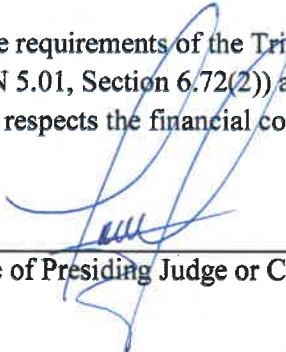


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

11-30-21

Date

San Bernardino

Court

FY 2021-22 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 2021/22

2020/21

	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	\$ 1,100,239	\$ 306,665	\$ (1,481,380)				\$ 81,675	\$ 7,199	\$ (16,160,670)
Payroll	\$ (4,327)							\$ (4,327)	\$ (36,213)
Jury	\$ 125,000							\$ 125,000	\$ 125,000
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 2,424
Trust							\$ (308,262)	\$ (308,262)	\$ (719,465)
Credit Card									
Cash on Hand	\$ 15,495							\$ 15,495	\$ 15,495
Cash with County	\$ 2,129,249	\$ 0	\$ 0				\$ 8,519,022	\$ 10,648,271	\$ 10,787,661
Cash Outside of the JCC									
Cash Equivalents	\$ 26,722,762						\$ 12,916,466	\$ 39,639,228	\$ 38,782,390
Total Cash and Cash Equivalents	\$ 30,138,418	\$ 306,665	\$ (1,481,380)				\$ 21,208,900	\$ 50,172,603	\$ 32,846,621
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 174,071	\$ 0					\$ 161	\$ 174,232	\$ 363,848
Dishonored Checks	\$ 146,081							\$ 146,081	\$ 146,081
Due From Employee	\$ 32,836							\$ 32,836	\$ 44,463
Civil Jury Fees									
Trust							\$ 13,264	\$ 13,264	\$ 9,921
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 130,829	\$ 14,478	\$ 24,422					\$ 169,730	\$ 31,257
Due From Other Courts									
Due From State	\$ 35,724	\$ 0	\$ 438,379					\$ 474,104	\$ 653,233
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 35							\$ 35	\$ 677
Total Receivables	\$ 519,577	\$ 14,478	\$ 462,802				\$ 13,425	\$ 1,010,282	\$ 1,249,480
Prepaid Expenses - General	\$ 2,089,696		\$ 0					\$ 2,089,696	\$ 4,546,116
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 2,089,696		\$ 0					\$ 2,089,696	\$ 4,546,116
Other Assets									
Total Other Assets									
Total Assets	\$ 32,747,692	\$ 321,143	\$ (1,018,579)				\$ 21,222,325	\$ 53,272,582	\$ 38,642,217
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ (5,651)	\$ 0	\$ 5,651					\$ 0	\$ 0
Accounts Payable - General	\$ 80,461	\$ 0	\$ 0				\$ 0	\$ 80,461	\$ 165,171
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 35	\$ 35	\$ 963
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 2,251,961	\$ 2,251,961	\$ 2,505,855
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 8,466,838	\$ 8,466,838	\$ 8,584,580
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ (1,925)		\$ (69)					\$ (1,994)	\$ 157
Interest							\$ 21	\$ 21	\$ 174
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 72,885	\$ 0	\$ 5,582				\$ 10,718,856	\$ 10,797,322	\$ 11,256,900
Civil							\$ 7,684,138	\$ 7,684,138	\$ 9,701,031
Criminal							\$ 1,285,488	\$ 1,285,488	\$ 1,305,006
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC	\$ 264,468						\$ (7,198)	\$ 257,270	\$ 300,167
Trust Interest Payable							\$ 1,127,030	\$ 1,127,030	\$ 1,212,362
Miscellaneous Trust									
Total Trust Deposits	\$ 264,468						\$ 10,089,458	\$ 10,353,926	\$ 12,518,565
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 948,009							\$ 948,009	\$ 861,401
Deferred Compensation Payable	\$ 20							\$ 20	\$ 20
Deductions Payable	\$ 15,925							\$ 15,925	\$ 15,815
Payroll Clearing	\$ (1,276)	\$ 0	\$ 0					\$ (1,276)	\$ (266)
Total Payroll Liabilities	\$ 962,679	\$ 0	\$ 0					\$ 962,679	\$ 876,970
Revenue Collected in Advance	\$ 1,500,000		\$ 2,160					\$ 1,502,160	\$ 2,160
Liabilities For Deposits	\$ 137,942	\$ 765	\$ 102				\$ 414,012	\$ 552,820	\$ 200,324
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 40,907							\$ 40,907	\$ 40,907
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,678,848	\$ 765	\$ 2,262				\$ 414,012	\$ 2,095,887	\$ 243,391
Total Liabilities	\$ 2,978,880	\$ 765	\$ 7,845				\$ 21,222,325	\$ 24,209,815	\$ 24,895,827
Total Fund Balance	\$ 29,768,812	\$ 320,378	\$ (1,026,423)					\$ 29,062,766	\$ 13,746,390
Total Liabilities and Fund Balance	\$ 32,747,692	\$ 321,143	\$ (1,018,579)				\$ 21,222,325	\$ 53,272,582	\$ 38,642,217

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

For the month ended September										
Fiscal Year 2021/22									2020/21	
	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	\$ 8,086.989	\$ 406.629					\$ 8,493.618	\$ 41,904.309	\$ 8,664.001	\$ 43,241.357
Traffic & Other Infractions	\$ 924.876	\$ 33.192					\$ 958.068	\$ 4,625.501	\$ 954.530	\$ 4,336.140
Other Criminal Cases	\$ 1,841.179	\$ 24.506					\$ 1,865.685	\$ 9,305.146	\$ 1,989.990	\$ 9,054.382
Civil	\$ 1,360.551	\$ 26.911					\$ 1,387.462	\$ 6,788.418	\$ 1,425.593	\$ 7,159.116
Family & Children Services	\$ 2,451.389	\$ 73.878					\$ 2,525.268	\$ 13,429.666	\$ 2,496.209	\$ 13,113.175
Probate, Guardianship & Mental Health Services	\$ 795.097	\$ 10.026			\$ 10.049		\$ 815.172	\$ 4,020.325	\$ 818.832	\$ 4,863.392
Juvenile Dependency Services	\$ 130.893	\$ 1,489.180					\$ 1,620.073	\$ 13,973.696	\$ 2,215.758	\$ 13,205.203
Juvenile Delinquency Services	\$ 192.724	\$ 12.026					\$ 204.751	\$ 956.543	\$ 190.379	\$ 914.260
Other Court Operations	\$ 2,602.268	\$ (38,231)					\$ 2,564.037	\$ 16,272.606	\$ 3,053.828	\$ 15,961.188
Court Interpreters	\$ 1,259.415	\$ 61.724					\$ 1,321.140	\$ 6,806.620	\$ 1,336.069	\$ 6,520.874
Jury Services	\$ 211.001	\$ 227.811	\$ 58.462				\$ 497.273	\$ 2,011.678	\$ 273.190	\$ 1,986.568
Security	\$ 546.066	\$ 488.516					\$ 1,034.582	\$ 4,220.753	\$ 699.898	\$ 4,380.476
Trial Court Operations Program	\$ 20,402.448	\$ 2,816.170	\$ 58.462		\$ 10.049		\$ 23,287.129	\$ 124,315.261	\$ 24,118.275	\$ 124,736.131
Enhanced Collections								\$ 86.494		
Other Non-Court Operations	\$ 88.635	\$ 31.679					\$ 120.314	\$ 527.196	\$ 166.486	\$ 812.451
Non-Court Operations Program	\$ 88.635	\$ 31.679					\$ 120.314	\$ 613.690	\$ 166.486	\$ 812.451
Executive Office	\$ 718.242	\$ 4.295					\$ 722.537	\$ 3,735.280	\$ 741.389	\$ 3,915.892
Fiscal Services	\$ 517.728	\$ 100.670			\$ (10.049)		\$ 608.350	\$ 2,300.091	\$ 586.924	\$ 3,058.977
Human Resources	\$ 1,445.417	\$ 37.642				\$ 2.714	\$ 1,485.772	\$ 6,751.476	\$ 768.291	\$ (4,116.378)
Business & Facilities Services	\$ 441.698	\$ 862.232				\$ 42.151	\$ 1,346.080	\$ 7,064.873	\$ 1,230.497	\$ 9,596.272
Information Technology	\$ 1,372.170	\$ 398.336					\$ 1,770.505	\$ 11,059.916	\$ 2,678.762	\$ 12,281.388
Court Administration Program	\$ 4,495.254	\$ 1,403.174			\$ (10.049)	\$ 44.865	\$ 5,933.244	\$ 30,911.637	\$ 6,005.863	\$ 24,736.151
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 24,986.338	\$ 4,251.023	\$ 58.462		\$ 0	\$ 44.865	\$ 29,340.687	\$ 155,840.588	\$ 30,290.624	\$ 150,284.733

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 2021/22										2020/21	
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	\$ 52,416,280	\$ 39,239					\$ 52,455,519	\$ 121,987,891	\$ 32,818,351	\$ 109,649,782	
Improvement and Modernization Fund								\$ 273,916	\$ 0	\$ 273,287	
Judges' Compensation (0150019)	\$ 187,626						\$ 187,626	\$ 700,000	\$ 125,084	\$ 742,996	
Court Interpreter (0150037)	\$ 383,698						\$ 383,698	\$ 5,445,069	\$ (215,029)	\$ 5,445,069	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 655,483						\$ 655,483	\$ 15,015,385	\$ 16,372	\$ 14,319,446	
Other Miscellaneous								\$ 1,264,732		\$ 1,264,732	
	\$ 53,643,088	\$ 39,239					\$ 53,682,326	\$ 144,686,993	\$ 32,744,778	\$ 131,695,312	
Grants											
AB 1058 Commissioner/Facilitator								\$ 4,397,278	\$ (277,616)	\$ 3,779,502	
Other Judicial Council Grants								\$ 135,000	\$ 18,178	\$ 135,000	
Non-Judicial Council Grants			\$ (50,600)				\$ (50,600)	\$ 493,253	\$ 19,219	\$ 793,253	
			\$ (50,600)				\$ (50,600)	\$ 5,025,531	\$ (240,220)	\$ 4,707,755	
Other Financing Sources											
Interest Income	\$ 2,845	\$ 5					\$ 2,850	\$ 148,515	\$ 923	\$ 565,000	
Investment Income											
Donations	\$ 5						\$ 5		\$ 5		
Local Fees	\$ (85,254)	\$ 22,496					\$ (62,758)	\$ 2,226,876	\$ 514,477	\$ 2,252,244	
Non-Fee Revenues	\$ 14,300	\$ 199,255					\$ 213,555	\$ 1,450,001	\$ 55,815	\$ 1,465,575	
Enhanced Collections		\$ (220,880)					\$ (220,880)				
Escheatment	\$ 0						\$ 0	\$ 200,000		\$ 216,169	
Prior Year Revenue	\$ 14,957	\$ 23,558					\$ 38,515		\$ 538,619		
County Program - Restricted		\$ (16,842)					\$ (16,842)	\$ 389,716	\$ (16,269)	\$ 396,448	
Reimbursement Other	\$ (1,783)						\$ (1,783)	\$ 190,084	\$ 93,222	\$ 147,069	
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,123						\$ 5,123	\$ 26,500	\$ 711	\$ 26,600	
	\$ (49,806)	\$ 7,591					\$ (42,215)	\$ 4,631,692	\$ 1,187,502	\$ 5,069,105	
Total Revenues	\$ 53,593,282	\$ 46,830	\$ (50,600)				\$ 53,589,512	\$ 154,344,216	\$ 33,692,060	\$ 141,472,172	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 13,701,844	\$ 86,348	\$ 522,742				\$ 14,310,934	\$ 76,462,527	\$ 15,063,007	\$ 71,165,134	
Temp Help	\$ 17,706						\$ 17,706	\$ 114,857	\$ 9,193	\$ 29,195	
Overtime	\$ 119,414		\$ 162				\$ 119,576	\$ 504,359	\$ 107,476	\$ 250,000	
Staff Benefits	\$ 10,031,608	\$ 184,891	\$ 321,624				\$ 10,538,122	\$ 45,078,101	\$ 9,787,602	\$ 42,444,475	
	\$ 23,870,572	\$ 271,238	\$ 844,528				\$ 24,986,338	\$ 122,159,844	\$ 24,967,278	\$ 113,888,804	
Operating Expenses and Equipment											
General Expense	\$ (208,710)	\$ 4,464	\$ 49,576				\$ (154,670)	\$ 2,526,088	\$ 780,480	\$ 2,865,188	
Printing	\$ 73,321		\$ 413				\$ 73,734	\$ 358,902	\$ 12,962	\$ 274,662	
Telecommunications	\$ 230,217	\$ 1	\$ 8,219				\$ 238,437	\$ 1,600,758	\$ 430,423	\$ 1,761,502	
Postage	\$ 297,068	\$ 558	\$ 2,315				\$ 299,941	\$ 637,425	\$ 140,819	\$ 689,973	
Insurance	\$ 17,980						\$ 17,980	\$ 90,000	\$ 7,918	\$ 76,785	
In-State Travel	\$ 12,947	\$ 1,179					\$ 14,126	\$ 69,926	\$ 7,353	\$ 88,050	
Out-of-State Travel	\$ (603)						\$ (603)	\$ 30,074		\$ 3,945	
Training	\$ 7,822	\$ 275	\$ (275)				\$ 7,822	\$ 83,000	\$ 4,152	\$ 83,000	
Security Services	\$ 444,848		\$ 19,617				\$ 464,465	\$ 1,663,200	\$ 163,570	\$ 1,800,000	
Facility Operations	\$ 831,811		\$ 1,148				\$ 832,959	\$ 5,617,371	\$ 327,629	\$ 7,689,484	
Utilities	\$ 671						\$ 671	\$ 18,000	\$ 249		
Contracted Services	\$ 2,097,500	\$ 29,750	\$ 40,234				\$ 2,167,484	\$ 17,676,200	\$ 2,657,006	\$ 16,283,857	
Consulting and Professional Services	\$ 10,088						\$ 10,088	\$ 110,487	\$ 11,117	\$ 110,487	
Information Technology	\$ 341,997						\$ 341,997	\$ 1,689,990	\$ 630,334	\$ 3,203,431	
Major Equipment	\$ (63,407)						\$ (63,407)	\$ 871,528	\$ 105,069	\$ 886,514	
Other Items of Expense	\$ 0						\$ 0	\$ 87,795	\$ 19,441	\$ 29,051	
	\$ 4,093,549	\$ 36,228	\$ 121,247				\$ 4,251,023	\$ 33,130,744	\$ 5,298,522	\$ 35,845,929	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 58,462						\$ 58,462	\$ 550,000	\$ 24,824	\$ 550,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (10,049)		\$ 10,049				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 44,865						\$ 44,865				
	\$ 93,278		\$ 10,049				\$ 103,326	\$ 550,000	\$ 24,824	\$ 550,000	
Total Expenditures	\$ 28,057,398	\$ 307,466	\$ 975,823				\$ 29,340,687	\$ 155,840,588	\$ 30,290,624	\$ 150,284,733	
Excess (Deficit) of Revenues Over Expenditures	\$ 25,535,883	\$ (260,636)	\$ (1,026,423)				\$ 24,248,824	\$ (1,496,372)	\$ 3,401,436	\$ (8,812,561)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 4,232,928	\$ 581,014	\$ 0				\$ 4,813,942	\$ 4,813,942	\$ 10,344,954	\$ 10,344,954	
Ending Balance (Deficit)	\$ 29,768,812	\$ 320,378	\$ (1,026,423)				\$ 29,062,766	\$ 3,317,571	\$ 13,746,390	\$ 1,532,393	