,682	\$ 3,533,203	\$ 2,466,246	
Due to Other Courts	\$ 0							\$ 0	\$ 0	
Due to State	\$ 50,392							\$ 50,392	\$ 44,534	
TC145 Liability							\$ 3,906,310	\$ 3,906,310	\$ 4,113,158	
Due to Other Governments	\$ 917,738		\$ 52,000					\$ 969,738	\$ 1,048,616	
AB145 Due to Other Government Agency							\$ 4,198,345	\$ 4,198,345	\$ 4,444,175	
Due to Other Public Agencies										
Sales and Use Tax	\$ 731	\$ 0	\$ 0					\$ 731	\$ 3,584	
Interest							\$ 189	\$ 189	\$ 73	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 1,651,453	\$ 1,380,736	\$ 1,109,539				\$ 9,562,526	\$ 13,704,254	\$ 13,323,815	
Civil							\$ 9,155,145	\$ 9,155,145	\$ 17,826,639	
Criminal							\$ 11,283,933	\$ 11,283,933	\$ 11,270,597	
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC										
Trust Interest Payable							\$ 101,786	\$ 101,786	\$ 96,331	
Miscellaneous Trust							\$ 0	\$ 0	\$ 0	
Total Trust Deposits							\$ 20,540,864	\$ 20,540,864	\$ 29,193,566	
Accrued Payroll	\$ 6,300,312	\$ 318,158	\$ 126,826					\$ 6,745,296	\$ 1,012,603	
Benefits Payable	\$ (395,378)							\$ (395,378)		
Deferred Compensation Payable	\$ 0							\$ 0		
Deductions Payable	\$ (1,632,287)							\$ (1,632,287)		
Payroll Clearing	\$ (1,653,287)	\$ (255,304)	\$ (97,731)					\$ (2,006,322)		
Total Payroll Liabilities	\$ 2,619,360	\$ 62,854	\$ 29,094					\$ 2,711,309	\$ 1,012,603	
Revenue Collected in Advance	\$ 5,546,215		\$ 0					\$ 5,546,215	\$ 11,192	
Liabilities For Deposits	\$ 100,078		\$ 253				\$ 7,482	\$ 107,813	\$ 49,132	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 4,239	\$ 4,239	\$ 4,239	
Uncleared Collections							\$ (754)	\$ (754)	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 5,646,293		\$ 253				\$ 10,967	\$ 5,657,512	\$ 64,563	
Total Liabilities	\$ 9,917,106	\$ 1,443,590	\$ 1,138,886				\$ 30,114,357	\$ 42,613,940	\$ 43,594,548	
Total Fund Balance	\$ 4,277,390	\$ 11,566,375	\$ 0					\$ 15,843,764	\$ 15,130,779	
Total Liabilities and Fund Balance	\$ 14,194,495	\$ 13,009,965	\$ 1,138,886				\$ 30,114,357	\$ 58,457,704	\$ 58,725,327	

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

For the month ended June										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 53,873,061	\$ 2,024,045	\$ 20,000			\$ 3,615	\$ 55,920,722	\$ 58,038,108	\$ 57,714,171	\$ 57,057,541
Traffic & Other Infractions	\$ 7,793,456	\$ 568,703				\$ (124)	\$ 8,362,035	\$ 8,959,426	\$ 6,171,903	\$ 8,855,813
Other Criminal Cases	\$ 15,409,163	\$ 2,136,286			\$ 0	\$ 6,069	\$ 17,551,518	\$ 16,038,426	\$ 18,793,841	\$ 16,696,617
Civil	\$ 7,398,883	\$ 301,069					\$ 7,699,952	\$ 7,945,896	\$ 8,023,295	\$ 8,427,803
Family & Children Services	\$ 15,484,009	\$ 636,233			\$ 0		\$ 16,120,242	\$ 15,850,006	\$ 16,046,700	\$ 16,361,236
Probate, Guardianship & Mental Health Services	\$ 2,873,192	\$ 26,433					\$ 2,899,626	\$ 2,875,417	\$ 3,035,946	\$ 3,066,349
Juvenile Dependency Services	\$ 2,152,103	\$ 169,372					\$ 2,321,475	\$ 2,366,822	\$ 1,969,483	\$ 2,628,965
Juvenile Delinquency Services	\$ 1,127,222	\$ 26,160					\$ 1,153,382	\$ 1,371,668	\$ 1,421,518	\$ 1,478,835
Other Court Operations	\$ 1,442,348	\$ 415,789				\$ (6)	\$ 1,858,131	\$ 2,566,392	\$ 2,576,566	\$ 2,136,883
Court Interpreters	\$ 5,089,313	\$ 632,101					\$ 5,721,414	\$ 5,820,865	\$ 5,792,343	\$ 6,121,758
Jury Services	\$ 1,441,695	\$ 911,440	\$ 992,970				\$ 3,346,104	\$ 3,109,652	\$ 3,033,761	\$ 3,193,311
Security		\$ 642,036					\$ 642,036	\$ 806,458	\$ 772,534	\$ 933,232
Trial Court Operations Program	\$ 114,084,447	\$ 8,489,668	\$ 1,012,970		\$ 0	\$ 9,554	\$ 123,596,638	\$ 125,749,136	\$ 125,352,061	\$ 126,958,344
Enhanced Collections	\$ 3,108,554	\$ 6,139,072			\$ 530,630		\$ 9,778,256	\$ 8,625,377	\$ 9,296,446	\$ 7,455,178
Other Non-Court Operations	\$ 1,690,540	\$ 25,400					\$ 1,715,940	\$ 717,877	\$ 1,435,989	\$ 1,357,149
Non-Court Operations Program	\$ 4,799,094	\$ 6,164,472			\$ 530,630		\$ 11,494,197	\$ 9,343,254	\$ 10,732,435	\$ 8,812,327
Executive Office	\$ 2,929,777	\$ 122,403				\$ (6,063)	\$ 3,046,118	\$ 3,169,698	\$ 2,982,453	\$ 3,511,415
Fiscal Services	\$ 3,941,027	\$ 1,874,519	\$ 56,176		\$ (529,775)		\$ 5,341,947	\$ 5,643,084	\$ 4,852,104	\$ 7,244,104
Human Resources	\$ 2,123,802	\$ 712,211					\$ 2,836,013	\$ 3,351,575	\$ 2,073,922	\$ 2,183,280
Business & Facilities Services	\$ 1,754,937	\$ 3,627,525					\$ 5,382,463	\$ 5,600,081	\$ 5,886,018	\$ 6,288,694
Information Technology	\$ 8,222,500	\$ 8,922,666			\$ (855)	\$ (15,648)	\$ 17,128,663	\$ 19,734,106	\$ 16,942,300	\$ 17,769,301
Court Administration Program	\$ 18,972,043	\$ 15,259,325	\$ 56,176		\$ (530,630)	\$ (21,711)	\$ 33,735,204	\$ 37,498,544	\$ 32,736,797	\$ 36,996,793
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 137,855,584	\$ 29,913,465	\$ 1,069,146		\$ 0	\$ (12,157)	\$ 168,826,039	\$ 172,590,934	\$ 168,821,294	\$ 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 June											
Fiscal Year 2014/15								2013/14			
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 141,116,977	\$ 1,148,124					\$ 142,265,100	\$ 141,477,253	\$ 140,581,807	\$ 139,640,505	
Improvement and Modernization Fund	\$ 450,551						\$ 450,551	\$ 452,017	\$ 451,040	\$ 531,517	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 5,445,763						\$ 5,445,763	\$ 5,730,000	\$ 5,700,160	\$ 6,100,000	
Civil Coordination Reimbursement (45.55)	\$ 9,339						\$ 9,339	\$ 40,000	\$ 27,279	\$ 20,000	
MOU Reimbursements (45.10 and General)	\$ 1,754,608						\$ 1,754,608	\$ 1,604,825	\$ 1,603,040	\$ 1,604,825	
Other Miscellaneous	\$ 2,853,598						\$ 2,853,598	\$ 2,853,598	\$ 2,853,598	\$ 2,853,598	
	\$ 151,630,835	\$ 1,148,124					\$ 152,778,958	\$ 152,157,693	\$ 151,216,925	\$ 150,750,445	
Grants											
AB 1058 Commissioner/Facilitator			\$ 3,214,032				\$ 3,214,032	\$ 3,049,925	\$ 3,121,084	\$ 3,049,925	
Other AOC Grants			\$ 785,230				\$ 785,230	\$ 784,341	\$ 381,709	\$ 386,560	
Non-AOC Grants			\$ 34,042				\$ 34,042	\$ 47,000	\$ 15,896	\$ 23,500	
			\$ 4,033,304				\$ 4,033,304	\$ 3,881,266	\$ 3,518,689	\$ 3,459,985	
Other Financing Sources											
Interest Income	\$ 76,332	\$ 30,130					\$ 106,462	\$ 120,001	\$ 231,543	\$ 107,007	
Investment Income											
Donations									\$ 6		
Local Fees	\$ 596,695	\$ 906,185					\$ 1,502,880	\$ 1,235,500	\$ 867,561	\$ 921,500	
Non-Fee Revenues	\$ 331,419	\$ 175,526					\$ 506,945	\$ 574,000	\$ 369,582	\$ 790,000	
Enhanced Collections		\$ 7,778,554					\$ 7,778,554	\$ 7,343,823	\$ 7,343,823	\$ 7,730,719	
Escheatment	\$ 7,727						\$ 7,727	\$ 7,727	\$ 4,841	\$ 38,177	
Prior Year Revenue	\$ 0						\$ 0		\$ 0		
County Program - Restricted	\$ 79,170	\$ 2,137,484					\$ 2,216,654	\$ 1,906,000	\$ 1,926,755	\$ 2,124,000	
Reimbursement Other	\$ 414,502						\$ 414,502	\$ 186,900	\$ 205,901	\$ 264,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 193,037						\$ 193,037	\$ 72,400	\$ 91,291	\$ 30,323	
	\$ 1,698,882	\$ 11,027,879					\$ 12,726,762	\$ 11,438,624	\$ 11,041,303	\$ 12,005,726	
Total Revenues	\$ 153,329,717	\$ 12,176,003	\$ 4,033,304				\$ 169,539,024	\$ 167,477,583	\$ 165,776,917	\$ 166,216,156	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 73,740,990	\$ 3,281,896	\$ 1,955,656				\$ 78,978,542	\$ 78,987,336	\$ 79,824,024	\$ 78,890,382	
Temp Help	\$ 247,092	\$ 228,406	\$ 67,815				\$ 543,313	\$ 358,458	\$ 585,064	\$ 463,495	
Overtime	\$ 284,136	\$ 4,565	\$ 2,188				\$ 290,890	\$ 105,150	\$ 300,284	\$ 102,500	
Staff Benefits	\$ 54,339,724	\$ 2,354,491	\$ 1,348,625				\$ 58,042,840	\$ 59,581,361	\$ 56,313,852	\$ 57,839,058	
	\$ 128,611,942	\$ 5,869,358	\$ 3,374,284				\$ 137,855,584	\$ 139,032,305	\$ 137,023,223	\$ 137,295,435	
Operating Expenses and Equipment											
General Expense	\$ 3,439,999	\$ 34,813	\$ 50,327				\$ 3,525,139	\$ 3,757,945	\$ 3,548,691	\$ 3,822,172	
Printing	\$ 656,549	\$ 75,184	\$ 270				\$ 732,003	\$ 882,056	\$ 667,347	\$ 905,300	
Telecommunications	\$ 906,454						\$ 906,454	\$ 941,715	\$ 906,401	\$ 882,814	
Postage	\$ 1,400,698	\$ 221,751					\$ 1,622,449	\$ 1,149,641	\$ 1,003,708	\$ 1,182,000	
Insurance	\$ 44,845						\$ 44,845	\$ 49,000	\$ 47,556	\$ 45,000	
In-State Travel	\$ 144,737	\$ 10,483	\$ 12,268				\$ 167,488	\$ 255,442	\$ 188,785	\$ 262,650	
Out-of-State Travel	\$ 4,706						\$ 4,706		\$ 9,904	\$ 9,000	
Training	\$ 120,945	\$ 1,010	\$ 9,083				\$ 131,038	\$ 229,760	\$ 141,093	\$ 221,130	
Security Services	\$ 545,208						\$ 545,208	\$ 716,556	\$ 641,794	\$ 833,312	
Facility Operations	\$ 133,465	\$ 15	\$ 22				\$ 133,502	\$ 171,397	\$ 136,569	\$ 162,562	
Utilities											
Contracted Services	\$ 5,277,343	\$ 5,865,573	\$ 429,382				\$ 11,572,298	\$ 11,357,058	\$ 10,535,795	\$ 11,461,081	
Consulting and Professional Services	\$ 3,604,162						\$ 3,604,162	\$ 3,626,632	\$ 4,152,192	\$ 4,541,617	
Information Technology	\$ 5,287,815	\$ 945,915	\$ 503				\$ 6,234,232	\$ 8,551,937	\$ 8,368,232	\$ 9,590,711	
Major Equipment	\$ 595,504						\$ 595,504	\$ 581,192	\$ 336,718	\$ 199,080	
Other Items of Expense	\$ 94,437						\$ 94,437	\$ 168,298	\$ 95,060	\$ 126,600	
	\$ 22,256,866	\$ 7,154,745	\$ 501,854				\$ 29,913,465	\$ 32,438,629	\$ 30,779,847	\$ 34,245,029	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 992,970						\$ 992,970	\$ 1,070,000	\$ 996,533	\$ 1,142,000	
Judgements, Settlements and Claims	\$ 20,000						\$ 20,000		\$ 3,000		
Debt Service											
Other	\$ 56,176						\$ 56,176	\$ 50,000	\$ 47,439	\$ 85,000	
Capital Costs											
Internal Cost Recovery	\$ (1,280,537)	\$ 745,220	\$ 535,316				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (18,220)		\$ 6,063				\$ (12,157)		\$ (28,749)		
	\$ (229,610)	\$ 745,220	\$ 541,379				\$ 1,056,990	\$ 1,120,000	\$ 1,018,223	\$ 1,227,000	
Total Expenditures	\$ 150,639,199	\$ 13,769,323	\$ 4,417,517				\$ 168,826,039	\$ 172,590,934	\$ 168,821,294	\$ 172,767,464	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,690,518	\$ (1,593,320)	\$ (384,213)				\$ 712,985	\$ (5,113,351)	\$ (3,044,377)	\$ (6,551,308)	
Operating Transfers In (Out)	\$ (2,195,364)	\$ 1,811,151	\$ 384,213				\$ 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)	\$ 4,277,390	\$ 11,566,375	\$ 0				\$ 15,843,764	\$ 10,017,428	\$ 15,130,779	\$ 11,623,847	

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - 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	1,062,049	-	1,062,049	-	-	-	-	-	-	<b>1,062,049</b>
Restricted	-	-	-	10,996,703	-	-	-	-	-	<b>10,996,703</b>
Committed	2,993,354	28,007	3,021,361	569,672	-	-	-	-	-	<b>3,591,033</b>
Assigned	-	193,979	193,979	-	-	-	-	-	-	<b>193,979</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 4,055,403</b>	<b>\$ 221,986</b>	<b>\$ 4,277,389</b>	<b>\$ 11,566,375</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,843,764</b>