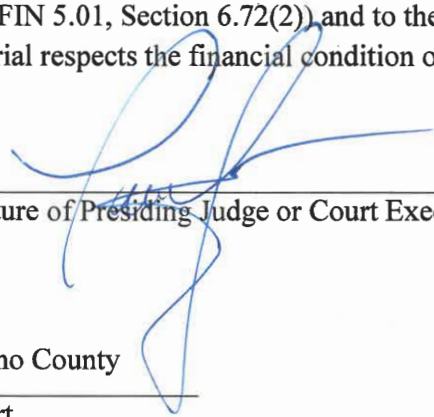


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

01/28/2020

Date

San Bernardino County

Court

FY 2019-20 ending Sept 30, 2019

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

		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 September									
Fiscal Year 2019/20									2018/19
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (1,060,937)	\$ 2,154,575	\$ (1,489,808)				\$ 38,230	\$ (357,941)	\$ 202,174
Payroll	\$ (78)						\$ 0	\$ (78)	\$ (4,693)
Jury	\$ 125,000							\$ 125,000	\$ 125,000
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (418,197)	\$ (418,197)	\$ (624,421)
Credit Card								\$ 15,495	\$ 15,495
Cash on Hand	\$ 15,495							\$ 15,495	\$ 15,495
Cash with County	\$ 2,151,258		\$ 0				\$ 8,729,891	\$ 10,881,149	\$ 12,489,638
Cash Outside of the JCC									
Cash Equivalents	\$ 27,423,935						\$ 11,594,489	\$ 39,018,425	\$ 37,810,638
Total Cash and Cash Equivalents	\$ 28,704,674	\$ 2,154,575	\$ (1,489,808)				\$ 19,944,413	\$ 49,313,853	\$ 50,063,832
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 82,998	\$ 14,714	\$ 0				\$ 161	\$ 97,873	\$ 337,873
Dishonored Checks	\$ 146,081							\$ 146,081	\$ 146,081
Due From Employee	\$ 42,737							\$ 42,737	\$ 24,675
Civil Jury Fees									
Trust							\$ 10,076	\$ 10,076	\$ 8,077
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2,114	\$ 13,744	\$ 48,876					\$ 64,734	\$ 532,255
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 35,199	\$ 0	\$ 461,384					\$ 496,583	\$ 1,124,397
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 0							\$ 0	\$ 9,285
Total Receivables	\$ 309,129	\$ 28,458	\$ 510,259				\$ 10,237	\$ 858,083	\$ 2,182,644
Prepaid Expenses - General	\$ 3,142,315		\$ 2,059					\$ 3,144,374	\$ 3,941,514
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 3,142,315		\$ 2,059					\$ 3,144,374	\$ 3,941,514
Other Assets									
Total Other Assets									
Total Assets	\$ 32,156,118	\$ 2,183,033	\$ (977,490)				\$ 19,954,650	\$ 53,316,310	\$ 56,187,990
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ (5,651)	\$ 0	\$ 5,651					\$ 0	\$ 0
Accounts Payable - General	\$ 83,892	\$ 0	\$ 0				\$ 0	\$ 83,892	\$ 467,135
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 9,285
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 170,916	\$ 170,916	\$ 206,072
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 8,584,580	\$ 8,584,580	\$ 8,397,817
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 175
Interest							\$ 5,521	\$ 5,521	\$ 6,366
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 78,241	\$ 0	\$ 5,651				\$ 8,761,017	\$ 8,844,909	\$ 9,086,851
Civil							\$ 8,644,183	\$ 8,644,183	\$ 8,279,974
Criminal	\$ 0						\$ 1,249,674	\$ 1,249,674	\$ 895,446
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC	\$ 286,477						\$ 13,690	\$ 300,167	\$ 2,257,339
Trust Interest Payable							\$ 1,187,998	\$ 1,187,998	\$ 1,084,725
Miscellaneous Trust									
Total Trust Deposits	\$ 286,477						\$ 11,095,544	\$ 11,382,021	\$ 12,517,485
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 516,851							\$ 516,851	\$ 116,708
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 4,850							\$ 4,850	\$ 946
Payroll Clearing	\$ (267)	\$ 0	\$ 0					\$ (267)	\$ (471)
Total Payroll Liabilities	\$ 521,434	\$ 0	\$ 0					\$ 521,434	\$ 117,183
Revenue Collected in Advance			\$ 2,160					\$ 2,160	\$ 2,160
Liabilities For Deposits	\$ 77,866						\$ 98,089	\$ 175,955	\$ 250,405
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 40,907						\$ 0	\$ 40,907	\$ 40,777
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 118,773		\$ 2,160				\$ 98,089	\$ 219,023	\$ 293,342
Total Liabilities	\$ 1,004,925	\$ 0	\$ 7,811				\$ 19,954,650	\$ 20,967,386	\$ 22,014,861
Total Fund Balance	\$ 31,151,193	\$ 2,183,033	\$ (985,302)					\$ 32,348,924	\$ 34,173,129
Total Liabilities and Fund Balance	\$ 32,156,118	\$ 2,183,033	\$ (977,490)				\$ 19,954,650	\$ 53,316,310	\$ 56,187,990

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 2019/20										2018/19	
	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	\$ 49,149.051	\$ 67,926					\$ 49,216.977	\$ 113,988.482	\$ 49,572.552	\$ 108,992.918	
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 273.287	\$ 273.287	\$ 273.287	
Judges' Compensation (0150019)	\$ 173,376						\$ 173,376	\$ 698,826	\$ 168,624	\$ 646,503	
Court Interpreter (0150037)	\$ 765,773						\$ 765,773	\$ 5,611,909	\$ 1,001,458	\$ 5,041,152	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,379,681						\$ 1,379,681	\$ 14,773,872	\$ 369,124	\$ 11,867,332	
Other Miscellaneous								\$ 1,264,732		\$ 1,264,732	
	\$ 51,467,881	\$ 67,926					\$ 51,535,807	\$ 136,611,108	\$ 51,385,045	\$ 128,085,924	
Grants											
AB 1058 Commissioner/Facilitator			\$ (2)				\$ (2)	\$ 4,124,201	\$ (23,810)	\$ 3,511,870	
Other Judicial Council Grants			\$ 116,645				\$ 116,645	\$ 351,115	\$ 564,077	\$ 599,077	
Non-Judicial Council Grants			\$ 50,076				\$ 50,076	\$ 337,138	\$ 120,396	\$ 293,253	
			\$ 166,719				\$ 166,719	\$ 4,812,454	\$ 660,664	\$ 4,404,200	
Other Financing Sources											
Interest Income	\$ 11,830	\$ 1,562					\$ 13,392	\$ 315,000	\$ 12,023	\$ 275,000	
Investment Income											
Donations	\$ 1,790						\$ 1,790		\$ 40		
Local Fees	\$ 64,281	\$ 107,634					\$ 171,915	\$ 2,097,747	\$ 427,017	\$ 2,033,808	
Non-Fee Revenues	\$ (140,480)	\$ (22,687)					\$ (163,167)	\$ 1,674,494	\$ (141,429)	\$ 1,871,580	
Enhanced Collections								\$ 1,521,230	\$ 11,685	\$ 535,615	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 52,888					\$ 52,888	\$ 388,123	\$ 80,651	\$ 388,123	
Reimbursement Other	\$ 11,042						\$ 11,042	\$ 186,190	\$ (11,128)	\$ 156,190	
Sale of Fixed Assets									\$ 5,300		
Other Miscellaneous	\$ 2,298						\$ 2,298	\$ 26,600	\$ 1,058	\$ 26,600	
	\$ (49,239)	\$ 139,397					\$ 90,158	\$ 6,209,384	\$ 385,217	\$ 5,286,916	
Total Revenues	\$ 51,418,642	\$ 207,323	\$ 166,719				\$ 51,792,683	\$ 147,632,946	\$ 52,430,926	\$ 137,777,040	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 14,393,418	\$ 97,451	\$ 592,497				\$ 15,083,366	\$ 74,172,774	\$ 14,168,285	\$ 71,156,083	
Temp Help	\$ 44,601		\$ 615				\$ 45,215		\$ 72,514		
Overtime	\$ 35,756						\$ 35,756	\$ 300,000	\$ 19,112	\$ 120,000	
Staff Benefits	\$ 8,146,510	\$ 220,350	\$ 371,528				\$ 8,738,388	\$ 40,238,323	\$ 8,290,289	\$ 39,583,867	
	\$ 22,620,284	\$ 317,801	\$ 964,640				\$ 23,902,725	\$ 114,711,097	\$ 22,550,201	\$ 110,859,950	
Operating Expenses and Equipment											
General Expense	\$ 429,400	\$ 9,840	\$ 6,634				\$ 445,874	\$ 1,667,031	\$ 921,887	\$ 2,129,748	
Printing	\$ 32,129		\$ 739				\$ 32,867	\$ 389,364	\$ 74,407	\$ 612,098	
Telecommunications	\$ 90,987	\$ 896	\$ 8,468				\$ 100,351	\$ 1,760,000	\$ 178,226	\$ 1,500,260	
Postage	\$ 339	\$ 286	\$ 664				\$ 1,290	\$ 612,097	\$ 90,151	\$ 319,360	
Insurance	\$ 14,309						\$ 14,309	\$ 72,903	\$ 7,743	\$ 57,994	
In-State Travel	\$ 32,397	\$ 1,061	\$ 3,971				\$ 37,429	\$ 254,689	\$ 34,937	\$ 174,694	
Out-of-State Travel	\$ 9,608		\$ 453				\$ 10,061	\$ 30,074	\$ 3,021	\$ 30,076	
Training	\$ 11,242		\$ 2,930				\$ 14,172	\$ 130,000	\$ 21,270	\$ 80,917	
Security Services	\$ 283,025		\$ 18,271				\$ 301,296	\$ 1,700,040	\$ 406,261	\$ 939,217	
Facility Operations	\$ 184,277		\$ 61,479				\$ 245,756	\$ 9,274,036	\$ 241,333	\$ 9,032,522	
Utilities	\$ 1,920						\$ 1,920	\$ 17,671	\$ 3,170	\$ 17,032	
Contracted Services	\$ 2,786,886	\$ 46,992	\$ 56,061				\$ 2,889,939	\$ 16,813,347	\$ 1,804,312	\$ 13,590,505	
Consulting and Professional Services	\$ 19,020						\$ 19,020	\$ 111,717	\$ 20,960	\$ 111,717	
Information Technology	\$ 960,455		\$ 17,523				\$ 977,978	\$ 3,397,035	\$ 1,170,933	\$ 3,625,618	
Major Equipment	\$ (2,737)						\$ (2,737)	\$ 131,428	\$ 56,973	\$ 370,000	
Other Items of Expense	\$ 8,740						\$ 8,740	\$ 80,199	\$ 12,537	\$ 80,200	
	\$ 4,861,997	\$ 59,074	\$ 177,194				\$ 5,098,265	\$ 36,441,631	\$ 5,048,122	\$ 32,671,958	
Special Items of Expense											
Grand Jury								\$ 210			
Jury Costs	\$ 163,108						\$ 163,108	\$ 834,748	\$ 110,857	\$ 804,748	
Judgements, Settlements and Claims								\$ 13,136	\$ 2,500	\$ 17,725	
Debt Service											
Other	\$ 0						\$ 0	\$ 4,379			
Capital Costs											
Internal Cost Recovery	\$ (11,428)	\$ 1,241	\$ 10,186				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (537)						\$ (537)				
	\$ 151,142	\$ 1,241	\$ 10,186				\$ 162,570	\$ 852,473	\$ 113,357	\$ 822,473	
Total Expenditures	\$ 27,633,423	\$ 378,117	\$ 1,152,020				\$ 29,163,561	\$ 152,005,201	\$ 27,711,680	\$ 144,354,381	
Excess (Deficit) of Revenues Over Expenditures	\$ 23,785,218	\$ (170,794)	\$ (985,302)				\$ 22,629,123	\$ (4,372,255)	\$ 24,719,246	\$ (6,577,341)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 7,365,975	\$ 2,353,826	\$ 0				\$ 9,719,801	\$ 9,719,801	\$ 9,453,883	\$ 9,453,883	
Ending Balance (Deficit)	\$ 31,151,193	\$ 2,183,033	\$ (985,302)				\$ 32,348,924	\$ 5,347,546	\$ 34,173,129	\$ 2,876,542	

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

For the month ended September										
Fiscal Year 2019/20									2018/19	
	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	\$ 8,229,367	\$ 455,089				\$ (537)	\$ 8,683,918	\$ 40,969,108	\$ 8,358,087	\$ 39,428,323
Traffic & Other Infractions	\$ 880,669	\$ 27,632					\$ 908,302	\$ 4,006,145	\$ 851,611	\$ 4,459,853
Other Criminal Cases	\$ 1,859,481	\$ 6,825					\$ 1,866,306	\$ 8,462,346	\$ 1,767,415	\$ 8,881,726
Civil	\$ 1,340,830	\$ 11,431					\$ 1,352,262	\$ 6,729,799	\$ 1,331,932	\$ 6,830,385
Family & Children Services	\$ 2,345,672	\$ 147,822					\$ 2,493,494	\$ 12,225,344	\$ 2,307,824	\$ 12,722,766
Probate, Guardianship & Mental Health Services	\$ 794,578	\$ 8,287			\$ 10,186		\$ 813,052	\$ 4,284,428	\$ 870,703	\$ 3,726,617
Juvenile Dependency Services	\$ 116,627	\$ 2,113,396					\$ 2,230,023	\$ 13,430,212	\$ 1,097,340	\$ 10,426,973
Juvenile Delinquency Services	\$ 167,445	\$ 5,432					\$ 172,877	\$ 872,676	\$ 187,004	\$ 888,987
Other Court Operations	\$ 2,707,714	\$ 216,436	\$ 135				\$ 2,924,285	\$ 15,307,835	\$ 2,775,170	\$ 14,424,731
Court Interpreters	\$ 1,225,620	\$ 141,849					\$ 1,367,470	\$ 5,973,154	\$ 1,297,943	\$ 6,281,657
Jury Services	\$ 193,043	\$ (24,231)	\$ 162,973				\$ 331,785	\$ 2,186,313	\$ 439,049	\$ 2,177,359
Security	\$ 506,977	\$ 312,835					\$ 819,813	\$ 4,099,427	\$ 902,520	\$ 3,349,208
Trial Court Operations Program	\$ 20,368,024	\$ 3,422,805	\$ 163,108		\$ 10,186	\$ (537)	\$ 23,963,585	\$ 118,546,787	\$ 22,186,597	\$ 113,598,585
Enhanced Collections								\$ 240,000		\$ 186,660
Other Non-Court Operations	\$ 119,065	\$ 13,589			\$ 1,241		\$ 133,896	\$ 969,952	\$ 105,212	\$ 758,311
Non-Court Operations Program	\$ 119,065	\$ 13,589			\$ 1,241		\$ 133,896	\$ 1,209,952	\$ 105,212	\$ 944,971
Executive Office	\$ 676,587	\$ 39,477					\$ 716,064	\$ 3,625,438	\$ 765,001	\$ 3,708,027
Fiscal Services	\$ 520,758	\$ 58,203			\$ (11,428)		\$ 567,533	\$ 2,940,263	\$ 564,541	\$ 2,167,798
Human Resources	\$ 483,993	\$ 91,482					\$ 575,475	\$ 3,634,361	\$ 527,927	\$ 2,853,045
Business & Facilities Services	\$ 456,775	\$ 269,141					\$ 725,916	\$ 11,390,430	\$ 812,400	\$ 10,204,379
Information Technology	\$ 1,277,524	\$ 1,203,568					\$ 2,481,092	\$ 10,657,970	\$ 2,750,002	\$ 10,877,576
Court Administration Program	\$ 3,415,636	\$ 1,661,871			\$ (11,428)		\$ 5,066,080	\$ 32,248,462	\$ 5,419,871	\$ 29,810,825
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 23,902,725	\$ 5,098,265	\$ 163,108		\$ 0	\$ (537)	\$ 29,163,561	\$ 152,005,201	\$ 27,711,680	\$ 144,354,381