

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								
	Fiscal Year 2025/26								2024/25
	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	\$ (5,513,665)	\$ 6,705,008	\$ (1,527,604)				\$ 36,084	\$ (300,177)	\$ (1,230,250)
Payroll	\$ (572)							\$ (572)	\$ (5)
Jury	\$ 250,000							\$ 250,000	\$ 125,000
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 3,866
Trust							\$ (404,603)	\$ (404,603)	\$ (1,462,701)
Credit Card									
Cash on Hand	\$ 13,066							\$ 13,066	\$ 13,066
Cash with County	\$ 2,559,472	\$ 0	\$ 0				\$ 10,281,009	\$ 12,840,481	\$ 12,322,756
Cash Outside of the JCC									
Cash Held with the JCC	\$ 2,464,790							\$ 2,464,790	\$ 2,974,766
Cash Equivalents	\$ 42,131,696						\$ 18,255,730	\$ 60,387,426	\$ 85,908,659
Total Cash and Cash Equivalents	\$ 41,954,787	\$ 6,705,008	\$ (1,527,604)				\$ 28,168,221	\$ 75,300,412	\$ 98,705,156
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 105,177	\$ 16,559					\$ 0	\$ 121,736	\$ 547,183
Dishonored Checks	\$ 146,081							\$ 146,081	\$ 146,081
Due From Employee	\$ 41,473							\$ 41,473	\$ (35,938)
Civil Jury Fees									
Trust							\$ 4,863	\$ 4,863	\$ 14,182
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 811	\$ 37,372	\$ 59,970					\$ 98,152	\$ 55,296
Due From Other Courts	\$ 1,939							\$ 1,939	\$ 1,939
Due From State	\$ 74,988	\$ 0	\$ 1,328,325					\$ 1,403,313	\$ 2,059,267
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 370,469	\$ 53,931	\$ 1,388,295				\$ 4,863	\$ 1,817,558	\$ 2,788,010
Prepaid Expenses - General	\$ 119,597	\$ 0	\$ 0					\$ 119,597	\$ 7,321,320
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 119,597	\$ 0	\$ 0					\$ 119,597	\$ 7,321,320
Other Assets									
Total Other Assets									
Total Assets	\$ 42,444,853	\$ 6,758,939	\$ (139,310)				\$ 28,173,084	\$ 77,237,567	\$ 108,814,486
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,193,277	\$ 237	\$ 0				\$ 0	\$ 1,193,514	\$ 2,027,750
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 6,437,997	\$ 59,799						\$ 6,497,796	\$ 7,350,608
TC145 Liability							\$ 11,762	\$ 11,762	\$ 2,686,454
Due to Other Governments	\$ 0		\$ 0				\$ 10,091,496	\$ 10,091,496	\$ 9,955,457
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 119		\$ 0					\$ 119	\$ 68
Interest							\$ 17,404	\$ 17,404	\$ 35,538
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 7,631,393	\$ 60,036	\$ 0				\$ 10,120,662	\$ 17,812,091	\$ 22,055,875
Civil							\$ 12,705,142	\$ 12,705,142	\$ 14,123,032
Criminal							\$ 1,719,820	\$ 1,719,820	\$ 2,804,887
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC	\$ 264,468						\$ 67,009	\$ 331,477	\$ 266,626
Trust Interest Payable							\$ 2,771,293	\$ 2,771,293	\$ 2,302,250
Miscellaneous Trust									
Total Trust Deposits	\$ 264,468						\$ 17,263,265	\$ 17,527,733	\$ 19,496,795
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 3,080,255							\$ 3,080,255	\$ 2,884,359
Deferred Compensation Payable	\$ (4,690)							\$ (4,690)	\$ (4,678)
Deductions Payable	\$ 3,127							\$ 3,127	\$ 8,740
Payroll Clearing	\$ (1,529)	\$ 0	\$ 0					\$ (1,529)	\$ (9,613)
Total Payroll Liabilities	\$ 3,077,162	\$ 0	\$ 0					\$ 3,077,162	\$ 2,878,808
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 298,989	\$ 765	\$ 164				\$ 789,157	\$ 1,089,075	\$ 946,241
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 298,989	\$ 765	\$ 164				\$ 789,157	\$ 1,089,075	\$ 946,241
Total Liabilities	\$ 11,272,012	\$ 60,801	\$ 164				\$ 28,173,084	\$ 39,506,061	\$ 45,377,718
Total Fund Balance	\$ 31,172,841	\$ 6,698,138	\$ (139,473)					\$ 37,731,505	\$ 63,436,767
Total Liabilities and Fund Balance	\$ 42,444,853	\$ 6,758,939	\$ (139,310)				\$ 28,173,084	\$ 77,237,567	\$ 108,814,486

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 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	\$ 48,504,666	\$ 80,695						\$ 48,585,361		\$ 65,730,812	\$ 155,810,444
Improvement and Modernization Fund											\$ 278,980
Judges' Compensation (0150019)	\$ 201,876							\$ 201,876		\$ 196,888	\$ 811,084
Court Interpreter (0150037)	\$ 1,715,697							\$ 1,715,697		\$ 2,425,229	\$ 7,219,391
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,011,572	\$ 0						\$ 1,011,572		\$ 1,877,101	\$ 18,744,548
Other Miscellaneous	\$ 875,566	\$ 4,300,508						\$ 5,176,074		\$ 4,848,673	\$ 6,165,399
	\$ 52,309,377	\$ 4,381,204						\$ 56,690,580		\$ 75,078,704	\$ 189,029,846
Grants											
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0		\$ (617,855)	\$ 4,635,261
Other Judicial Council Grants			\$ (8,601)					\$ (8,601)		\$ (10,987)	\$ 136,973
Non-Judicial Council Grants			\$ 54,075					\$ 54,075		\$ 25,180	\$ 590,201
			\$ 45,475					\$ 45,475		\$ (603,662)	\$ 5,362,435
Other Financing Sources											
Interest Income	\$ 179,351	\$ 0						\$ 179,351		\$ 631,718	\$ 1,273,748
Investment Income											
Donations											
Local Fees	\$ 34	\$ 124,854						\$ 124,888		\$ 423,035	\$ 877,834
Non-Fee Revenues	\$ 412	\$ 2,200						\$ 2,612		\$ 4,579	\$ 475,221
Enhanced Collections		\$ 23,733						\$ 23,733		\$ 76,782	\$ 511,036
Escheatment											
Prior Year Revenue	\$ 2,396							\$ 2,396		\$ (108,715)	
County Program - Restricted		\$ (32,401)						\$ (32,401)		\$ (53,432)	\$ 417,857
Reimbursement Other	\$ 14,048							\$ 14,048		\$ 13,580	\$ 170,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,926	\$ 121,331						\$ 123,257		\$ 85,060	\$ 158,547
	\$ 198,167	\$ 239,717						\$ 437,885		\$ 1,072,608	\$ 3,884,243
Total Revenues	\$ 52,507,544	\$ 4,620,921	\$ 45,475					\$ 57,173,940		\$ 75,547,650	\$ 198,276,524
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 21,283,449	\$ 270,521	\$ 66,316					\$ 21,620,286		\$ 21,069,297	\$ 91,371,444
Temp Help											\$ 141,337
Overtime	\$ 79,875	\$ 2,007						\$ 81,882		\$ 312,403	\$ 788,973
Staff Benefits	\$ 11,961,342	\$ 226,041	\$ 65,501					\$ 12,252,884		\$ 12,520,963	\$ 50,509,565
	\$ 33,324,666	\$ 498,569	\$ 131,817					\$ 33,955,052		\$ 33,902,663	\$ 142,811,319
Operating Expenses and Equipment											
General Expense	\$ 477,735	\$ 10,970	\$ 13,134					\$ 501,839		\$ 667,504	\$ 8,669,011
Printing	\$ 21,285							\$ 21,285		\$ 77,152	\$ 319,664
Telecommunications	\$ (166,809)	\$ (600)	\$ (2,092)					\$ (169,501)		\$ (135,102)	\$ 2,248,258
Postage	\$ 19,664		\$ (730)					\$ 18,934		\$ 39,826	\$ 1,040,302
Insurance	\$ 8,449							\$ 8,449		\$ 5,144	\$ 149,157
In-State Travel	\$ 34,742	\$ 661	\$ 4,705					\$ 40,109		\$ 28,349	\$ 777,747
Out-of-State Travel	\$ 0							\$ 0		\$ 3,408	
Training	\$ 21,608							\$ 21,608		\$ 27,640	\$ 312,569
Security Services	\$ 223,705							\$ 223,705		\$ 0	\$ 2,203,952
Facility Operations	\$ (34,822)		\$ 0					\$ (34,822)		\$ (123,774)	\$ 14,158,747
Utilities											
Contracted Services	\$ 3,409,417	\$ 6,171	\$ 23,612					\$ 3,439,199		\$ 3,544,255	\$ 28,463,037
Consulting and Professional Services	\$ 5							\$ 5		\$ 361	\$ 2,909,281
Information Technology	\$ 49,484							\$ 49,484		\$ 46,269	\$ 7,986,572
Major Equipment										\$ 562,403	\$ 898,310
Other Items of Expense	\$ 23,507		\$ 253					\$ 23,760		\$ (23,687)	\$ 176,721
	\$ 4,087,971	\$ 17,202	\$ 38,881					\$ 4,144,054		\$ 4,719,747	\$ 70,313,328
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 83,415							\$ 83,415		\$ 151,310	\$ 1,182,000
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0							\$ 0			\$ 1,735,754
Capital Costs											
Internal Cost Recovery	\$ (14,250)		\$ 14,250					\$ 0		\$ 0	\$ (2,402)
Prior Year Expense Adjustment											
	\$ 69,165		\$ 14,250					\$ 83,415		\$ 151,310	\$ 2,915,352
Total Expenditures	\$ 37,481,802	\$ 515,771	\$ 184,948					\$ 38,182,521		\$ 38,773,720	\$ 216,039,999
Excess (Deficit) of Revenues Over Expenditures	\$ 15,025,742	\$ 4,105,150	\$ (139,473)					\$ 18,991,419		\$ 36,773,930	\$ (17,763,475)
Operating Transfers In (Out)	\$ 0							\$ 0			\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 16,147,099	\$ 2,592,987	\$ 0					\$ 18,740,087	\$ 18,740,087	\$ 26,662,838	\$ 26,662,838
Ending Balance (Deficit)	\$ 31,172,841	\$ 6,698,138	\$ (139,473)					\$ 37,731,505	\$ 18,740,087	\$ 63,436,767	\$ 8,899,363

Superior Court of California, County of San Bernardino
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	\$ 10,915,318	\$ 331,178					\$ 11,246,496		\$ 11,090,860	\$ 48,049,424
Traffic & Other Infractions	\$ 891,549	\$ 0					\$ 891,549		\$ 1,139,683	\$ 4,833,507
Other Criminal Cases	\$ 1,797,114	\$ 0					\$ 1,797,114		\$ 2,244,516	\$ 12,598,970
Civil	\$ 1,600,282	\$ (62)					\$ 1,600,219		\$ 1,528,490	\$ 6,124,318
Family & Children Services	\$ 2,741,749	\$ 11,278	\$ 385,327				\$ 3,138,354		\$ 3,022,436	\$ 14,255,214
Probate, Guardianship & Mental Health Services	\$ 1,333,585	\$ 987			\$ 14,250		\$ 1,348,822		\$ 1,421,836	\$ 5,827,535
Juvenile Dependency Services	\$ 225,035	\$ 2,751,428					\$ 2,976,463		\$ 2,921,010	\$ 17,167,339
Juvenile Delinquency Services	\$ 276,640						\$ 276,640		\$ 268,732	\$ 964,056
Other Court Operations	\$ 4,394,074	\$ 15,133					\$ 4,409,207		\$ 3,977,914	\$ 24,184,149
Court Interpreters	\$ 1,390,330	\$ 151,676					\$ 1,542,006		\$ 1,509,559	\$ 7,502,556
Jury Services	\$ 247,772	\$ 55,635	\$ 83,415				\$ 386,822		\$ 492,342	\$ 1,776,107
Security	\$ 812,363	\$ 230,987					\$ 1,043,350		\$ 847,101	\$ 5,824,281
Trial Court Operations Program	\$ 26,625,811	\$ 3,548,239	\$ 468,742		\$ 14,250		\$ 30,657,042		\$ 30,464,478	\$ 149,107,456
Enhanced Collections	\$ 90,438						\$ 90,438		\$ 98,394	\$ 435,502
Other Non-Court Operations	\$ 82,955	\$ 13,514					\$ 96,469		\$ 101,052	\$ 456,048
Non-Court Operations Program	\$ 173,393	\$ 13,514					\$ 186,907		\$ 199,446	\$ 891,550
Executive Office	\$ 923,471	\$ 161,270					\$ 1,084,742		\$ 992,156	\$ 7,280,289
Fiscal Services	\$ 1,007,148	\$ 26,499	\$ (385,327)		\$ (14,250)		\$ 634,070		\$ 972,498	\$ 3,447,578
Human Resources	\$ 2,438,978	\$ 29,960					\$ 2,468,938		\$ 2,123,484	\$ 6,755,101
Business & Facilities Services	\$ 873,609	\$ 299,771					\$ 1,173,380		\$ 1,904,471	\$ 24,775,777
Information Technology	\$ 1,912,642	\$ 64,800					\$ 1,977,442		\$ 2,117,187	\$ 23,782,247
Court Administration Program	\$ 7,155,848	\$ 582,301	\$ (385,327)		\$ (14,250)		\$ 7,338,572		\$ 8,109,796	\$ 66,040,992
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 33,955,052	\$ 4,144,054	\$ 83,415		\$ 0		\$ 38,182,521		\$ 38,773,720	\$ 216,039,999