

## 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) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> 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 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (6,222,402)	\$ 8,401,959	\$ (2,803,203)				\$ 88,975	\$ (534,671)	\$ (760,305)
Payroll	\$ (2,803,886)							\$ (2,803,886)	\$ (452,167)
Jury	\$ 125,000							\$ 125,000	\$ 125,000
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (320,969)	\$ (320,969)	\$ (227,551)
Credit Card									
Cash on Hand	\$ 15,995							\$ 15,995	\$ 15,495
Cash with County	\$ 2,187,256	\$ 0	\$ 0				\$ 8,539,778	\$ 10,727,034	\$ 8,373,419
Cash Outside of the JCC									
Cash Equivalents	\$ 69,997,574						\$ 23,624,131	\$ 93,621,705	\$ 65,469,095
<b>Total Cash and Cash Equivalents</b>	<b>\$ 63,349,537</b>	<b>\$ 8,401,959</b>	<b>\$ (2,803,203)</b>				<b>\$ 31,931,916</b>	<b>\$ 100,880,208</b>	<b>\$ 72,592,985</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 631,685	\$ 0					\$ 161	\$ 631,846	\$ 168,499
Dishonored Checks	\$ 146,081							\$ 146,081	\$ 146,081
Due From Employee	\$ 1,256							\$ 1,256	\$ 16,797
Civil Jury Fees									
Trust							\$ 14,132	\$ 14,132	\$ 13,544
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 6,065	\$ 141,155	\$ 43,854					\$ 191,075	\$ 127,689
Due From Other Courts									
Due From State	\$ 85,558	\$ 0	\$ 1,232,504					\$ 1,318,062	\$ 1,198,487
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0							\$ 0	\$ 6,829
<b>Total Receivables</b>	<b>\$ 870,645</b>	<b>\$ 141,155</b>	<b>\$ 1,276,358</b>				<b>\$ 14,293</b>	<b>\$ 2,302,452</b>	<b>\$ 1,677,925</b>
Prepaid Expenses - General	\$ 6,786,220		\$ 0					\$ 6,786,220	\$ 1,376,420
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 6,786,220</b>		<b>\$ 0</b>					<b>\$ 6,786,220</b>	<b>\$ 1,376,420</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 71,006,402</b>	<b>\$ 8,543,114</b>	<b>\$ (1,526,845)</b>				<b>\$ 31,946,209</b>	<b>\$ 109,968,880</b>	<b>\$ 75,647,330</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,493,020	\$ 0	\$ 2,625				\$ 36,669	\$ 1,532,314	\$ 1,103,026
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 6,829
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 3,122,336	\$ 0	\$ 0					\$ 3,122,336	\$ 2,750,219
TC145 Liability							\$ 2,615,645	\$ 2,615,645	\$ 2,504,358
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 8,493,556	\$ 8,493,556	\$ 6,163,443
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 158		\$ 0					\$ 158	\$ (2)
Interest							\$ 32,494	\$ 32,494	\$ 7,464
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 4,615,514</b>	<b>\$ 0</b>	<b>\$ 2,625</b>				<b>\$ 11,178,364</b>	<b>\$ 15,796,503</b>	<b>\$ 12,535,337</b>
Civil							\$ 14,612,580	\$ 14,612,580	\$ 10,066,453
Criminal							\$ 3,825,736	\$ 3,825,736	\$ 2,385,110
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC	\$ 264,468						\$ 257	\$ 264,725	\$ 264,725
Trust Interest Payable							\$ 1,713,677	\$ 1,713,677	\$ 1,148,473
Miscellaneous Trust									
<b>Total Trust Deposits</b>	<b>\$ 264,468</b>						<b>\$ 20,152,250</b>	<b>\$ 20,416,717</b>	<b>\$ 13,864,761</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,696,256							\$ 1,696,256	\$ 2,093,592
Deferred Compensation Payable	\$ (4,024)							\$ (4,024)	\$ 60
Deductions Payable	\$ 8,743							\$ 8,743	\$ 8,741
Payroll Clearing	\$ (8,313)	\$ 0	\$ 0					\$ (8,313)	\$ (6,176)
<b>Total Payroll Liabilities</b>	<b>\$ 1,692,662</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 1,692,662</b>	<b>\$ 2,096,217</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 187,696	\$ 765	\$ 164				\$ 615,595	\$ 804,220	\$ 697,743
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 40,777						\$ 0	\$ 40,777	\$ 40,777
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 228,473</b>	<b>\$ 765</b>	<b>\$ 164</b>				<b>\$ 615,595</b>	<b>\$ 844,997</b>	<b>\$ 738,520</b>
<b>Total Liabilities</b>	<b>\$ 6,801,117</b>	<b>\$ 765</b>	<b>\$ 2,789</b>				<b>\$ 31,946,209</b>	<b>\$ 38,750,879</b>	<b>\$ 29,234,835</b>
<b>Total Fund Balance</b>	<b>\$ 64,205,286</b>	<b>\$ 8,542,349</b>	<b>\$ (1,529,634)</b>					<b>\$ 71,218,001</b>	<b>\$ 46,412,495</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 71,006,402</b>	<b>\$ 8,543,114</b>	<b>\$ (1,526,845)</b>				<b>\$ 31,946,209</b>	<b>\$ 109,968,880</b>	<b>\$ 75,647,330</b>

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 2023/24									2022/23		
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 69,401,582	\$ 66,077					\$ 69,467,659		\$ 65,836,116	\$ 150,363,282	
Improvement and Modernization Fund										\$ 273,916	
Judges' Compensation (0150019)	\$ 201,876						\$ 201,876		\$ 187,626	\$ 700,000	
Court Interpreter (0150037)	\$ 2,350,464						\$ 2,350,464		\$ 1,821,338	\$ 7,059,912	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 690,358						\$ 690,358		\$ 843,353	\$ 17,348,407	
Other Miscellaneous		\$ 7,126,361					\$ 7,126,361		\$ 14,940,746	\$ 16,219,333	
	\$ 72,644,280	\$ 7,192,438					\$ 79,836,718		\$ 83,629,179	\$ 191,964,850	
Grants											
AB 1058 Commissioner/Facilitator			\$ (462,732)				\$ (462,732)		\$ 11,783	\$ 4,381,790	
Other Judicial Council Grants			\$ (8,944)				\$ (8,944)		\$ (44,482)	\$ 304,663	
Non-Judicial Council Grants			\$ (40)				\$ (40)		\$ 44,098	\$ 590,201	
			\$ (471,717)				\$ (471,717)		\$ 11,398	\$ 5,276,654	
Other Financing Sources											
Interest Income	\$ 654,098	\$ 367,123					\$ 1,021,221		\$ 173,764	\$ 91,350	
Investment Income											
Donations									\$ 182		
Local Fees	\$ 267,866	\$ 65,968					\$ 333,834		\$ 80,873	\$ 1,245,187	
Non-Fee Revenues	\$ 33,773	\$ 1,925					\$ 35,698		\$ 4,759	\$ 830,579	
Enhanced Collections		\$ 21,500					\$ 21,500		\$ 51,419	\$ 331,304	
Escheatment										\$ 200,000	
Prior Year Revenue	\$ (25,305)	\$ 1					\$ (25,304)			\$ 822,541	
County Program - Restricted		\$ (7,121)					\$ (7,121)		\$ (25,730)	\$ 374,765	
Reimbursement Other	\$ (40,719)						\$ (40,719)		\$ 60,775	\$ 191,284	
Sale of Fixed Assets											
Other Miscellaneous	\$ 738	\$ 116,013					\$ 116,750		\$ (405)	\$ 5,000	
	\$ 890,452	\$ 565,409					\$ 1,455,861		\$ 345,640	\$ 4,092,010	
<b>Total Revenues</b>	\$ 73,534,732	\$ 7,757,847	\$ (471,717)				\$ 80,820,862		\$ 83,986,217	\$ 201,333,514	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 18,274,342	\$ 254,642	\$ 688,849				\$ 19,217,833		\$ 17,833,130	\$ 90,847,594	
Temp Help	\$ 5,145						\$ 5,145		\$ 52,059	\$ 220,125	
Overtime	\$ 343,209		\$ 910				\$ 344,119		\$ 356,287	\$ 1,830,964	
Staff Benefits	\$ 11,393,951	\$ 246,515	\$ 352,108				\$ 11,992,574		\$ 11,490,367	\$ 47,637,070	
	\$ 30,016,647	\$ 501,157	\$ 1,041,867				\$ 31,559,671		\$ 29,731,843	\$ 140,535,754	
Operating Expenses and Equipment											
General Expense	\$ 1,458,685	\$ 16,531	\$ 3,163				\$ 1,478,379		\$ 327,913	\$ 5,973,810	
Printing	\$ 18,964						\$ 18,964		\$ 13,569	\$ 470,348	
Telecommunications	\$ 33,430	\$ 0	\$ (2,880)				\$ 30,550		\$ 16,300	\$ 2,194,472	
Postage	\$ 67,345	\$ (28)	\$ 576				\$ 67,893		\$ 8,689	\$ 550,625	
Insurance									\$ 26,500	\$ 94,600	
In-State Travel	\$ 34,667	\$ 395	\$ 543				\$ 35,605		\$ 42,405	\$ 25,759	
Out-of-State Travel	\$ 8,190						\$ 8,190		\$ 3,582	\$ 11,079	
Training	\$ 13,932	\$ 0	\$ 2,600				\$ 16,531		\$ 3,000	\$ 437,608	
Security Services	\$ (91)						\$ (91)		\$ 328,266	\$ 2,385,000	
Facility Operations	\$ 4,399		\$ (1,581)				\$ 2,818		\$ 76,510	\$ 6,085,421	
Utilities									\$ (343)	\$ 18,279	
Contracted Services	\$ 2,957,362	\$ (38,059)	\$ (1,017)				\$ 2,918,286		\$ 3,064,709	\$ 21,676,888	
Consulting and Professional Services	\$ 1,686						\$ 1,686		\$ 7,784,442	\$ 10,648,273	
Information Technology	\$ 118,030	\$ 750					\$ 118,780		\$ 703,836	\$ 4,243,228	
Major Equipment	\$ 49,010						\$ 49,010		\$ 11,613	\$ 2,099,370	
Other Items of Expense	\$ (2,180)		\$ (13)				\$ (2,193)		\$ (13,319)	\$ 113,900	
	\$ 4,763,429	\$ (20,411)	\$ 1,391				\$ 4,744,409		\$ 12,397,673	\$ 57,028,661	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 43,053						\$ 43,053		\$ 96,414	\$ 550,000	
Judgements, Settlements and Claims									\$ 150,000		
Debt Service											
Other	\$ 13,431						\$ 13,431			\$ 800,000	
Capital Costs											
Internal Cost Recovery	\$ (14,660)		\$ 14,660				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 42,076						\$ 42,076		\$ (450)		
	\$ 83,901		\$ 14,660				\$ 98,560		\$ 245,964	\$ 1,350,000	
<b>Total Expenditures</b>	\$ 34,863,977	\$ 480,746	\$ 1,057,917				\$ 36,402,641		\$ 42,375,479	\$ 198,914,415	
Excess (Deficit) of Revenues Over Expenditures	\$ 38,670,755	\$ 7,277,101	\$ (1,529,634)				\$ 44,418,222		\$ 41,610,737	\$ 2,419,100	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 25,534,531	\$ 1,265,249	\$ 0				\$ 26,799,779	\$ 26,799,779	\$ 4,801,758	\$ 4,801,758	
Ending Balance (Deficit)	\$ 64,205,286	\$ 8,542,349	\$ (1,529,634)				\$ 71,218,001	\$ 26,799,779	\$ 46,412,495	\$ 7,220,858	

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

For the month ended September

Fiscal Year 2023/24

2022/23

	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 9,742,600	\$ 363,729					\$ 10,106,329		\$ 9,838,342	\$ 44,932,556
Traffic & Other Infractions	\$ 1,258,637	\$ (72,632)					\$ 1,186,005		\$ 1,077,093	\$ 4,878,978
Other Criminal Cases	\$ 2,271,563	\$ (10,590)					\$ 2,260,972		\$ 10,058,948	\$ 19,857,762
Civil	\$ 1,539,580	\$ (12,059)					\$ 1,527,520		\$ 1,529,403	\$ 7,326,636
Family & Children Services	\$ 2,893,246	\$ (12,666)					\$ 2,880,580		\$ 2,726,729	\$ 14,255,018
Probate, Guardianship & Mental Health Services	\$ 1,404,358	\$ 2,220			\$ 14,660		\$ 1,421,238		\$ 1,107,528	\$ 4,585,137
Juvenile Dependency Services	\$ 253,261	\$ 2,496,576					\$ 2,749,837		\$ 2,667,852	\$ 16,191,346
Juvenile Delinquency Services	\$ 253,906	\$ (13,173)					\$ 240,733		\$ 209,334	\$ 1,000,868
Other Court Operations	\$ 3,827,985	\$ (88,513)					\$ 3,739,473		\$ 3,464,378	\$ 18,245,903
Court Interpreters	\$ 1,425,139	\$ 92,877					\$ 1,518,016		\$ 1,523,444	\$ 5,746,211
Jury Services	\$ 221,607	\$ (26,459)	\$ 43,053				\$ 238,200		\$ 333,205	\$ 2,126,662
Security	\$ 758,301	\$ 27,190					\$ 785,491		\$ 920,711	\$ 5,216,911
Trial Court Operations Program	\$ 25,850,184	\$ 2,746,498	\$ 43,053		\$ 14,660		\$ 28,654,395		\$ 35,456,968	\$ 144,363,989
Enhanced Collections	\$ 84,684						\$ 84,684			
Other Non-Court Operations	\$ 78,508	\$ 3,045					\$ 81,553		\$ 101,699	\$ 511,915
Non-Court Operations Program	\$ 163,193	\$ 3,045					\$ 166,238		\$ 101,699	\$ 511,915
Executive Office	\$ 808,207	\$ 169,941					\$ 978,148		\$ 1,016,512	\$ 11,058,078
Fiscal Services	\$ 785,576	\$ 121,514	\$ 13,431		\$ (14,660)		\$ 905,862		\$ 714,130	\$ 5,565,897
Human Resources	\$ 1,666,568	\$ 85,330					\$ 1,751,898		\$ 1,792,674	\$ 8,325,637
Business & Facilities Services	\$ 420,352	\$ 398,297				\$ 42,076	\$ 860,726		\$ 743,554	\$ 11,121,562
Information Technology	\$ 1,865,591	\$ 1,219,783					\$ 3,085,375		\$ 2,549,941	\$ 17,967,337
Court Administration Program	\$ 5,546,294	\$ 1,994,866	\$ 13,431		\$ (14,660)	\$ 42,076	\$ 7,582,008		\$ 6,816,812	\$ 54,038,510
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 31,559,671	\$ 4,744,409	\$ 56,484		\$ 0	\$ 42,076	\$ 36,402,641		\$ 42,375,479	\$ 198,914,415