

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

01/29/2026

Date

San Diego

Court

2025-26 Q2

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 December								2024/25
	Fiscal Year 2025/26								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (44,298,751)	\$ 45,874,487	\$ (2,309,002)				\$ 631,613	\$ (101,653)	\$ (1,640,925)
Payroll	\$ 2,421,696	\$ 179,814	\$ 145,020					\$ 2,746,529	\$ 2,598,074
Jury									
Revolving	\$ 200,000							\$ 200,000	\$ 200,000
Other	\$ 285,203							\$ 285,203	\$ 244,281
Distribution							\$ 218,963	\$ 218,963	\$ 298,490
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,067,923)	\$ (2,067,923)	\$ (1,977,845)
Credit Card									
Cash on Hand	\$ 22,585	\$ 300					\$ 0	\$ 22,885	\$ 23,785
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 53,813,884						\$ 62,342,027	\$ 116,155,911	\$ 139,284,508
Total Cash and Cash Equivalents	\$ 12,444,617	\$ 46,054,601	\$ (2,163,982)				\$ 61,124,680	\$ 117,459,916	\$ 139,030,368
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 3,028		\$ 8,873				\$ 0	\$ 11,901	\$ 20,636
Dishonored Checks									
Due From Employee	\$ (154,753)							\$ (154,753)	\$ (125,181)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 1,802,184					\$ 223,022	\$ 2,025,207	\$ 959,809
Due From Other Courts									
Due From State	\$ 9,484	\$ 0	\$ 130,524					\$ 140,008	\$ 154,266
Trust Due To/From							\$ 1,448,513	\$ 1,448,513	\$ 1,234,370
Distribution Due To/From							\$ 86,302	\$ 86,302	\$ 124,191
Civil Filing Fee Due To/From									
General Due To/From	\$ 70,528	\$ 0	\$ 0					\$ 70,528	\$ 73,689
Total Receivables	\$ (71,711)	\$ 1,802,184	\$ 139,397				\$ 1,757,838	\$ 3,627,707	\$ 2,441,780
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 512
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 512
Other Assets									
Total Other Assets									
Total Assets	\$ 12,372,905	\$ 47,856,785	\$ (2,024,585)				\$ 62,882,518	\$ 121,087,624	\$ 141,472,659
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 18,806	\$ 0	\$ 0					\$ 18,806	\$ 18,806
Accounts Payable - General	\$ 1,121,151	\$ 328,401	\$ (1,162)				\$ 4,977	\$ 1,453,367	\$ 2,123,153
Due to Other Funds	\$ 10	\$ 0	\$ 0				\$ 1,605,334	\$ 1,605,344	\$ 1,432,271
Due to Other Courts									
Due to State	\$ 694,770	\$ 1,425,352	\$ 0					\$ 2,120,122	\$ 3,579,589
TC145 Liability							\$ 3,154,453	\$ 3,154,453	\$ 3,001,033
Due to Other Governments	\$ 3,312	\$ 0	\$ 0				\$ 0	\$ 3,312	\$ (1,936)
AB145 Due to Other Government Agency							\$ 1,069,302	\$ 1,069,302	\$ (427,834)
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,976							\$ 1,976	\$ 397
Interest							\$ 197,098	\$ 197,098	\$ 129,066
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,840,026	\$ 1,753,752	\$ (1,162)				\$ 6,031,164	\$ 9,623,779	\$ 9,854,545
Civil							\$ 42,401,957	\$ 42,401,957	\$ 17,277,078
Criminal							\$ 10,256,716	\$ 10,256,716	\$ 11,606,401
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 4,188,444	\$ 4,188,444	\$ 2,915,439
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits							\$ 56,847,116	\$ 56,847,116	\$ 31,798,918
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 149,590							\$ 149,590	\$ 144,581
Deferred Compensation Payable	\$ (34)							\$ (34)	\$ 0
Deductions Payable	\$ (1,288,381)							\$ (1,288,381)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (1,138,825)	\$ 0	\$ 0					\$ (1,138,825)	\$ 144,581
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ (1,020,964)
Liabilities For Deposits	\$ 212,625		\$ 0				\$ 0	\$ 212,625	\$ 352,846
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,239	\$ 4,239	\$ 4,239
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 212,625	\$ 0	\$ 0				\$ 4,239	\$ 216,864	\$ (663,880)
Total Liabilities	\$ 913,825	\$ 1,753,752	\$ (1,162)				\$ 62,882,518	\$ 65,548,933	\$ 41,134,164
Total Fund Balance	\$ 11,459,080	\$ 46,103,033	\$ (2,023,423)					\$ 55,538,690	\$ 100,338,495
Total Liabilities and Fund Balance	\$ 12,372,905	\$ 47,856,785	\$ (2,024,585)				\$ 62,882,518	\$ 121,087,624	\$ 141,472,659

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 December											
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	\$ 93,854,399	\$ 448,876					\$ 94,303,276	\$ 187,538,248	\$ 125,344,519	\$ 180,564,675	
Improvement and Modernization Fund	\$ 353						\$ 353	\$ 419,500		\$ 419,704	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 3,250,987						\$ 3,250,987	\$ 7,087,400	\$ 3,387,790	\$ 7,110,000	
Civil Coordination Reimbursement (0150091)	\$ 4,220						\$ 4,220	\$ 18,000	\$ 2,807	\$ 16,000	
MOU Reimbursements (0150010 and General)	\$ 2,986,029						\$ 2,986,029	\$ 4,959,683	\$ 7,246,116	\$ 9,662,650	
Other Miscellaneous	\$ 4,320,595	\$ 26,496,406					\$ 30,817,001	\$ 32,540,498	\$ 29,783,898	\$ 30,144,994	
	\$ 104,416,583	\$ 26,945,283					\$ 131,361,866	\$ 232,563,329	\$ 165,765,131	\$ 227,918,023	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 3,792,000		\$ 3,710,028	
Other Judicial Council Grants			\$ 291,525				\$ 291,525	\$ 1,201,832	\$ 131,410	\$ 2,330,347	
Non-Judicial Council Grants								\$ 9,000		\$ 5,000	
			\$ 291,526				\$ 291,526	\$ 5,002,832	\$ 131,410	\$ 6,045,375	
Other Financing Sources											
Interest Income	\$ 736,520	\$ 1,755,346					\$ 2,491,865	\$ 3,032,450	\$ 4,593,611	\$ 2,124,000	
Investment Income											
Donations											
Local Fees	\$ 153,926	\$ 968,770					\$ 1,122,696	\$ 2,699,100	\$ 911,999	\$ 2,665,990	
Non-Fee Revenues		\$ 24,083					\$ 24,083	\$ 94,000	\$ 40,837	\$ 125,000	
Enhanced Collections		\$ 2,708,933					\$ 2,708,933	\$ 6,395,000	\$ 2,602,878	\$ 6,272,000	
Escheatment	\$ 3,157,828						\$ 3,157,828	\$ 3,777,000		\$ 1,500,000	
Prior Year Revenue	\$ 17,425		\$ (1,352)				\$ 16,073		\$ (159,655)		
County Program - Restricted		\$ 1,831,598					\$ 1,831,598	\$ 4,093,000	\$ 922,417	\$ 4,138,300	
Reimbursement Other	\$ 306,412						\$ 306,412	\$ 918,700	\$ 302,698	\$ 692,200	
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,263						\$ 5,263	\$ 42,200	\$ 18,541	\$ 45,510	
	\$ 4,377,375	\$ 7,288,730	\$ (1,352)				\$ 11,664,752	\$ 21,051,450	\$ 9,233,325	\$ 17,563,000	
Total Revenues	\$ 108,793,958	\$ 34,234,013	\$ 290,174				\$ 143,318,144	\$ 258,617,611	\$ 175,129,867	\$ 251,526,398	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 41,457,341	\$ 934,622	\$ 987,654				\$ 43,379,617	\$ 100,264,015	\$ 42,620,151	\$ 100,890,777	
Temp Help	\$ 412,457	\$ 12,537	\$ 10,174				\$ 435,168		\$ 399,125		
Overtime	\$ 1,141,615	\$ 3,487	\$ 16,593				\$ 1,161,695	\$ 1,500,000	\$ 976,929	\$ 1,500,000	
Staff Benefits	\$ 39,899,877	\$ 1,269,624	\$ 824,169				\$ 41,993,670	\$ 86,807,564	\$ 40,617,208	\$ 82,591,455	
	\$ 82,911,291	\$ 2,220,269	\$ 1,838,591				\$ 86,970,151	\$ 188,571,578	\$ 84,613,412	\$ 184,982,232	
Operating Expenses and Equipment											
General Expense	\$ 1,844,816	\$ 249,156	\$ 25,276				\$ 2,119,249	\$ 4,163,781	\$ 3,771,543	\$ 9,211,506	
Printing	\$ 247,812		\$ 937				\$ 248,749	\$ 635,328	\$ 266,664	\$ 903,212	
Telecommunications	\$ 221,935	\$ 6					\$ 221,941	\$ 501,814	\$ 220,908	\$ 527,490	
Postage	\$ 357,728						\$ 357,728	\$ 733,383	\$ 10,742	\$ 1,270,100	
Insurance	\$ 157,915						\$ 157,915	\$ 211,115	\$ 167,165	\$ 310,620	
In-State Travel	\$ 48,963	\$ 844	\$ 13,176				\$ 62,983	\$ 167,000	\$ 37,782	\$ 188,169	
Out-of-State Travel	\$ 1,222						\$ 1,222	\$ 13,000	\$ 5,000	\$ 13,000	
Training	\$ 37,011	\$ 715	\$ 5,965				\$ 43,691	\$ 193,500	\$ 65,440	\$ 204,500	
Security Services	\$ 337,672						\$ 337,672	\$ 1,231,560	\$ 458,935	\$ 1,640,000	
Facility Operations	\$ 39,961						\$ 39,961	\$ 370,550	\$ 48,147	\$ 238,741	
Utilities											
Contracted Services	\$ 5,061,432	\$ 1,119,515	\$ 428,570				\$ 6,609,517	\$ 15,762,448	\$ 3,289,225	\$ 13,615,818	
Consulting and Professional Services	\$ 2,795,346	\$ 1,611,970					\$ 4,407,316	\$ 35,133,825	\$ 1,766,865	\$ 32,024,551	
Information Technology	\$ 3,892,666		\$ 493				\$ 3,893,159	\$ 7,146,247	\$ 3,329,975	\$ 9,963,001	
Major Equipment	\$ 127,200						\$ 127,200	\$ 234,715	\$ 68,041	\$ 367,174	
Other Items of Expense	\$ 62,992						\$ 62,992	\$ 162,500	\$ 32,036	\$ 150,500	
	\$ 15,234,671	\$ 2,982,206	\$ 474,417				\$ 18,691,295	\$ 66,660,766	\$ 13,538,468	\$ 70,628,381	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 546,531						\$ 546,531	\$ 1,215,000	\$ 549,628	\$ 1,215,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 139,706						\$ 139,706	\$ 295,000	\$ 122,191	\$ 295,000	
Capital Costs											
Internal Cost Recovery	\$ (14,264)	\$ 14,264					\$ 0	\$ 876,202	\$ 0	\$ 1,008,743	
Prior Year Expense Adjustment	\$ 245,264	\$ (258,781)	\$ 19,456				\$ 5,940		\$ 179,633		
	\$ 917,238	\$ (244,517)	\$ 19,456				\$ 692,177	\$ 2,386,202	\$ 851,451	\$ 2,518,743	
Total Expenditures	\$ 99,063,201	\$ 4,957,959	\$ 2,332,464				\$ 106,353,623	\$ 257,618,546	\$ 99,003,331	\$ 258,129,356	
Excess (Deficit) of Revenues Over Expenditures	\$ 9,730,757	\$ 29,276,054	\$ (2,042,290)				\$ 36,964,521	\$ 999,065	\$ 76,126,535	\$ (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)	\$ 11,459,080	\$ 46,103,033	\$ (2,023,423)				\$ 55,538,690	\$ 19,573,234	\$ 100,338,495	\$ 17,609,002	

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

For the month ended December										
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	\$ 36,021,910	\$ 1,104,685				\$ 12,426	\$ 37,139,021	\$ 74,378,432	\$ 35,250,400	\$ 70,452,490
Traffic & Other Infractions	\$ 2,958,135	\$ 257,730				\$ 4,206	\$ 3,220,071	\$ 7,216,915	\$ 3,711,958	\$ 8,023,880
Other Criminal Cases	\$ 8,234,120	\$ 1,702,408				\$ 3,156	\$ 9,939,684	\$ 24,066,517	\$ 7,810,087	\$ 22,407,362
Civil	\$ 4,404,904	\$ 84,512				\$ 1,481	\$ 4,490,896	\$ 10,128,482	\$ 3,807,976	\$ 9,749,490
Family & Children Services	\$ 10,903,204	\$ 437,096			\$ 0	\$ 218,644	\$ 11,558,944	\$ 27,218,264	\$ 11,567,378	\$ 27,814,783
Probate, Guardianship & Mental Health Services	\$ 2,594,568	\$ 2,628					\$ 2,597,196	\$ 5,516,269	\$ 2,610,631	\$ 5,692,830
Juvenile Dependency Services	\$ 1,285,130	\$ 24,241				\$ 13	\$ 1,309,384	\$ 3,314,822	\$ 1,324,705	\$ 3,413,883
Juvenile Delinquency Services	\$ 726,383	\$ 17,026					\$ 743,408	\$ 1,954,620	\$ 733,874	\$ 1,983,119
Other Court Operations	\$ 476,696	\$ 169,479				\$ 10	\$ 646,185	\$ 1,462,898	\$ 515,380	\$ 1,555,569
Court Interpreters	\$ 2,150,761	\$ 1,122,731			\$ 0	\$ 8,542	\$ 3,282,033	\$ 7,027,875	\$ 3,080,904	\$ 6,081,238
Jury Services	\$ 487,356	\$ 261,377	\$ 546,531			\$ 487	\$ 1,295,751	\$ 3,354,030	\$ 1,135,417	\$ 4,115,989
Security		\$ 367,893				\$ 10,607	\$ 378,500	\$ 1,787,000	\$ 476,848	\$ 1,765,000
Trial Court Operations Program	\$ 70,243,166	\$ 5,551,806	\$ 546,531		\$ 0	\$ 259,571	\$ 76,601,075	\$ 167,426,125	\$ 72,025,559	\$ 163,055,634
Enhanced Collections	\$ 1,654,068	\$ 1,119,513					\$ 2,773,581	\$ 10,371,000	\$ 2,867,832	\$ 10,293,000
Other Non-Court Operations	\$ 547,587	\$ 1,611,970			\$ 10,104	\$ (258,791)	\$ 1,910,870	\$ 1,114,320	\$ 905,073	\$ 28,536,757
Non-Court Operations Program	\$ 2,201,655	\$ 2,731,483			\$ 10,104	\$ (258,791)	\$ 4,684,451	\$ 11,485,320	\$ 3,772,905	\$ 38,829,757
Executive Office	\$ 2,233,675	\$ 116,715			\$ (10,104)		\$ 2,340,286	\$ 36,968,953	\$ 2,552,207	\$ 8,691,918
Fiscal Services	\$ 2,768,009	\$ 1,907,260	\$ 139,706			\$ (1,720)	\$ 4,813,255	\$ 5,383,820	\$ 3,229,028	\$ 4,867,555
Human Resources	\$ 2,000,881	\$ 336,739				\$ 5,508	\$ 2,343,128	\$ 4,906,830	\$ 2,357,121	\$ 4,974,479
Business & Facilities Services	\$ 1,550,224	\$ 3,012,837				\$ 200	\$ 4,563,261	\$ 10,235,247	\$ 3,208,327	\$ 8,669,196
Information Technology	\$ 5,972,541	\$ 5,034,455				\$ 1,171	\$ 11,008,168	\$ 21,212,251	\$ 11,858,185	\$ 29,040,816
Court Administration Program	\$ 14,525,330	\$ 10,408,006	\$ 139,706		\$ (10,104)	\$ 5,159	\$ 25,068,097	\$ 78,707,101	\$ 23,204,867	\$ 56,243,965
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 86,970,151	\$ 18,691,295	\$ 686,238		\$ 0	\$ 5,940	\$ 106,353,623	\$ 257,618,546	\$ 99,003,331	\$ 258,129,356