


**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

01/17/2012  
\_\_\_\_\_  
Date

San Diego  
\_\_\_\_\_  
Court  
FY 11-12 and Quarter 1  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Diego

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Court

FY 11-12 and Quarter 1

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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 11-12 and Quarter 1

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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)	1,793.12	1,525.67			

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

San Diego Superior Court  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)

For the month ended Sep									
Fiscal Year 2011/12									
	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						
<b>ASSETS</b>									
Operations	\$ (10,325,057)	\$ 6,668,393	\$ (1,059,559)				\$ 78,446	\$ (4,637,776)	\$ (4,280,853)
Payroll									
Jury									
Revolving	\$ 7,350							\$ 7,350	\$ 7,350
Other									
Distribution							\$ 1,044,398	\$ 1,044,398	\$ 900,573
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 20,548,377	\$ 20,548,377	\$ 23,527,724
Credit Card	\$ 25,794	\$ 300						\$ 26,294	\$ 27,424
Cash on Hand	\$ 7,389,709	\$ (127,152)	\$ (85,145)				\$ 200	\$ 7,177,412	\$ 12,500,000
Cash with County									
<b>Total Cash</b>	<b>\$ (2,902,203)</b>	<b>\$ 6,541,541</b>	<b>\$ (1,144,704)</b>				<b>\$ 21,671,421</b>	<b>\$ 24,166,055</b>	<b>\$ 32,682,218</b>
Short Term Investment	\$ 25,858,329								
Investment in Financial Institution							\$ 19,308,243	\$ 45,166,572	\$ 47,379,939
<b>Total Investments</b>	<b>\$ 25,858,329</b>						<b>\$ 19,308,243</b>	<b>\$ 45,166,572</b>	<b>\$ 47,379,939</b>
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 52,344	\$ 0	\$ 25,352					\$ 77,696	\$ 476,503
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 28,333
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From							\$ 1,212,518	\$ 1,212,518	\$ 6,045,536
Civil Filing Fee Due To/From							\$ 105,534	\$ 105,534	\$ (6,048,008)
General Due To/From	\$ 5,733	\$ 0						\$ 5,733	\$ 2,472
<b>Total Receivables</b>	<b>\$ 58,077</b>	<b>\$ 0</b>	<b>\$ 25,352</b>				<b>\$ 1,318,051</b>	<b>\$ 1,401,480</b>	<b>\$ 504,837</b>
Prepaid Expenses - General	\$ 24,388							\$ 24,388	\$ 144,467
Salary and Travel Advances	\$ 14,650		\$ 1,950					\$ 16,600	\$ 21,740
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 39,038</b>		<b>\$ 1,950</b>					<b>\$ 40,988</b>	<b>\$ 166,207</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 23,053,240</b>	<b>\$ 6,541,541</b>	<b>\$ (1,117,402)</b>				<b>\$ 42,297,715</b>	<b>\$ 70,775,094</b>	<b>\$ 80,733,201</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 100,089	\$ 138	\$ 1,756				\$ 148,288	\$ 250,270	\$ 876,398
Due to Other Funds	\$ 59	\$ 0	\$ 0				\$ 1,323,740	\$ 1,323,799	\$ 3,900
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 400							\$ 400	\$ 0
TC145 Liability									
Due to Other Governments	\$ 5,936						\$ 4,377,817	\$ 4,377,817	\$ 1,550,066
AB145 Due to Other Government Agency							\$ 4,736,494	\$ 4,736,494	\$ 7,866,170
Due to Other Public Agencies									
Sales and Use Tax	\$ 13,478	\$ 0	\$ 0					\$ 13,478	\$ 320
Interest							\$ 2,840	\$ 2,840	\$ 3,740
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 119,962</b>	<b>\$ 138</b>	<b>\$ 1,756</b>				<b>\$ 10,589,181</b>	<b>\$ 10,711,036</b>	<b>\$ 17,667,672</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal							\$ 17,276,700	\$ 17,276,700	\$ 23,654,827
Trust Held Outside of the AOC							\$ 14,371,246	\$ 14,371,246	\$ 16,550,782
Trust Interest Payable									
Miscellaneous Trust							\$ 55,850	\$ 55,850	\$ 31,254
<b>Total Trust Deposits</b>							<b>\$ 31,703,796</b>	<b>\$ 31,703,796</b>	<b>\$ 40,244,094</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Revenue Collected in Advance	\$ 16,807		\$ 0					\$ 16,807	\$ 27,450
Liabilities For Deposits	\$ 76,935	\$ 390					\$ 500	\$ 77,824	\$ 76,127
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,239	\$ 4,239	\$ 0
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 93,742</b>	<b>\$ 390</b>	<b>\$ 0</b>				<b>\$ 4,739</b>	<b>\$ 98,871</b>	<b>\$ 103,577</b>
<b>Total Liabilities</b>	<b>\$ 213,704</b>	<b>\$ 528</b>	<b>\$ 1,756</b>				<b>\$ 42,297,715</b>	<b>\$ 42,513,703</b>	<b>\$ 58,015,343</b>
<b>Total Fund Balance</b>	<b>\$ 22,839,536</b>	<b>\$ 6,541,013</b>	<b>\$ (1,119,158)</b>					<b>\$ 28,261,391</b>	<b>\$ 22,717,857</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 23,053,240</b>	<b>\$ 6,541,541</b>	<b>\$ (1,117,402)</b>				<b>\$ 42,297,715</b>	<b>\$ 70,775,094</b>	<b>\$ 80,733,201</b>



San Diego Superior Court  
Trial Court Operations Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances  
(Unaudited)

For the month ended Sep											
Fiscal Year 2011/12										2010/11	
	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	\$ 34,912,850	\$ 37,826					\$ 34,950,676	\$ 157,464,306	\$ 34,709,000	\$ 200,504,589	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 548,822	\$ (447,169)	\$ 532,518	
Judicial Administration Efficiency & Mod Fund	\$ (27,467)						\$ (27,467)	\$ 37,983	\$ 8,457	\$ 148,608	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 1,281,553						\$ 1,281,553	\$ 6,200,000	\$ 1,446,000	\$ 6,171,419	
Civil Coordination Reimbursement (45.55)	\$ (2,923)						\$ (2,923)	\$ 20,000	\$ (6,000)	\$ 40,000	
MOU Reimbursements (45.10 and General)	\$ 161,412						\$ 161,412	\$ 2,029,139	\$ 1,617,655	\$ 4,863,620	
Other Miscellaneous											
	\$ 36,325,424	\$ 37,826					\$ 36,363,250	\$ 166,300,250	\$ 37,327,943	\$ 212,260,754	
Grants											
AB 1058 Commissioner/Facilitator			\$ (320,195)				\$ (320,195)	\$ 3,071,327	\$ 0	\$ 6,142,654	
Other AOC Grants			\$ (16,086)				\$ (16,086)	\$ 507,803		\$ 297,440	
Non-AOC Grants			\$ 1				\$ 1	\$ 1,190,277		\$ 1,510,000	
			\$ (336,280)				\$ (336,280)	\$ 4,769,407	\$ 0	\$ 7,950,094	
Other Financing Sources											
Interest Income	\$ 8,429	\$ 487					\$ 8,915	\$ 265,999	\$ (256)	\$ 331,787	
Investment Income											
Donations											
Local Fees	\$ 213,519						\$ 213,519	\$ 1,438,050	\$ 284,607	\$ 1,746,664	
Non-Fee Revenues	\$ 0						\$ 0	\$ 650,000	\$ (30)	\$ 800,000	
Enhanced Collections		\$ 1,149,975					\$ 1,149,975	\$ 7,706,421	\$ 1,246,157	\$ 7,789,748	
Escheatment	\$ (58)						\$ (58)	\$ 83,000	\$ 0	\$ 38,250	
Prior Year Revenue											
County Program - Restricted		\$ 397,125					\$ 397,125	\$ 1,764,425	\$ 357,423	\$ 1,588,500	
Reimbursement Other	\$ 71,769						\$ 71,769	\$ 353,300	\$ 50,186	\$ 316,582	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,790						\$ 1,790	\$ 4,700	\$ 753	\$ 4,348	
	\$ 295,448	\$ 1,547,586					\$ 1,843,034	\$ 12,265,895	\$ 1,938,840	\$ 12,615,879	
<b>Total Revenues</b>	<b>\$ 36,620,872</b>	<b>\$ 1,585,413</b>	<b>\$ (336,280)</b>				<b>\$ 37,870,004</b>	<b>\$ 183,335,552</b>	<b>\$ 39,266,783</b>	<b>\$ 232,826,727</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 21,692,272	\$ 494,100	\$ 451,937				\$ 22,638,309	\$ 82,416,345	\$ 17,580,040	\$ 87,407,437	
Temp Help	\$ 595,512	\$ 68,658	\$ 25,285				\$ 689,454	\$ 2,168,522	\$ 491,426	\$ 2,134,969	
Overtime	\$ 33,812	\$ 1,353	\$ 148				\$ 35,313	\$ 150,001	\$ 47,656	\$ 400,001	
Staff Benefits	\$ 13,419,774	\$ 304,241	\$ 269,729				\$ 13,993,744	\$ 68,508,733	\$ 10,587,366	\$ 62,007,661	
	\$ 35,741,370	\$ 868,352	\$ 747,099				\$ 37,356,820	\$ 153,243,601	\$ 28,706,487	\$ 151,950,068	
Operating Expenses and Equipment											
General Expense	\$ (171,899)	\$ 714	\$ 15,719				\$ (155,466)	\$ 3,326,121	\$ 590,718	\$ 3,306,040	
Printing	\$ 88,472		\$ 2,105				\$ 90,578	\$ 811,808	\$ 112,993	\$ 827,925	
Telecommunications	\$ 117,822	\$ 176					\$ 117,998	\$ 952,216	\$ 160,891	\$ 987,994	
Postage	\$ 305,848						\$ 305,848	\$ 996,675	\$ 172,617	\$ 988,701	
Insurance								\$ 41,000		\$ 45,000	
In-State Travel	\$ 51,984	\$ 464	\$ 532				\$ 52,980	\$ 243,701	\$ 64,443	\$ 625,524	
Out-of-State Travel	\$ 14,745		\$ 4,408				\$ 19,153	\$ 16,800		\$ 34,000	
Training	\$ 40,060		\$ 1,700				\$ 41,760	\$ 144,569	\$ 54,426	\$ 209,806	
Security Services	\$ 14,485						\$ 14,485	\$ 712,804	\$ 72,124	\$ 32,737,370	
Facility Operations	\$ (36,217)						\$ (36,217)	\$ 251,898	\$ 8,862	\$ 580,674	
Utilities											
Contracted Services	\$ 867,628	\$ 585,417	\$ 11,313				\$ 1,464,357	\$ 12,892,483	\$ 3,616,406	\$ 15,973,979	
Consulting and Professional Services	\$ 104						\$ 104	\$ 3,919,115	\$ 736,595	\$ 4,377,774	
Information Technology	\$ 3,103,857						\$ 3,103,857	\$ 13,106,996	\$ 2,900,358	\$ 12,186,271	
Major Equipment	\$ 483,468						\$ 483,468	\$ 1,665,633	\$ 81,774	\$ 204,574	
Other Items of Expense	\$ 20,427						\$ 20,427	\$ 126,600	\$ 20,412	\$ 127,800	
	\$ 4,900,783	\$ 586,770	\$ 35,778				\$ 5,523,331	\$ 39,208,418	\$ 8,592,609	\$ 73,213,432	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 248,996						\$ 248,996	\$ 1,141,000	\$ 277,065	\$ 1,105,000	
Judgements, Settlements and Claims	\$ 0						\$ 0				
Debt Service											
Other	\$ (5,370)						\$ (5,370)	\$ 125,000		\$ 184,000	
Capital Costs											
Internal Cost Recovery										\$ 445,258	
Prior Year Expense Adjustment	\$ (178,556)						\$ (178,556)		\$ (24,270)		
	\$ 65,070						\$ 65,070	\$ 1,266,000	\$ 252,795	\$ 1,734,258	
<b>Total Expenditures</b>	<b>\$ 40,707,223</b>	<b>\$ 1,455,121</b>	<b>\$ 782,877</b>				<b>\$ 42,945,221</b>	<b>\$ 193,718,019</b>	<b>\$ 37,551,890</b>	<b>\$ 226,897,758</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (4,086,351)	\$ 130,291	\$ (1,119,158)				\$ (5,075,217)	\$ (10,382,467)	\$ 1,714,893	\$ 5,928,969	
Operating Transfers In (Out)	\$ (312,587)	\$ 312,587					\$ 0	\$ 0		\$ 32,436	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 27,238,474	\$ 6,098,135	\$ 0				\$ 33,336,608	\$ 33,336,608	\$ 21,002,965	\$ 21,002,965	
Ending Balance (Deficit)	\$ 22,839,536	\$ 6,541,013	\$ (1,119,158)				\$ 28,261,391	\$ 22,954,141	\$ 22,717,857	\$ 26,964,370	



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

	For the month ended Sep									
	Fiscal Year 2011/12								2010/11	
	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	\$ 15,491,404	\$ 506,115					\$ 15,997,519	\$ 65,321,953	\$ 11,516,445	\$ 56,973,445
Traffic & Other Infractions	\$ 1,534,155	\$ 45,899					\$ 1,579,587	\$ 9,688,644	\$ 1,188,430	\$ 9,488,926
Other Criminal Cases	\$ 4,168,165	\$ 354,720					\$ 4,522,885	\$ 15,626,986	\$ 3,309,586	\$ 15,022,183
Civil	\$ 2,608,486	\$ 80,581					\$ 2,689,066	\$ 11,926,728	\$ 2,491,085	\$ 13,680,068
Family & Children Services	\$ 3,589,858	\$ 104,080					\$ 3,693,938	\$ 14,284,522	\$ 3,269,415	\$ 19,425,414
Probate, Guardianship & Mental Health Services	\$ 732,382	\$ 47,522					\$ 779,904	\$ 3,325,512	\$ 607,057	\$ 3,324,270
Juvenile Dependency Services	\$ 586,721	\$ 107,827					\$ 694,548	\$ 2,741,115	\$ 2,101,346	\$ 5,268,673
Juvenile Delinquency Services	\$ 478,166	\$ 9,480					\$ 487,646	\$ 1,939,427	\$ 393,231	\$ 2,002,237
Other Court Operations	\$ 710,341	\$ 20,766					\$ 731,106	\$ 4,220,556	\$ 604,602	\$ 5,115,346
Court Interpreters	\$ 1,237,779	\$ 130,821					\$ 1,368,600	\$ 6,521,817	\$ 1,168,315	\$ 6,648,390
Jury Services	\$ 309,437	\$ 187,368	\$ 248,996				\$ 745,801	\$ 2,980,011	\$ 550,485	\$ 2,937,249
Security		\$ 22,720					\$ 22,720	\$ 823,174	\$ 118,551	\$ 32,837,370
Trial Court Operations Program	\$ 31,446,894	\$ 1,617,897	\$ 248,996				\$ 33,313,321	\$ 139,400,445	\$ 27,318,547	\$ 172,723,571
Enhanced Collections	\$ 432,203	\$ 585,554					\$ 1,017,757	\$ 7,502,731	\$ 1,295,802	\$ 1,180,121
Other Non-Court Operations	\$ 551,328	\$ 5,367					\$ 556,695	\$ 1,908,167	\$ 400,095	\$ 1,883,492
Non-Court Operations Program	\$ 983,531	\$ 590,921					\$ 1,574,452	\$ 9,410,898	\$ 1,695,897	\$ 3,063,613
Executive Office	\$ 837,867	\$ 23,704					\$ 861,571	\$ 4,302,806	\$ 759,868	\$ 4,441,391
Fiscal Services	\$ 1,339,666	\$ 388,519	\$ (5,370)				\$ 1,544,726	\$ 7,591,301	\$ 1,781,951	\$ 14,568,694
Human Resources	\$ 519,676	\$ 18,832					\$ 538,508	\$ 2,582,034	\$ 420,825	\$ 2,655,990
Business & Facilities Services	\$ 516,568	\$ (36,052)	\$ 0				\$ 480,516	\$ 6,757,779	\$ 1,120,194	\$ 7,597,705
Information Technology	\$ 1,712,618	\$ 2,919,510					\$ 4,632,127	\$ 23,672,756	\$ 4,454,608	\$ 21,846,794
Court Administration Program	\$ 4,926,395	\$ 3,314,512	\$ (5,370)				\$ 8,057,448	\$ 44,906,676	\$ 8,537,447	\$ 51,110,574
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 37,356,820	\$ 5,523,331	\$ 243,626				\$ 42,945,221	\$ 193,718,019	\$ 37,551,890	\$ 226,897,758