

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

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	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 2022/23									2021/22		
	Governmental Funds							Total Funds <small>(Info. Purposes Only)</small>	Total Funds <small>(Info. Purposes Only)</small>		
	General	Special Revenue		Capital Project	Debt Service					Proprietary Funds	Fiduciary Funds
		Non-Grant	Grant								
ASSETS											
Operations	\$ (12,861,560)	\$ 4,760,453	\$ 0				\$ 76,622	\$ (8,024,485)	\$ (345,459)		
Payroll	\$ (8,301)							\$ (8,301)	\$ (4,461)		
Jury	\$ 125,000							\$ 125,000	\$ 125,000		
Revolving	\$ 50,000							\$ 50,000	\$ 50,000		
Other											
Distribution											
Civil Filing Fees							\$ 3,530,055	\$ 3,530,055	\$ 0		
Trust							\$ (401,459)	\$ (401,459)	\$ (289,925)		
Credit Card								\$ 15,995	\$ 15,495		
Cash on Hand	\$ 15,995							\$ 15,995	\$ 15,495		
Cash with County	\$ 2,187,256	\$ 0	\$ 0				\$ 8,565,302	\$ 10,752,558	\$ 8,490,133		
Cash Outside of the JCC											
Cash Equivalents	\$ 37,253,469						\$ 20,671,401	\$ 57,924,870	\$ 33,652,592		
Total Cash and Cash Equivalents	\$ 26,761,859	\$ 4,760,453	\$ 0				\$ 32,441,921	\$ 63,964,233	\$ 41,693,375		
Short-Term Investment											
Investments											
Total Investments											
Accrued Revenue	\$ 1,772	\$ 8,599						\$ 10,371	\$ 45,528		
Accounts Receivable - General	\$ 348,875	\$ 28,585					\$ 161	\$ 377,622	\$ 152,909		
Dishonored Checks	\$ 146,081							\$ 146,081	\$ 146,081		
Due From Employee	\$ 17,536							\$ 17,536	\$ 25,761		
Civil Jury Fees											
Trust							\$ 14,272	\$ 14,272	\$ 13,552		
Due From Other Funds	\$ 2,245,006							\$ 2,245,006	\$ 3,837,351		
Due From Other Governments	\$ 47,080	\$ 344,130	\$ 58,854					\$ 450,063	\$ 659,562		
Due From Other Courts											
Due From State	\$ 3,852,255	\$ 143,461	\$ 2,141,620					\$ 6,137,336	\$ 7,763,798		
Trust Due To/From									\$ 0		
Distribution Due To/From											
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0		
General Due To/From	\$ 12,713							\$ 12,713	\$ 1,557		
Total Receivables	\$ 6,671,318	\$ 524,776	\$ 2,200,474				\$ 14,433	\$ 9,411,001	\$ 12,646,101		
Prepaid Expenses - General	\$ 7,977,313		\$ 0					\$ 7,977,313	\$ 1,593,445		
Salary and Travel Advances											
Counties											
Total Prepaid Expenses	\$ 7,977,313		\$ 0					\$ 7,977,313	\$ 1,593,445		
Other Assets											
Total Other Assets											
Total Assets	\$ 41,410,490	\$ 5,285,229	\$ 2,200,474				\$ 32,456,355	\$ 81,352,547	\$ 55,932,921		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 2,751,390	\$ 108,002	\$ 78,142					\$ 2,937,534	\$ 3,926,921		
Accounts Payable - General	\$ 254,081	\$ 152	\$ 89				\$ 0	\$ 254,321	\$ 1,966,336		
Due to Other Funds	\$ 0	\$ 235,478	\$ 2,009,528				\$ 12,713	\$ 2,257,719	\$ 3,838,908		
Due to Other Courts	\$ 86,715							\$ 86,715			
Due to State	\$ 4,314,507	\$ 0	\$ 0					\$ 4,314,507	\$ 2,803,958		
TC145 Liability							\$ 3,552,041	\$ 3,552,041	\$ 9,177		
Due to Other Governments	\$ 1,889,461	\$ 400	\$ 4,284				\$ 8,493,556	\$ 10,387,702	\$ 6,910,224		
AB145 Due to Other Government Agency											
Due to Other Public Agencies											
Sales and Use Tax	\$ 76		\$ 0					\$ 76	\$ (2)		
Interest							\$ 1,772	\$ 1,772	\$ 257		
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0		
Total Accounts Payable and Accrued Liab.	\$ 9,296,231	\$ 344,032	\$ 2,092,043				\$ 12,060,083	\$ 23,792,388	\$ 19,455,778		
Civil							\$ 14,972,104	\$ 14,972,104	\$ 9,141,232		
Criminal							\$ 3,290,985	\$ 3,290,985	\$ 1,361,139		
Unreconciled - Civil and Criminal											
Trust Held Outside of the JCC	\$ 264,468						\$ 257	\$ 264,725	\$ 264,725		
Trust Interest Payable							\$ 1,544,115	\$ 1,544,115	\$ 1,103,561		
Miscellaneous Trust											
Total Trust Deposits	\$ 264,468						\$ 19,807,461	\$ 20,071,929	\$ 11,870,656		
Accrued Payroll	\$ 3,211,764	\$ 44,849	\$ 108,329					\$ 3,364,942	\$ 4,535,157		
Benefits Payable	\$ 2,385,223							\$ 2,385,223	\$ 877,270		
Deferred Compensation Payable	\$ 0							\$ 0	\$ 60		
Deductions Payable	\$ 8,743							\$ 8,743	\$ 8,741		
Payroll Clearing	\$ (8,252)	\$ 0	\$ 0					\$ (8,252)	\$ 0		
Total Payroll Liabilities	\$ 5,597,478	\$ 44,849	\$ 108,329					\$ 5,750,656	\$ 5,421,229		
Revenue Collected in Advance	\$ 497,187	\$ 3,630,334	\$ 0					\$ 4,127,521	\$ 13,685,236		
Liabilities For Deposits	\$ 179,819	\$ 765	\$ 102				\$ 588,811	\$ 769,497	\$ 657,487		
Jury Fees - Non-Interest											
Fees - Partial Payment & Overpayment											
Uncleared Collections	\$ 40,777						\$ 0	\$ 40,777	\$ 40,777		
Other Miscellaneous Liabilities											
Total Other Liabilities	\$ 717,783	\$ 3,631,099	\$ 102				\$ 588,811	\$ 4,937,795	\$ 14,383,500		
Total Liabilities	\$ 15,875,960	\$ 4,019,980	\$ 2,200,474				\$ 32,456,355	\$ 54,552,768	\$ 51,131,163		
Total Fund Balance	\$ 25,534,531	\$ 1,265,249	\$ 0					\$ 26,799,779	\$ 4,801,758		
Total Liabilities and Fund Balance	\$ 41,410,490	\$ 5,285,229	\$ 2,200,474				\$ 32,456,355	\$ 81,352,547	\$ 55,932,921		

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 June											
Fiscal Year 2022/23										2021/22	
	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	\$ 149,062,288	\$ 635,406					\$ 149,697,693	\$ 150,363,282	\$ 124,910,144	\$ 121,987,891	
Improvement and Modernization Fund	\$ 273,916						\$ 273,916	\$ 273,916	\$ 273,916	\$ 273,916	
Judges' Compensation (0150019)	\$ 703,886						\$ 703,886	\$ 700,000	\$ 684,417	\$ 700,000	
Court Interpreter (0150037)	\$ 6,578,765						\$ 6,578,765	\$ 7,059,912	\$ 5,429,456	\$ 5,445,069	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 17,001,662						\$ 17,001,662	\$ 17,348,407	\$ 15,537,088	\$ 15,015,385	
Other Miscellaneous	\$ 1,264,732	\$ 11,752,612					\$ 13,017,344	\$ 16,219,333	\$ 1,361,909	\$ 1,264,732	
	\$ 174,885,248	\$ 12,388,017					\$ 187,273,266	\$ 191,964,850	\$ 148,196,930	\$ 144,686,993	
Grants											
AB 1058 Commissioner/Facilitator			\$ 4,158,023				\$ 4,158,023	\$ 4,381,790	\$ 4,125,166	\$ 4,397,278	
Other Judicial Council Grants			\$ 191,519				\$ 191,519	\$ 304,663	\$ 108,739	\$ 135,000	
Non-Judicial Council Grants			\$ 634,042				\$ 634,042	\$ 590,201	\$ 505,453	\$ 493,253	
			\$ 4,983,584				\$ 4,983,584	\$ 5,276,654	\$ 4,739,358	\$ 5,025,531	
Other Financing Sources											
Interest Income	\$ 1,370,989	\$ 37,318					\$ 1,408,307	\$ 91,350	\$ 88,504	\$ 148,515	
Investment Income											
Donations	\$ 0						\$ 0		\$ 9,992		
Local Fees	\$ 285,818	\$ 767,454					\$ 1,053,272	\$ 1,245,187	\$ 1,408,102	\$ 2,226,876	
Non-Fee Revenues	\$ 88,101	\$ 552,552					\$ 640,653	\$ 830,579	\$ 740,911	\$ 1,450,001	
Enhanced Collections		\$ 430,111					\$ 430,111	\$ 331,304	\$ 345,406		
Escheatment								\$ 200,000	\$ 0	\$ 200,000	
Prior Year Revenue	\$ 1,153,755	\$ 0					\$ 1,153,755	\$ 822,541	\$ (432,929)		
County Program - Restricted		\$ 370,655					\$ 370,655	\$ 374,765	\$ 385,563	\$ 389,716	
Reimbursement Other	\$ 214,594						\$ 214,594	\$ 191,284	\$ 135,748	\$ 190,084	
Sale of Fixed Assets	\$ 13,000						\$ 13,000				
Other Miscellaneous	\$ (1,443)	\$ (76,013)					\$ (77,456)	\$ 5,000	\$ (3,491)	\$ 26,500	
	\$ 3,124,813	\$ 2,082,077					\$ 5,206,891	\$ 4,092,010	\$ 2,677,807	\$ 4,631,692	
Total Revenues	\$ 178,010,062	\$ 14,470,095	\$ 4,983,584				\$ 197,463,740	\$ 201,333,514	\$ 155,614,095	\$ 154,344,216	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 80,259,704	\$ 1,659,917	\$ 2,721,429				\$ 84,641,050	\$ 90,847,594	\$ 78,046,293	\$ 76,462,527	
Temp Help	\$ 177,060	\$ 223					\$ 177,283	\$ 220,125	\$ 98,272	\$ 114,857	
Overtime	\$ 1,536,021	\$ 9,035	\$ 708				\$ 1,545,764	\$ 1,830,964	\$ 1,169,059	\$ 504,359	
Staff Benefits	\$ 38,316,715	\$ 1,292,563	\$ 1,308,674				\$ 40,917,951	\$ 47,637,070	\$ 41,783,415	\$ 45,078,101	
	\$ 120,289,500	\$ 2,961,737	\$ 4,030,812				\$ 127,282,049	\$ 140,535,754	\$ 121,097,038	\$ 122,159,844	
Operating Expenses and Equipment											
General Expense	\$ 4,564,784	\$ 33,979	\$ 98,383				\$ 4,697,146	\$ 5,973,810	\$ 2,004,543	\$ 2,526,088	
Printing	\$ 314,647		\$ 213				\$ 314,860	\$ 470,348	\$ 259,310	\$ 358,902	
Telecommunications	\$ 1,487,355	\$ 8,795	\$ 65,310				\$ 1,561,460	\$ 2,194,472	\$ 1,752,274	\$ 1,600,758	
Postage	\$ 910,950	\$ 4,058	\$ 7,097				\$ 922,104	\$ 550,625	\$ 965,189	\$ 637,425	
Insurance	\$ 83,834						\$ 83,834	\$ 94,600	\$ 105,789	\$ 90,000	
In-State Travel	\$ 228,682	\$ 4,397	\$ 16,295				\$ 249,374	\$ 25,759	\$ 109,538	\$ 69,926	
Out-of-State Travel	\$ 20,876						\$ 20,876	\$ 11,079	\$ 2,466	\$ 30,074	
Training	\$ 165,470	\$ 3,138	\$ 3,712				\$ 172,320	\$ 437,608	\$ 69,395	\$ 83,000	
Security Services	\$ 1,996,548		\$ 12,449				\$ 2,008,997	\$ 2,385,000	\$ 1,959,991	\$ 1,663,200	
Facility Operations	\$ 2,332,721	\$ 43	\$ 6,823				\$ 2,339,587	\$ 6,085,421	\$ 3,863,841	\$ 5,617,371	
Utilities	\$ 0						\$ 0	\$ 18,279	\$ 45,749	\$ 18,000	
Contracted Services	\$ 19,951,736	\$ 378,453	\$ 385,159				\$ 20,715,348	\$ 21,676,888	\$ 18,144,128	\$ 17,676,200	
Consulting and Professional Services	\$ 125,873	\$ 10,530,236					\$ 10,656,109	\$ 10,648,273	\$ 159,101	\$ 110,487	
Information Technology	\$ 3,074,657	\$ 6,639	\$ 66				\$ 3,081,362	\$ 4,243,228	\$ 3,731,986	\$ 1,689,990	
Major Equipment	\$ 256,696	\$ 71,761					\$ 328,457	\$ 2,099,370	\$ 740,811	\$ 871,528	
Other Items of Expense	\$ 136,489	\$ 272	\$ 1,904				\$ 138,665	\$ 113,900	\$ 162,587	\$ 87,795	
	\$ 35,651,317	\$ 11,041,771	\$ 597,411				\$ 47,290,499	\$ 57,028,661	\$ 34,076,697	\$ 33,130,744	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 650,427						\$ 650,427	\$ 550,000	\$ 407,212	\$ 550,000	
Judgements, Settlements and Claims	\$ 165,000						\$ 165,000				
Debt Service											
Other	\$ 9,331						\$ 9,331	\$ 800,000			
Capital Costs											
Internal Cost Recovery	\$ (984,377)	\$ 210,956	\$ 773,421				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 68,727	\$ 0	\$ (314)				\$ 68,414		\$ 45,332		
	\$ (90,893)	\$ 210,956	\$ 773,108				\$ 893,171	\$ 1,350,000	\$ 452,544	\$ 550,000	
Total Expenditures	\$ 155,849,925	\$ 14,214,464	\$ 5,401,330				\$ 175,465,719	\$ 198,914,415	\$ 155,626,279	\$ 155,840,588	
Excess (Deficit) of Revenues Over Expenditures	\$ 22,160,137	\$ 255,631	\$ (417,746)				\$ 21,998,021	\$ 2,419,100	\$ (12,184)	\$ (1,496,372)	
Operating Transfers In (Out)	\$ (578,832)	\$ 161,086	\$ 417,746				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,953,226	\$ 848,532	\$ 0				\$ 4,801,758	\$ 4,801,758	\$ 4,813,942	\$ 4,813,942	
Ending Balance (Deficit)	\$ 25,534,531	\$ 1,265,249	\$ 0				\$ 26,799,779	\$ 7,220,858	\$ 4,801,758	\$ 3,317,571	

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

For the month ended June

Fiscal Year 2022/23 2021/22

	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	\$ 41,865,893	\$ 2,499,433				\$ (6,141)	\$ 44,359,184	\$ 44,932,556	\$ 42,848,392	\$ 41,904,309
Traffic & Other Infractions	\$ 4,711,112	\$ 193,666					\$ 4,904,778	\$ 4,878,978	\$ 4,732,205	\$ 4,625,501
Other Criminal Cases	\$ 9,890,995	\$ 10,659,792			\$ 196,438	\$ (887)	\$ 20,746,337	\$ 19,857,762	\$ 9,577,868	\$ 9,305,146
Civil	\$ 7,483,419	\$ 353,289				\$ (922)	\$ 7,835,787	\$ 7,326,636	\$ 7,067,067	\$ 6,788,418
Family & Children Services	\$ 12,109,675	\$ 750,367			\$ 714,548	\$ (1,220)	\$ 13,573,369	\$ 14,255,018	\$ 13,276,734	\$ 13,429,666
Probate, Guardianship & Mental Health Services	\$ 5,297,648	\$ 141,597			\$ 58,874	\$ (314)	\$ 5,497,805	\$ 4,585,137	\$ 4,270,582	\$ 4,020,325
Juvenile Dependency Services	\$ 992,930	\$ 15,197,888					\$ 16,190,819	\$ 16,191,346	\$ 14,166,004	\$ 13,973,696
Juvenile Delinquency Services	\$ 970,899	\$ 120,870				\$ (377)	\$ 1,091,391	\$ 1,000,868	\$ 1,076,085	\$ 956,543
Other Court Operations	\$ 14,923,161	\$ 3,085,689				\$ (3,882)	\$ 18,004,968	\$ 18,245,903	\$ 16,952,054	\$ 16,272,606
Court Interpreters	\$ 6,091,340	\$ 562,948					\$ 6,654,287	\$ 5,746,211	\$ 6,640,112	\$ 6,806,620
Jury Services	\$ 1,034,266	\$ 633,658	\$ 650,427				\$ 2,318,350	\$ 2,126,662	\$ 2,061,844	\$ 2,011,678
Security	\$ 2,681,069	\$ 2,192,156					\$ 4,873,225	\$ 5,216,911	\$ 4,849,171	\$ 4,220,753
Trial Court Operations Program	\$ 108,052,406	\$ 36,391,353	\$ 650,427		\$ 969,859	\$ (13,744)	\$ 146,050,300	\$ 144,363,989	\$ 127,518,117	\$ 124,315,261
Enhanced Collections										\$ 86,494
Other Non-Court Operations	\$ 361,921	\$ 81,379			\$ 14,519		\$ 457,819	\$ 511,915	\$ 538,274	\$ 527,196
Non-Court Operations Program	\$ 361,921	\$ 81,379			\$ 14,519		\$ 457,819	\$ 511,915	\$ 538,274	\$ 613,690
Executive Office	\$ 3,695,590	\$ 242,081	\$ 165,000			\$ (450)	\$ 4,102,221	\$ 11,058,078	\$ 3,888,080	\$ 3,735,280
Fiscal Services	\$ 3,267,441	\$ 452,551	\$ 9,331		\$ (984,377)	\$ (1,065)	\$ 2,743,881	\$ 5,565,897	\$ 2,580,214	\$ 2,300,091
Human Resources	\$ 2,863,386	\$ 961,348				\$ 10,816	\$ 3,835,550	\$ 8,325,637	\$ 2,797,270	\$ 6,751,476
Business & Facilities Services	\$ 2,154,944	\$ 2,914,265				\$ (17,343)	\$ 5,051,867	\$ 11,121,562	\$ 5,752,789	\$ 7,064,873
Information Technology	\$ 6,886,360	\$ 6,247,521				\$ 90,200	\$ 13,224,081	\$ 17,967,337	\$ 12,551,535	\$ 11,059,916
Court Administration Program	\$ 18,867,722	\$ 10,817,767	\$ 174,331		\$ (984,377)	\$ 82,158	\$ 28,957,600	\$ 54,038,510	\$ 27,569,888	\$ 30,911,637
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 127,282,049	\$ 47,290,499	\$ 824,757		\$ 0	\$ 68,414	\$ 175,465,719	\$ 198,914,415	\$ 155,626,279	\$ 155,840,588