

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.

Catherine McCon for Mike Roddy
Signature of Presiding Judge or Court Executive

10/24/25
Date

San Diego

Court

2025-26 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

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 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 September							
		Fiscal Year 2025/26							2024/25
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (45,205,552)	\$ 46,661,974	\$ (2,247,957)				\$ 353,338	\$ (438,197)	\$ (144,041)
Payroll	\$ (15,211)	\$ 0	\$ 0					\$ (15,211)	\$ (87)
Jury									
Revolving	\$ 200,000							\$ 200,000	\$ 200,000
Other	\$ 235,222							\$ 235,222	\$ 259,837
Distribution							\$ 301,976	\$ 301,976	\$ 420,118
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,409,182)	\$ (2,409,182)	\$ (2,570,078)
Credit Card									
Cash on Hand	\$ 22,585	\$ 300					\$ 0	\$ 22,885	\$ 24,085
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 62,911,825						\$ 68,279,462	\$ 131,191,287	\$ 138,122,957
Total Cash and Cash Equivalents	\$ 18,148,869	\$ 46,662,274	\$ (2,247,957)				\$ 66,525,594	\$ 129,088,779	\$ 136,312,790
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 3,555		\$ 8,873				\$ 0	\$ 12,428	\$ 20,650
Dishonored Checks									
Due From Employee	\$ (19,154)							\$ (19,154)	\$ (15,951)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 1,723					\$ 223,022	\$ 224,745	\$ 1,436,685
Due From Other Courts									
Due From State	\$ 133,561	\$ 0	\$ 1,084,885					\$ 1,218,446	\$ 1,358,021
Trust Due To/From							\$ 882,281	\$ 882,281	\$ 780,287
Distribution Due To/From							\$ 44,007	\$ 44,007	\$ 75,098
Civil Filing Fee Due To/From									
General Due To/From	\$ 190,181	\$ 0	\$ 0					\$ 190,181	\$ 94,084
Total Receivables	\$ 308,143	\$ 1,723	\$ 1,093,758				\$ 1,149,310	\$ 2,552,934	\$ 3,748,874
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances	\$ 744							\$ 744	\$ 512
Counties									
Total Prepaid Expenses	\$ 744		\$ 0					\$ 744	\$ 512
Other Assets									
Total Other Assets									
Total Assets	\$ 18,457,756	\$ 46,663,997	\$ (1,154,200)				\$ 67,674,904	\$ 131,642,457	\$ 140,062,176
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 18,806	\$ 0	\$ 0					\$ 18,806	\$ 18,806
Accounts Payable - General	\$ 1,224,171	\$ 148,445	\$ (1,523)				\$ 9,764	\$ 1,380,857	\$ 3,967,295
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,116,469	\$ 1,116,469	\$ 995,432
Due to Other Courts									
Due to State	\$ 694,770	\$ 1,398,905	\$ 0					\$ 2,093,676	\$ 1,821,413
TC145 Liability							\$ 4,295,115	\$ 4,295,115	\$ 3,560,392
Due to Other Governments	\$ 3,312	\$ 0	\$ 0				\$ 0	\$ 3,312	\$ (6,044)
AB145 Due to Other Government Agency							\$ 1,564,569	\$ 1,564,569	\$ (921,272)
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,034							\$ 2,034	\$ 133
Interest							\$ 222,489	\$ 222,489	\$ 138,713
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,943,093	\$ 1,547,351	\$ (1,523)				\$ 7,208,405	\$ 10,697,326	\$ 9,574,868
Civil							\$ 46,387,187	\$ 46,387,187	\$ 15,884,413
Criminal							\$ 10,398,534	\$ 10,398,534	\$ 11,660,114
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 3,676,540	\$ 3,676,540	\$ 2,668,416
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits							\$ 60,462,261	\$ 60,462,261	\$ 30,212,944
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 134,203							\$ 134,203	\$ 139,651
Deferred Compensation Payable	\$ 53							\$ 53	\$ 0
Deductions Payable	\$ 2,099							\$ 2,099	\$ 555
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 136,356	\$ 0	\$ 0					\$ 136,356	\$ 140,206
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ (1,020,964)
Liabilities For Deposits	\$ 316,555		\$ 158				\$ 0	\$ 316,713	\$ 322,493
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,239	\$ 4,239	\$ 4,239
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 316,555	\$ 0	\$ 158				\$ 4,239	\$ 320,952	\$ (694,232)
Total Liabilities	\$ 2,396,004	\$ 1,547,351	\$ (1,365)				\$ 67,674,904	\$ 71,616,894	\$ 39,233,785
Total Fund Balance	\$ 16,061,752	\$ 45,116,646	\$ (1,152,835)					\$ 60,025,563	\$ 100,828,391
Total Liabilities and Fund Balance	\$ 18,457,756	\$ 46,663,997	\$ (1,154,200)				\$ 67,674,904	\$ 131,642,457	\$ 140,062,176

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 September										
	Fiscal Year 2025/26									2024/25	
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 59,240,222	\$ 114,770						\$ 59,354,992	\$ 187,538,248	\$ 85,548,502	\$ 180,564,675
Improvement and Modernization Fund									\$ 419,500		\$ 419,704
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,515,481							\$ 1,515,481	\$ 7,087,400	\$ 1,677,304	\$ 7,110,000
Civil Coordination Reimbursement (0150091)									\$ 18,000		\$ 16,000
MOU Reimbursements (0150010 and General)	\$ 779,645							\$ 779,645	\$ 4,959,683	\$ 6,338,558	\$ 9,662,650
Other Miscellaneous	\$ 1,466,997	\$ 26,496,406						\$ 27,963,403	\$ 32,540,498	\$ 26,930,300	\$ 30,144,994
	\$ 63,002,344	\$ 26,611,176						\$ 89,613,520	\$ 232,563,329	\$ 120,494,664	\$ 227,918,023
Grants											
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0	\$ 3,792,000		\$ 3,710,028
Other Judicial Council Grants			\$ (42,132)					\$ (42,132)	\$ 1,201,832	\$ 2,332	\$ 2,330,347
Non-Judicial Council Grants									\$ 9,000		\$ 5,000
			\$ (42,132)					\$ (42,132)	\$ 5,002,832	\$ 2,332	\$ 6,045,375
Other Financing Sources											
Interest Income	\$ 488,728	\$ 1,578,497						\$ 2,067,225	\$ 3,032,450	\$ 3,272,640	\$ 2,124,000
Investment Income											
Donations											
Local Fees	\$ 65,396	\$ 399,918						\$ 465,314	\$ 2,699,100	\$ 360,923	\$ 2,665,990
Non-Fee Revenues		\$ 0						\$ 0	\$ 94,000	\$ 19,445	\$ 125,000
Enhanced Collections		\$ 1,060,092						\$ 1,060,092	\$ 6,395,000	\$ 1,052,192	\$ 6,272,000
Escheatment									\$ 3,777,000		\$ 1,500,000
Prior Year Revenue	\$ 36,292		\$ 0					\$ 36,292		\$ (93,058)	
County Program - Restricted		\$ 5,662						\$ 5,662	\$ 4,093,000	\$ 5,399	\$ 4,138,300
Reimbursement Other	\$ 110,955							\$ 110,955	\$ 918,700	\$ 144,880	\$ 692,200
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,510							\$ 2,510	\$ 42,200	\$ 15,817	\$ 45,510
	\$ 703,881	\$ 3,044,169	\$ 0					\$ 3,748,050	\$ 21,051,450	\$ 4,778,238	\$ 17,563,000
Total Revenues	\$ 63,706,225	\$ 29,655,345	\$ (42,132)					\$ 93,319,439	\$ 258,617,611	\$ 125,275,234	\$ 251,526,398
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 20,136,879	\$ 467,900	\$ 519,943					\$ 21,124,722	\$ 100,264,015	\$ 20,954,823	\$ 100,890,777
Temp Help	\$ 190,916	\$ 6,729	\$ 6,973					\$ 204,618		\$ 222,077	
Overtime	\$ 582,070	\$ 1,633	\$ 9,361					\$ 593,064	\$ 1,500,000	\$ 477,679	\$ 1,500,000
Staff Benefits	\$ 21,034,250	\$ 604,898	\$ 422,112					\$ 22,061,260	\$ 86,807,564	\$ 21,265,551	\$ 82,591,455
	\$ 41,944,115	\$ 1,081,159	\$ 958,390					\$ 43,983,664	\$ 188,571,578	\$ 42,920,130	\$ 184,982,232
Operating Expenses and Equipment											
General Expense	\$ 1,053,695	\$ 109	\$ 7,397					\$ 1,061,201	\$ 3,961,404	\$ 3,028,146	\$ 9,211,506
Printing	\$ 80,836		\$ 264					\$ 81,100	\$ 635,328	\$ 167,730	\$ 903,212
Telecommunications	\$ 106,077	\$ 2						\$ 106,079	\$ 501,814	\$ 108,224	\$ 527,490
Postage	\$ 206,417							\$ 206,417	\$ 733,383	\$ 8,483	\$ 1,270,100
Insurance	\$ 34,839							\$ 34,839	\$ 211,115	\$ 34,458	\$ 310,620
In-State Travel	\$ 16,284	\$ 466	\$ 4,235					\$ 20,984	\$ 167,000	\$ 21,458	\$ 188,169
Out-of-State Travel	\$ 1,222							\$ 1,222	\$ 13,000	\$ 3,798	\$ 13,000
Training	\$ 15,018	\$ 715	\$ 4,860					\$ 20,593	\$ 193,500	\$ 13,440	\$ 204,500
Security Services	\$ 7,682							\$ 7,682	\$ 1,231,560	\$ 90,679	\$ 1,640,000
Facility Operations	\$ 4,088							\$ 4,088	\$ 370,550	\$ 40,188	\$ 238,741
Utilities											
Contracted Services	\$ 1,972,687	\$ 427,077	\$ 137,811					\$ 2,537,576	\$ 15,762,448	\$ 1,002,163	\$ 13,615,818
Consulting and Professional Services	\$ 26,767	\$ 106,823						\$ 133,590	\$ 35,133,825	\$ (1,804,865)	\$ 32,024,551
Information Technology	\$ 3,298,633							\$ 3,298,633	\$ 7,056,838	\$ 2,696,931	\$ 9,963,001
Major Equipment	\$ 127,200							\$ 127,200	\$ 211,077	\$ 14,547	\$ 367,174
Other Items of Expense	\$ 25,254							\$ 25,254	\$ 162,500	\$ (22,607)	\$ 150,500
	\$ 6,976,699	\$ 535,192	\$ 154,566					\$ 7,666,457	\$ 66,345,342	\$ 5,402,773	\$ 70,628,381
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 263,278							\$ 263,278	\$ 1,215,000	\$ 239,606	\$ 1,215,000
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 32,552							\$ 32,552	\$ 295,000	\$ 0	\$ 295,000
Capital Costs											
Internal Cost Recovery	\$ (8,108)	\$ 8,108						\$ 0	\$ 876,202	\$ 0	\$ 1,008,743
Prior Year Expense Adjustment	\$ 164,262	\$ (258,781)	\$ 16,614					\$ (77,905)		\$ 96,293	
	\$ 451,984	\$ (250,673)	\$ 16,614					\$ 217,925	\$ 2,386,202	\$ 335,900	\$ 2,518,743
Total Expenditures	\$ 49,372,797	\$ 1,365,679	\$ 1,129,570					\$ 51,868,046	\$ 257,303,122	\$ 48,658,803	\$ 258,129,356
Excess (Deficit) of Revenues Over Expenditures	\$ 14,333,428	\$ 28,289,667	\$ (1,171,702)					\$ 41,451,393	\$ 1,314,489	\$ 76,616,430	\$ (6,602,958)
Operating Transfers In (Out)	\$ (18,867)		\$ 18,867					\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,747,190	\$ 16,826,979	\$ 0					\$ 18,574,169	\$ 18,574,169	\$ 24,211,960	\$ 24,211,960
Ending Balance (Deficit)	\$ 16,061,752	\$ 45,116,646	\$ (1,152,835)					\$ 60,025,563	\$ 19,888,658	\$ 100,828,391	\$ 17,609,002

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 17,376,859	\$ 537,593				\$ 11,970	\$ 17,926,422	\$ 74,374,002	\$ 17,244,877	\$ 70,452,490
Traffic & Other Infractions	\$ 1,428,189	\$ 111,016				\$ 4,206	\$ 1,543,410	\$ 7,216,915	\$ 1,761,364	\$ 8,023,880
Other Criminal Cases	\$ 3,896,706	\$ 445,536				\$ 314	\$ 4,342,556	\$ 24,066,517	\$ 3,469,324	\$ 22,407,362
Civil	\$ 2,082,468	\$ 38,215				\$ 1,481	\$ 2,122,164	\$ 10,128,482	\$ 1,852,274	\$ 9,749,490
Family & Children Services	\$ 5,232,735	\$ 85,350			\$ 0	\$ 150,076	\$ 5,468,161	\$ 27,218,264	\$ 5,451,435	\$ 27,814,783
Probate, Guardianship & Mental Health Services	\$ 1,239,994	\$ 982					\$ 1,240,975	\$ 5,516,269	\$ 1,264,737	\$ 5,692,830
Juvenile Dependency Services	\$ 633,296	\$ 13,190				\$ 13	\$ 646,499	\$ 3,314,822	\$ 631,433	\$ 3,413,883
Juvenile Delinquency Services	\$ 354,033	\$ 4,241					\$ 358,274	\$ 1,954,620	\$ 348,893	\$ 1,983,119
Other Court Operations	\$ 215,408	\$ 62,805				\$ 10	\$ 278,223	\$ 1,462,898	\$ 240,270	\$ 1,555,569
Court Interpreters	\$ 1,034,553	\$ 477,000			\$ 0	\$ 7,899	\$ 1,519,452	\$ 7,027,875	\$ 1,405,932	\$ 6,081,238
Jury Services	\$ 226,947	\$ 226,225	\$ 263,278			\$ 487	\$ 716,938	\$ 3,354,030	\$ 514,897	\$ 4,115,989
Security		\$ 14,465					\$ 14,465	\$ 1,787,000	\$ 83,814	\$ 1,765,000
Trial Court Operations Program	\$ 33,721,189	\$ 2,016,618	\$ 263,278		\$ 0	\$ 176,456	\$ 36,177,541	\$ 167,421,694	\$ 34,269,251	\$ 163,055,634
Enhanced Collections	\$ 800,393	\$ 427,077					\$ 1,227,470	\$ 10,371,000	\$ 1,326,572	\$ 10,293,000
Other Non-Court Operations	\$ 265,191	\$ 106,823			\$ 5,833	\$ (258,791)	\$ 119,056	\$ 1,114,320	\$ (1,928,330)	\$ 28,536,757
Non-Court Operations Program	\$ 1,065,583	\$ 533,901			\$ 5,833	\$ (258,791)	\$ 1,346,526	\$ 11,485,320	\$ (601,758)	\$ 38,829,757
Executive Office	\$ 1,077,707	\$ 49,210			\$ (5,833)		\$ 1,121,083	\$ 36,968,953	\$ 1,272,073	\$ 8,691,918
Fiscal Services	\$ 3,573,210	\$ 824,999	\$ 32,552			\$ (1,720)	\$ 4,429,041	\$ 5,379,569	\$ 3,435,567	\$ 4,867,555
Human Resources	\$ 930,177	\$ 161,004				\$ 5,508	\$ 1,096,689	\$ 4,906,830	\$ 1,154,221	\$ 4,974,479
Business & Facilities Services	\$ 747,043	\$ 75,341				\$ 200	\$ 822,585	\$ 10,228,284	\$ 1,230,558	\$ 8,669,196
Information Technology	\$ 2,868,755	\$ 4,005,384				\$ 442	\$ 6,874,581	\$ 20,912,472	\$ 7,898,890	\$ 29,040,816
Court Administration Program	\$ 9,196,892	\$ 5,115,938	\$ 32,552		\$ (5,833)	\$ 4,430	\$ 14,343,979	\$ 78,396,107	\$ 14,991,310	\$ 56,243,965
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 43,983,664	\$ 7,666,457	\$ 295,830		\$ 0	\$ (77,905)	\$ 51,868,046	\$ 257,303,122	\$ 48,658,803	\$ 258,129,356