

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

08/15/2023

Date

San Diego

Court

2022-23 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Diego

Court

2022-23 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

San Diego

Court

2022-23 Q4

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions		1,175.54	1,143.68	1,141.50	1,148.58

¹ Total 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 2022/23										
	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							
ASSETS										
Operations	\$ (35,576,232)	\$ 35,094,846	\$ 0				\$ 858,241	\$ 376,856	\$ (220,711)	
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Jury										
Revolving	\$ 200,000							\$ 200,000	\$ 200,000	
Other	\$ 208,869							\$ 208,869	\$ 235,396	
Distribution							\$ 489,106	\$ 489,106	\$ 453,210	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (3,754,716)	\$ (3,754,716)	\$ (2,962,169)	
Credit Card										
Cash on Hand	\$ 24,635	\$ 300					\$ 0	\$ 24,935	\$ 24,985	
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Cash Outside of the JCC										
Cash Equivalents	\$ 54,604,365						\$ 31,202,693	\$ 85,807,058	\$ 74,481,763	
Total Cash and Cash Equivalents	\$ 19,461,637	\$ 35,095,146	\$ 0				\$ 28,795,325	\$ 83,352,108	\$ 72,212,474	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 87,143	\$ 509,811	\$ 0					\$ 596,954	\$ 103,483	
Accounts Receivable - General	\$ 19,771		\$ 471					\$ 20,242	\$ 2,682	
Dishonored Checks										
Due From Employee	\$ 3,637	\$ 0						\$ 3,637	\$ 12,963	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 3,482,422							\$ 3,482,422	\$ 2,705,987	
Due From Other Governments	\$ 11,285	\$ 830,661					\$ 223,022	\$ 1,064,969	\$ 1,004,333	
Due From Other Courts	\$ 7,796							\$ 7,796		
Due From State	\$ 1,182,348	\$ 205,950	\$ 2,400,105					\$ 3,788,404	\$ 5,136,540	
Trust Due To/From							\$ 1,549,443	\$ 1,549,443	\$ 3,829,475	
Distribution Due To/From							\$ 171,581	\$ 171,581	\$ 109,946	
Civil Filing Fee Due To/From										
General Due To/From	\$ 342,933	\$ 147,943						\$ 490,876	\$ 915,317	
Total Receivables	\$ 5,137,334	\$ 1,694,366	\$ 2,400,576				\$ 1,944,046	\$ 11,176,322	\$ 13,820,726	
Prepaid Expenses - General	\$ 464,786		\$ 0					\$ 464,786	\$ 491,805	
Salary and Travel Advances	\$ 0							\$ 0	\$ 0	
Counties										
Total Prepaid Expenses	\$ 464,786		\$ 0					\$ 464,786	\$ 491,805	
Other Assets										
Total Other Assets										
Total Assets	\$ 25,063,757	\$ 36,789,512	\$ 2,400,576				\$ 30,739,371	\$ 94,993,216	\$ 86,525,004	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 462,935	\$ 132,368	\$ 1,425					\$ 596,728	\$ 656,041	
Accounts Payable - General	\$ 868,752	\$ 148,445	\$ (796)				\$ 275	\$ 1,016,676	\$ 956,584	
Due to Other Funds	\$ 117	\$ 1,253,077	\$ 2,229,344				\$ 2,211,783	\$ 5,694,321	\$ 7,560,724	
Due to Other Courts	\$ 12,568							\$ 12,568		
Due to State	\$ 1,749,649	\$ 0	\$ 0				\$ 0	\$ 1,749,649	\$ 4,604,371	
TC145 Liability							\$ 3,230,025	\$ 3,230,025	\$ 3,851,942	
Due to Other Governments	\$ 1,810,462	\$ 900,013	\$ 29,867				\$ 0	\$ 2,740,342	\$ 1,347,364	
AB145 Due to Other Government Agency							\$ (765,460)	\$ (765,460)	\$ (1,018,182)	
Due to Other Public Agencies										
Sales and Use Tax	\$ 2,278							\$ 2,278	\$ 30	
Interest							\$ 13,710	\$ 13,710	\$ 2,919	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 4,906,760	\$ 2,433,904	\$ 2,259,840				\$ 4,690,333	\$ 14,290,838	\$ 17,961,793	
Civil							\$ 13,160,245	\$ 13,160,245	\$ 10,794,488	
Criminal							\$ 11,424,713	\$ 11,424,713	\$ 12,317,848	
Unreconciled - Civil and Criminal									\$ 0	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 1,458,554	\$ 1,458,554	\$ 986,822	
Miscellaneous Trust							\$ 0	\$ 0	\$ 0	
Total Trust Deposits							\$ 26,043,512	\$ 26,043,512	\$ 24,099,158	
Accrued Payroll	\$ 5,526,921	\$ 159,997	\$ 140,578					\$ 5,827,495	\$ 5,233,903	
Benefits Payable	\$ 80,326		\$ 0					\$ 80,326	\$ 108,123	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 0							\$ 0	\$ 0	
Payroll Clearing	\$ 0							\$ 0	\$ 12	
Total Payroll Liabilities	\$ 5,607,247	\$ 159,997	\$ 140,578					\$ 5,907,821	\$ 5,342,039	
Revenue Collected in Advance	\$ 6,258,163	\$ 20,982,266	\$ 0					\$ 27,240,429	\$ 17,810,693	
Liabilities For Deposits	\$ 242,102		\$ 158				\$ 1,287	\$ 243,547	\$ 206,322	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 4,239	\$ 4,239	\$ 4,239	
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 6,500,265	\$ 20,982,266	\$ 158				\$ 5,526	\$ 27,488,215	\$ 18,021,255	
Total Liabilities	\$ 17,014,272	\$ 23,576,167	\$ 2,400,576				\$ 30,739,371	\$ 73,730,386	\$ 65,424,244	
Total Fund Balance	\$ 8,049,484	\$ 13,213,345	\$ 0					\$ 21,262,830	\$ 21,100,760	
Total Liabilities and Fund Balance	\$ 25,063,757	\$ 36,789,512	\$ 2,400,576				\$ 30,739,371	\$ 94,993,216	\$ 86,525,004	

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 2022/23										2021/22	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 169,655,410	\$ 1,155,178					\$ 170,810,588	\$ 169,986,689	\$ 165,278,010	\$ 167,987,583	
Improvement and Modernization Fund	\$ 420,797						\$ 420,797	\$ 421,704	\$ 739,225	\$ 641,467	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 6,699,081						\$ 6,699,081	\$ 6,987,172	\$ 6,108,915	\$ 6,311,876	
Civil Coordination Reimbursement (0150091)	\$ 8,925						\$ 8,925	\$ 15,000	\$ 14,170	\$ 5,000	
MOU Reimbursements (0150010 and General)	\$ 4,441,726						\$ 4,441,726	\$ 4,274,893	\$ 3,836,574	\$ 4,419,106	
Other Miscellaneous	\$ 2,853,598	\$ 2,571,225					\$ 5,424,823	\$ 19,592,554	\$ 3,096,933	\$ 19,835,889	
	\$ 184,079,538	\$ 3,726,403					\$ 187,805,941	\$ 201,278,012	\$ 179,073,827	\$ 199,200,922	
Grants											
AB 1058 Commissioner/Facilitator			\$ 3,864,878				\$ 3,864,878	\$ 3,550,105	\$ 3,969,712	\$ 3,519,310	
Other Judicial Council Grants	\$ 0		\$ 444,757				\$ 444,757	\$ 286,000	\$ 419,081	\$ 370,547	
Non-Judicial Council Grants			\$ 471				\$ 471	\$ 1,000	\$ 1,000	\$ 1,000	
	\$ 0		\$ 4,310,106				\$ 4,310,106	\$ 3,837,105	\$ 4,388,793	\$ 3,890,857	
Other Financing Sources											
Interest Income	\$ 1,705,564	\$ 418,367					\$ 2,123,930	\$ 221,000	\$ 220,784	\$ 550,000	
Investment Income											
Donations											
Local Fees	\$ 2,284,077	\$ 173,785					\$ 2,457,862	\$ 2,243,600	\$ 2,296,977	\$ 2,481,471	
Non-Fee Revenues		\$ 75,209					\$ 75,209	\$ 80,000	\$ 82,973	\$ 100,000	
Enhanced Collections		\$ 5,443,488					\$ 5,443,488	\$ 3,000,000	\$ 6,464,979	\$ 8,047,023	
Escheatment	\$ 2,795						\$ 2,795		\$ 15,168		
Prior Year Revenue	\$ 9,193	\$ 0					\$ 9,193		\$ (226,308)		
County Program - Restricted		\$ 2,779,237					\$ 2,779,237	\$ 2,922,500	\$ 2,695,383	\$ 3,014,000	
Reimbursement Other	\$ 755,918						\$ 755,918	\$ 453,500	\$ 500,520	\$ 516,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 54,765						\$ 54,765	\$ 27,100	\$ 55,017	\$ 28,329	
	\$ 4,812,311	\$ 8,890,086					\$ 13,702,397	\$ 8,947,700	\$ 12,105,494	\$ 14,737,323	
Total Revenues	\$ 188,891,849	\$ 12,616,489	\$ 4,310,106				\$ 205,818,443	\$ 214,062,817	\$ 195,568,114	\$ 217,829,102	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 83,550,610	\$ 3,552,238	\$ 2,537,306				\$ 89,640,154	\$ 92,636,892	\$ 87,583,242	\$ 92,506,064	
Temp Help	\$ 681,637	\$ 10,808	\$ 19,482				\$ 711,926	\$ 44,362	\$ 547,101	\$ 1,471,432	
Overtime	\$ 1,307,896	\$ 14,241	\$ 15,579				\$ 1,337,717	\$ 1,300,000	\$ 857,917	\$ 1,300,000	
Staff Benefits	\$ 69,634,928	\$ 2,743,927	\$ 1,850,241				\$ 74,229,095	\$ 74,064,549	\$ 71,960,091	\$ 73,478,993	
	\$ 155,175,071	\$ 6,321,213	\$ 4,422,608				\$ 165,918,892	\$ 168,045,802	\$ 160,948,350	\$ 168,756,488	
Operating Expenses and Equipment											
General Expense	\$ 4,504,783	\$ 18,547	\$ 124,809				\$ 4,648,139	\$ 4,146,704	\$ 3,706,886	\$ 4,034,234	
Printing	\$ 724,719	\$ 12,347	\$ 2,908				\$ 739,974	\$ 567,422	\$ 595,029	\$ 613,100	
Telecommunications	\$ 484,025	\$ 49					\$ 484,074	\$ 576,433	\$ 527,323	\$ 603,139	
Postage	\$ 1,375,892	\$ 89,000	\$ 13				\$ 1,464,904	\$ 1,102,200	\$ 1,210,113	\$ 701,893	
Insurance	\$ 148,709						\$ 148,709	\$ 165,000	\$ 127,181	\$ 96,000	
In-State Travel	\$ 123,309	\$ 1,604	\$ 2,039				\$ 126,952	\$ 67,001	\$ 53,337	\$ 128,000	
Out-of-State Travel	\$ 1,231						\$ 1,231	\$ 10,500	\$ 6,989	\$ 12,500	
Training	\$ 99,410		\$ 9,111				\$ 108,520	\$ 194,000	\$ 149,187	\$ 196,000	
Security Services	\$ 1,183,345						\$ 1,183,345	\$ 667,000	\$ 616,325	\$ 508,000	
Facility Operations	\$ 103,733						\$ 103,733	\$ 419,705	\$ 71,995	\$ 306,000	
Utilities											
Contracted Services	\$ 8,458,517	\$ 2,379,702	\$ 138,045				\$ 10,976,264	\$ 10,096,643	\$ 9,816,467	\$ 10,753,454	
Consulting and Professional Services	\$ 5,368,907	\$ 2,457,867					\$ 7,826,774	\$ 22,655,956	\$ 6,216,791	\$ 22,561,973	
Information Technology	\$ 7,714,576		\$ 4,000				\$ 7,718,576	\$ 8,236,058	\$ 6,637,224	\$ 8,132,335	
Major Equipment	\$ 2,393,737	\$ 9,516					\$ 2,403,254	\$ 2,418,660	\$ 472,846	\$ 373,981	
Other Items of Expense	\$ 159,511						\$ 159,511	\$ 134,000	\$ 133,439	\$ 114,300	
	\$ 32,844,403	\$ 4,968,632	\$ 280,925				\$ 38,093,960	\$ 51,457,282	\$ 30,341,132	\$ 49,134,909	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,080,210						\$ 1,080,210	\$ 800,000	\$ 652,860	\$ 1,040,000	
Judgements, Settlements and Claims	\$ 175						\$ 175		\$ 2,441		
Debt Service											
Other	\$ 294,717						\$ 294,717	\$ 84,000	\$ 84,120	\$ 220,000	
Capital Costs											
Internal Cost Recovery	\$ (1,324,234)	\$ 737,040	\$ 587,194				\$ 0	\$ 0	\$ 0	\$ 67,299	
Prior Year Expense Adjustment	\$ 267,794	\$ 0	\$ 625				\$ 268,419		\$ (128,672)		
	\$ 318,662	\$ 737,040	\$ 587,819				\$ 1,643,521	\$ 884,000	\$ 610,749	\$ 1,327,299	
Total Expenditures	\$ 188,338,136	\$ 12,026,886	\$ 5,291,352				\$ 205,656,373	\$ 220,387,084	\$ 191,900,231	\$ 219,218,696	
Excess (Deficit) of Revenues Over Expenditures	\$ 553,713	\$ 589,603	\$ (981,246)				\$ 162,070	\$ (6,324,267)	\$ 3,667,883	\$ (1,389,595)	
Operating Transfers In (Out)	\$ (1,711,826)	\$ 730,580	\$ 981,246				\$ 0	\$ 0	\$ 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)	\$ 8,049,484	\$ 13,213,345	\$ 0				\$ 21,262,830	\$ 14,776,493	\$ 21,100,760	\$ 16,043,282	

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

	For the month ended June									
	Fiscal Year 2022/23							2021/22		
	Personnel 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	\$ 63,862,961	\$ 1,772,814			\$ 0	\$ 10,564	\$ 65,646,340	\$ 64,321,915	\$ 63,249,697	\$ 66,325,088
Traffic & Other Infractions	\$ 7,057,896	\$ 397,999					\$ 7,455,895	\$ 9,165,968	\$ 7,565,258	\$ 8,710,463
Other Criminal Cases	\$ 17,194,585	\$ 4,545,677				\$ 1,480	\$ 21,741,742	\$ 16,425,859	\$ 19,968,878	\$ 22,639,609
Civil	\$ 7,379,791	\$ 296,264				\$ 2,862	\$ 7,678,917	\$ 8,824,797	\$ 7,804,396	\$ 8,550,632
Family & Children Services	\$ 21,952,863	\$ 913,948			\$ 0	\$ 123,433	\$ 22,990,244	\$ 25,535,455	\$ 21,788,652	\$ 21,243,462
Probate, Guardianship & Mental Health Services	\$ 4,870,272	\$ 22,221				\$ 4,075	\$ 4,896,568	\$ 5,106,718	\$ 4,333,634	\$ 4,458,280
Juvenile Dependency Services	\$ 2,644,478	\$ 68,667				\$ (9,865)	\$ 2,703,280	\$ 3,325,306	\$ 2,790,920	\$ 2,618,577
Juvenile Delinquency Services	\$ 1,553,685	\$ 40,554					\$ 1,594,238	\$ 2,057,208	\$ 1,467,597	\$ 1,754,934
Other Court Operations	\$ 837,256	\$ 455,761				\$ 409	\$ 1,293,426	\$ 1,380,255	\$ 1,186,299	\$ 689,274
Court Interpreters	\$ 5,076,729	\$ 1,685,293			\$ 0	\$ 13,576	\$ 6,775,598	\$ 6,762,598	\$ 6,319,283	\$ 6,558,101
Jury Services	\$ 1,104,034	\$ 1,281,619	\$ 1,080,210				\$ 3,465,863	\$ 3,017,154	\$ 2,560,531	\$ 2,642,031
Security		\$ 1,229,699				\$ 87,877	\$ 1,317,576	\$ 692,000	\$ 657,465	\$ 575,000
Trial Court Operations Program	\$ 133,534,550	\$ 12,710,515	\$ 1,080,210		\$ 0	\$ 234,411	\$ 147,559,686	\$ 146,615,233	\$ 139,692,611	\$ 146,765,452
Enhanced Collections	\$ 4,730,106	\$ 2,475,242			\$ 711,948		\$ 7,917,296	\$ 5,942,740	\$ 8,938,002	\$ 10,573,504
Other Non-Court Operations	\$ 1,576,157	\$ 2,467,383			\$ 14,934		\$ 4,058,474	\$ 18,170,596	\$ 1,539,634	\$ 18,446,272
Non-Court Operations Program	\$ 6,306,263	\$ 4,942,625			\$ 726,882		\$ 11,975,770	\$ 24,113,336	\$ 10,477,635	\$ 29,019,776
Executive Office	\$ 5,028,707	\$ 144,607			\$ (14,934)	\$ 191	\$ 5,158,571	\$ 6,199,735	\$ 4,763,741	\$ 4,586,221
Fiscal Services	\$ 3,626,630	\$ 2,316,203	\$ 294,892		\$ (711,948)	\$ 11,158	\$ 5,536,935	\$ 7,171,971	\$ 5,110,862	\$ 6,144,222
Human Resources	\$ 3,658,094	\$ 610,847				\$ 3,903	\$ 4,272,844	\$ 4,532,787	\$ 4,118,544	\$ 3,909,710
Business & Facilities Services	\$ 2,880,524	\$ 5,772,459				\$ 15,224	\$ 8,668,207	\$ 8,845,974	\$ 9,172,821	\$ 9,191,332
Information Technology	\$ 10,884,124	\$ 11,596,705				\$ 3,532	\$ 22,484,360	\$ 22,908,049	\$ 18,564,018	\$ 19,601,984
Court Administration Program	\$ 26,078,078	\$ 20,440,820	\$ 294,892		\$ (726,882)	\$ 34,008	\$ 46,120,917	\$ 49,658,515	\$ 41,729,985	\$ 43,433,469
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 165,918,892	\$ 38,093,960	\$ 1,375,102		\$ 0	\$ 268,419	\$ 205,656,373	\$ 220,387,084	\$ 191,900,231	\$ 219,218,696