Superior Court of California, County of San Bernardino
Trial Court Operations Fund
Balance Sheet
For the month ended June of Fiscal Year 2025/26
(Unaudited)

ASSETS	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Operations	$ (5,657,560)	$ 3,676,789	-	-	-	-	$ 370,485	$ (1,610,286)	$ (2,364,425)
Payroll	$ (5)	-	-	-	-	-	-	$ (5)	$ (28)
Jury	$ 250,000	-	-	-	-	-	-	$ 250,000	$ 250,000
Revolving	$ 50,000	-	-	-	-	-	-	$ 50,000	$ 50,000
Other	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Civil Filing Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	$ (484,065)	$ (484,065)	$ (399,846)
Credit Card	-	-	-	-	-	-	-	-	-
Cash on Hand	$ 13,066	-	-	-	-	-	-	$ 13,066	$ 13,066
Cash with County	$ 2,677,480	-	-	-	-	-	$ 8,304,031	$ 10,981,511	$ 12,758,003
Cash Outside of the JCC	-	-	-	-	-	-	-	-	-
Cash Held with the JCC	$ 238,632	-	-	-	-	-	-	$ 238,632	$ 2,464,790
Cash Equivalents	$ 18,444,953	-	-	-	-	-	$ 19,598,322	$ 38,043,274	$ 44,267,359
Total Cash and Cash Equivalents	$ 16,016,566	$ 3,676,789	-	-	-	-	$ 27,788,773	$ 47,482,127	$ 57,038,918
Short-Term Investment	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-	-	-	-
Accrued Revenue	$ 170,466	$ 95,976	-	-	-	-	-	$ 266,442	$ 133,460
Accounts Receivable - General	$ 139,392	$ 17,509	-	-	-	-	-	$ 156,902	$ 415,886
Dishonored Checks	$ 146,081	-	-	-	-	-	-	$ 146,081	$ 146,081
Due From Employee	$ 196,290	-	-	-	-	-	-	$ 196,290	$ 106,171
Civil Jury Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	$ 4,863	$ 4,863	$ 4,863
Due From Other Funds	$ 4,076,425	-	-	-	-	-	-	$ 4,076,425	$ 2,345,943
Due From Other Governments	$ 27,060	$ 276,603	$ 156,880	-	-	-	-	$ 460,543	$ 420,510
Due From Other Courts	$ 4,285	-	-	-	-	-	-	$ 4,285	$ 5,323
Due From State	$ 6,618,004	$ 159,887	$ 3,850,383	-	-	-	-	$ 10,628,274	$ 7,472,203
Trust Due To/From	-	-	-	-	-	-	-	-	-
Distribution Due To/From	-	-	-	-	-	-	-	-	-
Civil Filing Fee Due To/From	-	-	-	-	-	-	-	-	-
General Due To/From	$ 7,250	-	-	-	-	-	-	$ 7,250	$ 6,861
Total Receivables	$ 11,385,252	$ 549,976	$ 4,007,263	-	-	-	$ 4,863	$ 15,947,354	$ 11,057,302
Prepaid Expenses - General	-	-	-	-	-	-	-	-	$ 348,007
Salary and Travel Advances	-	-	-	-	-	-	-	-	-
Counties	-	-	-	-	-	-	-	-	-
Total Prepaid Expenses	-	-	-	-	-	-	-	-	$ 348,007
Other Assets	-	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-	-
Total Assets	$ 27,401,818	$ 4,226,765	$ 4,007,263	-	-	-	$ 27,793,636	$ 63,429,482	$ 68,444,227

LIABILITIES AND FUND BALANCES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Accrued Liabilities	$ 3,743,860	$ 154,939	$ 76,035	-	-	-	-	$ 3,974,834	$ 3,652,226
Accounts Payable - General	$ 1,570,730	$ 10,319	-	-	-	-	-	$ 1,581,049	$ 796,856
Due to Other Funds	-	$ 165,335	$ 3,911,089	-	-	-	$ 7,250	$ 4,083,674	$ 2,352,804
Due to Other Courts	$ 86,818	-	-	-	-	-	-	$ 86,818	$ 19,957
Due to State	$ 3,184,462	$ 14,818	-	-	-	-	-	$ 3,199,280	$ 3,963,673
TC145 Liability	-	-	-	-	-	-	$ 3,672,469	$ 3,672,469	$ 3,588,525
Due to Other Governments	$ 484,290	-	$ 3,082	-	-	-	$ 8,199,670	$ 8,687,042	$ 10,716,740
AB145 Due to Other Government Agency	-	-	-	-	-	-	-	-	-
Due to Other Public Agencies	-	-	-	-	-	-	-	-	-
Sales and Use Tax	$ 1,462	-	-	-	-	-	-	$ 1,462	$ 214
Interest	-	-	-	-	-	-	$ 4,048	$ 4,048	$ 4,191
Miscellaneous Accts. Pay. and Accrued Liab.	-	-	-	-	-	-	-	-	-
Total Accounts Payable and Accrued Liab.	$ 9,071,622	$ 345,411	$ 3,990,207	-	-	-	$ 11,883,437	$ 25,290,677	$ 25,095,186
Civil	-	-	-	-	-	-	$ 10,674,522	$ 10,674,522	$ 12,717,960
Criminal	-	-	-	-	-	-	$ 1,825,180	$ 1,825,180	$ 1,670,935
Unreconciled - Civil and Criminal	-	-	-	-	-	-	-	-	-
Trust Held Outside of the JCC	$ 264,468	-	-	-	-	-	$ 39,969	$ 304,436	$ 331,477
Trust Interest Payable	-	-	-	-	-	-	$ 2,549,076	$ 2,549,076	$ 2,676,457
Miscellaneous Trust	-	-	-	-	-	-	-	-	-
Total Trust Deposits	$ 264,468	-	-	-	-	-	$ 15,088,746	$ 15,353,214	$ 17,396,829
Accrued Payroll	$ 5,663,010	$ 70,494	$ 16,892	-	-	-	-	$ 5,750,396	$ 4,169,545
Benefits Payable	$ 1,976,974	-	-	-	-	-	-	$ 1,976,974	$ 717,386
Deferred Compensation Payable	-	-	-	-	-	-	-	-	-
Deductions Payable	$ 3,122	-	-	-	-	-	-	$ 3,122	$ 3,125
Payroll Clearing	$ (353)	-	-	-	-	-	-	$ (353)	$ (1,379)
Total Payroll Liabilities	$ 7,642,754	$ 70,494	$ 16,892	-	-	-	-	$ 7,730,140	$ 4,888,676
Revenue Collected in Advance	$ 1,528,615	$ 396,436	-	-	-	-	-	$ 1,925,050	$ 1,272,656
Liabilities For Deposits	$ 343,197	$ 765	$ 164	-	-	-	$ 821,452	$ 1,165,578	$ 1,050,793
Jury Fees - Non-Interest	-	-	-	-	-	-	-	-	-
Fees - Partial Payment & Overpayment	-	-	-	-	-	-	-	-	-
Uncleared Collections	-	-	-	-	-	-	-	-	-
Other Miscellaneous Liabilities	-	-	-	-	-	-	-	-	-
Total Other Liabilities	$ 1,871,812	$ 397,201	$ 164	-	-	-	$ 821,452	$ 3,090,628	$ 2,323,449
Total Liabilities	$ 18,850,655	$ 813,106	$ 4,007,263	-	-	-	$ 27,793,636	$ 51,464,659	$ 49,704,140
Total Fund Balance	$ 8,551,163	$ 3,413,660	-	-	-	-	-	$ 11,964,823	$ 18,740,087
Total Liabilities and Fund Balance	$ 27,401,818	$ 4,226,765	$ 4,007,263	-	-	-	$ 27,793,636	$ 63,429,482	$ 68,444,227

Superior Court of California, County of San Bernardino
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the month ended June of Fiscal Year 2025/26
(Unaudited)

REVENUES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
State Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Trial Court Trust Fund	$ 144,593,779	$ 916,820	-	-	-	-	-	$ 145,510,599	$ 159,634,108	$ 144,860,827	$ 155,810,444
Improvement and Modernization Fund	$ 278,980	-	-	-	-	-	-	$ 278,980	$ 278,980	$ 278,980	$ 278,980
Judges' Compensation (0150019)	$ 791,852	-	-	-	-	-	-	$ 791,852	$ 811,550	$ 763,717	$ 811,084
Court Interpreter (0150037)	$ 7,066,149	-	-	-	-	-	-	$ 7,066,149	$ 7,409,114	$ 6,501,169	$ 7,219,391
Civil Coordination Reimbursement (0150091)	-	-	-	-	-	-	-	-	-	-	-
MOU Reimbursements (0150010 and General)	$ 19,574,499	-	-	-	-	-	-	$ 19,574,499	$ 20,959,774	$ 20,253,782	$ 18,744,548
Other Miscellaneous	$ 1,414,136	$ 4,076,265	-	-	-	-	-	$ 5,490,401	$ 6,100,461	$ 5,518,858	$ 6,165,399
Total State Financing Sources	$ 173,719,395	$ 4,993,085	-	-	-	-	-	$ 178,712,479	$ 195,193,987	$ 178,177,334	$ 189,029,846
Grants	-	-	-	-	-	-	-	-	-	-	-
AB 1058 Commissioner/Facilitator	-	-	$ 4,459,420	-	-	-	-	$ 4,459,420	$ 4,730,021	$ 4,236,199	$ 4,635,261
Other Judicial Council Grants	-	-	$ 132,135	-	-	-	-	$ 132,135	$ 129,546	$ 133,101	$ 136,973
Non-Judicial Council Grants	-	-	$ 527,352	-	-	-	-	$ 527,352	$ 418,152	$ 582,175	$ 590,201
Total Grants	-	-	$ 5,118,907	-	-	-	-	$ 5,118,907	$ 5,277,719	$ 4,951,474	$ 5,362,435
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Interest Income	$ 1,058,309	$ 292,383	-	-	-	-	-	$ 1,350,692	$ 1,668,675	$ 2,342,786	$ 1,273,748
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	$ 1	-
Local Fees	$ 231,658	$ 919,186	-	-	-	-	-	$ 1,150,844	$ 917,319	$ 1,223,551	$ 877,834
Non-Fee Revenues	$ 161,696	$ 390,666	-	-	-	-	-	$ 552,361	$ 441,799	$ 686,929	$ 475,221
Enhanced Collections	-	$ 573,267	-	-	-	-	-	$ 573,267	$ 504,814	$ 445,934	$ 511,036
Escheatment	-	-	-	-	-	-	-	-	-	-	-
Prior Year Revenue	$ 289,307	-	-	-	-	-	-	$ 289,307	-	$ (171,880)	-
County Program - Restricted	-	$ 384,325	-	-	-	-	-	$ 384,325	$ 415,088	$ 438,594	$ 417,857
Reimbursement Other	$ 186,408	-	-	-	-	-	-	$ 186,408	$ 441,000	$ 226,454	$ 170,000
Sale of Fixed Assets	$ 4,100	-	-	-	-	-	-	$ 4,100	-	$ 4,000	-
Other Miscellaneous	$ 153,171	$ 35,533	-	-	-	-	-	$ 188,704	$ 167,331	$ 72,049	$ 158,547
Total Other Financing Sources	$ 2,084,649	$ 2,595,359	-	-	-	-	-	$ 4,680,008	$ 4,556,026	$ 5,268,417	$ 3,884,243
TOTAL REVENUES	$ 175,804,044	$ 7,588,443	$ 5,118,907	-	-	-	-	$ 188,511,394	$ 205,027,732	$ 188,397,225	$ 198,276,524

EXPENDITURES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Personnel Services	-	-	-	-	-	-	-	-	-	-	-
Salaries - Permanent	$ 93,970,140	$ 1,844,025	$ 2,938,556	-	-	-	-	$ 98,752,721	$ 94,362,960	$ 95,486,190	$ 91,371,444
Temp Help	-	-	-	-	-	-	-	-	$ 48,786	-	$ 141,337
Overtime	$ 638,398	$ 16,236	-	-	-	-	-	$ 654,634	$ 723,656	$ 700,766	$ 788,973
Staff Benefits	$ 41,956,915	$ 1,260,126	$ 1,372,471	-	-	-	-	$ 44,589,511	$ 47,768,975	$ 44,522,580	$ 50,509,565
Total Personnel Services	$ 136,565,453	$ 3,120,387	$ 4,311,027	-	-	-	-	$ 143,996,867	$ 142,904,376	$ 140,709,536	$ 142,811,319
Operating Expenses and Equipment	-	-	-	-	-	-	-	-	-	-	-
General Expense	$ 3,641,841	$ 89,798	$ 45,334	-	-	-	-	$ 3,776,972	$ 4,553,925	$ 6,951,609	$ 8,669,011
Printing	$ 336,134	-	$ 478	-	-	-	-	$ 336,612	$ 329,526	$ 488,566	$ 319,664
Telecommunications	$ 1,585,766	$ 6,260	$ 35,484	-	-	-	-	$ 1,627,510	$ 2,018,955	$ 1,370,368	$ 2,248,258
Postage	$ 1,153,194	-	$ 12,387	-	-	-	-	$ 1,165,581	$ 1,163,691	$ 1,027,160	$ 1,040,302
Insurance	$ 126,289	-	-	-	-	-	-	$ 126,289	$ 184,500	$ 166,328	$ 149,157
In-State Travel	$ 310,962	$ 7,373	$ 15,498	-	-	-	-	$ 333,833	$ 869,221	$ 290,230	$ 777,747
Out-of-State Travel	$ 31,263	$ 1,025	$ 639	-	-	-	-	$ 32,927	-	$ 15,135	-
Training	$ 151,934	-	$ 250	-	-	-	-	$ 152,184	$ 218,550	$ 229,499	$ 312,569
Security Services	$ 2,303,781	-	-	-	-	-	-	$ 2,303,781	$ 2,753,900	$ 2,278,651	$ 2,203,952
Facility Operations	$ 5,535,867	-	$ 6,342	-	-	-	-	$ 5,542,209	$ 10,863,789	$ 6,297,406	$ 14,158,747
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracted Services	$ 24,062,017	$ 962,838	$ 217,093	-	-	-	-	$ 25,241,948	$ 27,663,506	$ 24,225,084	$ 28,463,037
Consulting and Professional Services	$ 143,922	$ 2,594,173	-	-	-	-	-	$ 2,738,096	$ 2,766,967	$ 3,086,143	$ 2,909,281
Information Technology	$ 6,015,401	-	-	-	-	-	-	$ 6,015,401	$ 7,231,523	$ 5,069,431	$ 7,986,572
Major Equipment	$ 57,786	-	-	-	-	-	-	$ 57,786	$ 237,412	$ 1,100,139	$ 898,310
Other Items of Expense	$ 167,771	-	$ 7,102	-	-	-	-	$ 174,873	$ 203,974	$ 146,127	$ 176,721
Total Operating Expenses and Equipment	$ 45,623,927	$ 3,661,468	$ 340,607	-	-	-	-	$ 49,626,002	$ 61,059,438	$ 52,741,877	$ 70,313,328
Special Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-	-	-	-
Jury Costs	$ 887,978	-	-	-	-	-	-	$ 887,978	$ 2,610,200	$ 2,582,874	$ 1,182,000
Judgements, Settlements and Claims	$ 365,000	-	-	-	-	-	-	$ 365,000	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other	$ 306,302	$ 4,795	-	-	-	-	-	$ 311,097	$ 2,217,631	$ 410,348	$ 1,735,754
Capital Costs	-	-	-	-	-	-	-	-	-	-	-
Internal Cost Recovery	$ (868,743)	$ 19,822	$ 848,921	-	-	-	-	-	-	-	$ (2,402)
Prior Year Expense Adjustment	$ 77,038	$ 23,279	$ (602)	-	-	-	-	$ 99,716	-	$ (124,658)	-
Total Special Items of Expense	$ 767,574	$ 47,896	$ 848,319	-	-	-	-	$ 1,663,790	$ 4,827,831	$ 2,868,563	$ 2,915,352
TOTAL EXPENDITURES	$ 182,956,954	$ 6,829,751	$ 5,499,953	-	-	-	-	$ 195,286,659	$ 208,791,645	$ 196,319,976	$ 216,039,999

FUND BALANCE	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Excess (Deficit) of Revenues Over Expenditures	$ (7,152,910)	$ 758,692	$ (381,046)	-	-	-	-	$ (6,775,264)	$ (3,763,913)	$ (7,922,751)	$ (17,763,475)
Operating Transfers In (Out)	$ (443,026)	$ 61,980	$ 381,046	-	-	-	-	-	-	-	-
Fund Balance (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Deficit)	$ 16,147,099	$ 2,592,987	-	-	-	-	-	$ 18,740,087	$ 18,740,087	$ 26,662,838	$ 26,662,838
ENDING BALANCE (Deficit)	$ 8,551,163	$ 3,413,660	-	-	-	-	-	$ 11,964,823	$ 14,976,173	$ 18,740,087	$ 8,899,363

Superior Court of California, County of San Bernardino
Trial Court Operations Fund
Statement of Program Expenditures
For the month ended June of Fiscal Year 2025/26
(Unaudited)

PROGRAM EXPENDITURES:	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Annual Budget	Prior Fiscal Year Total Actual Expense	Prior Fiscal Year Final Annual Budget
Judges & Courtroom Support	$ 46,471,958	$ 2,013,430	-	-	-	$ (509,409)	$ 47,975,979	$ 52,300,974	$ 48,743,862	$ 48,049,424
Traffic & Other Infractions	$ 3,899,863	$ 59,858	-	-	-	-	$ 3,959,721	$ 3,622,306	$ 4,286,175	$ 4,833,507
Other Criminal Cases	$ 7,651,840	$ 3,250	-	-	-	-	$ 7,655,090	$ 10,404,955	$ 11,473,882	$ 12,598,970
Civil	$ 7,152,818	$ 318	-	-	-	-	$ 7,153,136	$ 8,436,592	$ 6,931,135	$ 6,124,318
Family & Children Services	$ 14,179,194	$ 243,663	$ 385,327	-	$ 715,112	-	$ 15,523,296	$ 14,227,133	$ 13,397,611	$ 14,255,214
Probate, Guardianship & Mental Health Services	$ 5,468,179	$ 23,357	$ 303,644	-	$ 72,041	$ (301)	$ 5,866,920	$ 7,605,736	$ 5,983,410	$ 5,827,535
Juvenile Dependency Services	$ 1,052,098	$ 16,679,347	-	-	-	-	$ 17,731,445	$ 17,989,354	$ 17,421,586	$ 17,167,339
Juvenile Delinquency Services	$ 996,935	$ 190	-	-	-	-	$ 997,125	$ 1,049,511	$ 1,029,588	$ 964,056
Other Court Operations	$ 18,390,399	$ 5,405,510	-	-	$ 61,769	$ (28,143)	$ 23,829,534	$ 29,145,264	$ 18,941,350	$ 24,184,149
Court Interpreters	$ 6,073,752	$ 1,095,173	-	-	-	$ 557,377	$ 7,726,302	$ 7,973,220	$ 6,604,894	$ 7,502,556
Jury Services	$ 1,241,846	$ 661,863	$ 887,978	-	-	$ (3,408)	$ 2,788,279	$ 5,020,376	$ 4,225,219	$ 1,776,107
Security	$ 3,738,347	$ 2,413,380	-	-	-	-	$ 6,151,727	$ 7,234,636	$ 6,176,835	$ 5,824,281
Trial Court Operations Program	$ 116,317,228	$ 28,599,338	$ 1,576,949	-	$ 848,921	$ 16,116	$ 147,358,553	$ 165,010,057	$ 145,215,549	$ 149,107,456
Enhanced Collections	$ 510,555	-	-	-	-	-	$ 510,555	$ 423,393	$ 387,460	$ 435,502
Other Non-Court Operations	$ 340,151	$ 79,505	-	-	$ 19,822	-	$ 439,477	$ 458,769	$ 460,842	$ 456,048
Non-Court Operations Program	$ 850,706	$ 79,505	-	-	$ 19,822	-	$ 950,033	$ 882,162	$ 848,302	$ 891,550
Executive Office	$ 3,179,172	$ 1,293,144	$ 6,263	-	-	-	$ 4,478,579	$ 3,384,117	$ 5,815,860	$ 7,280,289
Fiscal Services	$ 4,329,058	$ 336,200	$ (385,327)	-	$ (868,743)	$ (1,204)	$ 3,409,985	$ (8,928,962)	$ 4,188,309	$ 3,447,578
Human Resources	$ 5,683,001	$ 964,386	$ 365,000	-	-	$ (21)	$ 7,012,366	$ 7,597,255	$ 6,074,134	$ 6,755,101
Business & Facilities Services	$ 3,979,895	$ 9,674,921	$ 1,190	-	-	$ 85,464	$ 13,741,469	$ 19,803,529	$ 15,759,170	$ 24,775,777
Information Technology	$ 9,657,807	$ 8,678,508	-	-	-	$ (640)	$ 18,335,675	$ 21,043,488	$ 18,418,652	$ 23,782,247
Court Administration Program	$ 26,828,933	$ 20,947,159	$ (12,874)	-	$ (868,743)	$ 83,599	$ 46,978,073	$ 42,899,427	$ 50,256,125	$ 66,040,992
Expenditures Not Distributed or Posted to a Program	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments Not Posted to a Program	-	-	-	-	-	-	-	-	-	-
TOTAL PROGRAM EXPENDITURES	$ 143,996,867	$ 49,626,002	$ 1,564,074	-	-	$ 99,716	$ 195,286,659	$ 208,791,645	$ 196,319,976	$ 216,039,999