

**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

8-26-21  
\_\_\_\_\_  
Date

San Bernardino County

\_\_\_\_\_  
Court

FY 2020-21 ending June 30, 2021

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

<sup>1</sup> 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 2020/21									2019/20		
	Governmental Funds							Total Funds <small>(Info. Purposes Only)</small>	Total Funds <small>(Info. Purposes Only)</small>		
	General	Special Revenue		Capital Project	Debt Service					Proprietary Funds	Fiduciary Funds
		Non-Grant	Grant								
<b>ASSETS</b>											
Operations	\$ (1,594,212)	\$ 572,179	\$ 7,493				\$ 84,774	\$ (929,766)	\$ 464,965		
Payroll	\$ (290)							\$ (290)	\$ (2,307)		
Jury	\$ 125,000							\$ 125,000	\$ 125,000		
Revolving	\$ 50,000							\$ 50,000	\$ 50,000		
Other											
Distribution											
Civil Filing Fees							\$ 1,788	\$ 1,788	\$ 665,254		
Trust							\$ (893,856)	\$ (893,856)	\$ (573,373)		
Credit Card											
Cash on Hand	\$ 15,495							\$ 15,495	\$ 15,495		
Cash with County	\$ 2,129,249	\$ 0	\$ 0				\$ 8,515,620	\$ 10,644,869	\$ 10,786,417		
Cash Outside of the JCC											
Cash Equivalents	\$ 7,927,645						\$ 14,431,673	\$ 22,359,317	\$ 14,898,122		
Total Cash and Cash Equivalents	\$ 8,652,886	\$ 572,179	\$ 7,493				\$ 22,139,999	\$ 31,372,557	\$ 26,429,573		
Short-Term Investment											
Investments											
Total Investments											
Accrued Revenue	\$ 7,365	\$ 897						\$ 8,262	\$ 148,945		
Accounts Receivable - General	\$ 159,756	\$ 0					\$ 161	\$ 159,917	\$ 100,576		
Dishonored Checks	\$ 146,081							\$ 146,081	\$ 146,081		
Due From Employee	\$ 36,064							\$ 36,064	\$ 44,603		
Civil Jury Fees											
Trust							\$ 12,774	\$ 12,774	\$ 9,921		
Due From Other Funds	\$ 2,123,637							\$ 2,123,637	\$ 4,586,497		
Due From Other Governments	\$ 130,100	\$ 626,701	\$ 171,072					\$ 927,873	\$ 953,568		
Due From Other Courts											
Due From State	\$ 4,475,853	\$ 110,483	\$ 1,347,228					\$ 5,933,563	\$ 8,169,667		
Trust Due To/From									\$ 0		
Distribution Due To/From											
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0		
General Due To/From	\$ 6							\$ 6	\$ 270		
Total Receivables	\$ 7,078,862	\$ 738,081	\$ 1,518,300				\$ 12,935	\$ 9,348,178	\$ 14,160,129		
Prepaid Expenses - General	\$ 2,823,834		\$ 0					\$ 2,823,834	\$ 4,546,116		
Salary and Travel Advances											
Counties											
Total Prepaid Expenses	\$ 2,823,834		\$ 0					\$ 2,823,834	\$ 4,546,116		
Other Assets											
Total Other Assets											
Total Assets	\$ 18,555,582	\$ 1,310,260	\$ 1,525,793				\$ 22,152,934	\$ 43,544,568	\$ 45,135,818		
<b>LIABILITIES AND FUND BALANCES</b>											
Accrued Liabilities	\$ 2,747,835	\$ 28,036	\$ 7,025					\$ 2,782,896	\$ 2,346,532		
Accounts Payable - General	\$ 3,366,370	\$ 0	\$ 0				\$ 0	\$ 3,366,370	\$ 1,486,682		
Due to Other Funds	\$ 0	\$ 691,083	\$ 1,432,554				\$ 6	\$ 2,123,643	\$ 4,586,767		
Due to Other Courts											
Due to State	\$ 48,078							\$ 48,078	\$ 79,647		
TC145 Liability							\$ 2,669,731	\$ 2,669,731	\$ 665,254		
Due to Other Governments	\$ 418,727	\$ 287	\$ 224				\$ 8,466,838	\$ 8,886,076	\$ 8,599,912		
AB145 Due to Other Government Agency											
Due to Other Public Agencies											
Sales and Use Tax	\$ 69		\$ (69)					\$ 0	\$ 267		
Interest							\$ 1	\$ 1	\$ 4		
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0		
Total Accounts Payable and Accrued Liab.	\$ 6,581,080	\$ 719,406	\$ 1,439,734				\$ 11,136,576	\$ 19,876,796	\$ 17,765,066		
Civil							\$ 7,439,921	\$ 7,439,921	\$ 9,967,745		
Criminal							\$ 2,033,933	\$ 2,033,933	\$ 1,721,218		
Unreconciled - Civil and Criminal									\$ 0		
Trust Held Outside of the JCC	\$ 264,468						\$ (7,198)	\$ 257,270	\$ 300,167		
Trust Interest Payable							\$ 1,147,963	\$ 1,147,963	\$ 1,220,025		
Miscellaneous Trust											
Total Trust Deposits	\$ 264,468						\$ 10,614,619	\$ 10,879,087	\$ 13,209,155		
Accrued Payroll	\$ 2,130,732	\$ 9,075	\$ 83,796					\$ 2,223,604	\$ 2,113,725		
Benefits Payable	\$ 1,154,307							\$ 1,154,307	\$ 1,454,774		
Deferred Compensation Payable	\$ 20							\$ 20	\$ 20		
Deductions Payable	\$ 16,179							\$ 16,179	\$ 15,815		
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Total Payroll Liabilities	\$ 3,301,238	\$ 9,075	\$ 83,796					\$ 3,394,109	\$ 3,584,334		
Revenue Collected in Advance	\$ 4,000,000		\$ 2,160					\$ 4,002,160	\$ 2,160		
Liabilities For Deposits	\$ 134,961	\$ 765	\$ 102				\$ 401,739	\$ 537,567	\$ 192,714		
Jury Fees - Non-Interest											
Fees - Partial Payment & Overpayment											
Uncleared Collections	\$ 40,907						\$ 0	\$ 40,907	\$ 37,435		
Other Miscellaneous Liabilities									\$ 0		
Total Other Liabilities	\$ 4,175,868	\$ 765	\$ 2,262				\$ 401,739	\$ 4,580,634	\$ 232,309		
Total Liabilities	\$ 14,322,654	\$ 729,246	\$ 1,525,793				\$ 22,152,934	\$ 38,730,626	\$ 34,790,864		
Total Fund Balance	\$ 4,232,928	\$ 581,014	\$ 0					\$ 4,813,942	\$ 10,344,954		
Total Liabilities and Fund Balance	\$ 18,555,582	\$ 1,310,260	\$ 1,525,793				\$ 22,152,934	\$ 43,544,568	\$ 45,135,818		

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 108,990.207	\$ 705.159					\$ 109,695.366	\$ 109,649.782	\$ 114,167.373	\$ 113,988.482	
Improvement and Modernization Fund	\$ 273.287						\$ 273.287	\$ 273.287	\$ 323.426	\$ 273.287	
Judges' Compensation (0150019)	\$ 697.196						\$ 697.196	\$ 742.996	\$ 743.524	\$ 698.826	
Court Interpreter (0150037)	\$ 5,039.821						\$ 5,039.821	\$ 5,445.069	\$ 6,260.000	\$ 5,611.909	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 14,887.556						\$ 14,887.556	\$ 14,319.446	\$ 13,852.957	\$ 14,773.872	
Other Miscellaneous	\$ 1,264.732						\$ 1,264.732	\$ 1,264.732	\$ 1,264.732	\$ 1,264.732	
	\$ 131,152.799	\$ 705.159					\$ 131,857.958	\$ 131,695.312	\$ 136,612.012	\$ 136,611.108	
Grants											
AB 1058 Commissioner/Facilitator			\$ 4,044.369				\$ 4,044.369	\$ 3,779.502	\$ 4,281.489	\$ 4,124.201	
Other Judicial Council Grants			\$ 164.494				\$ 164.494	\$ 135.000	\$ 233.916	\$ 351.115	
Non-Judicial Council Grants			\$ 527.179				\$ 527.179	\$ 793.253	\$ 435.625	\$ 337.138	
			\$ 4,736.041				\$ 4,736.041	\$ 4,707.755	\$ 4,951.030	\$ 4,812.454	
Other Financing Sources											
Interest Income	\$ 87.239	\$ 7.143					\$ 94.382	\$ 565.000	\$ 463.023	\$ 315.000	
Investment Income											
Donations	\$ 33						\$ 33		\$ 1,809		
Local Fees	\$ 966.306	\$ 751.083					\$ 1,717.389	\$ 2,252.244	\$ 2,501.913	\$ 2,097.747	
Non-Fee Revenues	\$ 144.997	\$ 816.275					\$ 961.272	\$ 1,465.575	\$ 1,356.255	\$ 1,674.494	
Enhanced Collections		\$ 288.085					\$ 288.085				
Escheatment	\$ 69.017						\$ 69.017	\$ 216.169		\$ 1,521.230	
Prior Year Revenue	\$ 957.011						\$ 957.011				
County Program - Restricted		\$ 356.512					\$ 356.512	\$ 396.448	\$ 376.930	\$ 388.123	
Reimbursement Other	\$ 376.905						\$ 376.905	\$ 147.069	\$ 105.482	\$ 186.190	
Sale of Fixed Assets	\$ 18.000						\$ 18.000				
Other Miscellaneous	\$ 15.787						\$ 15.787	\$ 26.600	\$ 8.857	\$ 26.600	
	\$ 2,635.293	\$ 2,219.098					\$ 4,854.391	\$ 5,069.105	\$ 4,814.270	\$ 6,209.384	
<b>Total Revenues</b>	\$ 133,788.092	\$ 2,924.257	\$ 4,736.041				\$ 141,448.390	\$ 141,472.172	\$ 146,377.312	\$ 147,632.946	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 70,065.335	\$ 1,082.923	\$ 2,278.766				\$ 73,427.023	\$ 71,165.134	\$ 74,635.265	\$ 74,172.774	
Temp Help	\$ 40.029		\$ 61				\$ 40.090	\$ 29.195	\$ 137.551		
Overtime	\$ 265.050	\$ 1,310	\$ 0				\$ 266.361	\$ 250.000	\$ 158.706	\$ 300.000	
Staff Benefits	\$ 37,610.647	\$ 1,203.200	\$ 1,834.025				\$ 40,647.872	\$ 42,444.475	\$ 40,243.538	\$ 40,238.323	
	\$ 107,981.060	\$ 2,287.434	\$ 4,112.852				\$ 114,381.346	\$ 113,888.804	\$ 115,175.059	\$ 114,711.097	
Operating Expenses and Equipment											
General Expense	\$ 3,203.773	\$ 31.394	\$ 123.672				\$ 3,358.839	\$ 2,865.188	\$ 2,487.221	\$ 1,667.031	
Printing	\$ 165.642	\$ 44	\$ 5.085				\$ 170.771	\$ 274.662	\$ 268.218	\$ 389.364	
Telecommunications	\$ 1,999.132	\$ 8.102	\$ 87.611				\$ 2,094.845	\$ 1,761.502	\$ 1,430.600	\$ 1,760.000	
Postage	\$ 783.040	\$ 3.661	\$ 10.903				\$ 797.604	\$ 689.973	\$ 650.143	\$ 612.097	
Insurance	\$ 82.514						\$ 82.514	\$ 76.785	\$ 84.726	\$ 72.903	
In-State Travel	\$ 40.517	\$ 5.485	\$ 575				\$ 46.577	\$ 88.050	\$ 231.757	\$ 254.689	
Out-of-State Travel	\$ 2,373						\$ 2,373	\$ 3,945	\$ 11,920	\$ 30,074	
Training	\$ 17.552	\$ 2,720	\$ 880				\$ 21.152	\$ 83.000	\$ 67.254	\$ 130.000	
Security Services	\$ 1,710.274		\$ 94.468				\$ 1,804.742	\$ 1,800.000	\$ 1,455.493	\$ 1,700.040	
Facility Operations	\$ 3,389.460	\$ 109.404	\$ 777.782				\$ 4,276.646	\$ 7,689.484	\$ 3,127.658	\$ 9,274.036	
Utilities	\$ 18.654						\$ 18.654		\$ 27.091	\$ 17.671	
Contracted Services	\$ 15,400.214	\$ 203.189	\$ 246.789				\$ 15,850.192	\$ 16,283.857	\$ 15,819.847	\$ 16,813.347	
Consulting and Professional Services	\$ 125.383						\$ 125.383	\$ 110.487	\$ 105.292	\$ 111.717	
Information Technology	\$ 2,043.552	\$ 955.940	\$ 76.285				\$ 3,075.778	\$ 3,203.431	\$ 4,052.914	\$ 3,397.035	
Major Equipment	\$ 601.745						\$ 601.745	\$ 886.514	\$ 195.031	\$ 131.428	
Other Items of Expense	\$ 64.226		\$ 2,732				\$ 66.959	\$ 29.051	\$ 72.680	\$ 80.199	
	\$ 29,648.053	\$ 1,319.939	\$ 1,426.782				\$ 32,394.775	\$ 35,845.929	\$ 30,087.845	\$ 36,441.631	
Special Items of Expense											
Grand Jury										\$ 210	
Jury Costs	\$ 191.395						\$ 191.395	\$ 550.000	\$ 474.205	\$ 834.748	
Judgements, Settlements and Claims									\$ 500	\$ 13.136	
Debt Service											
Other									\$ 14.500	\$ 4.379	
Capital Costs											
Internal Cost Recovery	\$ (661.611)	\$ 22.210	\$ 639.401				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 12.430		\$ (544)				\$ 11.886		\$ 50		
	\$ (457.785)	\$ 22.210	\$ 638.856				\$ 203.281	\$ 550.000	\$ 489.254	\$ 852.473	
<b>Total Expenditures</b>	\$ 137,171.328	\$ 3,629.583	\$ 6,178.491				\$ 146,979.402	\$ 150,284.733	\$ 145,752.159	\$ 152,005.201	
Excess (Deficit) of Revenues Over Expenditures	\$ (3,383.236)	\$ (705.326)	\$ (1,442.449)				\$ (5,531.011)	\$ (8,812.561)	\$ 625.153	\$ (4,372.255)	
Operating Transfers In (Out)	\$ (1,668.615)	\$ 226.166	\$ 1,442.449				\$ 0	\$ 0	\$ 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)	\$ 4,232.928	\$ 581.014	\$ 0				\$ 4,813.942	\$ 1,532.393	\$ 10,344.954	\$ 5,347.546	

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

For the month ended June

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 38,838.106	\$ 2,188.267					\$ 41,026.373	\$ 43,241.357	\$ 41,766.945	\$ 40,969.108
Traffic & Other Infractions	\$ 4,221.758	\$ 270.811					\$ 4,492.568	\$ 4,336.140	\$ 4,353.699	\$ 4,006.145
Other Criminal Cases	\$ 8,788.209	\$ 199.573					\$ 8,987.782	\$ 9,054.382	\$ 9,153.883	\$ 8,462.346
Civil	\$ 6,389.991	\$ 196.082					\$ 6,586.073	\$ 7,159.116	\$ 6,406.479	\$ 6,729.799
Family & Children Services	\$ 11,374.399	\$ 1,364.540			\$ 591.716	\$ (110)	\$ 13,330.545	\$ 13,113.175	\$ 13,172.552	\$ 12,225.344
Probate, Guardianship & Mental Health Services	\$ 3,787.599	\$ 88.034			\$ 46.074		\$ 3,921.706	\$ 4,863.392	\$ 4,052.862	\$ 4,284.428
Juvenile Dependency Services	\$ 561.698	\$ 12,756.500					\$ 13,318.198	\$ 13,205.203	\$ 12,782.327	\$ 13,430.212
Juvenile Delinquency Services	\$ 839.809	\$ 108.955					\$ 948.764	\$ 914.260	\$ 900.546	\$ 872.676
Other Court Operations	\$ 12,879.551	\$ 2,960.485				\$ 1,211	\$ 15,841.248	\$ 15,961.188	\$ 15,016.099	\$ 15,307.835
Court Interpreters	\$ 5,788.815	\$ 429.599					\$ 6,218.413	\$ 6,520.874	\$ 6,372.977	\$ 5,973.154
Jury Services	\$ 934.629	\$ 428.404	\$ 191.395				\$ 1,554.428	\$ 1,986.568	\$ 1,842.132	\$ 2,186.313
Security	\$ 2,470.823	\$ 2,249.388					\$ 4,720.210	\$ 4,380.476	\$ 4,088.929	\$ 4,099.427
Trial Court Operations Program	\$ 96,875.385	\$ 23,240.637	\$ 191.395		\$ 637.790	\$ 1,101	\$ 120,946.308	\$ 124,736.131	\$ 119,909.428	\$ 118,546.787
Enhanced Collections									\$ 261	\$ 240,000
Other Non-Court Operations	\$ 518.159	\$ 64.849			\$ 22,210		\$ 605.218	\$ 812.451	\$ 577.320	\$ 969.952
Non-Court Operations Program	\$ 518.159	\$ 64.849			\$ 22,210		\$ 605.218	\$ 812.451	\$ 577.581	\$ 1,209.952
Executive Office	\$ 3,614.400	\$ 138.297					\$ 3,752.696	\$ 3,915.892	\$ 3,732.922	\$ 3,625.438
Fiscal Services	\$ 2,453.608	\$ 389.330			\$ (660,000)	\$ 0	\$ 2,182.938	\$ 3,058.977	\$ 2,385.780	\$ 2,940.263
Human Resources	\$ 2,281.028	\$ 266.358				\$ (35,892)	\$ 2,511.494	\$ (4,116.378)	\$ 2,838.545	\$ 3,634.361
Business & Facilities Services	\$ 2,017.036	\$ 3,648.650				\$ 46,677	\$ 5,712.363	\$ 9,596.272	\$ 4,655.274	\$ 11,390.430
Information Technology	\$ 6,621.730	\$ 4,646.655					\$ 11,268.385	\$ 12,281.388	\$ 11,652.629	\$ 10,657.970
Court Administration Program	\$ 16,987.801	\$ 9,089.289			\$ (660,000)	\$ 10,785	\$ 25,427.875	\$ 24,736.151	\$ 25,265.150	\$ 32,248.462
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 114,381.346	\$ 32,394.775	\$ 191.395		\$ 0	\$ 11,886	\$ 146,979.402	\$ 150,284.733	\$ 145,752.159	\$ 152,005.201

### Constraints on Fiscal Year-End Fund Balance - Summary

San Bernardino

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	2,823,834	-	2,823,834	-	-	-	-	-	-	<b>2,823,834</b>
Restricted	836,719	-	836,719	581,014	-	-	-	-	-	<b>1,417,733</b>
Committed	222,439	-	222,439	-	-	-	-	-	-	<b>222,439</b>
Assigned	349,937	-	349,937	-	-	-	-	-	-	<b>349,937</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 4,232,928</b>	<b>\$ -</b>	<b>\$ 4,232,928</b>	<b>\$ 581,014</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,813,942</b>