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

	Court
]	Fiscal Year and Ending Quarter
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QUARTERLY FINANCIAL STATEMENT Filled Court Employee Positions (FTEs)

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

¹ 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									
	Fiscal Year 2022/23									
		Gov Special F	vernmental Fu	nas				Total Funds	Total Funds	
				Capital	Debt	Proprietary	Fiduciary	(Info. Purposes Only)	(Info. Purposes Only)	
	General	Non-Grant	Grant	Project	Service	Funds	Funds	` Only)	` Only)	
ASSETS Operations	\$ (4.900.246)	\$ 7.821.656	\$ (3.140.866)				\$ 49.201	\$ (170.255 <u>)</u>	\$ 69.363	
Payroll	\$ (22.828)	¥ 1.02 1.000	ψ (e)				V 10.201	\$ (22.828)	\$ (16.033)	
Jury Revolving	\$ 125.000 \$ 50.000							\$ 125.000 \$ 50.000		
Other Distribution										
Civil Filing Fees							\$0			
Trust Credit Card							\$ (1.076.513)	\$ (1.076.513)	\$ (306.644)	
Cash on Hand	\$ 15.495	Φ.Ο.	Φ.Ο.				Ф.C. 070, 200	\$ 15.495		
Cash with County Cash Outside of the JCC	\$ 2.145.689	\$ 0	\$ 0				\$ 6.272.328	\$ 8.418.016	\$ 10.739.241	
Cash Equivalents Total Cash and Cash Equivalent	\$ 47.334.766 s \$ 44.747.875	\$ 7.821.656	\$ (3.140.866)				\$ 18.036.334 \$ 23.281.350		\$ 46.393.582 \$ 57.070.004	
	\$ 44.747.875	\$ 7.021.000	\$ (3.140.000)				\$ 23.201.330	\$ 72.7 10.015	\$ 57.070.004	
Short-Term Investment Investments										
Total Investment	s									
Accrued Revenue	\$ O	\$ 0						\$ 0		
Accounts Receivable - General Dishonored Checks	\$ 149.017 \$ 146.081	\$ 0					\$ 161	\$ 149.178 \$ 146.081	\$ 190.009 \$ 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	Φ.Ο.	¢ 57 004					\$ 0	\$0	
Due From Other Governments Due From Other Courts	\$ 2	\$ 0	\$ 57.801					\$ 57.802		
Due From State Trust Due To/From	\$ 70.129	\$ 0	\$ 1.129.695					\$ 1.199.824	\$ 10.703 \$ 0	
Distribution Due To/From										
Civil Filing Fee Due To/From General Due To/From	\$ 0							\$ 0	\$ 0 \$ 22	
Total Receivable		\$ 0	\$ 1.187.496				\$ 13.705		\$ 574.595	
Prepaid Expenses - General	\$ 1.198.587		\$ 0					\$ 1.198.587	\$ 1.968.746	
Salary and Travel Advances Counties										
Total Prepaid Expense	\$ 1.198.587		\$0					\$ 1.198.587	\$ 1.968.746	
Other Assets										
Total Other Asset	s									
Total Asset	s \$ 46.334.629	\$ 7.821.656	\$ (1.953.371)				\$ 23.295.055	\$ 75.497.970	\$ 59.613.345	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ (5.651)	\$0	\$ 5.651					\$ 0		
Accounts Payable - General Due to Other Funds	\$ 1.734.348 \$ 0	\$ 0 \$ 0	\$ 0 \$ 0				\$ 469 \$ 0		\$ 91.352 \$ 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 AB145 Due to Other Government Agency	\$ 0	\$ 0	\$ 0				\$ 6.163.443	\$ 6.163.443	\$ 8.466.838	
Due to Other Public Agencies	٠ م		_							
Sales and Use Tax Interest	\$ (2)		\$ 0				\$ 10.300	\$ (2) \$ 10.300	\$ (6) \$ 15	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0	0.0	ф г.о.г.					\$ 0	\$ 197	
Total Accounts Payable and Accrued Liab	5. \$ 2.419.419	\$ 0	\$ 5.651				\$ 6.331.412		\$ 8.697.950	
Civil Criminal							\$ 12.541.215 \$ 2.608.091	\$ 12.541.215 \$ 2.608.091	\$ 9.317.647 \$ 1.536.203	
Unreconciled - Civil and Criminal	# 004 400									
Trust Held Outside of the JCC Trust Interest Payable	\$ 264.468						\$ 257 \$ 1.257.524	\$ 264.725 \$ 1.257.524	\$ 257.270 \$ 1.124.524	
Miscellaneous Trust Total Trust Deposit	s \$ 264.468						\$ 16.407.087	\$ 16.671.555	\$ 12.235.643	
							φ 10.407.087			
Accrued Payroll Benefits Payable	\$ 0 \$ 1.987.078	\$ 0	\$ 0					\$ 0 \$ 1.987.078		
Deferred Compensation Payable	\$ 0							\$ 0	\$ 20	
Deductions Payable Payroll Clearing	\$ 8.743 \$ (6.176)	\$0	\$ 0					\$ 8.743 \$ (6.176)	\$ (2.233)	
Total Payroll Liabilitie	\$ 1.989.645	\$ 0	\$ 0					\$ 1.989.645	\$ 1.773.401	
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0				A ===	\$ 0		
Liabilities For Deposits Jury Fees - Non-Interest	\$ 164.150	\$ 765	\$ 102				\$ 556.556	\$ 721.573	\$ 582.197	
Fees - Partial Payment & Overpayment	ф 40 77 7						Φ 0	¢ 40 777	¢ 40.007	
Uncleared Collections Other Miscellaneous Liabilities	\$ 40.777						\$ 0	\$ 40.777	\$ 40.907	
Total Other Liabilitie	s \$ 204.927	\$ 765	\$ 102				\$ 556.556	\$ 762.350	\$ 625.264	
Total Liabilitie	s \$ 4.878.458	\$ 765	\$ 5.753				\$ 23.295.055	\$ 28.180.031	\$ 23.332.258	
Total Fund Balanc	e \$ 41.456.171	\$ 7.820.891	\$ (1.959.124)					\$ 47.317.939	\$ 36.281.086	
Total Liabilities and Fund Balanc		\$ 7.821.656					\$ 23.295.055			
rotal Liabilities and Fund Balanc	φ 40.334.b29	φ 1.621.656	φ (1.953.3/1)				φ ∠3.∠95.U55	φ / 5.49/.9/0	φ 59.013.345	

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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 December Fiscal Year 2022/23 2021/2 20	Final Budget (Annual) \$ 121.987.891 \$ 273.916 \$ 700.000 \$ 5.445.069 \$ 15.015.385 \$ 1.264.732 \$ 144.686.993 \$ 4.397.278 \$ 135.000 \$ 493.253 \$ 5.025.531
Special Revenue Capital Debt Proprietary Fiduciary Funds Current Eunds Current Cur	\$ 121.987.891 \$ 273.916 \$ 700.000 \$ 5.445.069 \$ 15.015.385 \$ 1.264.732 \$ 144.686.993 \$ 4.397.278 \$ 135.000 \$ 493.253
REVENUES State Financing Sources Trial Court Trust Fund \$94.396.243 \$157.088 \$157.088 \$94.553.330 \$150.363.282 \$77.344.232 \$177.344.232	\$ 121.987.891 \$ 273.916 \$ 700.000 \$ 5.445.069 \$ 15.015.385 \$ 1.264.732 \$ 144.686.993 \$ 4.397.278 \$ 135.000 \$ 493.253
REVENUES State Financing Sources Trial Court Trust Fund Judges' Compensation (0150019) System of the first of	\$ 121.987.891 \$ 273.916 \$ 700.000 \$ 5.445.069 \$ 15.015.385 \$ 1.264.732 \$ 144.686.993 \$ 4.397.278 \$ 135.000 \$ 493.253
State Financing Sources Trial Court Trust Fund Improvement and Modernization Fund Judges' Compensation (0150019) Sources Court Interpreter (0150037) MOU Reimbursements (0150010 and General) Other Miscellaneous Sources Sou	\$ 273.916 \$ 700.000 \$ 5.445.069 \$ 15.015.385 \$ 1.264.732 \$ 144.686.993 \$ 4.397.278 \$ 135.000 \$ 493.253
Trial Court Trust Fund \$94.396.243 \$157.088 \$94.553.330 \$150.363.282 \$77.344.232 \$273.916 \$273.9	\$ 273.916 \$ 700.000 \$ 5.445.069 \$ 15.015.385 \$ 1.264.732 \$ 144.686.993 \$ 4.397.278 \$ 135.000 \$ 493.253
Judges' Compensation (0150019) \$375.252 \$700.000 \$700.000	\$ 700.000 \$ 5.445.069 \$ 15.015.385 \$ 1.264.732 \$ 144.686.993 \$ 4.397.278 \$ 135.000 \$ 493.253
Court Interpreter (0150037) Civil Coordination Reimbursement (0150091) MOU Reimbursements (0150010 and General) Other Miscellaneous S 3.499.158 \$ 3.499.158 \$ 4.4.940.746 \$ 105.944.036 \$ 11.783 AB 1058 Commissioner/Facilitator Other Judicial Council Grants Non-Judicial Council Grants Non-Judicial Council Grants S 3.499.158 \$ 7.059.912 \$ 1.751.062 \$ 1.751.062	\$ 5.445.069 \$ 15.015.385 \$ 1.264.732 \$ 144.686.993 \$ 4.397.278 \$ 135.000 \$ 493.253
MOU Reimbursements (0150010 and General) \$ 6.408.652 \$ 17.348.407 \$ 6.246.103 Other Miscellaneous \$ 1.264.732 \$ 14.940.746 \$ 16.205.478 \$ 16.219.333 \$ 12.374.057 \$ 105.944.036 \$ 15.097.834 \$ 121.041.869 \$ 191.964.850 \$ 98.090.706 Grants AB 1058 Commissioner/Facilitator \$ 11.783 \$ 4.381.790 \$ 66.629 Other Judicial Council Grants \$ (44.482) \$ 304.663 \$ 21.085 Non-Judicial Council Grants \$ 141.660 \$ 590.201 \$ 42.966	\$ 1.264.732 \$ 144.686.993 \$ 4.397.278 \$ 135.000 \$ 493.253
\$ 105.944.036 \$ 15.097.834 \$ 121.041.869 \$ 191.964.850 \$ 98.090.706	\$ 144.686.993 \$ 4.397.278 \$ 135.000 \$ 493.253
AB 1058 Commissioner/Facilitator \$ 11.783 \$ 4.381.790 \$ 66.629 Other Judicial Council Grants \$ (44.482) \$ 304.663 \$ 21.085 Non-Judicial Council Grants \$ 141.660 \$ 590.201 \$ 42.966	\$ 135.000 \$ 493.253
AB 1058 Commissioner/Facilitator \$ 11.783 \$ 4.381.790 \$ 66.629 Other Judicial Council Grants \$ (44.482) \$ 304.663 \$ 21.085 Non-Judicial Council Grants \$ 141.660 \$ 590.201 \$ 42.966	\$ 135.000 \$ 493.253
Non-Judicial Council Grants \$ 141.660 \$ 590.201 \$ 42.966	\$ 493.253
\$ 108.960 \$ 108.960 \$ 5.276.654 \$ 130.680	\$ 5.025.531
ψ 100.000 ψ 0.21 0.00 ψ 100.000	
Other Financing Sources Interest Income \$ 544.876 \$ 141.889 \$ 686.765 \$ 91.350 \$ 16.996	\$ 148.515
Investment Income	Ψ 1 10.010
Donations \$ 185 \$ 121 Local Fees \$ (19.258) \$ 193.076	\$ 2.226.876
Non-Fee Revenues \$ 40.948 \$ 130.089 \$ 388.053 Enhanced Collections \$ 128.140 \$ 331.304 \$ (165.708)	\$ 1.450.001
Escheatment \$ 200.000 \$ 0	\$ 200.000
County Program - Restricted \$ 90.486 \$ 374.765 \$ 116.658	\$ 389.716
Reimbursement Other \$ 60.825 \$ 191.284 \$ 29.501 Sale of Fixed Assets \$ 60.825 \$ 191.284 \$ 29.501	\$ 190.084
Other Miscellaneous \$ 1.949 \$ 5.000 \$ 5.707 \$ 681.890 \$ 688.950 \$ 1.370.841 \$ 4.092.010 \$ 1.341.958	\$ 26.500 \$ 4.631.692
Total Revenues \$ 106.625.926 \$ 15.786.784 \$ 108.960 \$ 122.521.671 \$ 201.333.514 \$ 99.563.344	\$ 154.344.216
EXPENDITURES Personal Services	
Salaries - Permanent \$ 36.331.608 \$ 416.800 \$ 1.185.885 \$ 37.934.292 \$ 90.847.594 \$ 34.787.904 Temp Help \$ 141.902 \$ 220.125 \$ 41.047	\$ 76.462.527 \$ 114.857
Overtime \$635.522 \$1.120 \$457 \$637.099 \$1.830.964 \$441.865	\$ 504.359
Staff Benefits \$ 19.303.901 \$ 454.786 \$ 587.896 \$ 20.346.583 \$ 47.637.070 \$ 21.102.606 \$ 56.412.932 \$ 872.706 \$ 1.774.238 \$ 59.059.876 \$ 140.535.754 \$ 56.373.421	\$ 45.078.101 \$ 122.159.844
Operating Expenses and Equipment	
General Expense \$ 2.260.237 \$ 22.847 \$ 71.141 \$ 56.578 \$ 56.578 \$ 470.348 \$ 140.096	\$ 2.526.088 \$ 358.902
Telecommunications \$50.446 \$3.341 \$1.690 \$324.210	\$ 1.600.758
Postage \$ 195.473 \$ 311 \$ 538 \$ 196.321 \$ 550.625 \$ 419.230 Insurance \$ 84.223 \$ 94.600 \$ 100.092	\$ 637.425 \$ 90.000
In-State Travel \$ 80.445 \$ 1.179 \$ 10.660 \$ 92.284 \$ 25.759 \$ 39.013 Out-of-State Travel \$ 8.230 \$ 11.079 \$ 143	\$ 69.926 \$ 30.074
Training \$ 8.507 \$ 3.388 \$ 11.895 \$ 437.608 \$ 30.969	\$ 83.000
Security Services \$ 792.839 \$ 12.449 Facility Operations \$ 447.368 \$ 189 \$ (158)	\$ 1.663.200 \$ 5.617.371
Utilities \$ (343) \$ 18.279 \$ 1.325 Contracted Services \$ 7.205.498 \$ 100.854 \$ 189.471	\$ 18.000 \$ 17.676.200
Consulting and Professional Services \$22.039 \$7.776.528 \$48.669	\$ 110.487
Information Technology \$ 1.020.771 \$ 6.064 \$ 40 Major Equipment \$ 160.444 \$ 2.099.370 \$ 677.121	\$ 1.689.990 \$ 871.528
Other Items of Expense \$ (11.790) \$ 113.900 \$ 28.397 \$ 12.380.883 \$ 7.914.700 \$ 285.914 \$ 20.581.497 \$ 57.028.661 \$ 11.518.121	\$ 87.795 \$ 33.130.744
Special Items of Expense	
Grand Jury	
Jury Costs \$ 193.981 \$ 550.000 \$ 159.793 Judgements, Settlements and Claims \$ 165.000 \$ 165.000	\$ 550.000
Debt Service Other \$800.000	
Capital Costs Capital Costs	* 0
Internal Cost Recovery \$ (29.364) \$ 4.849 \$ 24.515 \$ 0	\$ 0
\$ 329.167 \$ 27.018 \$ 7.932 \$ 364.117 \$ 1.350.000 \$ 204.658	\$ 550.000
Total Expenditures \$69.122.981 \$8.814.425 \$2.068.084 \$80.005.490 \$198.914.415 \$68.096.200	\$ 155.840.588
Excess (Deficit) of Revenues Over Expenditures \$ 37.502.945 \$ 6.972.359 \$ (1.959.124) \$ 31.467.144	\$ (1.496.372)
Operating Transfers In (Out) \$0	\$ 0
Fund Balance (Deficit) Paginging Palance (Paficit) C 4 904 750 C 4 904 750 C 4 904 750 C 5 4 904 750 C 5 4 904 750 C 6 905 905	0.4.040.040
Beginning Balance (Deficit) \$ 3.953.226 \$ 848.532 \$ 0 \$ 4.801.758 \$ 4.801.758 \$ 4.801.758 \$ 4.813.942 Ending Balance (Deficit) \$ 41.456.171 \$ 7.820.891 \$ (1.959.124) \$ 36.281.086 \$ 36.281.086	\$ 4.813.942 \$ 3.317.571

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)
PROGRAM EXPENDITURES:										
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)		\$ 1.558.766	\$ 5.565.897	\$ 1.356.569	\$ 2.300.091
Human Resources	\$ 2.101.513	\$ 287.255			φ (23.304)	ΨΟ	\$ 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
Even and its uses Net Dietributed on Doctod to a December 1										
Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program										
The Teal Adjustmente Not Feet at Togram										
Total	\$ 59.059.876	\$ 20.581.497	\$ 358.981		\$0	\$ 5.136	\$ 80.005.490	\$ 198.914.415	\$ 68.096.200	\$ 155.840.588

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