

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

12/23/2020

Date

San Bernardino County

Court

FY 2020-21 ending Sept 30, 2020

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 2020/21

2019/20

	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						
ASSETS									
Operations	\$ (15,480.066)	\$ 968.012	\$ (1,868.452)				\$ 192.210	\$ (16,188.296)	\$ (357.941)
Payroll	\$ (36,213)						\$ 27,626	\$ (8,587)	\$ (78)
Jury	\$ 125,000							\$ 125,000	\$ 125,000
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ 2,424	\$ 2,424	\$ 0
Trust							\$ (719,465)	\$ (719,465)	\$ (418,197)
Credit Card									
Cash on Hand	\$ 15,495							\$ 15,495	\$ 15,495
Cash with County	\$ 2,151,258	\$ 0	\$ 0				\$ 8,636,403	\$ 10,787,661	\$ 10,881,149
Cash Outside of the JCC									
Cash Equivalents	\$ 23,510,206						\$ 15,272,184	\$ 38,782,390	\$ 39,018,425
Total Cash and Cash Equivalents	\$ 10,335,679	\$ 968,012	\$ (1,868,452)				\$ 23,411,382	\$ 32,846,621	\$ 49,313,853
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 335,438	\$ 28,249					\$ 161	\$ 363,848	\$ 97,873
Dishonored Checks	\$ 146,081							\$ 146,081	\$ 146,081
Due From Employee	\$ 44,463							\$ 44,463	\$ 42,737
Civil Jury Fees									
Trust							\$ 9,921	\$ 9,921	\$ 10,076
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2,114	\$ (16,093)	\$ 45,237					\$ 31,257	\$ 64,734
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 61,017	\$ 0	\$ 592,216					\$ 653,233	\$ 496,583
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 677							\$ 677	\$ 0
Total Receivables	\$ 589,789	\$ 12,156	\$ 637,453				\$ 10,082	\$ 1,249,480	\$ 858,083
Prepaid Expenses - General	\$ 4,544,058		\$ 2,059					\$ 4,546,116	\$ 3,144,374
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 4,544,058		\$ 2,059					\$ 4,546,116	\$ 3,144,374
Other Assets									
Total Other Assets									
Total Assets	\$ 15,469,526	\$ 980,168	\$ (1,228,941)				\$ 23,421,464	\$ 38,642,217	\$ 53,316,310
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ (5,651)	\$ 0	\$ 5,651					\$ 0	\$ 0
Accounts Payable - General	\$ 165,171	\$ 0	\$ 0				\$ 0	\$ 165,171	\$ 83,892
Due to Other Funds	\$ 286	\$ 0	\$ 0				\$ 677	\$ 963	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 2,505,855	\$ 2,505,855	\$ 170,916
Due to Other Governments	\$ 0						\$ 8,584,580	\$ 8,584,580	\$ 8,584,580
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 226		\$ (69)					\$ 157	\$ 0
Interest							\$ 174	\$ 174	\$ 5,521
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 160,032	\$ 0	\$ 5,582				\$ 11,091,286	\$ 11,256,900	\$ 8,844,909
Civil							\$ 9,701,031	\$ 9,701,031	\$ 8,644,183
Criminal							\$ 1,305,006	\$ 1,305,006	\$ 1,249,674
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC	\$ 286,477						\$ 13,690	\$ 300,167	\$ 300,167
Trust Interest Payable							\$ 1,212,362	\$ 1,212,362	\$ 1,187,998
Miscellaneous Trust									
Total Trust Deposits	\$ 286,477						\$ 12,232,089	\$ 12,518,565	\$ 11,382,021
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 861,401							\$ 861,401	\$ 516,851
Deferred Compensation Payable	\$ 20							\$ 20	\$ 0
Deductions Payable	\$ 15,815							\$ 15,815	\$ 4,850
Payroll Clearing	\$ (266)	\$ 0	\$ 0					\$ (266)	\$ (267)
Total Payroll Liabilities	\$ 876,970	\$ 0	\$ 0					\$ 876,970	\$ 521,434
Revenue Collected in Advance			\$ 2,160					\$ 2,160	\$ 2,160
Liabilities For Deposits	\$ 102,235	\$ 0	\$ 0				\$ 98,089	\$ 200,324	\$ 175,955
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 40,907						\$ 0	\$ 40,907	\$ 40,907
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 143,142	\$ 0	\$ 2,160				\$ 98,089	\$ 243,391	\$ 219,023
Total Liabilities	\$ 1,466,621	\$ 0	\$ 7,743				\$ 23,421,464	\$ 24,895,827	\$ 20,967,386
Total Fund Balance	\$ 14,002,905	\$ 980,168	\$ (1,236,683)					\$ 13,746,390	\$ 32,348,924
Total Liabilities and Fund Balance	\$ 15,469,526	\$ 980,168	\$ (1,228,941)				\$ 23,421,464	\$ 38,642,217	\$ 53,316,310

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 2020/21										2019/20	
	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	\$ 32,818.327	\$ 24					\$ 32,818.351	\$ 109,649.782	\$ 49,216.977	\$ 113,988.482	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 273.287	\$ (1)	\$ 273.287	
Judges' Compensation (0150019)	\$ 125.084						\$ 125.084	\$ 742.996	\$ 173.376	\$ 698.826	
Court Interpreter (0150037)	\$ (215.029)						\$ (215.029)	\$ 5,445.069	\$ 765.773	\$ 5,611.909	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 16.372						\$ 16.372	\$ 14,319.446	\$ 1,379.681	\$ 14,773.872	
Other Miscellaneous								\$ 1,264.732		\$ 1,264.732	
	\$ 32,744.754	\$ 24					\$ 32,744.778	\$ 131,695.312	\$ 51,535.807	\$ 136,611.108	
Grants											
AB 1058 Commissioner/Facilitator			\$ (277.616)				\$ (277.616)	\$ 3,779.502	\$ (2)	\$ 4,124.201	
Other Judicial Council Grants			\$ 18.178				\$ 18.178	\$ 135.000	\$ 116.645	\$ 351.115	
Non-Judicial Council Grants			\$ 19.219				\$ 19.219	\$ 793.253	\$ 50.076	\$ 337.138	
			\$ (240.220)				\$ (240.220)	\$ 4,707.755	\$ 166.719	\$ 4,812.454	
Other Financing Sources											
Interest Income	\$ 895	\$ 27					\$ 923	\$ 565.000	\$ 13.392	\$ 315.000	
Investment Income											
Donations	\$ 5						\$ 5		\$ 1,790		
Local Fees	\$ 335.746	\$ 178.731					\$ 514.477	\$ 2,252.244	\$ 171.915	\$ 2,097.747	
Non-Fee Revenues	\$ 4.409	\$ 51.406					\$ 55.815	\$ 1,465.575	\$ (163.167)	\$ 1,674.494	
Enhanced Collections											
Escheatment								\$ 216.169		\$ 1,521.230	
Prior Year Revenue	\$ 538.619						\$ 538.619				
County Program - Restricted		\$ (16.269)					\$ (16.269)	\$ 396.448	\$ 52.888	\$ 388.123	
Reimbursement Other	\$ 93.222						\$ 93.222	\$ 147.069	\$ 11.042	\$ 186.190	
Sale of Fixed Assets											
Other Miscellaneous	\$ 711						\$ 711	\$ 26.600	\$ 2.298	\$ 26.600	
	\$ 973.607	\$ 213.895					\$ 1,187.502	\$ 5,069.105	\$ 90.158	\$ 6,209.384	
Total Revenues	\$ 33,718.361	\$ 213.919	\$ (240.220)				\$ 33,692.060	\$ 141,472.172	\$ 51,792.683	\$ 147,632.946	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 14,386.840	\$ 110.061	\$ 566.107				\$ 15,063.007	\$ 71,165.134	\$ 15,083.366	\$ 74,172.774	
Temp Help	\$ 9.113		\$ 80				\$ 9.193	\$ 29.195	\$ 45.215		
Overtime	\$ 107.476						\$ 107.476	\$ 250.000	\$ 35.756	\$ 300.000	
Staff Benefits	\$ 9,242.215	\$ 219.131	\$ 326.256				\$ 9,787.602	\$ 42,444.475	\$ 8,738.388	\$ 40,238.323	
	\$ 23,745.644	\$ 329.192	\$ 892.442				\$ 24,967.278	\$ 113,888.804	\$ 23,902.725	\$ 114,711.097	
Operating Expenses and Equipment											
General Expense	\$ 743.797	\$ 6.640	\$ 30.043				\$ 780.480	\$ 2,865.188	\$ 445.874	\$ 1,667.031	
Printing	\$ 12.962						\$ 12.962	\$ 274.662	\$ 32.867	\$ 389.364	
Telecommunications	\$ 420.695	\$ 838	\$ 8,890				\$ 430.423	\$ 1,761.502	\$ 100.351	\$ 1,760.000	
Postage	\$ 139.058	\$ 475	\$ 1,287				\$ 140.819	\$ 689.973	\$ 1,290	\$ 612.097	
Insurance	\$ 7.918						\$ 7.918	\$ 76.785	\$ 14.309	\$ 72.903	
In-State Travel	\$ 6,525	\$ 518	\$ 310				\$ 7,353	\$ 88.050	\$ 37.429	\$ 254.689	
Out-of-State Travel								\$ 3,945	\$ 10.061	\$ 30.074	
Training	\$ 3,997	\$ (450)	\$ 605				\$ 4,152	\$ 83.000	\$ 14.172	\$ 130.000	
Security Services	\$ 154.322		\$ 9,248				\$ 163.570	\$ 1,800.000	\$ 301.296	\$ 1,700.040	
Facility Operations	\$ 327.629						\$ 327.629	\$ 7,689.484	\$ 245.756	\$ 9,274.036	
Utilities	\$ 249						\$ 249		\$ 1,920	\$ 17.671	
Contracted Services	\$ 2,579.705	\$ 52.409	\$ 24,893				\$ 2,657.006	\$ 16,283.857	\$ 2,889.939	\$ 16,813.347	
Consulting and Professional Services	\$ 11,117						\$ 11,117	\$ 110.487	\$ 19.020	\$ 111.717	
Information Technology	\$ 707.153	\$ (95,696)	\$ 18,877				\$ 630.334	\$ 3,203.431	\$ 977.978	\$ 3,397.035	
Major Equipment	\$ 105.069						\$ 105.069	\$ 886.514	\$ (2,737)	\$ 131.428	
Other Items of Expense	\$ 19,441						\$ 19,441	\$ 29.051	\$ 8,740	\$ 80.199	
	\$ 5,239.637	\$ (35,266)	\$ 94,152				\$ 5,298.522	\$ 35,845.929	\$ 5,098.265	\$ 36,441.631	
Special Items of Expense											
Grand Jury										\$ 210	
Jury Costs	\$ 24,824						\$ 24,824	\$ 550.000	\$ 163.108	\$ 834.748	
Judgements, Settlements and Claims										\$ 13,136	
Debt Service											
Other									\$ 0	\$ 4,379	
Capital Costs											
Internal Cost Recovery	\$ (9,870)		\$ 9,870				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (537)		
	\$ 14,954		\$ 9,870				\$ 24,824	\$ 550.000	\$ 162.570	\$ 852.473	
Total Expenditures	\$ 29,000.235	\$ 293.926	\$ 996.464				\$ 30,290.624	\$ 150,284.733	\$ 29,163.561	\$ 152,005.201	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,718.126	\$ (80,007)	\$ (1,236.683)				\$ 3,401.436	\$ (8,812.561)	\$ 22,629.123	\$ (4,372.255)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 9,284.779	\$ 1,060.175	\$ 0				\$ 10,344.954	\$ 10,344.954	\$ 9,719.801	\$ 9,719.801	
Ending Balance (Deficit)	\$ 14,002.905	\$ 980.168	\$ (1,236.683)				\$ 13,746.390	\$ 1,532.393	\$ 32,348.924	\$ 5,347.546	

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

For the month ended September										
Fiscal Year 2020/21									2019/20	
	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	\$ 8,278.280	\$ 385.720					\$ 8,664.001	\$ 43,241.357	\$ 8,683.918	\$ 40,969.108
Traffic & Other Infractions	\$ 893.365	\$ 61.165					\$ 954.530	\$ 4,336.140	\$ 908.302	\$ 4,006.145
Other Criminal Cases	\$ 1,959.379	\$ 30.610					\$ 1,989.990	\$ 9,054.382	\$ 1,866.306	\$ 8,462.346
Civil	\$ 1,393.284	\$ 32.309					\$ 1,425.593	\$ 7,159.116	\$ 1,352.262	\$ 6,729.799
Family & Children Services	\$ 2,438.965	\$ 57.243					\$ 2,496.209	\$ 13,113.175	\$ 2,493.494	\$ 12,225.344
Probate, Guardianship & Mental Health Services	\$ 801.278	\$ 7.684			\$ 9.870		\$ 818.832	\$ 4,863.392	\$ 813.052	\$ 4,284.428
Juvenile Dependency Services	\$ 119.645	\$ 2,096.113					\$ 2,215.758	\$ 13,205.203	\$ 2,230.023	\$ 13,430.212
Juvenile Delinquency Services	\$ 185.293	\$ 5.086					\$ 190.379	\$ 914.260	\$ 172.877	\$ 872.676
Other Court Operations	\$ 2,792.940	\$ 260.888					\$ 3,053.828	\$ 15,961.188	\$ 2,924.285	\$ 15,307.835
Court Interpreters	\$ 1,229.879	\$ 106.189					\$ 1,336.069	\$ 6,520.874	\$ 1,367.470	\$ 5,973.154
Jury Services	\$ 195.188	\$ 53.179	\$ 24.824				\$ 273.190	\$ 1,986.568	\$ 331.785	\$ 2,186.313
Security	\$ 517.899	\$ 181.998					\$ 699.898	\$ 4,380.476	\$ 819.813	\$ 4,099.427
Trial Court Operations Program	\$ 20,805.397	\$ 3,278.185	\$ 24.824		\$ 9.870		\$ 24,118.275	\$ 124,736.131	\$ 23,963.585	\$ 118,546.787
Enhanced Collections										\$ 240.000
Other Non-Court Operations	\$ 137.838	\$ 28.648					\$ 166.486	\$ 812.451	\$ 133.896	\$ 969.952
Non-Court Operations Program	\$ 137.838	\$ 28.648					\$ 166.486	\$ 812.451	\$ 133.896	\$ 1,209.952
Executive Office	\$ 732.892	\$ 8.497					\$ 741.389	\$ 3,915.892	\$ 716.064	\$ 3,625.438
Fiscal Services	\$ 528.463	\$ 68.330			\$ (9.870)		\$ 586.924	\$ 3,058.977	\$ 567.533	\$ 2,940.263
Human Resources	\$ 733.018	\$ 35.274					\$ 768.291	\$ (4,116.378)	\$ 575.475	\$ 3,634.361
Business & Facilities Services	\$ 460.190	\$ 770.307					\$ 1,230.497	\$ 9,596.272	\$ 725.916	\$ 11,390.430
Information Technology	\$ 1,569.481	\$ 1,109.281					\$ 2,678.762	\$ 12,281.388	\$ 2,481.092	\$ 10,657.970
Court Administration Program	\$ 4,024.043	\$ 1,991.689			\$ (9.870)		\$ 6,005.863	\$ 24,736.151	\$ 5,066.080	\$ 32,248.462
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 24,967.278	\$ 5,298.522	\$ 24.824		\$ 0		\$ 30,290.624	\$ 150,284.733	\$ 29,163.561	\$ 152,005.201