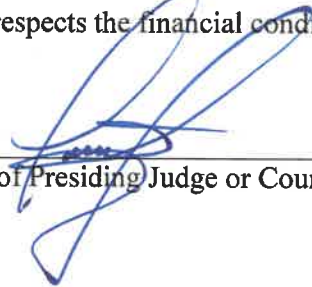


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

02/07/2019

Date

San Bernardino County

Court

FY 2018-19 ending Dec. 31, 2018

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Bernardino County

Court

FY 2018-19 ending December 31, 2018

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
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11	
12	

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

San Bernardino County

Court

FY 2018-19 ending December 31, 2018

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)	1063.85	1027.55	1,041.35		

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 December									
Fiscal Year 2018/19									2017/18
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ 1,926,559	\$ 843,689	\$ (2,574,475)				\$ 223,061	\$ 418,834	\$ 152,086
Payroll	\$ (2,273)						\$ (196)	\$ (2,469)	\$ (1,508)
Jury	\$ 125,000							\$ 125,000	\$ 125,000
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 1,227
Trust	\$ 0						\$ (452,702)	\$ (452,702)	\$ (296,253)
Credit Card								\$ 15,495	\$ 13,295
Cash on Hand	\$ 15,495							\$ 15,495	\$ 13,295
Cash with County	\$ 1,957,525		\$ 0				\$ 5,458,058	\$ 7,415,583	\$ 19,185,013
Cash Outside of the JCC									
Cash Equivalents	\$ 16,808,792						\$ 12,825,887	\$ 29,634,678	\$ 24,644,497
Total Cash and Cash Equivalents	\$ 20,881,097	\$ 843,689	\$ (2,574,475)				\$ 18,054,108	\$ 37,204,419	\$ 43,873,357
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 115,847	\$ 12,247	\$ 0				\$ 161	\$ 128,255	\$ 64,268
Dishonored Checks	\$ 146,081							\$ 146,081	\$ 146,081
Due From Employee	\$ 30,858							\$ 30,858	\$ 17,146
Civil Jury Fees									
Trust							\$ 8,119	\$ 8,119	\$ 7,997
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2,069	\$ 402,357	\$ 151,748					\$ 556,174	\$ 242,841
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 405,298	\$ 0	\$ 721,098					\$ 1,126,396	\$ 928,903
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									\$ (1,227)
General Due To/From	\$ 2,050							\$ 2,050	\$ 4,425,051
Total Receivables	\$ 702,204	\$ 414,603	\$ 872,846				\$ 8,280	\$ 1,997,934	\$ 5,831,059
Prepaid Expenses - General	\$ 3,554,915		\$ 0					\$ 3,554,915	\$ 3,022,536
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 3,554,915		\$ 0					\$ 3,554,915	\$ 3,022,536
Other Assets									
Total Other Assets									
Total Assets	\$ 25,138,217	\$ 1,258,292	\$ (1,701,628)				\$ 18,062,388	\$ 42,757,268	\$ 52,726,953
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ (5,651)	\$ 0	\$ 5,651					\$ 0	\$ 0
Accounts Payable - General	\$ 1,241,597	\$ 0	\$ 0				\$ 166,551	\$ 1,408,149	\$ 1,744,711
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 2,050	\$ 2,050	\$ 4,425,051
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 2,270,642	\$ 2,270,642	\$ (4,287,766)
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 5,245,236	\$ 5,245,236	\$ 8,397,817
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 458	\$ (234)	\$ (224)					\$ 0	\$ (229)
Interest							\$ 7,117	\$ 7,117	\$ 2,636
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,236,405	\$ (234)	\$ 5,427				\$ 7,691,596	\$ 8,933,194	\$ 10,282,220
Civil							\$ 8,072,293	\$ 8,072,293	\$ 3,102,313
Criminal	\$ 0						\$ 1,064,038	\$ 1,064,038	\$ 1,289,872
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC	\$ 286,477						\$ 19,651	\$ 306,127	\$ 9,015,145
Trust Interest Payable							\$ 1,116,721	\$ 1,116,721	\$ 22,758
Miscellaneous Trust									
Total Trust Deposits	\$ 286,477						\$ 10,272,702	\$ 10,559,179	\$ 13,430,089
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 677,806							\$ 677,806	\$ 192,914
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 1,063							\$ 1,063	\$ 1,191
Payroll Clearing	\$ (264)	\$ 0	\$ 0					\$ (264)	\$ (336)
Total Payroll Liabilities	\$ 678,605	\$ 0	\$ 0					\$ 678,605	\$ 193,769
Revenue Collected in Advance	\$ 0		\$ 2,160					\$ 2,160	\$ 2,160
Liabilities For Deposits	\$ 142,787						\$ 98,089	\$ 240,877	\$ 271,044
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 40,907						\$ 0	\$ 40,907	\$ 41,242
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 183,694		\$ 2,160				\$ 98,089	\$ 283,944	\$ 314,446
Total Liabilities	\$ 2,385,181	\$ (234)	\$ 7,587				\$ 18,062,388	\$ 20,454,922	\$ 24,220,523
Total Fund Balance	\$ 22,753,036	\$ 1,258,526	\$ (1,709,216)					\$ 22,302,346	\$ 28,506,430
Total Liabilities and Fund Balance	\$ 25,138,217	\$ 1,258,292	\$ (1,701,628)				\$ 18,062,388	\$ 42,757,268	\$ 52,726,953

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

For the month ended December

Fiscal Year 2018/19 2017/18

	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	\$ 18,078.057	\$ 1,207.913					\$ 19,285.969	\$ 39,428.323	\$ 17,878.773	\$ 38,887.911
Traffic & Other Infractions	\$ 1,909.298	\$ 117.549					\$ 2,026.847	\$ 4,459.853	\$ 1,837.445	\$ 4,018.814
Other Criminal Cases	\$ 4,015.176	\$ 62.122					\$ 4,077.298	\$ 8,881.726	\$ 3,933.412	\$ 8,503.632
Civil	\$ 3,050.087	\$ 91.861					\$ 3,141.948	\$ 6,830.385	\$ 2,885.060	\$ 6,182.502
Family & Children Services	\$ 5,106.468	\$ 503.622			\$ (29.171)		\$ 5,580.919	\$ 12,722.766	\$ 5,289.345	\$ 11,347.462
Probate, Guardianship & Mental Health Services	\$ 1,822.973	\$ 61.433			\$ 30.439		\$ 1,914.845	\$ 3,726.617	\$ 1,381.762	\$ 2,870.156
Juvenile Dependency Services	\$ 208.038	\$ 3,523.921					\$ 3,731.959	\$ 10,426.973	\$ 3,131.469	\$ 9,516.763
Juvenile Delinquency Services	\$ 425.681	\$ 37.488					\$ 463.170	\$ 888.987	\$ 330.610	\$ 776.586
Other Court Operations	\$ 5,845.480	\$ 958.053					\$ 6,803.533	\$ 14,424.731	\$ 6,031.180	\$ 10,807.337
Court Interpreters	\$ 2,705.712	\$ 264.401					\$ 2,970.113	\$ 6,281.657	\$ 2,767.052	\$ 5,939.885
Jury Services	\$ 480.042	\$ 224.074	\$ 298.890				\$ 1,003.006	\$ 2,177.359	\$ 976.200	\$ 2,225.082
Security	\$ 1,122.943	\$ 836.554					\$ 1,959.496	\$ 3,349.208	\$ 1,498.739	\$ 4,097.935
Trial Court Operations Program	\$ 44,769.954	\$ 7,888.990	\$ 298.890		\$ 1.268		\$ 52,959.102	\$ 113,598.585	\$ 47,941.047	\$ 105,174.065
Enhanced Collections								\$ 186.660		\$ 176.231
Other Non-Court Operations	\$ 239.043	\$ 31.011	\$ 120				\$ 270.174	\$ 758.311	\$ 308.550	\$ 779.380
Non-Court Operations Program	\$ 239.043	\$ 31.011	\$ 120				\$ 270.174	\$ 944.971	\$ 308.550	\$ 955.611
Executive Office	\$ 1,669.849	\$ 120.768					\$ 1,790.618	\$ 3,708.027	\$ 1,543.044	\$ 3,607.271
Fiscal Services	\$ 1,087.487	\$ 321.888			\$ (1.268)		\$ 1,408.106	\$ 2,167.798	\$ 1,175.866	\$ 2,543.464
Human Resources	\$ 1,028.145	\$ 193.585	\$ 2,500				\$ 1,224.230	\$ 2,853.045	\$ 1,023.940	\$ 2,351.832
Business & Facilities Services	\$ 1,026.356	\$ 816.823					\$ 1,843.180	\$ 10,204.379	\$ 1,351.571	\$ 6,596.312
Information Technology	\$ 2,721.893	\$ 3,184.219					\$ 5,906.112	\$ 10,877.576	\$ 4,722.474	\$ 11,531.329
Court Administration Program	\$ 7,533.730	\$ 4,637.283	\$ 2,500		\$ (1.268)		\$ 12,172.245	\$ 29,810.825	\$ 9,816.895	\$ 26,630.208
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 52,542.727	\$ 12,557.285	\$ 301.510		\$ 0		\$ 65,401.522	\$ 144,354.381	\$ 58,066.492	\$ 132,759.884

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 December											
Fiscal Year 2018/19									2017/18		
	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	\$ 67,914.848	\$ 252.409					\$ 68,167.257	\$ 108,992.918	\$ 65,002.793	\$ 98,576.003	
Improvement and Modernization Fund	\$ 273.287						\$ 273.287	\$ 273.287		\$ 267.920	
Judges' Compensation (0150019)	\$ 337.248						\$ 337.248	\$ 646.503	\$ 337.248	\$ 646.503	
Court Interpreter (0150037)	\$ 2,408.670						\$ 2,408.670	\$ 5,041.152	\$ 2,245.594	\$ 4,478.837	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 3,935.335						\$ 3,935.335	\$ 11,867.332	\$ 2,743.351	\$ 9,581.567	
Other Miscellaneous	\$ 1,264.732						\$ 1,264.732	\$ 1,264.732	\$ 1,264.733	\$ 1,264.732	
	\$ 76,134.120	\$ 252.409					\$ 76,386.529	\$ 128,085.924	\$ 71,593.719	\$ 114,815.562	
Grants											
AB 1058 Commissioner/Facilitator			\$ (23.810)				\$ (23.810)	\$ 3,511.870	\$ 51.934	\$ 3,873.998	
Other Judicial Council Grants			\$ 564.077				\$ 564.077	\$ 599.077	\$ 493.862	\$ 500.467	
Non-Judicial Council Grants			\$ 200.623				\$ 200.623	\$ 293.253	\$ 110.739	\$ 293.253	
			\$ 740.891				\$ 740.891	\$ 4,404.200	\$ 656.535	\$ 4,667.718	
Other Financing Sources											
Interest Income	\$ 101.376	\$ 7.943					\$ 109.320	\$ 275.000	\$ 71.377	\$ 175.000	
Investment Income											
Donations	\$ 40						\$ 40				
Local Fees	\$ 550.853	\$ 245.496					\$ 796.349	\$ 2,033.808	\$ 374.555	\$ 2,095.559	
Non-Fee Revenues	\$ (152.006)	\$ 223.465					\$ 71.459	\$ 1,871.580	\$ 296.688	\$ 1,871.580	
Enhanced Collections											
Escheatment	\$ 11.685						\$ 11.685	\$ 535.615		\$ 709.715	
Prior Year Revenue											
County Program - Restricted		\$ 115.802					\$ 115.802	\$ 388.123	\$ 99.926	\$ 388.123	
Reimbursement Other	\$ 29.084						\$ 29.084	\$ 156.190	\$ 55.309	\$ 156.186	
Sale of Fixed Assets	\$ 5.300						\$ 5.300		\$ 4.350		
Other Miscellaneous	\$ (16.474)						\$ (16.474)	\$ 26.600	\$ (13.261)	\$ 26.600	
	\$ 529.858	\$ 592.707					\$ 1,122.565	\$ 5,286.916	\$ 888.943	\$ 5,422.763	
Total Revenues	\$ 76,663.979	\$ 845.116	\$ 740.891				\$ 78,249.985	\$ 137,777.040	\$ 73,139.197	\$ 124,906.043	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 32,304.110	\$ 206.770	\$ 1,255.526				\$ 33,766.406	\$ 71,156.083	\$ 32,184.410	\$ 66,118.995	
Temp Help	\$ 137.684		\$ 1,844				\$ 139.528		\$ 65.468		
Overtime	\$ 87.086	\$ 363	\$ 558				\$ 88.007	\$ 120.000	\$ 16.444	\$ 200.000	
Staff Benefits	\$ 17,413.133	\$ 488.279	\$ 647.373				\$ 18,548.785	\$ 39,583.867	\$ 16,418.195	\$ 36,538.236	
	\$ 49,942.014	\$ 695.412	\$ 1,905.301				\$ 52,542.727	\$ 110,859.950	\$ 48,684.517	\$ 102,857.231	
Operating Expenses and Equipment											
General Expense	\$ 1,221.065	\$ 276.847	\$ 18.358				\$ 1,516.270	\$ 2,129.748	\$ 597.968	\$ 2,314.185	
Printing	\$ 120.024	\$ 32	\$ 595				\$ 120.652	\$ 612.098	\$ 62.933	\$ 609.549	
Telecommunications	\$ 671.014	\$ 2,562	\$ 40.737				\$ 714.313	\$ 1,500.260	\$ (21.137)	\$ 1,200.261	
Postage	\$ 356.013	\$ 2,362	\$ 5,009				\$ 363.385	\$ 319.360	\$ 284.761	\$ 319.363	
Insurance	\$ 37.686		\$ 611				\$ 38.297	\$ 57.994	\$ 26.553	\$ 57.384	
In-State Travel	\$ 93.433	\$ 2,660	\$ 5,766				\$ 101.859	\$ 174.694	\$ 52.892	\$ 146.291	
Out-of-State Travel	\$ 4.926	\$ 498	\$ 328				\$ 5.753	\$ 30.076	\$ 12.057	\$ 13.999	
Training	\$ 40.095	\$ 3,095	\$ 6,295				\$ 49.485	\$ 80.917	\$ 44.729	\$ 28.538	
Security Services	\$ 756.746		\$ 45.179				\$ 801.925	\$ 939.217	\$ 621.884	\$ 1,299.999	
Facility Operations	\$ 628.198		\$ 241.085				\$ 869.283	\$ 9,032.522	\$ 892.077	\$ 4,171.704	
Utilities	\$ 12.317						\$ 12.317	\$ 17.032	\$ 11.648	\$ 21.593	
Contracted Services	\$ 5,185.443	\$ 196.900	\$ 59.903				\$ 5,442.245	\$ 13,590.505	\$ 4,656.370	\$ 12,894.056	
Consulting and Professional Services	\$ 91.482						\$ 91.482	\$ 111.717	\$ 59.982	\$ 111.718	
Information Technology	\$ 2,197.262		\$ 118.505				\$ 2,315.767	\$ 3,625.618	\$ 1,680.723	\$ 4,915.435	
Major Equipment	\$ 23.358	\$ 40.051					\$ 63.408	\$ 370.000	\$ 27.169	\$ 895.909	
Other Items of Expense	\$ 50.533		\$ 313				\$ 50.846	\$ 80.200	\$ 11.574	\$ 80.197	
	\$ 11,489.595	\$ 525.007	\$ 542.683				\$ 12,557.285	\$ 32,671.958	\$ 9,022.184	\$ 29,080.181	
Special Items of Expense											
Grand Jury		\$ 120					\$ 120		\$ (557)	\$ 10.644	
Jury Costs	\$ 298.890						\$ 298.890	\$ 804.748	\$ 364.549	\$ 794.909	
Judgements, Settlements and Claims	\$ 2,500						\$ 2,500	\$ 17.725			
Debt Service											
Other										\$ 16.919	
Capital Costs											
Internal Cost Recovery	\$ (2,123)		\$ 2,123				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (4,201)		
	\$ 299.267	\$ 120	\$ 2,123				\$ 301.510	\$ 822.473	\$ 359.791	\$ 822.472	
Total Expenditures	\$ 61,730.876	\$ 1,220.539	\$ 2,450.107				\$ 65,401.522	\$ 144,354.381	\$ 58,066.492	\$ 132,759.884	
Excess (Deficit) of Revenues Over Expenditures	\$ 14,933.102	\$ (375.423)	\$ (1,709.216)				\$ 12,848.464	\$ (6,577.341)	\$ 15,072.705	\$ (7,853.841)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 7,819.934	\$ 1,633.949	\$ 0				\$ 9,453.883	\$ 9,453.883	\$ 13,433.724	\$ 13,433.724	
Ending Balance (Deficit)	\$ 22,753.036	\$ 1,258.526	\$ (1,709.216)				\$ 22,302.346	\$ 2,876.542	\$ 28,506.430	\$ 5,579.883	