

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

8-20-2020
Date

San Bernardino County

Court

FY 2019-20 ending June 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 June									
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	\$ (1,356,362)	\$ 1,729,042	\$ 63,136				\$ 29,149	\$ 464,965	\$ (804,575)
Payroll	\$ (2,307)						\$ 0	\$ (2,307)	\$ (1,778)
Jury	\$ 125,000							\$ 125,000	\$ 125,000
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ 665,254	\$ 665,254	\$ 0
Trust	\$ 0						\$ (573,373)	\$ (573,373)	\$ (646,041)
Credit Card								\$ 15,495	\$ 15,495
Cash on Hand	\$ 15,495							\$ 15,495	\$ 15,495
Cash with County	\$ 2,151,258		\$ 0				\$ 8,635,159	\$ 10,786,417	\$ 10,922,059
Cash Outside of the JCC									
Cash Equivalents	\$ 1,393,517						\$ 13,504,605	\$ 14,898,122	\$ 14,549,808
Total Cash and Cash Equivalents	\$ 2,376,601	\$ 1,729,042	\$ 63,136				\$ 22,260,794	\$ 26,429,573	\$ 24,209,968
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 138,503	\$ 10,442	\$ 0				\$ 0	\$ 148,945	\$ 185,670
Accounts Receivable - General	\$ 78,299	\$ 22,115	\$ 0				\$ 161	\$ 100,576	\$ 95,764
Dishonored Checks	\$ 146,081							\$ 146,081	\$ 146,081
Due From Employee	\$ 44,603							\$ 44,603	\$ 30,242
Civil Jury Fees									
Trust							\$ 9,921	\$ 9,921	\$ 10,020
Due From Other Funds	\$ 4,586,497							\$ 4,586,497	\$ 2,205,838
Due From Other Governments	\$ 109,220	\$ 477,856	\$ 366,492					\$ 953,568	\$ 985,655
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 4,297,836	\$ 119,438	\$ 3,752,393					\$ 8,169,667	\$ 6,301,705
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 270							\$ 270	\$ 3,652
Total Receivables	\$ 9,401,310	\$ 629,852	\$ 4,118,885				\$ 10,082	\$ 14,160,129	\$ 9,964,627
Prepaid Expenses - General	\$ 4,544,058		\$ 2,059					\$ 4,546,116	\$ 3,601,628
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 4,544,058		\$ 2,059					\$ 4,546,116	\$ 3,601,628
Other Assets									
Total Other Assets									
Total Assets	\$ 16,321,969	\$ 2,358,894	\$ 4,184,079				\$ 22,270,876	\$ 45,135,818	\$ 37,776,223
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 1,880,877	\$ 446,317	\$ 19,338					\$ 2,346,532	\$ 1,762,115
Accounts Payable - General	\$ 1,145,494	\$ 335,620	\$ 5,568				\$ 0	\$ 1,486,682	\$ 1,675,732
Due to Other Funds	\$ 0	\$ 501,903	\$ 4,084,594				\$ 270	\$ 4,586,767	\$ 2,209,490
Due to Other Courts									
Due to State	\$ 79,647							\$ 79,647	\$ 48,733
TC145 Liability							\$ 665,254	\$ 665,254	\$ 23,721
Due to Other Governments	\$ 15,331	\$ 0	\$ 0				\$ 8,584,580	\$ 8,599,912	\$ 8,584,580
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 336		\$ (69)					\$ 267	\$ (132)
Interest							\$ 4	\$ 4	\$ 662
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 3,121,685	\$ 1,283,841	\$ 4,109,431				\$ 9,250,109	\$ 17,765,066	\$ 14,304,901
Civil							\$ 9,967,745	\$ 9,967,745	\$ 8,701,982
Criminal	\$ 0						\$ 1,721,218	\$ 1,721,218	\$ 1,177,170
Unreconciled - Civil and Criminal							\$ 0	\$ 0	
Trust Held Outside of the JCC	\$ 286,477						\$ 13,690	\$ 300,167	\$ 300,167
Trust Interest Payable							\$ 1,220,025	\$ 1,220,025	\$ 1,146,091
Miscellaneous Trust									
Total Trust Deposits	\$ 286,477						\$ 12,922,678	\$ 13,209,155	\$ 11,325,410
Accrued Payroll	\$ 2,026,358	\$ 14,879	\$ 72,488					\$ 2,113,725	\$ 1,806,714
Benefits Payable	\$ 1,454,774							\$ 1,454,774	\$ 403,366
Deferred Compensation Payable	\$ 20							\$ 20	\$ 0
Deductions Payable	\$ 15,815							\$ 15,815	\$ 3,775
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ (422)
Total Payroll Liabilities	\$ 3,496,968	\$ 14,879	\$ 72,488					\$ 3,584,334	\$ 2,213,432
Revenue Collected in Advance	\$ 0		\$ 2,160					\$ 2,160	\$ 2,160
Liabilities For Deposits	\$ 94,625		\$ 0				\$ 98,089	\$ 192,714	\$ 170,017
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 37,435						\$ 0	\$ 37,435	\$ 40,501
Other Miscellaneous Liabilities	\$ 0							\$ 0	
Total Other Liabilities	\$ 132,060		\$ 2,160				\$ 98,089	\$ 232,309	\$ 212,678
Total Liabilities	\$ 7,037,190	\$ 1,298,719	\$ 4,184,079				\$ 22,270,876	\$ 34,790,864	\$ 28,056,422
Total Fund Balance	\$ 9,284,779	\$ 1,060,175	\$ 0					\$ 10,344,954	\$ 9,719,801
Total Liabilities and Fund Balance	\$ 16,321,969	\$ 2,358,894	\$ 4,184,079				\$ 22,270,876	\$ 45,135,818	\$ 37,776,223

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 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	\$ 113.443.107	\$ 724.266					\$ 114.167.373	\$ 113.988.482	\$ 109.654.849	\$ 108.992.918	
Improvement and Modernization Fund	\$ 323.426						\$ 323.426	\$ 273.287	\$ 273.287	\$ 273.287	
Judges' Compensation (0150019)	\$ 743.524						\$ 743.524	\$ 698.826	\$ 689.882	\$ 646.503	
Court Interpreter (0150037)	\$ 6.260.000						\$ 6.260.000	\$ 5.611.909	\$ 6.222.316	\$ 5.041.152	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 13.852.957						\$ 13.852.957	\$ 14.773.872	\$ 11.695.458	\$ 11.867.332	
Other Miscellaneous	\$ 1.264.732						\$ 1.264.732	\$ 1.264.732	\$ 1.264.732	\$ 1.264.732	
	\$ 135.887.746	\$ 724.266					\$ 136.612.012	\$ 136.611.108	\$ 129.800.524	\$ 128.085.924	
Grants											
AB 1058 Commissioner/Facilitator			\$ 4.281.489				\$ 4.281.489	\$ 4.124.201	\$ 4.280.299	\$ 3.511.870	
Other Judicial Council Grants			\$ 233.916				\$ 233.916	\$ 351.115	\$ 702.798	\$ 599.077	
Non-Judicial Council Grants			\$ 435.625				\$ 435.625	\$ 337.138	\$ 293.253	\$ 293.253	
			\$ 4.951.030				\$ 4.951.030	\$ 4.812.454	\$ 5.276.349	\$ 4.404.200	
Other Financing Sources											
Interest Income	\$ 416.686	\$ 46.337					\$ 463.023	\$ 315.000	\$ 453.989	\$ 275.000	
Investment Income											
Donations	\$ 1.809						\$ 1.809		\$ 82		
Local Fees	\$ 2.144.775	\$ 357.139					\$ 2.501.913	\$ 2.097.747	\$ 1.960.262	\$ 2.033.808	
Non-Fee Revenues	\$ 382.658	\$ 973.598					\$ 1.356.255	\$ 1.674.494	\$ 1.741.338	\$ 1.871.580	
Enhanced Collections								\$ 1.521.230	\$ 97.701	\$ 535.615	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 376.930					\$ 376.930	\$ 388.123	\$ 475.738	\$ 388.123	
Reimbursement Other	\$ 105.482						\$ 105.482	\$ 186.190	\$ 191.212	\$ 156.190	
Sale of Fixed Assets									\$ 5.300		
Other Miscellaneous	\$ 8.857						\$ 8.857	\$ 26.600	\$ (13.285)	\$ 26.600	
	\$ 3.060.267	\$ 1.754.003					\$ 4.814.270	\$ 6.209.384	\$ 4.912.338	\$ 5.286.916	
Total Revenues	\$ 138.948.013	\$ 2.478.269	\$ 4.951.030				\$ 146.377.312	\$ 147.632.946	\$ 139.989.211	\$ 137.777.040	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 71.474.262	\$ 823.102	\$ 2.337.901				\$ 74.635.265	\$ 74.172.774	\$ 70.410.495	\$ 71.156.083	
Temp Help	\$ 135.081	\$ 1.188	\$ 1.281				\$ 137.551		\$ 248.186		
Overtime	\$ 157.394	\$ 1.312					\$ 158.706	\$ 300.000	\$ 136.752	\$ 120.000	
Staff Benefits	\$ 37.377.438	\$ 1.194.372	\$ 1.671.728				\$ 40.243.538	\$ 40.238.323	\$ 38.542.236	\$ 39.583.867	
	\$ 109.144.175	\$ 2.019.974	\$ 4.010.911				\$ 115.175.059	\$ 114.711.097	\$ 109.337.668	\$ 110.859.950	
Operating Expenses and Equipment											
General Expense	\$ 2.095.307	\$ 352.210	\$ 39.704				\$ 2.487.221	\$ 1.667.031	\$ 3.214.753	\$ 2.129.748	
Printing	\$ 262.759		\$ 5.458				\$ 268.218	\$ 389.364	\$ 283.781	\$ 612.098	
Telecommunications	\$ 1.325.303	\$ 8.607	\$ 96.690				\$ 1.430.600	\$ 1.760.000	\$ 1.726.426	\$ 1.500.260	
Postage	\$ 641.603	\$ 2.477	\$ 6.063				\$ 650.143	\$ 612.097	\$ 895.896	\$ 319.360	
Insurance	\$ 84.726						\$ 84.726	\$ 72.903	\$ 50.712	\$ 57.994	
In-State Travel	\$ 213.466	\$ 4.406	\$ 13.885				\$ 231.757	\$ 254.689	\$ 251.648	\$ 174.694	
Out-of-State Travel	\$ 11.533		\$ 387				\$ 11.920	\$ 30.074	\$ 16.842	\$ 30.076	
Training	\$ 59.715	\$ 3.765	\$ 3.774				\$ 67.254	\$ 130.000	\$ 80.565	\$ 80.917	
Security Services	\$ 1.379.236		\$ 76.257				\$ 1.455.493	\$ 1.700.040	\$ 1.760.149	\$ 939.217	
Facility Operations	\$ 2.371.845		\$ 755.813				\$ 3.127.658	\$ 9.274.036	\$ 3.740.868	\$ 9.032.522	
Utilities	\$ 27.091						\$ 27.091	\$ 17.671	\$ 28.919	\$ 17.032	
Contracted Services	\$ 15.241.947	\$ 335.755	\$ 242.145				\$ 15.819.847	\$ 16.813.347	\$ 14.110.206	\$ 13.590.505	
Consulting and Professional Services	\$ 105.292						\$ 105.292	\$ 111.717	\$ 153.203	\$ 111.717	
Information Technology	\$ 2.589.623	\$ 1.207.372	\$ 255.919				\$ 4.052.914	\$ 3.397.035	\$ 3.071.027	\$ 3.625.618	
Major Equipment	\$ 195.031						\$ 195.031	\$ 131.428	\$ 241.310	\$ 370.000	
Other Items of Expense	\$ 71.138		\$ 1.543				\$ 72.680	\$ 80.199	\$ 133.469	\$ 80.200	
	\$ 26.675.616	\$ 1.914.592	\$ 1.497.637				\$ 30.087.845	\$ 36.441.631	\$ 29.759.773	\$ 32.671.958	
Special Items of Expense											
Grand Jury								\$ 210	\$ 120		
Jury Costs	\$ 474.205						\$ 474.205	\$ 834.748	\$ 615.731	\$ 804.748	
Judgements, Settlements and Claims	\$ 500						\$ 500	\$ 13.136	\$ 7.500	\$ 17.725	
Debt Service											
Other	\$ 14.500						\$ 14.500	\$ 4.379	\$ 2.500		
Capital Costs											
Internal Cost Recovery	\$ (581.841)	\$ 9.438	\$ 572.402				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2.936)		\$ 2.986				\$ 50				
	\$ (95.572)	\$ 9.438	\$ 575.388				\$ 489.254	\$ 852.473	\$ 625.851	\$ 822.473	
Total Expenditures	\$ 135.724.219	\$ 3.944.005	\$ 6.083.936				\$ 145.752.159	\$ 152.005.201	\$ 139.723.293	\$ 144.354.381	
Excess (Deficit) of Revenues Over Expenditures	\$ 3.223.794	\$ (1.465.736)	\$ (1.132.906)				\$ 625.153	\$ (4.372.255)	\$ 265.918	\$ (6.577.341)	
Operating Transfers In (Out)	\$ (1.304.990)	\$ 172.084	\$ 1.132.906				\$ 0	\$ 0	\$ 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)	\$ 9.284.779	\$ 1.060.175	\$ 0				\$ 10.344.954	\$ 5.347.546	\$ 9.719.801	\$ 2.876.542	

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

For the month ended June

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	\$ 39,327.855	\$ 2,439.627				\$ (537)	\$ 41,766.945	\$ 40,969.108	\$ 40,180.628	\$ 39,428.323
Traffic & Other Infractions	\$ 4,157.479	\$ 196.180				\$ 39	\$ 4,353.699	\$ 4,006.145	\$ 4,156.848	\$ 4,459.853
Other Criminal Cases	\$ 8,961.113	\$ 192.579				\$ 190	\$ 9,153.883	\$ 8,462.346	\$ 8,407.248	\$ 8,881.726
Civil	\$ 6,240.560	\$ 165.878				\$ 40	\$ 6,406.479	\$ 6,729.799	\$ 6,542.115	\$ 6,830.385
Family & Children Services	\$ 11,324.528	\$ 1,285.794			\$ 562.189	\$ 40	\$ 13,172.552	\$ 12,225.344	\$ 12,474.118	\$ 12,722.766
Probate, Guardianship & Mental Health Services	\$ 3,918.365	\$ 128.802			\$ 5,694		\$ 4,052.862	\$ 4,284.428	\$ 3,893.034	\$ 3,726.617
Juvenile Dependency Services	\$ 538.652	\$ 12,243.676					\$ 12,782.327	\$ 13,430.212	\$ 10,434.303	\$ 10,426.973
Juvenile Delinquency Services	\$ 825.200	\$ 75.346					\$ 900.546	\$ 872.676	\$ 953.683	\$ 888.987
Other Court Operations	\$ 12,993.996	\$ 2,019.428	\$ 0			\$ 2,676	\$ 15,016.099	\$ 15,307.835	\$ 14,705.296	\$ 14,424.731
Court Interpreters	\$ 5,864.846	\$ 508.130					\$ 6,372.977	\$ 5,973.154	\$ 6,274.413	\$ 6,281.657
Jury Services	\$ 926.792	\$ 441.135	\$ 474.205				\$ 1,842.132	\$ 2,186.313	\$ 2,098.953	\$ 2,177.359
Security	\$ 2,402.980	\$ 1,685.948					\$ 4,088.929	\$ 4,099.427	\$ 4,293.781	\$ 3,349.208
Trial Court Operations Program	\$ 97,482.367	\$ 21,382.525	\$ 474.205		\$ 567.883	\$ 2,448	\$ 119,909.428	\$ 118,546.787	\$ 114,414.419	\$ 113,598.585
Enhanced Collections		\$ 261					\$ 261	\$ 240.000		\$ 186.660
Other Non-Court Operations	\$ 516.612	\$ 51.269			\$ 9,438		\$ 577.320	\$ 969.952	\$ 668.101	\$ 758.311
Non-Court Operations Program	\$ 516.612	\$ 51.531			\$ 9,438		\$ 577.581	\$ 1,209.952	\$ 668.101	\$ 944.971
Executive Office	\$ 3,530.102	\$ 202.820					\$ 3,732.922	\$ 3,625.438	\$ 3,681.866	\$ 3,708.027
Fiscal Services	\$ 2,498.382	\$ 452.618	\$ 14,500		\$ (577.322)	\$ (2,398)	\$ 2,385.780	\$ 2,940.263	\$ 2,240.277	\$ 2,167.798
Human Resources	\$ 2,388.072	\$ 449.974	\$ 500				\$ 2,838.545	\$ 3,634.361	\$ 2,543.893	\$ 2,853.045
Business & Facilities Services	\$ 2,183.172	\$ 2,472.103					\$ 4,655.274	\$ 11,390.430	\$ 5,561.791	\$ 10,204.379
Information Technology	\$ 6,576.353	\$ 5,076.275					\$ 11,652.629	\$ 10,657.970	\$ 10,612.945	\$ 10,877.576
Court Administration Program	\$ 17,176.081	\$ 8,653.790	\$ 15,000		\$ (577.322)	\$ (2,398)	\$ 25,265.150	\$ 32,248.462	\$ 24,640.772	\$ 29,810.825
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 115,175.059	\$ 30,087.845	\$ 489.205		\$ 0	\$ 50	\$ 145,752.159	\$ 152,005.201	\$ 139,723.293	\$ 144,354.381

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					
Nondisposable	4,544,058	-	4,544,058	-	2,059	-	-	-	-	4,546,116
Restricted	693,420	-	693,420	1,060,175	-	-	-	-	-	1,753,594
Committed	2,029,722	-	2,029,722	-	-	-	-	-	-	2,029,722
Assigned	2,015,521	-	2,015,521	-	-	-	-	-	-	2,015,521
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 9,282,721	\$ -	\$ 9,282,721	\$ 1,060,175	\$ 2,059	\$ -	\$ -	\$ -	\$ -	\$ 10,344,954