

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

9-7-22

Date

San Bernardino

Court

FY 2021-22 ending June 30, 2022

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Bernardino

Court

FY 2021-22 ending June 30, 2022

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Bernardino

Court

FY 2021-22 ending June 30, 2022

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	1063.65	981.01	987.14	1000.77	1014.73

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 June
 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	\$ (12,243.105)	\$ 11,828.786	\$ 0				\$ 68.859	\$ (345.459)	\$ (929.766)
Payroll	\$ (4,461)							\$ (4,461)	\$ (290)
Jury	\$ 125,000							\$ 125,000	\$ 125,000
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 1,788
Trust							\$ (289.925)	\$ (289.925)	\$ (893.856)
Credit Card									
Cash on Hand	\$ 15,495							\$ 15,495	\$ 15,495
Cash with County	\$ 2,145.689	\$ 0	\$ 0				\$ 6,344.445	\$ 8,490.133	\$ 10,644.869
Cash Outside of the JCC									
Cash Equivalents	\$ 21,501.018						\$ 12,151.574	\$ 33,652.592	\$ 22,359.317
Total Cash and Cash Equivalents	\$ 11,589.636	\$ 11,828.786	\$ 0				\$ 18,274.953	\$ 41,693.375	\$ 31,372.557
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 26,580	\$ 18,949						\$ 45,528	\$ 8,262
Accounts Receivable - General	\$ 142,710	\$ 10,038					\$ 161	\$ 152,909	\$ 159,917
Dishonored Checks	\$ 146,081							\$ 146,081	\$ 146,081
Due From Employee	\$ 25,761							\$ 25,761	\$ 36,064
Civil Jury Fees									
Trust							\$ 13,552	\$ 13,552	\$ 12,774
Due From Other Funds	\$ 3,837.351							\$ 3,837.351	\$ 2,123.637
Due From Other Governments	\$ 39,752	\$ 476,054	\$ 143,757					\$ 659,562	\$ 927,873
Due From Other Courts									
Due From State	\$ 4,269.146	\$ 78,650	\$ 3,416,003					\$ 7,763,798	\$ 5,933,563
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 1,557							\$ 1,557	\$ 6
Total Receivables	\$ 8,488.937	\$ 583,691	\$ 3,559,760				\$ 13,713	\$ 12,646,101	\$ 9,348,178
Prepaid Expenses - General	\$ 1,593.445		\$ 0					\$ 1,593.445	\$ 2,823,834
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 1,593.445		\$ 0					\$ 1,593.445	\$ 2,823,834
Other Assets									
Total Other Assets									
Total Assets	\$ 21,672,018	\$ 12,412,477	\$ 3,559,760				\$ 18,288,666	\$ 55,932,921	\$ 43,544,568
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 3,870.176	\$ 30,343	\$ 26,401					\$ 3,926,921	\$ 2,782,896
Accounts Payable - General	\$ 1,962.483	\$ 260	\$ 3,593				\$ 0	\$ 1,966,336	\$ 3,366,370
Due to Other Funds	\$ 0	\$ 459,857	\$ 3,377,494				\$ 1,557	\$ 3,838,908	\$ 2,123,643
Due to Other Courts									
Due to State	\$ 2,803,958							\$ 2,803,958	\$ 48,078
TC145 Liability							\$ 9,177	\$ 9,177	\$ 2,669,731
Due to Other Governments	\$ 742,638	\$ 300	\$ 3,843				\$ 6,163,443	\$ 6,910,224	\$ 8,886,076
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ (2)		\$ 0					\$ (2)	\$ 0
Interest							\$ 257	\$ 257	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 9,379,253	\$ 490,760	\$ 3,411,332				\$ 6,174,433	\$ 19,455,778	\$ 19,876,796
Civil							\$ 9,141,232	\$ 9,141,232	\$ 7,439,921
Criminal							\$ 1,361,139	\$ 1,361,139	\$ 2,033,933
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC	\$ 264,468						\$ 257	\$ 264,725	\$ 257,270
Trust Interest Payable							\$ 1,103,561	\$ 1,103,561	\$ 1,147,963
Miscellaneous Trust									
Total Trust Deposits	\$ 264,468						\$ 11,606,188	\$ 11,870,656	\$ 10,879,087
Accrued Payroll	\$ 4,351,571	\$ 35,260	\$ 148,326					\$ 4,535,157	\$ 2,223,604
Benefits Payable	\$ 877,270							\$ 877,270	\$ 1,154,307
Deferred Compensation Payable	\$ 60							\$ 60	\$ 20
Deductions Payable	\$ 8,741							\$ 8,741	\$ 16,179
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 5,237,643	\$ 35,260	\$ 148,326					\$ 5,421,229	\$ 3,394,109
Revenue Collected in Advance	\$ 2,648,076	\$ 11,037,160	\$ 0					\$ 13,685,236	\$ 4,002,160
Liabilities For Deposits	\$ 148,575	\$ 765	\$ 102				\$ 508,044	\$ 657,487	\$ 537,567
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 40,777							\$ 40,777	\$ 40,907
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,837,428	\$ 11,037,925	\$ 102				\$ 508,044	\$ 14,383,500	\$ 4,580,634
Total Liabilities	\$ 17,718,792	\$ 11,563,945	\$ 3,559,760				\$ 18,288,666	\$ 51,131,163	\$ 38,730,626
Total Fund Balance	\$ 3,953,226	\$ 848,532	\$ 0					\$ 4,801,758	\$ 4,813,942
Total Liabilities and Fund Balance	\$ 21,672,018	\$ 12,412,477	\$ 3,559,760				\$ 18,288,666	\$ 55,932,921	\$ 43,544,568

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

For the month ended June										
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	\$ 40,353.861	\$ 2,494.680				\$ (149)	\$ 42,848.392	\$ 41,904.309	\$ 41,026.373	\$ 43,241.357
Traffic & Other Infractions	\$ 4,479.313	\$ 252.892					\$ 4,732.205	\$ 4,625.501	\$ 4,492.568	\$ 4,336.140
Other Criminal Cases	\$ 9,281.285	\$ 296.583					\$ 9,577.868	\$ 9,305.146	\$ 8,987.782	\$ 9,054.382
Civil	\$ 6,653.313	\$ 413.755					\$ 7,067.067	\$ 6,788.418	\$ 6,586.073	\$ 7,159.116
Family & Children Services	\$ 11,803.899	\$ 916.389			\$ 556.446		\$ 13,276.734	\$ 13,429.666	\$ 13,330.545	\$ 13,113.175
Probate, Guardianship & Mental Health Services	\$ 4,108.501	\$ 111.036			\$ 51.045		\$ 4,270.582	\$ 4,020.325	\$ 3,921.706	\$ 4,863.392
Juvenile Dependency Services	\$ 728.849	\$ 13,437.154					\$ 14,166.004	\$ 13,973.696	\$ 13,318.198	\$ 13,205.203
Juvenile Delinquency Services	\$ 950.738	\$ 125.347					\$ 1,076.085	\$ 956.543	\$ 948.764	\$ 914.260
Other Court Operations	\$ 14,596.279	\$ 2,357.914				\$ (2,139)	\$ 16,952.054	\$ 16,272.606	\$ 15,841.248	\$ 15,961.188
Court Interpreters	\$ 6,143.255	\$ 496.857					\$ 6,640.112	\$ 6,806.620	\$ 6,218.413	\$ 6,520.874
Jury Services	\$ 1,030.257	\$ 624.375	\$ 407.212				\$ 2,061.844	\$ 2,011.678	\$ 1,554.428	\$ 1,986.568
Security	\$ 2,814.187	\$ 2,034.984					\$ 4,849.171	\$ 4,220.753	\$ 4,720.210	\$ 4,380.476
Trial Court Operations Program	\$ 102,943.737	\$ 23,561.964	\$ 407.212		\$ 607.492	\$ (2,288)	\$ 127,518.117	\$ 124,315.261	\$ 120,946.308	\$ 124,736.131
Enhanced Collections								\$ 86.494		
Other Non-Court Operations	\$ 414.592	\$ 105.790			\$ 17.892		\$ 538.274	\$ 527.196	\$ 605.218	\$ 812.451
Non-Court Operations Program	\$ 414.592	\$ 105.790			\$ 17.892		\$ 538.274	\$ 613.690	\$ 605.218	\$ 812.451
Executive Office	\$ 3,615.515	\$ 272.566					\$ 3,888.080	\$ 3,735.280	\$ 3,752.696	\$ 3,915.892
Fiscal Services	\$ 2,648.918	\$ 554.566			\$ (625.384)	\$ 2.114	\$ 2,580.214	\$ 2,300.091	\$ 2,182.938	\$ 3,058.977
Human Resources	\$ 2,449.393	\$ 344.521				\$ 3,356	\$ 2,797.270	\$ 6,751.476	\$ 2,511.494	\$ (4,116.378)
Business & Facilities Services	\$ 2,145.440	\$ 3,565.198				\$ 42.151	\$ 5,752.789	\$ 7,064.873	\$ 5,712.363	\$ 9,596.272
Information Technology	\$ 6,879.443	\$ 5,672.092					\$ 12,551.535	\$ 11,059.916	\$ 11,268.385	\$ 12,281.388
Court Administration Program	\$ 17,738.709	\$ 10,408.943			\$ (625.384)	\$ 47.621	\$ 27,569.888	\$ 30,911.637	\$ 25,427.875	\$ 24,736.151
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 121,097.038	\$ 34,076.697	\$ 407.212		\$ 0	\$ 45.332	\$ 155,626.279	\$ 155,840.588	\$ 146,979.402	\$ 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 June										
	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	\$ 124,442,597	\$ 467,547					\$ 124,910,144	\$ 121,987,891	\$ 109,695,366	\$ 109,649,782	
Improvement and Modernization Fund	\$ 273,916						\$ 273,916	\$ 273,916	\$ 273,287	\$ 273,287	
Judges' Compensation (0150019)	\$ 684,417						\$ 684,417	\$ 700,000	\$ 697,196	\$ 742,996	
Court Interpreter (0150037)	\$ 5,429,456						\$ 5,429,456	\$ 5,445,069	\$ 5,039,821	\$ 5,445,069	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 15,537,088						\$ 15,537,088	\$ 15,015,385	\$ 14,887,556	\$ 14,319,446	
Other Miscellaneous	\$ 1,264,732	\$ 97,177					\$ 1,361,909	\$ 1,264,732	\$ 1,264,732	\$ 1,264,732	
	\$ 147,632,207	\$ 564,724					\$ 148,196,930	\$ 144,686,993	\$ 131,857,958	\$ 131,695,312	
Grants											
AB 1058 Commissioner/Facilitator			\$ 4,125,166				\$ 4,125,166	\$ 4,397,278	\$ 4,044,369	\$ 3,779,502	
Other Judicial Council Grants			\$ 108,739				\$ 108,739	\$ 135,000	\$ 164,494	\$ 135,000	
Non-Judicial Council Grants			\$ 505,453				\$ 505,453	\$ 493,253	\$ 527,179	\$ 793,253	
			\$ 4,739,358				\$ 4,739,358	\$ 5,025,531	\$ 4,736,041	\$ 4,707,755	
Other Financing Sources											
Interest Income	\$ 80,608	\$ 7,896					\$ 88,504	\$ 148,515	\$ 94,382	\$ 565,000	
Investment Income											
Donations	\$ (8)	\$ 10,000					\$ 9,992		\$ 33		
Local Fees	\$ 563,147	\$ 844,955					\$ 1,408,102	\$ 2,226,876	\$ 1,717,389	\$ 2,252,244	
Non-Fee Revenues	\$ 86,723	\$ 654,189					\$ 740,911	\$ 1,450,001	\$ 961,272	\$ 1,465,575	
Enhanced Collections		\$ 345,406					\$ 345,406		\$ 288,085		
Escheatment	\$ 0						\$ 0	\$ 200,000	\$ 69,017	\$ 216,169	
Prior Year Revenue	\$ (330,403)	\$ (104,687)	\$ 2,160				\$ (432,929)		\$ 957,011		
County Program - Restricted		\$ 385,563					\$ 385,563	\$ 389,716	\$ 356,512	\$ 396,448	
Reimbursement Other	\$ 135,748						\$ 135,748	\$ 190,084	\$ 376,905	\$ 147,069	
Sale of Fixed Assets									\$ 18,000		
Other Miscellaneous	\$ (3,491)						\$ (3,491)	\$ 26,500	\$ 15,787	\$ 26,600	
	\$ 532,325	\$ 2,143,322	\$ 2,160				\$ 2,677,807	\$ 4,631,692	\$ 4,854,391	\$ 5,069,105	
Total Revenues	\$ 148,164,531	\$ 2,708,046	\$ 4,741,518				\$ 155,614,095	\$ 154,344,216	\$ 141,448,390	\$ 141,472,172	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 74,404,265	\$ 1,061,436	\$ 2,580,591				\$ 78,046,293	\$ 76,462,527	\$ 73,427,023	\$ 71,165,134	
Temp Help	\$ 97,594		\$ 678				\$ 98,272	\$ 114,857	\$ 40,090	\$ 29,195	
Overtime	\$ 1,168,946	\$ 113	\$ 0				\$ 1,169,059	\$ 504,359	\$ 266,361	\$ 250,000	
Staff Benefits	\$ 39,229,481	\$ 1,181,034	\$ 1,372,900				\$ 41,783,415	\$ 45,078,101	\$ 40,647,872	\$ 42,444,475	
	\$ 114,900,286	\$ 2,242,583	\$ 3,954,169				\$ 121,097,038	\$ 122,159,844	\$ 114,381,346	\$ 113,888,804	
Operating Expenses and Equipment											
General Expense	\$ 1,892,453	\$ 17,821	\$ 94,268				\$ 2,004,543	\$ 2,526,088	\$ 3,358,839	\$ 2,865,188	
Printing	\$ 255,708		\$ 3,602				\$ 259,310	\$ 358,902	\$ 170,771	\$ 274,662	
Telecommunications	\$ 1,654,256	\$ 9,826	\$ 88,192				\$ 1,752,274	\$ 1,600,758	\$ 2,094,845	\$ 1,761,502	
Postage	\$ 951,799	\$ 3,246	\$ 10,145				\$ 965,189	\$ 637,425	\$ 797,604	\$ 689,973	
Insurance	\$ 105,789						\$ 105,789	\$ 90,000	\$ 82,514	\$ 76,785	
In-State Travel	\$ 102,505	\$ 5,595	\$ 1,438				\$ 109,538	\$ 69,926	\$ 46,577	\$ 88,050	
Out-of-State Travel	\$ 2,466						\$ 2,466	\$ 30,074	\$ 2,373	\$ 3,945	
Training	\$ 65,440	\$ 3,375	\$ 580				\$ 69,395	\$ 83,000	\$ 21,152	\$ 83,000	
Security Services	\$ 1,874,003		\$ 85,988				\$ 1,959,991	\$ 1,663,200	\$ 1,804,742	\$ 1,800,000	
Facility Operations	\$ 3,859,197	\$ 658	\$ 3,986				\$ 3,863,841	\$ 5,617,371	\$ 4,276,646	\$ 7,689,484	
Utilities	\$ 45,749						\$ 45,749	\$ 18,000	\$ 18,654		
Contracted Services	\$ 17,451,135	\$ 357,938	\$ 335,054				\$ 18,144,128	\$ 17,676,200	\$ 15,850,192	\$ 16,283,857	
Consulting and Professional Services	\$ 159,101						\$ 159,101	\$ 110,487	\$ 125,383	\$ 110,487	
Information Technology	\$ 3,688,808	\$ 37,283	\$ 5,894				\$ 3,731,986	\$ 1,689,990	\$ 3,075,778	\$ 3,203,431	
Major Equipment	\$ 740,811						\$ 740,811	\$ 871,528	\$ 601,745	\$ 886,514	
Other Items of Expense	\$ 162,587						\$ 162,587	\$ 87,795	\$ 66,959	\$ 29,051	
	\$ 33,011,808	\$ 435,743	\$ 629,146				\$ 34,076,697	\$ 33,130,744	\$ 32,394,775	\$ 35,845,929	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 407,212						\$ 407,212	\$ 550,000	\$ 191,395	\$ 550,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (625,384)	\$ 17,892	\$ 607,492				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 44,334		\$ 998				\$ 45,332		\$ 11,886		
	\$ (173,838)	\$ 17,892	\$ 608,490				\$ 452,544	\$ 550,000	\$ 203,281	\$ 550,000	
Total Expenditures	\$ 147,738,255	\$ 2,696,219	\$ 5,191,805				\$ 155,626,279	\$ 155,840,588	\$ 146,979,402	\$ 150,284,733	
Excess (Deficit) of Revenues Over Expenditures	\$ 426,276	\$ 11,827	\$ (450,287)				\$ (12,184)	\$ (1,496,372)	\$ (5,531,011)	\$ (8,812,561)	
Operating Transfers In (Out)	\$ (705,978)	\$ 255,691	\$ 450,287				\$ 0	\$ 0	\$ 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)	\$ 3,953,226	\$ 848,532	\$ 0				\$ 4,801,758	\$ 3,317,571	\$ 4,813,942	\$ 1,532,393	

2021-22 Constraints on Fiscal Year-End Fund Balance - Summary

Select your court from the drop-down list on the Fund Balance Designation Detail (excluding GC 77203) worksheet.

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	1,593,445	-	1,593,445	-	-	-	-	-	1,593,445	
Restricted	-	-	-	848,532	-	-	-	-	848,532	
Committed	848,363	-	848,363	-	-	-	-	-	848,363	
Assigned	1,511,419	-	1,511,419	-	-	-	-	-	1,511,419	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 3,953,226	\$ -	\$ 3,953,226	\$ 848,532	\$ -	\$ -	\$ -	\$ -	\$ 4,801,758	