

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

Date

Court

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 Bernardino
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended September								2023/24
	Fiscal Year 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	\$ (6,807,148)	\$ 9,296,164	\$ (3,794,852)				\$ 75,586	\$ (1,230,250)	\$ (534,671)
Payroll	\$ (5)							\$ (5)	\$ (2,803,886)
Jury	\$ 125,000							\$ 125,000	\$ 125,000
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ 3,866	\$ 3,866	\$ 0
Trust							\$ (1,462,701)	\$ (1,462,701)	\$ (320,969)
Credit Card									
Cash on Hand	\$ 13,066							\$ 13,066	\$ 15,995
Cash with County	\$ 2,323,974	\$ 0	\$ 0				\$ 9,998,782	\$ 12,322,756	\$ 10,727,034
Cash Outside of the JCC									
Cash Held with the JCC	\$ 2,974,766							\$ 2,974,766	\$ 0
Cash Equivalents	\$ 61,925,622						\$ 23,983,036	\$ 85,908,659	\$ 93,621,705
Total Cash and Cash Equivalents	\$ 60,605,275	\$ 9,296,164	\$ (3,794,852)				\$ 32,598,569	\$ 98,705,156	\$ 100,880,208
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 547,022	\$ 0					\$ 161	\$ 547,183	\$ 631,846
Dishonored Checks	\$ 146,081							\$ 146,081	\$ 146,081
Due From Employee	\$ (35,938)							\$ (35,938)	\$ 1,256
Civil Jury Fees									
Trust							\$ 14,182	\$ 14,182	\$ 14,132
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 788	\$ 0	\$ 54,508					\$ 55,296	\$ 191,075
Due From Other Courts	\$ 1,939							\$ 1,939	\$ 0
Due From State	\$ 13,657	\$ 0	\$ 2,045,610					\$ 2,059,267	\$ 1,318,062
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 673,549	\$ 0	\$ 2,100,118				\$ 14,343	\$ 2,788,010	\$ 2,302,452
Prepaid Expenses - General	\$ 7,309,326	\$ 11,993	\$ 0					\$ 7,321,320	\$ 6,786,220
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 7,309,326	\$ 11,993	\$ 0					\$ 7,321,320	\$ 6,786,220
Other Assets									
Total Other Assets									
Total Assets	\$ 68,588,150	\$ 9,308,158	\$ (1,694,734)				\$ 32,612,912	\$ 108,814,486	\$ 109,968,880
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,026,811	\$ 139	\$ 800				\$ 0	\$ 2,027,750	\$ 1,532,314
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 4,484,264	\$ 2,866,344						\$ 7,350,608	\$ 3,122,336
TC145 Liability							\$ 2,686,454	\$ 2,686,454	\$ 2,615,645
Due to Other Governments	\$ 0		\$ 0				\$ 9,955,457	\$ 9,955,457	\$ 8,493,556
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 68		\$ 0					\$ 68	\$ 158
Interest							\$ 35,538	\$ 35,538	\$ 32,494
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 6,511,143	\$ 2,866,483	\$ 800				\$ 12,677,449	\$ 22,055,875	\$ 15,796,503
Civil							\$ 14,123,032	\$ 14,123,032	\$ 14,612,580
Criminal							\$ 2,804,887	\$ 2,804,887	\$ 3,825,736
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC	\$ 264,468						\$ 2,158	\$ 266,626	\$ 264,725
Trust Interest Payable							\$ 2,302,250	\$ 2,302,250	\$ 1,713,677
Miscellaneous Trust									
Total Trust Deposits	\$ 264,468						\$ 19,232,327	\$ 19,496,795	\$ 20,416,717
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 2,884,359							\$ 2,884,359	\$ 1,696,256
Deferred Compensation Payable	\$ (4,678)							\$ (4,678)	\$ (4,024)
Deductions Payable	\$ 8,740							\$ 8,740	\$ 8,743
Payroll Clearing	\$ (9,613)	\$ 0	\$ 0					\$ (9,613)	\$ (8,313)
Total Payroll Liabilities	\$ 2,878,808	\$ 0	\$ 0					\$ 2,878,808	\$ 1,692,662
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 242,176	\$ 765	\$ 164				\$ 703,137	\$ 946,241	\$ 804,220
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	
Uncleared Collections	\$ 0							\$ 0	\$ 40,777
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 242,176	\$ 765	\$ 164				\$ 703,137	\$ 946,241	\$ 844,997
Total Liabilities	\$ 9,896,595	\$ 2,867,248	\$ 964				\$ 32,612,912	\$ 45,377,718	\$ 38,750,879
Total Fund Balance	\$ 58,691,555	\$ 6,440,910	\$ (1,695,698)					\$ 63,436,767	\$ 71,218,001
Total Liabilities and Fund Balance	\$ 68,588,150	\$ 9,308,158	\$ (1,694,734)				\$ 32,612,912	\$ 108,814,486	\$ 109,968,880

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

For the month ended September											
Fiscal Year 2024/25										2023/24	
	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	\$ 65,663,003	\$ 67,809					\$ 65,730,812	\$ 155,810,444	\$ 69,467,659	\$ 152,685,575	
Improvement and Modernization Fund								\$ 278,980		\$ 273,916	
Judges' Compensation (0150019)	\$ 196,888						\$ 196,888	\$ 811,084	\$ 201,876	\$ 810,000	
Court Interpreter (0150037)	\$ 2,425,229						\$ 2,425,229	\$ 7,219,391	\$ 2,350,464	\$ 7,262,799	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,877,101						\$ 1,877,101	\$ 18,744,548	\$ 690,358	\$ 17,191,672	
Other Miscellaneous	\$ 0	\$ 4,848,673					\$ 4,848,673	\$ 6,165,399	\$ 7,126,361	\$ 8,762,009	
	\$ 70,162,222	\$ 4,916,482					\$ 75,078,704	\$ 189,029,846	\$ 79,836,718	\$ 186,985,971	
Grants											
AB 1058 Commissioner/Facilitator			\$ (617,855)				\$ (617,855)		\$ (462,732)	\$ 4,598,936	
Other Judicial Council Grants			\$ (10,987)				\$ (10,987)		\$ (8,944)	\$ 139,608	
Non-Judicial Council Grants	\$ 5,000		\$ 20,180				\$ 25,180		\$ (40)	\$ 585,201	
	\$ 5,000		\$ (608,662)				\$ (603,662)		\$ (471,717)	\$ 5,323,745	
Other Financing Sources											
Interest Income	\$ 631,718	\$ 0					\$ 631,718	\$ 1,273,748	\$ 1,021,221	\$ 1,192,202	
Investment Income											
Donations											
Local Fees	\$ 264,726	\$ 158,309					\$ 423,035	\$ 877,834	\$ 333,834	\$ 858,199	
Non-Fee Revenues	\$ 1,554	\$ 3,025					\$ 4,579	\$ 475,221	\$ 35,698	\$ 570,045	
Enhanced Collections		\$ 76,782					\$ 76,782	\$ 511,036	\$ 21,500	\$ 425,619	
Escheatment											
Prior Year Revenue	\$ (119,261)	\$ 10,546					\$ (108,715)		\$ (25,304)	\$ 700,000	
County Program - Restricted	\$ (11,394)	\$ (42,038)					\$ (53,432)	\$ 417,857	\$ (7,121)	\$ 367,265	
Reimbursement Other	\$ 13,580						\$ 13,580	\$ 170,000	\$ (40,719)	\$ 130,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 11,749	\$ 73,311					\$ 85,060	\$ 158,547	\$ 116,750	\$ 213,512	
	\$ 792,673	\$ 279,935					\$ 1,072,608	\$ 3,884,243	\$ 1,455,861	\$ 4,456,842	
Total Revenues	\$ 70,959,895	\$ 5,196,417	\$ (608,662)				\$ 75,547,650	\$ 192,914,089	\$ 80,820,862	\$ 196,766,558	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 20,127,738	\$ 262,582	\$ 678,977				\$ 21,069,297	\$ 88,317,656	\$ 19,217,833	\$ 89,534,535	
Temp Help								\$ 141,337	\$ 5,145	\$ 330,638	
Overtime	\$ 312,036	\$ 367					\$ 312,403	\$ 788,973	\$ 344,119	\$ 1,129,017	
Staff Benefits	\$ 11,939,087	\$ 226,023	\$ 355,853				\$ 12,520,963	\$ 49,080,129	\$ 11,992,574	\$ 47,534,602	
	\$ 32,378,860	\$ 488,972	\$ 1,034,830				\$ 33,902,663	\$ 138,328,095	\$ 31,559,671	\$ 138,528,792	
Operating Expenses and Equipment											
General Expense	\$ 657,197	\$ 1,800	\$ 8,508				\$ 667,504	\$ 8,555,298	\$ 1,478,379	\$ 10,754,232	
Printing	\$ 77,152						\$ 77,152	\$ 319,664	\$ 18,964	\$ 331,250	
Telecommunications	\$ (132,898)	\$ (315)	\$ (1,890)				\$ (135,102)	\$ 2,194,378	\$ 30,550	\$ 2,129,579	
Postage	\$ 40,620		\$ (795)				\$ 39,826	\$ 1,030,982	\$ 67,893	\$ 842,032	
Insurance	\$ 5,144						\$ 5,144	\$ 149,157		\$ 87,500	
In-State Travel	\$ 20,942	\$ 5	\$ 7,402				\$ 28,349	\$ 745,835	\$ 35,605	\$ 598,351	
Out-of-State Travel	\$ 3,408	\$ 0					\$ 3,408		\$ 8,190	\$ 27,010	
Training	\$ 22,470		\$ 5,170				\$ 27,640	\$ 305,669	\$ 16,531	\$ 249,789	
Security Services	\$ 0						\$ 0	\$ 2,203,952	\$ (91)	\$ 2,110,088	
Facility Operations	\$ (122,156)		\$ (1,618)				\$ (123,774)	\$ 14,155,591	\$ 2,818	\$ 13,929,077	
Utilities											
Contracted Services	\$ 3,546,065	\$ (19,297)	\$ 17,487				\$ 3,544,255	\$ 28,117,872	\$ 2,918,286	\$ 27,162,483	
Consulting and Professional Services	\$ 361						\$ 361	\$ 2,909,281	\$ 1,686	\$ 2,912,189	
Information Technology	\$ 46,269						\$ 46,269	\$ 7,986,572	\$ 118,780	\$ 10,992,783	
Major Equipment	\$ 562,403						\$ 562,403	\$ 898,310	\$ 49,010	\$ 1,905,885	
Other Items of Expense	\$ (23,647)		\$ (39)				\$ (23,687)	\$ 175,800	\$ (2,193)	\$ 109,190	
	\$ 4,703,330	\$ (17,808)	\$ 34,225				\$ 4,719,747	\$ 69,748,360	\$ 4,744,409	\$ 74,141,438	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 151,310						\$ 151,310	\$ 1,182,000	\$ 43,053	\$ 635,000	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 1,735,754	\$ 13,431	\$ 750,000	
Capital Costs											
Internal Cost Recovery	\$ (17,981)		\$ 17,981				\$ 0	\$ (917,801)	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 42,076		
	\$ 133,329		\$ 17,981				\$ 151,310	\$ 1,999,953	\$ 98,560	\$ 1,385,000	
Total Expenditures	\$ 37,215,520	\$ 471,164	\$ 1,087,036				\$ 38,773,720	\$ 210,076,408	\$ 36,402,641	\$ 214,055,230	
Excess (Deficit) of Revenues Over Expenditures	\$ 33,744,375	\$ 4,725,252	\$ (1,695,698)				\$ 36,773,930	\$ (17,162,319)	\$ 44,418,222	\$ (17,288,672)	
Operating Transfers In (Out)								\$ (601,156)		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 24,947,180	\$ 1,715,658	\$ 0				\$ 26,662,838	\$ 26,662,838	\$ 26,799,779	\$ 26,799,779	
Ending Balance (Deficit)	\$ 58,691,555	\$ 6,440,910	\$ (1,695,698)				\$ 63,436,767	\$ 8,899,363	\$ 71,218,001	\$ 9,511,107	

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

For the month ended September										
Fiscal Year 2024/25									2023/24	
	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	\$ 10,846,608	\$ 244,253					\$ 11,090,860	\$ 46,521,291	\$ 10,106,329	\$ 44,308,627
Traffic & Other Infractions	\$ 1,166,633	\$ (26,951)					\$ 1,139,683	\$ 4,833,507	\$ 1,186,005	\$ 4,721,174
Other Criminal Cases	\$ 2,244,516	\$ 0					\$ 2,244,516	\$ 12,598,970	\$ 2,260,972	\$ 12,097,988
Civil	\$ 1,528,085	\$ 405					\$ 1,528,490	\$ 6,124,318	\$ 1,527,520	\$ 8,158,299
Family & Children Services	\$ 2,967,857	\$ 54,579					\$ 3,022,436	\$ 10,801,652	\$ 2,880,580	\$ 12,617,539
Probate, Guardianship & Mental Health Services	\$ 1,403,337	\$ 518			\$ 17,981		\$ 1,421,836	\$ 5,359,999	\$ 1,421,238	\$ 6,088,507
Juvenile Dependency Services	\$ 239,003	\$ 2,682,007					\$ 2,921,010	\$ 17,167,339	\$ 2,749,837	\$ 16,393,923
Juvenile Delinquency Services	\$ 268,616	\$ 116					\$ 268,732	\$ 964,056	\$ 240,733	\$ 1,012,131
Other Court Operations	\$ 3,980,204	\$ (3,844)	\$ 1,554				\$ 3,977,914	\$ 23,890,012	\$ 3,739,473	\$ 23,026,102
Court Interpreters	\$ 1,402,282	\$ 107,277					\$ 1,509,559	\$ 7,361,773	\$ 1,518,016	\$ 7,110,818
Jury Services	\$ 218,591	\$ 123,994	\$ 149,757				\$ 492,342	\$ 1,776,107	\$ 238,200	\$ 2,203,877
Security	\$ 838,248	\$ 8,853					\$ 847,101	\$ 5,824,281	\$ 785,491	\$ 5,381,097
Trial Court Operations Program	\$ 27,103,980	\$ 3,191,206	\$ 151,310		\$ 17,981		\$ 30,464,478	\$ 143,223,303	\$ 28,654,395	\$ 143,120,082
Enhanced Collections	\$ 98,394						\$ 98,394	\$ 435,502	\$ 84,684	\$ 425,619
Other Non-Court Operations	\$ 92,590	\$ 8,463					\$ 101,052	\$ 417,857	\$ 81,553	\$ 364,231
Non-Court Operations Program	\$ 190,983	\$ 8,463					\$ 199,446	\$ 853,358	\$ 166,238	\$ 789,850
Executive Office	\$ 986,611	\$ 5,545					\$ 992,156	\$ 7,278,789	\$ 978,148	\$ 4,397,107
Fiscal Services	\$ 906,889	\$ 83,590			\$ (17,981)		\$ 972,498	\$ 3,447,578	\$ 905,862	\$ 7,491,102
Human Resources	\$ 2,051,044	\$ 72,440					\$ 2,123,484	\$ 6,755,101	\$ 1,751,898	\$ 6,754,336
Business & Facilities Services	\$ 884,813	\$ 1,019,658					\$ 1,904,471	\$ 24,772,121	\$ 860,726	\$ 26,595,522
Information Technology	\$ 1,778,343	\$ 338,845					\$ 2,117,187	\$ 23,746,157	\$ 3,085,375	\$ 24,907,231
Court Administration Program	\$ 6,607,699	\$ 1,520,078			\$ (17,981)		\$ 8,109,796	\$ 65,999,746	\$ 7,582,008	\$ 70,145,298
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 33,902,663	\$ 4,719,747	\$ 151,310		\$ 0		\$ 38,773,720	\$ 210,076,408	\$ 36,402,641	\$ 214,055,230