

**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the Trial Court 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

2-2-2023

Date

San Bernardino

\_\_\_\_\_  
Court

FY 2022-23 ending Dec 31, 2022

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

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

<sup>1</sup> The 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 December											
Fiscal Year 2022/23									2021/22		
	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	\$ (4,900.246)	\$ 7,821.656	\$ (3,140.866)				\$ 49.201	\$ (170.255)	\$ 69.363		
Payroll	\$ (22.828)							\$ (22.828)	\$ (16.033)		
Jury	\$ 125.000							\$ 125.000	\$ 125.000		
Revolving	\$ 50.000							\$ 50.000	\$ 50.000		
Other											
Distribution											
Civil Filing Fees							\$ 0	\$ 0	\$ 0		
Trust							\$ (1,076.513)	\$ (1,076.513)	\$ (306.644)		
Credit Card											
Cash on Hand	\$ 15.495							\$ 15.495	\$ 15.495		
Cash with County	\$ 2,145.689	\$ 0	\$ 0				\$ 6,272.328	\$ 8,418.016	\$ 10,739.241		
Cash Outside of the JCC											
Cash Equivalents	\$ 47,334.766						\$ 18,036.334	\$ 65,371.100	\$ 46,393.582		
Total Cash and Cash Equivalents	\$ 44,747.875	\$ 7,821.656	\$ (3,140.866)				\$ 23,281.350	\$ 72,710.015	\$ 57,070.004		
Short-Term Investment											
Investments											
Total Investments											
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0		
Accounts Receivable - General	\$ 149.017	\$ 0					\$ 161	\$ 149.178	\$ 190.009		
Dishonored Checks	\$ 146.081							\$ 146.081	\$ 146.081		
Due From Employee	\$ 22.939							\$ 22.939	\$ 27.067		
Civil Jury Fees											
Trust							\$ 13.544	\$ 13.544	\$ 13.523		
Due From Other Funds	\$ 0							\$ 0	\$ 0		
Due From Other Governments	\$ 2	\$ 0	\$ 57.801					\$ 57.802	\$ 187.189		
Due From Other Courts											
Due From State	\$ 70.129	\$ 0	\$ 1,129.695					\$ 1,199.824	\$ 10,703		
Trust Due To/From									\$ 0		
Distribution Due To/From											
Civil Filing Fee Due To/From									\$ 0		
General Due To/From	\$ 0							\$ 0	\$ 22		
Total Receivables	\$ 388.168	\$ 0	\$ 1,187.496				\$ 13.705	\$ 1,589.368	\$ 574.595		
Prepaid Expenses - General	\$ 1,198.587		\$ 0					\$ 1,198.587	\$ 1,968.746		
Salary and Travel Advances											
Counties											
Total Prepaid Expenses	\$ 1,198.587		\$ 0					\$ 1,198.587	\$ 1,968.746		
Other Assets											
Total Other Assets											
Total Assets	\$ 46,334.629	\$ 7,821.656	\$ (1,953.371)				\$ 23,295.055	\$ 75,497.970	\$ 59,613.345		
<b>LIABILITIES AND FUND BALANCES</b>											
Accrued Liabilities	\$ (5.651)	\$ 0	\$ 5.651					\$ 0	\$ 0		
Accounts Payable - General	\$ 1,734.348	\$ 0	\$ 0				\$ 469	\$ 1,734.817	\$ 91,352		
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 22		
Due to Other Courts											
Due to State	\$ 690.724							\$ 690.724	\$ 0		
TC145 Liability							\$ 157.200	\$ 157.200	\$ 139,532		
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 6,163.443	\$ 6,163.443	\$ 8,466,838		
AB145 Due to Other Government Agency											
Due to Other Public Agencies											
Sales and Use Tax	\$ (2)		\$ 0					\$ (2)	\$ (6)		
Interest							\$ 10.300	\$ 10.300	\$ 15		
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 197		
Total Accounts Payable and Accrued Liab.	\$ 2,419.419	\$ 0	\$ 5.651				\$ 6,331.412	\$ 8,756.481	\$ 8,697,950		
Civil							\$ 12,541.215	\$ 12,541.215	\$ 9,317,647		
Criminal							\$ 2,608.091	\$ 2,608.091	\$ 1,536,203		
Unreconciled - Civil and Criminal											
Trust Held Outside of the JCC	\$ 264.468						\$ 257	\$ 264.725	\$ 257,270		
Trust Interest Payable							\$ 1,257.524	\$ 1,257.524	\$ 1,124,524		
Miscellaneous Trust											
Total Trust Deposits	\$ 264.468						\$ 16,407.087	\$ 16,671.555	\$ 12,235,643		
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Benefits Payable	\$ 1,987.078							\$ 1,987.078	\$ 1,759,685		
Deferred Compensation Payable	\$ 0							\$ 0	\$ 20		
Deductions Payable	\$ 8.743							\$ 8.743	\$ 15,929		
Payroll Clearing	\$ (6.176)	\$ 0	\$ 0					\$ (6.176)	\$ (2,233)		
Total Payroll Liabilities	\$ 1,989.645	\$ 0	\$ 0					\$ 1,989.645	\$ 1,773,401		
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 2,160		
Liabilities For Deposits	\$ 164.150	\$ 765	\$ 102				\$ 556.556	\$ 721.573	\$ 582,197		
Jury Fees - Non-Interest											
Fees - Partial Payment & Overpayment											
Uncleared Collections	\$ 40.777						\$ 0	\$ 40.777	\$ 40,907		
Other Miscellaneous Liabilities											
Total Other Liabilities	\$ 204.927	\$ 765	\$ 102				\$ 556.556	\$ 762.350	\$ 625,264		
Total Liabilities	\$ 4,878.458	\$ 765	\$ 5,753				\$ 23,295.055	\$ 28,180.031	\$ 23,332,258		
Total Fund Balance	\$ 41,456.171	\$ 7,820.891	\$ (1,959.124)					\$ 47,317.939	\$ 36,281,086		
Total Liabilities and Fund Balance	\$ 46,334.629	\$ 7,821.656	\$ (1,953.371)				\$ 23,295.055	\$ 75,497.970	\$ 59,613,345		



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

For the month ended December

Fiscal Year 2022/23

2021/22

	Personal 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	\$ 18,862,568	\$ 918,188				\$ 22,909	\$ 19,803,664	\$ 44,932,556	\$ 19,810,422	\$ 41,904,309
Traffic & Other Infractions	\$ 2,124,113	\$ 49,389					\$ 2,173,501	\$ 4,878,978	\$ 2,137,608	\$ 4,625,501
Other Criminal Cases	\$ 4,608,156	\$ 7,809,248					\$ 12,417,404	\$ 19,857,762	\$ 4,250,322	\$ 9,305,146
Civil	\$ 3,272,175	\$ 109,264					\$ 3,381,439	\$ 7,326,636	\$ 3,230,952	\$ 6,788,418
Family & Children Services	\$ 5,574,763	\$ 299,039			\$ 457	\$ (16,583)	\$ 5,857,676	\$ 14,255,018	\$ 5,847,314	\$ 13,429,666
Probate, Guardianship & Mental Health Services	\$ 2,411,001	\$ 24,112			\$ 24,058		\$ 2,459,171	\$ 4,585,137	\$ 1,919,272	\$ 4,020,325
Juvenile Dependency Services	\$ 417,161	\$ 5,446,858					\$ 5,864,018	\$ 16,191,346	\$ 5,101,832	\$ 13,973,696
Juvenile Delinquency Services	\$ 427,657	\$ (3,058)					\$ 424,598	\$ 1,000,868	\$ 502,791	\$ 956,543
Other Court Operations	\$ 7,227,995	\$ 177,390				\$ (740)	\$ 7,404,645	\$ 18,245,903	\$ 6,836,860	\$ 16,272,606
Court Interpreters	\$ 2,822,383	\$ 233,646					\$ 3,056,030	\$ 5,746,211	\$ 3,037,265	\$ 6,806,620
Jury Services	\$ 492,115	\$ 151,845	\$ 193,981				\$ 837,941	\$ 2,126,662	\$ 925,313	\$ 2,011,678
Security	\$ 1,220,638	\$ 848,972					\$ 2,069,611	\$ 5,216,911	\$ 2,208,131	\$ 4,220,753
Trial Court Operations Program	\$ 49,460,724	\$ 16,064,892	\$ 193,981		\$ 24,515	\$ 5,586	\$ 65,749,698	\$ 144,363,989	\$ 55,808,082	\$ 124,315,261
Enhanced Collections										\$ 86,494
Other Non-Court Operations	\$ 171,229	\$ 37,488			\$ 4,849		\$ 213,567	\$ 511,915	\$ 232,272	\$ 527,196
Non-Court Operations Program	\$ 171,229	\$ 37,488			\$ 4,849		\$ 213,567	\$ 511,915	\$ 232,272	\$ 613,690
Executive Office	\$ 1,625,172	\$ 109,149	\$ 165,000			\$ (450)	\$ 1,898,871	\$ 11,058,078	\$ 1,738,061	\$ 3,735,280
Fiscal Services	\$ 1,409,587	\$ 178,543			\$ (29,364)	\$ 0	\$ 1,558,766	\$ 5,565,897	\$ 1,356,569	\$ 2,300,091
Human Resources	\$ 2,101,513	\$ 287,255					\$ 2,388,769	\$ 8,325,637	\$ 1,878,581	\$ 6,751,476
Business & Facilities Services	\$ 986,220	\$ 1,297,007					\$ 2,283,227	\$ 11,121,562	\$ 2,415,927	\$ 7,064,873
Information Technology	\$ 3,305,430	\$ 2,607,162				\$ 0	\$ 5,912,592	\$ 17,967,337	\$ 4,666,709	\$ 11,059,916
Court Administration Program	\$ 9,427,922	\$ 4,479,116	\$ 165,000		\$ (29,364)	\$ (450)	\$ 14,042,224	\$ 54,038,510	\$ 12,055,846	\$ 30,911,637
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 59,059,876	\$ 20,581,497	\$ 358,981		\$ 0	\$ 5,136	\$ 80,005,490	\$ 198,914,415	\$ 68,096,200	\$ 155,840,588