

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 June							
		Fiscal Year 2024/25							2023/24
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (5,903,771)	\$ 3,200,109	\$ 451				\$ 338,786	\$ (2,364,425)	\$ (8,025,365)
Payroll	\$ (28)							\$ (28)	\$ (11,759)
Jury	\$ 250,000							\$ 250,000	\$ 125,000
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (399,846)	\$ (399,846)	\$ (2,391,449)
Credit Card									
Cash on Hand	\$ 13,066							\$ 13,066	\$ 13,717
Cash with County	\$ 2,559,472	\$ 0	\$ 0				\$ 10,198,531	\$ 12,758,003	\$ 12,305,911
Cash Outside of the JCC									
Cash Held with the JCC	\$ 2,464,790							\$ 2,464,790	\$ 3,178,125
Cash Equivalents	\$ 22,798,686						\$ 21,468,673	\$ 44,267,359	\$ 64,583,782
Total Cash and Cash Equivalents	\$ 22,232,215	\$ 3,200,109	\$ 451				\$ 31,606,143	\$ 57,038,918	\$ 69,827,962
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 87,628	\$ 45,832	\$ 0					\$ 133,460	\$ 16,455
Accounts Receivable - General	\$ 415,886	\$ 0					\$ 0	\$ 415,886	\$ 306,863
Dishonored Checks	\$ 146,081							\$ 146,081	\$ 146,081
Due From Employee	\$ 106,171							\$ 106,171	\$ 18,997
Civil Jury Fees									
Trust							\$ 4,863	\$ 4,863	\$ 14,132
Due From Other Funds	\$ 2,345,943							\$ 2,345,943	\$ 2,964,691
Due From Other Governments	\$ 4,510	\$ 348,444	\$ 67,556					\$ 420,510	\$ 3,349,832
Due From Other Courts	\$ 5,323							\$ 5,323	\$ 1,939
Due From State	\$ 5,050,427	\$ 167,342	\$ 2,254,434					\$ 7,472,203	\$ 6,491,218
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 6,861							\$ 6,861	\$ 19,736
Total Receivables	\$ 8,168,830	\$ 561,618	\$ 2,321,990				\$ 4,863	\$ 11,057,302	\$ 13,329,944
Prepaid Expenses - General	\$ 348,007	\$ 0	\$ 0					\$ 348,007	\$ 8,515,503
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 348,007	\$ 0	\$ 0					\$ 348,007	\$ 8,515,503
Other Assets									
Total Other Assets									
Total Assets	\$ 30,749,053	\$ 3,761,727	\$ 2,322,441				\$ 31,611,006	\$ 68,444,227	\$ 91,673,409
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 3,460,120	\$ 112,549	\$ 79,557					\$ 3,652,226	\$ 4,573,008
Accounts Payable - General	\$ 783,015	\$ 1,097	\$ 772				\$ 11,973	\$ 796,856	\$ 467,163
Due to Other Funds	\$ 0	\$ 207,353	\$ 2,138,589				\$ 6,861	\$ 2,352,804	\$ 2,984,427
Due to Other Courts	\$ 19,957							\$ 19,957	\$ 59,924
Due to State	\$ 3,903,874	\$ 59,799						\$ 3,963,673	\$ 14,310,245
TC145 Liability							\$ 3,588,525	\$ 3,588,525	\$ 3,463,518
Due to Other Governments	\$ 607,369		\$ 3,942				\$ 10,105,429	\$ 10,716,740	\$ 10,549,131
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 214		\$ 0					\$ 214	\$ 468
Interest							\$ 4,191	\$ 4,191	\$ 3,626
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 8,774,548	\$ 380,799	\$ 2,222,860				\$ 13,716,980	\$ 25,095,186	\$ 36,411,509
Civil							\$ 12,717,960	\$ 12,717,960	\$ 16,126,297
Criminal							\$ 1,670,935	\$ 1,670,935	\$ 3,053,931
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC	\$ 264,468						\$ 67,009	\$ 331,477	\$ 266,626
Trust Interest Payable							\$ 2,676,457	\$ 2,676,457	\$ 2,246,346
Miscellaneous Trust									
Total Trust Deposits	\$ 264,468						\$ 17,132,361	\$ 17,396,829	\$ 21,693,200
Accrued Payroll	\$ 4,020,387	\$ 50,190	\$ 98,967					\$ 4,169,545	\$ 3,818,628
Benefits Payable	\$ 717,386							\$ 717,386	\$ 1,224,637
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 3,125							\$ 3,125	\$ 8,740
Payroll Clearing	\$ (1,379)	\$ 0	\$ 0					\$ (1,379)	\$ (8,362)
Total Payroll Liabilities	\$ 4,739,519	\$ 50,190	\$ 98,967					\$ 4,888,676	\$ 5,043,642
Revenue Collected in Advance	\$ 535,220	\$ 736,985	\$ 451					\$ 1,272,656	\$ 952,244
Liabilities For Deposits	\$ 288,199	\$ 765	\$ 164				\$ 761,666	\$ 1,050,793	\$ 909,975
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 823,419	\$ 737,750	\$ 614				\$ 761,666	\$ 2,323,449	\$ 1,862,219
Total Liabilities	\$ 14,601,954	\$ 1,168,739	\$ 2,322,441				\$ 31,611,006	\$ 49,704,140	\$ 65,010,571
Total Fund Balance	\$ 16,147,099	\$ 2,592,987	\$ 0					\$ 18,740,087	\$ 26,662,838
Total Liabilities and Fund Balance	\$ 30,749,053	\$ 3,761,727	\$ 2,322,441				\$ 31,611,006	\$ 68,444,227	\$ 91,673,409

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 June										
	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	\$ 143,857,711	\$ 1,003,116						\$ 144,860,827	\$ 155,810,444	\$ 142,798,968	\$ 152,685,575
Improvement and Modernization Fund	\$ 278,980							\$ 278,980	\$ 278,980	\$ 273,916	\$ 273,916
Judges' Compensation (0150019)	\$ 763,717							\$ 763,717	\$ 811,084	\$ 758,456	\$ 810,000
Court Interpreter (0150037)	\$ 6,501,169							\$ 6,501,169	\$ 7,219,391	\$ 6,190,162	\$ 7,262,799
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 20,253,782	\$ 0						\$ 20,253,782	\$ 18,744,548	\$ 17,682,647	\$ 17,191,672
Other Miscellaneous	\$ 1,264,732	\$ 4,254,126						\$ 5,518,858	\$ 6,165,399	\$ 5,001,801	\$ 8,762,009
	\$ 172,920,092	\$ 5,257,242						\$ 178,177,334	\$ 189,029,846	\$ 172,705,949	\$ 186,985,971
Grants											
AB 1058 Commissioner/Facilitator			\$ 4,236,199					\$ 4,236,199	\$ 4,635,261	\$ 4,520,890	\$ 4,598,936
Other Judicial Council Grants			\$ 133,101					\$ 133,101	\$ 136,973	\$ 122,210	\$ 139,608
Non-Judicial Council Grants	\$ 0		\$ 582,175					\$ 582,175	\$ 590,201	\$ 572,918	\$ 585,201
	\$ 0		\$ 4,951,474					\$ 4,951,474	\$ 5,362,435	\$ 5,216,018	\$ 5,323,745
Other Financing Sources											
Interest Income	\$ 2,075,743	\$ 267,043						\$ 2,342,786	\$ 1,273,748	\$ 3,591,159	\$ 1,192,202
Investment Income											
Donations	\$ 1							\$ 1		\$ 9	
Local Fees	\$ 232,009	\$ 991,542						\$ 1,223,551	\$ 877,834	\$ 1,072,900	\$ 858,199
Non-Fee Revenues	\$ 276,735	\$ 410,194						\$ 686,929	\$ 475,221	\$ 653,859	\$ 570,045
Enhanced Collections		\$ 445,934						\$ 445,934	\$ 511,036	\$ 451,803	\$ 425,619
Escheatment											
Prior Year Revenue	\$ (182,426)	\$ 10,546	\$ 0					\$ (171,880)		\$ (2,789,472)	\$ 700,000
County Program - Restricted	\$ 0	\$ 438,594						\$ 438,594	\$ 417,857	\$ 370,436	\$ 367,265
Reimbursement Other	\$ 226,454							\$ 226,454	\$ 170,000	\$ 291,012	\$ 130,000
Sale of Fixed Assets	\$ 4,000							\$ 4,000			
Other Miscellaneous	\$ 40,069	\$ 31,980						\$ 72,049	\$ 158,547	\$ 62,204	\$ 213,512
	\$ 2,672,584	\$ 2,595,833	\$ 0					\$ 5,268,417	\$ 3,884,243	\$ 3,703,909	\$ 4,456,842
Total Revenues	\$ 175,592,676	\$ 7,853,075	\$ 4,951,474					\$ 188,397,225	\$ 198,276,524	\$ 181,625,876	\$ 196,766,558
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 90,605,630	\$ 1,921,275	\$ 2,959,284					\$ 95,486,190	\$ 91,371,444	\$ 89,237,076	\$ 89,534,535
Temp Help									\$ 141,337	\$ 29,575	\$ 330,638
Overtime	\$ 674,686	\$ 26,080	\$ 0					\$ 700,766	\$ 788,973	\$ 1,567,099	\$ 1,129,017
Staff Benefits	\$ 41,846,696	\$ 1,317,836	\$ 1,358,048					\$ 44,522,580	\$ 50,509,565	\$ 43,038,000	\$ 47,534,602
	\$ 133,127,013	\$ 3,265,191	\$ 4,317,332					\$ 140,709,536	\$ 142,811,319	\$ 133,871,751	\$ 138,528,792
Operating Expenses and Equipment											
General Expense	\$ 6,811,986	\$ 84,827	\$ 54,796					\$ 6,951,609	\$ 8,669,011	\$ 8,003,703	\$ 10,754,232
Printing	\$ 488,236		\$ 330					\$ 488,566	\$ 319,664	\$ 524,416	\$ 331,250
Telecommunications	\$ 1,327,259	\$ 5,643	\$ 37,466					\$ 1,370,368	\$ 2,248,258	\$ 1,777,436	\$ 2,129,579
Postage	\$ 1,018,483		\$ 8,677					\$ 1,027,160	\$ 1,040,302	\$ 836,410	\$ 842,032
Insurance	\$ 166,328							\$ 166,328	\$ 149,157	\$ 102,939	\$ 87,500
In-State Travel	\$ 270,580	\$ 9,102	\$ 10,548					\$ 290,230	\$ 777,747	\$ 349,304	\$ 598,351
Out-of-State Travel	\$ 11,685	\$ 3,451						\$ 15,135		\$ 22,890	\$ 27,010
Training	\$ 223,848	\$ 456	\$ 5,195					\$ 229,499	\$ 312,569	\$ 164,696	\$ 249,789
Security Services	\$ 2,278,651							\$ 2,278,651	\$ 2,203,952	\$ 2,187,406	\$ 2,110,088
Facility Operations	\$ 6,296,195		\$ 1,211					\$ 6,297,406	\$ 14,158,747	\$ 3,394,856	\$ 13,929,077
Utilities											
Contracted Services	\$ 23,500,247	\$ 426,583	\$ 298,255					\$ 24,225,084	\$ 28,463,037	\$ 21,410,375	\$ 27,162,483
Consulting and Professional Services	\$ 178,074	\$ 2,908,069						\$ 3,086,143	\$ 2,909,281	\$ 2,891,211	\$ 2,912,189
Information Technology	\$ 4,958,968	\$ 110,464						\$ 5,069,431	\$ 7,986,572	\$ 2,559,045	\$ 10,992,783
Major Equipment	\$ 1,100,139							\$ 1,100,139	\$ 898,310	\$ 1,824,896	\$ 1,905,885
Other Items of Expense	\$ 141,047		\$ 5,080					\$ 146,127	\$ 176,721	\$ 148,793	\$ 109,190
	\$ 48,771,726	\$ 3,548,593	\$ 421,558					\$ 52,741,877	\$ 70,313,328	\$ 46,198,374	\$ 74,141,438
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,582,874							\$ 2,582,874	\$ 1,182,000	\$ 732,036	\$ 635,000
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 410,079	\$ 268						\$ 410,348	\$ 1,735,754	\$ 999	\$ 750,000
Capital Costs											
Internal Cost Recovery	\$ (949,079)	\$ 162,778	\$ 786,301					\$ 0	\$ (2,402)	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 101,613		\$ (226,271)					\$ (124,658)		\$ 959,658	
	\$ 2,145,487	\$ 163,046	\$ 560,030					\$ 2,868,563	\$ 2,915,352	\$ 1,692,692	\$ 1,385,000
Total Expenditures	\$ 184,044,226	\$ 6,976,830	\$ 5,298,920					\$ 196,319,976	\$ 216,039,999	\$ 181,762,817	\$ 214,055,230
Excess (Deficit) of Revenues Over Expenditures	\$ (8,451,550)	\$ 876,245	\$ (347,445)					\$ (7,922,751)	\$ (17,763,475)	\$ (136,942)	\$ (17,288,672)
Operating Transfers In (Out)	\$ (348,530)	\$ 1,085	\$ 347,445					\$ 0	\$ 0	\$ 0	\$ 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)	\$ 16,147,099	\$ 2,592,987	\$ 0					\$ 18,740,087	\$ 8,899,363	\$ 26,662,838	\$ 9,511,107

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

For the month ended June										
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	\$ 47,051,293	\$ 1,687,469	\$ 6,000			\$ (900)	\$ 48,743,862	\$ 48,049,424	\$ 47,187,309	\$ 44,308,627
Traffic & Other Infractions	\$ 4,015,913	\$ 270,262					\$ 4,286,175	\$ 4,833,507	\$ 5,141,568	\$ 4,721,174
Other Criminal Cases	\$ 8,558,177	\$ 2,915,706					\$ 11,473,882	\$ 12,598,970	\$ 12,134,411	\$ 12,097,988
Civil	\$ 6,923,028	\$ 8,107					\$ 6,931,135	\$ 6,124,318	\$ 6,397,836	\$ 8,158,299
Family & Children Services	\$ 12,660,298	\$ 235,886			\$ 727,699	\$ (226,271)	\$ 13,397,611	\$ 14,255,214	\$ 13,613,229	\$ 12,617,539
Probate, Guardianship & Mental Health Services	\$ 5,889,336	\$ 35,472			\$ 58,602		\$ 5,983,410	\$ 5,827,535	\$ 6,023,692	\$ 6,088,507
Juvenile Dependency Services	\$ 1,145,212	\$ 16,276,374					\$ 17,421,586	\$ 17,167,339	\$ 16,308,915	\$ 16,393,923
Juvenile Delinquency Services	\$ 1,025,709	\$ 3,879					\$ 1,029,588	\$ 964,056	\$ 977,392	\$ 1,012,131
Other Court Operations	\$ 17,408,212	\$ 1,379,267	\$ 0		\$ 148,508	\$ 5,363	\$ 18,941,350	\$ 24,184,149	\$ 18,006,221	\$ 23,026,102
Court Interpreters	\$ 5,803,795	\$ 801,099					\$ 6,604,894	\$ 7,502,556	\$ 6,340,704	\$ 7,110,818
Jury Services	\$ 972,602	\$ 669,744	\$ 2,582,874				\$ 4,225,219	\$ 1,776,107	\$ 2,179,999	\$ 2,203,877
Security	\$ 3,623,814	\$ 2,553,021					\$ 6,176,835	\$ 5,824,281	\$ 5,636,595	\$ 5,381,097
Trial Court Operations Program	\$ 115,077,389	\$ 26,836,286	\$ 2,588,874		\$ 934,809	\$ (221,808)	\$ 145,215,549	\$ 149,107,456	\$ 139,947,868	\$ 143,120,082
Enhanced Collections	\$ 387,460						\$ 387,460	\$ 435,502	\$ 383,354	\$ 425,619
Other Non-Court Operations	\$ 363,245	\$ 83,059	\$ 268		\$ 14,270		\$ 460,842	\$ 456,048	\$ 418,970	\$ 364,231
Non-Court Operations Program	\$ 750,705	\$ 83,059	\$ 268		\$ 14,270		\$ 848,302	\$ 891,550	\$ 802,324	\$ 789,850
Executive Office	\$ 4,340,823	\$ 1,522,367	\$ 1,060			\$ (48,390)	\$ 5,815,860	\$ 7,280,289	\$ 6,300,165	\$ 4,397,107
Fiscal Services	\$ 4,083,650	\$ 441,533	\$ 402,584		\$ (949,079)	\$ 209,621	\$ 4,188,309	\$ 3,447,578	\$ 2,513,612	\$ 7,491,102
Human Resources	\$ 4,949,163	\$ 1,131,776				\$ (6,805)	\$ 6,074,134	\$ 6,755,101	\$ 5,165,167	\$ 6,754,336
Business & Facilities Services	\$ 3,715,174	\$ 12,043,561	\$ 435				\$ 15,759,170	\$ 24,775,777	\$ 11,127,122	\$ 26,595,522
Information Technology	\$ 7,792,632	\$ 10,683,296				\$ (57,276)	\$ 18,418,652	\$ 23,782,247	\$ 15,906,558	\$ 24,907,231
Court Administration Program	\$ 24,881,442	\$ 25,822,532	\$ 404,079		\$ (949,079)	\$ 97,150	\$ 50,256,125	\$ 66,040,992	\$ 41,012,625	\$ 70,145,298
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 140,709,536	\$ 52,741,877	\$ 2,993,221		\$ 0	\$ (124,658)	\$ 196,319,976	\$ 216,039,999	\$ 181,762,817	\$ 214,055,230