

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

08/26/2024
Date

San Diego
Court

2023-24 Q4
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Diego

Court

2023-24 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions**

San Diego

Court

2023-24 Q4

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	1,197.35	1,154.26	1,170.06	1,154.62	1,133.62

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 2023/24								2022/23	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (43,189,068)	\$ 41,778,561	\$ 0				\$ 791,705	\$ (618,803)	\$ 376,856
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving	\$ 200,000							\$ 200,000	\$ 200,000
Other	\$ 192,346							\$ 192,346	\$ 208,869
Distribution							\$ 527,849	\$ 527,849	\$ 489,106
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,201,484)	\$ (2,201,484)	\$ (3,754,716)
Credit Card									
Cash on Hand	\$ 23,785	\$ 300					\$ 200	\$ 24,285	\$ 24,935
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 55,933,372						\$ 34,410,065	\$ 90,343,437	\$ 85,807,058
Total Cash and Cash Equivalents	\$ 13,160,434	\$ 41,778,861	\$ 0				\$ 33,528,335	\$ 88,467,630	\$ 83,352,108
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 24,481	\$ 38,466	\$ 0					\$ 62,947	\$ 596,954
Accounts Receivable - General	\$ 32,069		\$ 9,120					\$ 41,189	\$ 20,242
Dishonored Checks									
Due From Employee	\$ 3,493							\$ 3,493	\$ 3,637
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 5,768,667							\$ 5,768,667	\$ 3,482,422
Due From Other Governments	\$ 23	\$ 3,892,177					\$ 223,022	\$ 4,115,222	\$ 1,064,969
Due From Other Courts	\$ 0							\$ 0	\$ 7,796
Due From State	\$ 9,194,681	\$ 215,448	\$ 1,667,693					\$ 11,077,822	\$ 3,788,404
Trust Due To/From							\$ 2,324,982	\$ 2,324,982	\$ 1,549,443
Distribution Due To/From							\$ 34,496	\$ 34,496	\$ 171,581
Civil Filing Fee Due To/From									
General Due To/From	\$ 189,542	\$ 691,062						\$ 880,604	\$ 490,876
Total Receivables	\$ 15,212,955	\$ 4,837,154	\$ 1,676,814				\$ 2,582,501	\$ 24,309,423	\$ 11,176,322
Prepaid Expenses - General	\$ 280,281		\$ 0					\$ 280,281	\$ 464,786
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 280,281		\$ 0					\$ 280,281	\$ 464,786
Other Assets									
Total Other Assets									
Total Assets	\$ 28,653,670	\$ 46,616,015	\$ 1,676,814				\$ 36,110,835	\$ 113,057,334	\$ 94,993,216
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 588,625	\$ 131,451	\$ 1,616					\$ 721,692	\$ 596,728
Accounts Payable - General	\$ 1,253,593	\$ 148,445	\$ 8,996				\$ 0	\$ 1,411,034	\$ 1,016,676
Due to Other Funds	\$ 782	\$ 4,240,624	\$ 1,528,116				\$ 3,239,227	\$ 9,008,749	\$ 5,694,321
Due to Other Courts	\$ 0							\$ 0	\$ 12,568
Due to State	\$ 3,316,666	\$ 1,020,964	\$ 0					\$ 4,337,630	\$ 1,749,649
TC145 Liability							\$ 3,781,102	\$ 3,781,102	\$ 3,230,025
Due to Other Governments	\$ 2,462,513	\$ 2,415,048	\$ 0				\$ 0	\$ 4,877,561	\$ 2,740,342
AB145 Due to Other Government Agency							\$ (702,653)	\$ (702,653)	\$ (765,460)
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,370							\$ 1,370	\$ 2,278
Interest							\$ 16,715	\$ 16,715	\$ 13,710
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 7,623,549	\$ 7,956,532	\$ 1,538,728				\$ 6,334,390	\$ 23,453,200	\$ 14,290,838
Civil									
Criminal							\$ 16,964,892	\$ 16,964,892	\$ 13,160,245
Unreconciled - Civil and Criminal							\$ 10,267,419	\$ 10,267,419	\$ 11,424,713
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,539,895	\$ 2,539,895	\$ 1,458,554
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits							\$ 29,772,206	\$ 29,772,206	\$ 26,043,512
Accrued Payroll	\$ 5,994,230	\$ 178,229	\$ 137,927					\$ 6,310,386	\$ 5,827,495
Benefits Payable	\$ 76,231							\$ 76,231	\$ 80,326
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 6,070,461	\$ 178,229	\$ 137,927					\$ 6,386,617	\$ 5,907,821
Revenue Collected in Advance	\$ 6,798,548	\$ 22,125,051	\$ 0					\$ 28,923,599	\$ 27,240,429
Liabilities For Deposits	\$ 305,355		\$ 158				\$ 0	\$ 305,513	\$ 243,547
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,239	\$ 4,239	\$ 4,239
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 7,103,903	\$ 22,125,051	\$ 158				\$ 4,239	\$ 29,233,351	\$ 27,488,215
Total Liabilities	\$ 20,797,913	\$ 30,259,812	\$ 1,676,814				\$ 36,110,835	\$ 88,845,374	\$ 73,730,386
Total Fund Balance	\$ 7,855,757	\$ 16,356,203	\$ 0					\$ 24,211,960	\$ 21,262,830
Total Liabilities and Fund Balance	\$ 28,653,670	\$ 46,616,015	\$ 1,676,814				\$ 36,110,835	\$ 113,057,334	\$ 94,993,216

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 2023/24								2022/23	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service						
	Non-Grant	Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 181,554,343	\$ 1,199,468					\$ 182,753,811	\$ 178,678,218	\$ 170,810,588	\$ 169,986,689
Improvement and Modernization Fund	\$ 419,704						\$ 419,704	\$ 425,039	\$ 420,797	\$ 421,704
Judges' Compensation (0150019)							\$ 7,060,591	\$ 7,062,000	\$ 6,699,081	\$ 6,987,172
Court Interpreter (0150037)	\$ 7,060,591						\$ 16,374	\$ 15,000	\$ 8,925	\$ 15,000
Civil Coordination Reimbursement (0150091)	\$ 16,374						\$ 5,073,730	\$ 13,436,000	\$ 4,441,726	\$ 4,274,893
MOU Reimbursements (0150010 and General)	\$ 5,073,730						\$ 7,955,756	\$ 29,298,833	\$ 5,424,823	\$ 19,592,554
Other Miscellaneous	\$ 2,853,598	\$ 5,102,158								
	\$ 196,978,341	\$ 6,301,626					\$ 203,279,967	\$ 228,915,090	\$ 187,805,941	\$ 201,278,012
Grants										
AB 1058 Commissioner/Facilitator			\$ 3,768,986				\$ 3,768,986	\$ 3,617,974	\$ 3,864,878	\$ 3,550,105
Other Judicial Council Grants			\$ 521,180				\$ 521,180	\$ 454,496	\$ 444,757	\$ 286,000
Non-Judicial Council Grants			\$ 9,120				\$ 9,120	\$ 980	\$ 471	\$ 1,000
			\$ 4,299,286				\$ 4,299,286	\$ 4,073,450	\$ 4,310,106	\$ 3,837,105
Other Financing Sources										
Interest Income	\$ 2,612,181	\$ 737,489					\$ 3,349,670	\$ 2,124,000	\$ 2,123,930	\$ 221,000
Investment Income										
Donations							\$ 2,658,980	\$ 2,451,700	\$ 2,457,862	\$ 2,243,600
Local Fees	\$ 400,630	\$ 2,258,350					\$ 123,538	\$ 75,000	\$ 75,209	\$ 80,000
Non-Fee Revenues		\$ 123,538					\$ 6,178,131	\$ 5,468,236	\$ 5,443,488	\$ 3,000,000
Enhanced Collections		\$ 6,178,131					\$ (21)	\$ 250,000	\$ 2,795	
Escheatment	\$ (21)						\$ 1,287,842		\$ 9,193	
Prior Year Revenue	\$ 1,287,842	\$ 0					\$ 3,812,723	\$ 2,770,772	\$ 2,779,237	\$ 2,922,500
County Program - Restricted		\$ 3,812,723					\$ 860,265	\$ 837,143	\$ 755,918	\$ 453,500
Reimbursement Other	\$ 860,265						\$ 46,258	\$ 55,600	\$ 54,765	\$ 27,100
Sale of Fixed Assets	\$ 46,258									
Other Miscellaneous							\$ 5,207,153	\$ 13,110,232	\$ 13,702,397	\$ 8,947,700
	\$ 5,207,153	\$ 13,110,232					\$ 18,317,385	\$ 14,032,451	\$ 13,702,397	\$ 8,947,700
Total Revenues	\$ 202,185,494	\$ 19,411,858	\$ 4,299,286				\$ 225,896,638	\$ 247,020,991	\$ 205,818,443	\$ 214,082,817
EXPENDITURES										
Personnel Services										
Salaries - Permanent	\$ 85,861,490	\$ 4,441,007	\$ 2,607,766				\$ 92,910,262	\$ 96,890,738	\$ 89,640,154	\$ 92,636,892
Temp Help	\$ 960,086	\$ 431	\$ 20,702				\$ 981,219	\$ 711,926	\$ 711,926	\$ 44,362
Overtime	\$ 1,625,584	\$ 16,872	\$ 17,601				\$ 1,660,057	\$ 1,499,999	\$ 1,337,717	\$ 1,300,000
Staff Benefits	\$ 77,199,140	\$ 3,820,764	\$ 2,123,190				\$ 83,143,093	\$ 80,752,345	\$ 74,229,095	\$ 74,064,549
	\$ 165,646,300	\$ 8,279,074	\$ 4,769,258				\$ 178,694,632	\$ 179,143,082	\$ 185,918,892	\$ 168,045,802
Operating Expenses and Equipment										
General Expense	\$ 4,767,641	\$ 84,348	\$ 128,431				\$ 4,980,421	\$ 9,637,258	\$ 4,848,139	\$ 4,146,704
Printing	\$ 625,309	\$ 7,818	\$ 1,656				\$ 634,783	\$ 656,100	\$ 739,974	\$ 567,422
Telecommunications	\$ 458,472	\$ 59					\$ 458,531	\$ 517,592	\$ 484,074	\$ 576,433
Postage	\$ 1,466,050	\$ 98,373					\$ 1,564,424	\$ 1,049,200	\$ 1,464,904	\$ 1,102,200
Insurance	\$ 163,680						\$ 163,680	\$ 192,000	\$ 148,709	\$ 165,000
In-State Travel	\$ 111,077	\$ 4,828	\$ 12,529				\$ 128,434	\$ 129,998	\$ 126,952	\$ 67,001
Out-of-State Travel	\$ 5,464						\$ 5,464	\$ 9,000	\$ 1,231	\$ 10,500
Training	\$ 119,804	\$ 520	\$ 5,820				\$ 126,144	\$ 155,499	\$ 108,520	\$ 194,000
Security Services	\$ 1,471,200						\$ 1,471,200	\$ 1,199,000	\$ 1,183,345	\$ 667,000
Facility Operations	\$ 426,577						\$ 426,577	\$ 654,825	\$ 103,733	\$ 419,705
Utilities							\$ 12,384,371	\$ 11,631,956	\$ 10,976,264	\$ 10,096,643
Contracted Services	\$ 9,915,662	\$ 2,331,527	\$ 137,182				\$ 9,939,333	\$ 32,572,915	\$ 7,826,774	\$ 22,655,956
Consulting and Professional Services	\$ 5,024,157	\$ 4,915,176					\$ 7,561,618	\$ 11,474,768	\$ 7,718,576	\$ 8,236,058
Information Technology	\$ 7,339,103	\$ 200,848	\$ 21,667				\$ 2,189,294	\$ 1,907,899	\$ 2,403,254	\$ 2,418,660
Major Equipment	\$ 1,906,666	\$ 282,627					\$ 148,638	\$ 160,500	\$ 159,511	\$ 134,000
Other Items of Expense	\$ 148,638									
	\$ 33,949,500	\$ 7,926,126	\$ 307,285				\$ 42,182,911	\$ 71,948,310	\$ 38,093,960	\$ 51,457,282
Special Items of Expense										
Grand Jury	\$ 1,083,670						\$ 1,083,670	\$ 1,314,750	\$ 1,080,210	\$ 800,000
Jury Costs	\$ 1,127						\$ 1,127		\$ 175	
Judgements, Settlements and Claims								\$ 295,000	\$ 294,717	\$ 84,000
Debt Service	\$ 473,799						\$ 473,799		\$ 0	\$ 0
Other										
Capital Costs							\$ 0	\$ 0	\$ 0	\$ 0
Internal Cost Recovery	\$ (2,137,218)	\$ 1,302,510	\$ 834,708				\$ 511,368		\$ 268,419	
Prior Year Expense Adjustment	\$ 889,296	\$ (375,020)	\$ (2,908)				\$ 2,069,985	\$ 1,609,750	\$ 1,643,521	\$ 884,000
	\$ 310,675	\$ 927,490	\$ 831,800							
Total Expenditures	\$ 199,906,475	\$ 17,132,690	\$ 5,908,343				\$ 222,947,507	\$ 252,701,142	\$ 205,656,373	\$ 220,387,084
Excess (Deficit) of Revenues Over Expenditures	\$ 2,279,019	\$ 2,279,168	\$ (1,609,057)				\$ 2,949,130	\$ (5,680,151)	\$ 162,070	\$ (6,324,267)
Operating Transfers In (Out)	\$ (2,472,746)	\$ 863,689	\$ 1,609,057				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 8,049,484	\$ 13,213,345	\$ 0				\$ 21,262,830	\$ 21,262,830	\$ 21,100,780	\$ 21,100,780
Ending Balance (Deficit)	\$ 7,855,757	\$ 16,356,203	\$ 0				\$ 24,211,960	\$ 15,582,679	\$ 21,262,830	\$ 14,776,493

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

For the month ended June										
Fiscal Year 2023/24									2022/23	
	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	\$ 70,006,647	\$ 2,109,750			\$ 0	\$ 24,266	\$ 72,140,662	\$ 68,736,241	\$ 65,646,340	\$ 64,321,915
Traffic & Other Infractions	\$ 7,109,324	\$ 562,662				\$ 7,364	\$ 7,679,349	\$ 8,047,279	\$ 7,455,895	\$ 9,165,968
Other Criminal Cases	\$ 17,643,014	\$ 4,833,600				\$ 5,490	\$ 22,482,103	\$ 26,875,663	\$ 21,741,742	\$ 16,425,859
Civil	\$ 8,503,096	\$ 232,282				\$ 145	\$ 8,735,523	\$ 8,773,588	\$ 7,678,917	\$ 8,824,797
Family & Children Services	\$ 23,770,107	\$ 1,182,281			\$ 0	\$ 288,302	\$ 25,240,690	\$ 24,801,674	\$ 22,990,244	\$ 25,535,455
Probate, Guardianship & Mental Health Services	\$ 5,544,969	\$ 18,416				\$ 140	\$ 5,563,526	\$ 5,496,118	\$ 4,896,568	\$ 5,106,718
Juvenile Dependency Services	\$ 2,947,910	\$ 88,869				\$ 99	\$ 3,036,878	\$ 3,263,568	\$ 2,703,280	\$ 3,325,306
Juvenile Delinquency Services	\$ 1,526,356	\$ 29,367					\$ 1,555,724	\$ 1,867,019	\$ 1,594,238	\$ 2,057,208
Other Court Operations	\$ 975,443	\$ 444,888				\$ 81	\$ 1,420,411	\$ 1,449,138	\$ 1,293,426	\$ 1,380,255
Court Interpreters	\$ 4,742,218	\$ 2,185,818			\$ 0	\$ (8,938)	\$ 6,919,098	\$ 6,605,567	\$ 6,775,598	\$ 6,762,598
Jury Services	\$ 1,057,100	\$ 808,373	\$ 1,083,670			\$ 155	\$ 2,949,299	\$ 3,749,951	\$ 3,465,863	\$ 3,017,154
Security		\$ 2,003,468				\$ 2,847	\$ 2,006,315	\$ 1,785,121	\$ 1,317,576	\$ 692,000
Trial Court Operations Program	\$ 143,826,183	\$ 14,499,773	\$ 1,083,670		\$ 0	\$ 319,952	\$ 159,729,578	\$ 161,450,927	\$ 147,559,686	\$ 146,615,233
Enhanced Collections	\$ 6,640,320	\$ 2,455,289			\$ 1,274,720	\$ (480,594)	\$ 9,889,734	\$ 7,594,114	\$ 7,917,296	\$ 5,942,740
Other Non-Court Operations	\$ 1,321,059	\$ 4,915,883			\$ 13,978	\$ 105,575	\$ 6,356,495	\$ 27,343,978	\$ 4,058,474	\$ 18,170,596
Non-Court Operations Program	\$ 7,961,379	\$ 7,371,172			\$ 1,288,698	\$ (375,020)	\$ 16,246,230	\$ 34,938,092	\$ 11,975,770	\$ 24,113,336
Executive Office	\$ 5,565,055	\$ 235,236			\$ (13,978)	\$ 6	\$ 5,786,318	\$ 4,986,515	\$ 5,158,571	\$ 6,199,735
Fiscal Services	\$ 2,419,748	\$ 3,298,121	\$ 474,927		\$ (1,274,720)	\$ 507,394	\$ 5,425,471	\$ 7,166,992	\$ 5,536,935	\$ 7,171,971
Human Resources	\$ 4,152,008	\$ 617,979				\$ 862	\$ 4,770,849	\$ 4,659,068	\$ 4,272,844	\$ 4,532,787
Business & Facilities Services	\$ 3,089,722	\$ 5,667,009			\$ 0	\$ 7,701	\$ 8,764,432	\$ 10,893,689	\$ 8,668,207	\$ 8,845,974
Information Technology	\$ 11,680,536	\$ 10,493,621				\$ 50,472	\$ 22,224,629	\$ 28,605,859	\$ 22,484,360	\$ 22,908,049
Court Administration Program	\$ 26,907,070	\$ 20,311,966	\$ 474,927		\$ (1,288,698)	\$ 566,435	\$ 48,971,700	\$ 56,312,123	\$ 46,120,917	\$ 49,658,515
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 178,694,632	\$ 42,182,911	\$ 1,558,597		\$ 0	\$ 511,368	\$ 222,947,507	\$ 252,701,142	\$ 205,656,373	\$ 220,387,084