

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.

Kristine Swensson Digitally signed by Kristine Swensson
Date: 2024.04.24 15:02:33 -07'00'



04/24/2024

Signature of Presiding Judge or Court Executive

Date

San Bernardino

Court

2023-24 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Bernardino

Court

2023-24 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

A large, empty rectangular box with a black border, occupying the lower half of the page. It is intended for the user to enter the footnotes for the financial statement.

**QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions**

San Bernardino

Court

2023-24 Q3

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	1201.32	1095.56	1087.08	1122.30	

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 March									
Fiscal Year 2023/24									
	Governmental Funds						2022/23		
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	
	General	Non-Grant	Grant					(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	\$ (1,917,260)	\$ 6,005,411	\$ (3,490,081)				\$ 56,023	\$ 654,093	\$ (1,050,941)
Payroll	\$ (3,078,068)							\$ (3,078,068)	\$ (21,152)
Jury	\$ 125,000							\$ 125,000	\$ 125,000
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (415,118)	\$ (415,118)	\$ (425,927)
Credit Card								\$ 15,995	\$ 15,995
Cash on Hand	\$ 15,995							\$ 15,995	\$ 15,995
Cash with County	\$ 2,187,256	\$ 0	\$ 0				\$ 8,580,763	\$ 10,768,019	\$ 8,469,359
Cash Outside of the JCC									
Cash Equivalents	\$ 50,773,719						\$ 22,273,458	\$ 73,047,177	\$ 51,510,895
Total Cash and Cash Equivalents	\$ 48,156,642	\$ 6,005,411	\$ (3,490,081)				\$ 30,495,125	\$ 81,167,097	\$ 58,873,230
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 289,023	\$ 0					\$ 161	\$ 289,184	\$ 143,705
Dishonored Checks	\$ 146,081							\$ 146,081	\$ 146,081
Due From Employee	\$ 155							\$ 155	\$ 20,389
Civil Jury Fees									
Trust							\$ 14,132	\$ 14,132	\$ 13,872
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 1,599	\$ 0	\$ 61,529					\$ 63,128	\$ 94,091
Due From Other Courts									
Due From State	\$ 25,868	\$ 0	\$ 1,880,333					\$ 1,906,202	\$ 2,295,839
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 462,726	\$ 0	\$ 1,941,862				\$ 14,293	\$ 2,418,682	\$ 2,713,978
Prepaid Expenses - General	\$ 3,878,318		\$ 0					\$ 3,878,318	\$ 1,067,713
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 3,878,318		\$ 0					\$ 3,878,318	\$ 1,067,713
Other Assets									
Total Other Assets									
Total Assets	\$ 52,497,686	\$ 6,005,412	\$ (1,548,219)				\$ 30,509,418	\$ 87,484,297	\$ 62,454,921
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,584,913	\$ 0	\$ 0				\$ 650	\$ 1,585,563	\$ 1,480,454
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 3,122,336	\$ 0	\$ 0					\$ 3,122,336	\$ 687,433
TC145 Liability							\$ 121,645	\$ 121,645	\$ 10,705
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	\$ 0		\$ 0					\$ 0	\$ 228
Interest							\$ 30,759	\$ 30,759	\$ 18,868
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 4,707,249	\$ 0	\$ 0				\$ 8,648,610	\$ 13,253,859	\$ 8,361,130
Civil									
Criminal							\$ 15,234,694	\$ 15,234,694	\$ 12,585,154
Unreconciled - Civil and Criminal							\$ 3,867,393	\$ 3,867,393	\$ 2,499,150
Trust Held Outside of the JCC	\$ 264,468							\$ 264,725	\$ 264,725
Trust Interest Payable							\$ 2,110,959	\$ 2,110,959	\$ 1,389,591
Miscellaneous Trust									
Total Trust Deposits	\$ 264,468						\$ 21,213,303	\$ 21,477,771	\$ 16,738,620
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,022,963							\$ 1,022,963	\$ 947,540
Deferred Compensation Payable	\$ (4,678)							\$ (4,678)	\$ (3,335)
Deductions Payable	\$ 8,743							\$ 8,743	\$ 8,743
Payroll Clearing	\$ (8,368)							\$ (8,368)	\$ (6,198)
Total Payroll Liabilities	\$ 1,018,660	\$ 0	\$ 0					\$ 1,018,660	\$ 946,749
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 211,863	\$ 765	\$ 164				\$ 645,111	\$ 857,903	\$ 734,408
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 40,777						\$ 4,394	\$ 45,171	\$ 40,777
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 252,840	\$ 765	\$ 164				\$ 649,505	\$ 903,074	\$ 775,185
Total Liabilities	\$ 6,243,017	\$ 765	\$ 164				\$ 30,509,418	\$ 36,753,364	\$ 28,821,684
Total Fund Balance	\$ 46,254,669	\$ 6,004,647	\$ (1,548,383)					\$ 50,710,933	\$ 35,633,238
Total Liabilities and Fund Balance	\$ 52,497,686	\$ 6,005,412	\$ (1,548,219)				\$ 30,509,418	\$ 67,484,297	\$ 62,454,921

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 March											
	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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 116,325,046	\$ 433,687						\$ 116,758,733	\$ 152,685,575	\$ 115,564,516	\$ 150,363,282
Improvement and Modernization Fund								\$ 273,916	\$ 273,916	\$ 273,916	\$ 273,916
Judges' Compensation (0150019)	\$ 605,628							\$ 605,628	\$ 810,000	\$ 605,625	\$ 700,000
Court Interpreter (0150037)	\$ 5,530,011							\$ 5,530,011	\$ 7,262,799	\$ 5,176,977	\$ 7,059,912
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 11,049,973							\$ 11,049,973	\$ 17,191,672	\$ 10,389,922	\$ 17,348,407
Other Miscellaneous	\$ 1,264,732	\$ 7,126,361						\$ 8,391,093	\$ 8,762,009	\$ 16,206,478	\$ 16,219,333
	\$ 134,775,390	\$ 7,560,048						\$ 142,335,437	\$ 166,985,971	\$ 147,942,518	\$ 191,984,850
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,872,005					\$ 1,872,005	\$ 4,598,936	\$ 2,215,222	\$ 4,381,790
Other Judicial Council Grants			\$ 31,305					\$ 31,305	\$ 139,608	\$ 97,546	\$ 304,663
Non-Judicial Council Grants			\$ 284,394					\$ 284,394	\$ 585,201	\$ 298,760	\$ 590,201
			\$ 2,187,704					\$ 2,187,704	\$ 5,323,745	\$ 2,611,527	\$ 5,276,654
Other Financing Sources											
Interest Income	\$ 2,352,225	\$ 561,154						\$ 2,913,380	\$ 1,192,202	\$ 1,193,521	\$ 91,350
Investment Income											
Donations	\$ 9							\$ 9		\$ 370	
Local Fees	\$ 267,978	\$ 415,272						\$ 683,249	\$ 858,199	\$ 252,265	\$ 1,245,187
Non-Fee Revenues	\$ 39,808	\$ 230,636						\$ 270,444	\$ 570,045	\$ 302,283	\$ 830,579
Enhanced Collections		\$ 240,530						\$ 240,530	\$ 425,619	\$ 177,698	\$ 331,304
Escheatment											\$ 200,000
Prior Year Revenue	\$ (313,724)	\$ 1						\$ (313,723)	\$ 700,000	\$ 82,049	\$ 822,541
County Program - Restricted		\$ 158,547						\$ 158,547	\$ 367,265	\$ 211,212	\$ 374,765
Reimbursement Other	\$ 183,521							\$ 183,521	\$ 130,000	\$ 126,958	\$ 191,284
Sale of Fixed Assets										\$ 13,000	
Other Miscellaneous	\$ 6,573	\$ 116,013						\$ 122,586	\$ 213,512	\$ 47,841	\$ 5,000
	\$ 2,536,391	\$ 1,722,153						\$ 4,258,544	\$ 4,456,842	\$ 2,406,197	\$ 4,092,010
Total Revenues	\$ 137,311,780	\$ 9,282,201	\$ 2,187,704					\$ 146,781,686	\$ 166,766,558	\$ 152,960,242	\$ 201,333,514
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 61,134,281	\$ 886,311	\$ 2,151,420					\$ 64,172,023	\$ 89,534,535	\$ 59,821,820	\$ 90,847,594
Temp Help	\$ 22,542							\$ 22,542	\$ 330,638	\$ 160,277	\$ 220,125
Overtime	\$ 942,361	\$ 42	\$ 3,495					\$ 945,898	\$ 1,129,017	\$ 1,013,760	\$ 1,830,964
Staff Benefits	\$ 31,116,046	\$ 747,291	\$ 1,037,698					\$ 32,901,036	\$ 47,534,602	\$ 31,199,777	\$ 47,637,070
	\$ 93,215,240	\$ 1,633,645	\$ 3,192,613					\$ 98,041,499	\$ 138,528,792	\$ 92,195,834	\$ 140,535,754
Operating Expenses and Equipment											
General Expense	\$ 3,673,312	\$ 28,343	\$ 23,523					\$ 3,725,177	\$ 10,754,232	\$ 3,003,857	\$ 6,973,810
Printing	\$ 288,850		\$ 49					\$ 288,899	\$ 331,250	\$ 188,304	\$ 470,348
Telecommunications	\$ 434,958	\$ 1,405	\$ 2,938					\$ 439,301	\$ 2,129,579	\$ 581,365	\$ 2,194,472
Postage	\$ 586,252	\$ (28)	\$ 4,593					\$ 590,818	\$ 842,032	\$ 480,037	\$ 550,625
Insurance	\$ 102,939							\$ 102,939	\$ 87,500	\$ 88,905	\$ 94,600
In-State Travel	\$ 197,360	\$ 1,881	\$ 7,345					\$ 205,585	\$ 598,351	\$ 144,224	\$ 25,759
Out-of-State Travel	\$ 11,961							\$ 11,961	\$ 27,010	\$ 17,656	\$ 11,079
Training	\$ 77,402	\$ 2,160	\$ 2,600					\$ 82,162	\$ 249,789	\$ 16,021	\$ 437,608
Security Services	\$ 1,420,651							\$ 1,420,651	\$ 2,110,088	\$ 1,300,233	\$ 2,385,000
Facility Operations	\$ 809,673		\$ (1,408)					\$ 808,264	\$ 13,929,077	\$ 766,272	\$ 6,085,421
Utilities										\$ (3,291)	\$ 18,279
Contracted Services	\$ 12,798,268	\$ 116,798	\$ 144,370					\$ 13,059,436	\$ 27,162,483	\$ 13,394,173	\$ 21,676,888
Consulting and Professional Services	\$ 6,939	\$ 2,753,069						\$ 2,760,008	\$ 2,912,189	\$ 7,831,609	\$ 10,648,273
Information Technology	\$ 1,383,511	\$ 750						\$ 1,384,261	\$ 10,992,783	\$ 1,444,974	\$ 4,243,228
Major Equipment	\$ 1,373,849							\$ 1,373,849	\$ 1,905,885	\$ 232,205	\$ 2,099,370
Other Items of Expense	\$ 85,938		\$ 450					\$ 86,388	\$ 109,190	\$ 10,587	\$ 113,900
	\$ 23,251,861	\$ 2,804,377	\$ 184,460					\$ 26,340,698	\$ 74,141,436	\$ 29,487,131	\$ 57,026,661
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 492,593							\$ 492,593	\$ 635,000	\$ 298,893	\$ 550,000
Judgements, Settlements and Claims										\$ 165,000	
Debt Service											
Other	\$ 999							\$ 999	\$ 750,000		\$ 800,000
Capital Costs											
Internal Cost Recovery	\$ (363,795)	\$ 4,781	\$ 359,014					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (5,256)							\$ (5,256)		\$ (17,896)	
	\$ 124,541	\$ 4,781	\$ 359,014					\$ 488,336	\$ 1,385,000	\$ 445,997	\$ 1,350,000
Total Expenditures	\$ 116,591,642	\$ 4,542,803	\$ 3,736,087					\$ 124,870,532	\$ 214,059,230	\$ 122,128,783	\$ 198,914,415
Excess (Deficit) of Revenues Over Expenditures	\$ 20,720,138	\$ 4,739,398	\$ (1,548,383)					\$ 23,911,153	\$ (17,288,672)	\$ 30,831,479	\$ 2,419,100
Operating Transfers In (Out)											
									\$ 0	\$ 0	\$ 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)	\$ 46,254,669	\$ 6,004,647	\$ (1,548,383)					\$ 50,710,933	\$ 9,511,107	\$ 35,633,238	\$ 7,220,858

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

For the month ended March										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 33,218,109	\$ 1,410,438				\$ (39,909)	\$ 34,588,638	\$ 44,308,627	\$ 31,305,787	\$ 44,932,556
Traffic & Other Infractions	\$ 3,587,518	\$ 89,910				\$ (538)	\$ 3,676,890	\$ 4,721,174	\$ 3,438,092	\$ 4,878,978
Other Criminal Cases	\$ 6,932,619	\$ 2,748,760				\$ (76)	\$ 9,681,303	\$ 12,097,988	\$ 15,098,634	\$ 19,857,762
Civil	\$ 4,522,896	\$ 70,015				\$ (127)	\$ 4,592,784	\$ 8,158,299	\$ 5,503,073	\$ 7,326,636
Family & Children Services	\$ 8,894,638	\$ 143,340			\$ 310,811	\$ 497	\$ 9,349,286	\$ 12,617,539	\$ 9,252,290	\$ 14,255,018
Probate, Guardianship & Mental Health Services	\$ 4,257,977	\$ 49,974			\$ 48,203		\$ 4,356,154	\$ 6,088,507	\$ 3,932,811	\$ 4,585,137
Juvenile Dependency Services	\$ 708,576	\$ 9,337,986					\$ 10,046,562	\$ 16,393,923	\$ 10,737,577	\$ 16,191,346
Juvenile Delinquency Services	\$ 712,523	\$ (11,398)					\$ 701,125	\$ 1,012,131	\$ 708,440	\$ 1,000,868
Other Court Operations	\$ 12,236,727	\$ 542,341				\$ 2,547	\$ 12,781,616	\$ 23,026,102	\$ 12,104,926	\$ 18,245,903
Court Interpreters	\$ 4,214,602	\$ 379,290				\$ (1,095)	\$ 4,592,798	\$ 7,110,818	\$ 4,773,066	\$ 5,746,211
Jury Services	\$ 714,708	\$ 327,064	\$ 492,593				\$ 1,534,364	\$ 2,203,877	\$ 1,348,436	\$ 2,126,662
Security	\$ 2,371,630	\$ 1,475,649					\$ 3,847,279	\$ 5,381,097	\$ 3,309,365	\$ 5,216,911
Trial Court Operations Program	\$ 82,372,524	\$ 16,563,369	\$ 492,593		\$ 359,014	\$ (38,700)	\$ 99,748,800	\$ 143,120,082	\$ 101,512,496	\$ 144,363,989
Enhanced Collections	\$ 273,243						\$ 273,243	\$ 425,619		
Other Non-Court Operations	\$ 265,302	\$ 24,000			\$ 4,781		\$ 294,083	\$ 364,231	\$ 324,130	\$ 511,915
Non-Court Operations Program	\$ 538,545	\$ 24,000			\$ 4,781		\$ 567,326	\$ 789,850	\$ 324,130	\$ 511,915
Executive Office	\$ 3,015,713	\$ 818,427				\$ (8,123)	\$ 3,826,016	\$ 4,397,107	\$ 2,918,230	\$ 11,058,078
Fiscal Services	\$ 2,266,023	\$ 446,902	\$ 999		\$ (363,795)	\$ (508)	\$ 2,349,620	\$ 7,491,102	\$ 2,576,422	\$ 5,565,897
Human Resources	\$ 2,524,623	\$ 649,745					\$ 3,174,368	\$ 6,754,336	\$ 3,001,767	\$ 8,325,637
Business & Facilities Services	\$ 2,088,375	\$ 3,202,772				\$ 42,076	\$ 5,333,224	\$ 26,595,522	\$ 3,359,348	\$ 11,121,562
Information Technology	\$ 5,235,696	\$ 4,635,482					\$ 9,871,178	\$ 24,907,231	\$ 8,436,370	\$ 17,967,337
Court Administration Program	\$ 15,130,429	\$ 9,753,328	\$ 999		\$ (363,795)	\$ 33,445	\$ 24,554,406	\$ 70,145,298	\$ 20,292,137	\$ 54,038,510
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 98,041,499	\$ 26,340,698	\$ 493,592		\$ 0	\$ (5,256)	\$ 124,870,532	\$ 214,055,230	\$ 122,128,763	\$ 198,914,415