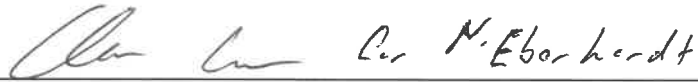


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

08/23/2019

\_\_\_\_\_  
Date

San Bernardino County

\_\_\_\_\_  
Court

FY 2018-19 ending June 30, 2019

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Bernardino County

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Court

FY 2018-19 ending June 30, 2019

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

San Bernardino County

Court

FY 2018-19 ending June 30, 2019

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	1063.85	1027.55	1041.35	1044.85	1054.48

<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 2018/19									2017/18
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (2,944.112)	\$ 1,940.372	\$ 2,408				\$ 196.756	\$ (804.575)	\$ (349.076)
Payroll	\$ (1,778)						\$ 0	\$ (1,778)	\$ (2,033)
Jury	\$ 125.000							\$ 125.000	\$ 125.000
Revolving	\$ 50.000							\$ 50.000	\$ 50.000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ (9.100)
Trust	\$ 0						\$ (646.041)	\$ (646.041)	\$ (633.082)
Credit Card								\$ 15.495	\$ 15.495
Cash on Hand	\$ 15.495							\$ 10,922.059	\$ 12,699.063
Cash with County	\$ 2,151.258		\$ 0				\$ 8,770.802		
Cash Outside of the JCC								\$ 14,549.808	\$ 16,859.216
Cash Equivalents	\$ 3,132.275						\$ 11,417.533		
Total Cash and Cash Equivalents	\$ 2,528.137	\$ 1,940.372	\$ 2,408				\$ 19,739.050	\$ 24,209.968	\$ 28,755.483
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 148.639	\$ 37.031	\$ 0					\$ 185.670	\$ 122.279
Accounts Receivable - General	\$ 85.415	\$ 10.188	\$ 0				\$ 161	\$ 95.764	\$ 116.561
Dishonored Checks	\$ 146.081							\$ 146.081	\$ 146.081
Due From Employee	\$ 30.242							\$ 30.242	\$ 15.324
Civil Jury Fees									
Trust							\$ 10.020	\$ 10.020	\$ 8.047
Due From Other Funds	\$ 2,205.838							\$ 2,205.838	\$ 4,944.977
Due From Other Governments	\$ 536.330	\$ 327.873	\$ 121.451					\$ 985.655	\$ 1,776.405
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 4,287.658	\$ 180.580	\$ 1,833.467					\$ 6,301.705	\$ 6,173.351
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 3.652							\$ 3.652	\$ 2.108
Total Receivables	\$ 7,443.855	\$ 555.672	\$ 1,954.919				\$ 10.181	\$ 9,964.627	\$ 13,305.133
Prepaid Expenses - General	\$ 3,601.628		\$ 0					\$ 3,601.628	\$ 4,678.488
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 3,601.628		\$ 0					\$ 3,601.628	\$ 4,678.488
Other Assets									
Total Other Assets									
Total Assets	\$ 13,573.620	\$ 2,496.044	\$ 1,957.327				\$ 19,749.231	\$ 37,776.223	\$ 46,739.104
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 1,711.789	\$ 20.891	\$ 29.436					\$ 1,762.115	\$ 931.847
Accounts Payable - General	\$ 1,675.732	\$ 0	\$ 0				\$ 0	\$ 1,675.732	\$ 1,281.861
Due to Other Funds	\$ 236.871	\$ 110.072	\$ 1,858.894				\$ 3,652	\$ 2,209.490	\$ 4,947.084
Due to Other Courts									
Due to State	\$ 48.733							\$ 48.733	\$ 96.201
TC145 Liability							\$ 23.721	\$ 23.721	\$ 2,894.364
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 8,584.580	\$ 8,584.580	\$ 8,397.817
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ (132)	\$ 0	\$ 0					\$ (132)	\$ 0
Interest							\$ 662	\$ 662	\$ 1,119
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,672.993	\$ 130.963	\$ 1,888.330				\$ 8,612.615	\$ 14,304.901	\$ 18,550.294
Civil							\$ 8,701.982	\$ 8,701.982	\$ 8,801.541
Criminal	\$ 0						\$ 1,177.170	\$ 1,177.170	\$ 971.392
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC	\$ 286.477						\$ 13.690	\$ 300.167	\$ 2,411.989
Trust Interest Payable							\$ 1,146.091	\$ 1,146.091	\$ 1,074.000
Miscellaneous Trust									
Total Trust Deposits	\$ 286.477						\$ 11,038.933	\$ 11,325.410	\$ 13,258.921
Accrued Payroll	\$ 1,728.623	\$ 11.255	\$ 66.837					\$ 1,806.714	\$ 1,654.746
Benefits Payable	\$ 403.366							\$ 403.366	\$ 645.160
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 3,775							\$ 3,775	\$ 1,196
Payroll Clearing	\$ (422)	\$ 0	\$ 0					\$ (422)	\$ 0
Total Payroll Liabilities	\$ 2,135.341	\$ 11.255	\$ 66.837					\$ 2,213.432	\$ 2,301.102
Revenue Collected in Advance	\$ 0		\$ 2,160					\$ 2,160	\$ 2,878.228
Liabilities For Deposits	\$ 71.928						\$ 98.089	\$ 170.017	\$ 255.435
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 40.907						\$ (406)	\$ 40.501	\$ 41.242
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 112.834		\$ 2,160				\$ 97.683	\$ 212.678	\$ 3,174.905
Total Liabilities	\$ 6,207.645	\$ 142.218	\$ 1,957.327				\$ 19,749.231	\$ 28,056.422	\$ 37,285.221
Total Fund Balance	\$ 7,365.975	\$ 2,353.826	\$ 0					\$ 9,719.801	\$ 9,453.883
Total Liabilities and Fund Balance	\$ 13,573.620	\$ 2,496.044	\$ 1,957.327				\$ 19,749.231	\$ 37,776.223	\$ 46,739.104

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 108,887.004	\$ 767.845					\$ 109,654.849	\$ 108,992.918	\$ 98,230.662	\$ 98,576.003	
Improvement and Modernization Fund	\$ 273.287						\$ 273.287	\$ 273.287	\$ 271.368	\$ 267.920	
Judges' Compensation (0150019)	\$ 689.882						\$ 689.882	\$ 646.503	\$ 645.375	\$ 646.503	
Court Interpreter (0150037)	\$ 6,222.316						\$ 6,222.316	\$ 5,041.152	\$ 5,786.660	\$ 4,478.837	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 11,695.458						\$ 11,695.458	\$ 11,867.332	\$ 9,627.535	\$ 9,581.567	
Other Miscellaneous	\$ 1,264.732						\$ 1,264.732	\$ 1,264.732	\$ 1,264.733	\$ 1,264.732	
	<b>\$ 129,032.679</b>	<b>\$ 767.845</b>					<b>\$ 129,800.524</b>	<b>\$ 128,085.924</b>	<b>\$ 115,826.333</b>	<b>\$ 114,815.562</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 4,280.299				\$ 4,280.299	\$ 3,511.870	\$ 4,093.573	\$ 3,873.998	
Other Judicial Council Grants			\$ 702.798				\$ 702.798	\$ 599.077	\$ 221.357	\$ 500.467	
Non-Judicial Council Grants			\$ 293.253				\$ 293.253	\$ 293.253	\$ 293.253	\$ 293.253	
			<b>\$ 5,276.349</b>				<b>\$ 5,276.349</b>	<b>\$ 4,404.200</b>	<b>\$ 4,608.183</b>	<b>\$ 4,667.718</b>	
Other Financing Sources											
Interest Income	\$ 418.246	\$ 35.743					\$ 453.989	\$ 275.000	\$ 271.496	\$ 175.000	
Investment Income											
Donations	\$ 82						\$ 82				
Local Fees	\$ 1,228.018	\$ 732.245					\$ 1,960.262	\$ 2,033.808	\$ 2,134.337	\$ 2,095.559	
Non-Fee Revenues	\$ 722.289	\$ 1,019.049					\$ 1,741.338	\$ 1,871.580	\$ 2,143.743	\$ 1,871.580	
Enhanced Collections											
Escheatment	\$ 97.701						\$ 97.701	\$ 535.615	\$ 709.557	\$ 709.715	
Prior Year Revenue											
County Program - Restricted		\$ 475.738					\$ 475.738	\$ 388.123	\$ 349.256	\$ 388.123	
Reimbursement Other	\$ 191.212						\$ 191.212	\$ 156.190	\$ 214.659	\$ 156.186	
Sale of Fixed Assets	\$ 5.300						\$ 5.300		\$ 4.350		
Other Miscellaneous	\$ (13.285)						\$ (13.285)	\$ 26.600	\$ (8.928)	\$ 26.600	
	<b>\$ 2,649.563</b>	<b>\$ 2,262.775</b>					<b>\$ 4,912.338</b>	<b>\$ 5,286.916</b>	<b>\$ 5,818.470</b>	<b>\$ 5,422.763</b>	
<b>Total Revenues</b>	<b>\$ 131,682.242</b>	<b>\$ 3,030.620</b>	<b>\$ 5,276.349</b>				<b>\$ 139,989.211</b>	<b>\$ 137,777.040</b>	<b>\$ 126,252.986</b>	<b>\$ 124,906.043</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 67,225.271	\$ 638.743	\$ 2,546.481				\$ 70,410.495	\$ 71,156.083	\$ 66,830.113	\$ 66,118.995	
Temp Help	\$ 241.669	\$ 1.178	\$ 5.339				\$ 248.186		\$ 268.121		
Overtime	\$ 135.328	\$ 867	\$ 558				\$ 136.752	\$ 120.000	\$ 51.705	\$ 200.000	
Staff Benefits	\$ 36,123.991	\$ 1,119.514	\$ 1,298.731				\$ 38,542.236	\$ 39,583.867	\$ 34,423.211	\$ 36,538.236	
	<b>\$ 103,726.258</b>	<b>\$ 1,760.302</b>	<b>\$ 3,851.108</b>				<b>\$ 109,337.668</b>	<b>\$ 110,859.950</b>	<b>\$ 101,573.150</b>	<b>\$ 102,857.231</b>	
Operating Expenses and Equipment											
General Expense	\$ 3,009.690	\$ 158.115	\$ 46.947				\$ 3,214.753	\$ 2,129.748	\$ 2,072.025	\$ 2,314.185	
Printing	\$ 279.711	\$ 32	\$ 4.038				\$ 283.781	\$ 612.098	\$ 236.723	\$ 609.549	
Telecommunications	\$ 1,621.912	\$ 6.459	\$ 98.055				\$ 1,726.426	\$ 1,500.260	\$ 1,834.847	\$ 1,200.261	
Postage	\$ 880.120	\$ 5.035	\$ 10.741				\$ 895.896	\$ 319.360	\$ 745.430	\$ 319.363	
Insurance	\$ 50.101		\$ 611				\$ 50.712	\$ 57.994	\$ 66.888	\$ 57.384	
In-State Travel	\$ 235.060	\$ 5.586	\$ 11.001				\$ 251.648	\$ 174.694	\$ 174.689	\$ 146.291	
Out-of-State Travel	\$ 12.564	\$ 555	\$ 3.723				\$ 16.842	\$ 30.076	\$ 30.074	\$ 13.999	
Training	\$ 70.943	\$ 3.327	\$ 6.295				\$ 80.565	\$ 80.917	\$ 80.918	\$ 28.538	
Security Services	\$ 1,657.447		\$ 102.702				\$ 1,760.149	\$ 939.217	\$ 1,407.769	\$ 1,299.999	
Facility Operations	\$ 3,004.509		\$ 736.359				\$ 3,740.868	\$ 9,032.522	\$ 2,996.268	\$ 4,171.704	
Utilities	\$ 28.919						\$ 28.919	\$ 17.032	\$ 29.340	\$ 21.593	
Contracted Services	\$ 13,486.544	\$ 461.151	\$ 162.511				\$ 14,110.206	\$ 13,590.505	\$ 12,709.985	\$ 12,894.056	
Consulting and Professional Services	\$ 153.187		\$ 16				\$ 153.203	\$ 111.717	\$ 115.365	\$ 111.718	
Information Technology	\$ 2,951.833		\$ 119.193				\$ 3,071.027	\$ 3,625.618	\$ 4,145.831	\$ 4,915.435	
Major Equipment	\$ 201.259	\$ 40.051					\$ 241.310	\$ 370.000	\$ 1,157.371	\$ 895.909	
Other Items of Expense	\$ 131.035	\$ 20	\$ 2.413				\$ 133.469	\$ 80.200	\$ 73.936	\$ 80.197	
	<b>\$ 27,774.836</b>	<b>\$ 680.331</b>	<b>\$ 1,304.606</b>				<b>\$ 29,759.773</b>	<b>\$ 32,671.958</b>	<b>\$ 27,877.457</b>	<b>\$ 29,080.181</b>	
Special Items of Expense											
Grand Jury		\$ 120					\$ 120		\$ 0	\$ 10.644	
Jury Costs	\$ 615.731						\$ 615.731	\$ 804.748	\$ 782.519	\$ 794.909	
Judgements, Settlements and Claims	\$ 7.500						\$ 7.500	\$ 17.725	\$ 3.902		
Debt Service											
Other	\$ 2.500						\$ 2.500			\$ 16.919	
Capital Costs											
Internal Cost Recovery	\$ (654.192)	\$ 8.099	\$ 646.093				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (4.201)		
	<b>\$ (28.460)</b>	<b>\$ 8.219</b>	<b>\$ 646.093</b>				<b>\$ 625.851</b>	<b>\$ 822.473</b>	<b>\$ 782.220</b>	<b>\$ 822.472</b>	
<b>Total Expenditures</b>	<b>\$ 131,472.634</b>	<b>\$ 2,448.852</b>	<b>\$ 5,801.807</b>				<b>\$ 139,723.293</b>	<b>\$ 144,354.381</b>	<b>\$ 130,232.828</b>	<b>\$ 132,759.884</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 209.608	\$ 581.768	\$ (525.458)				\$ 265.918	\$ (6,577.341)	\$ (3,979.842)	\$ (7,853.841)	
Operating Transfers In (Out)	\$ (663.567)	\$ 138.109	\$ 525.458				\$ 0	\$ 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)	\$ 7,365.975	\$ 2,353.826	\$ 0				\$ 9,719.801	\$ 2,876.542	\$ 9,453.883	\$ 5,579.883	

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

For the month ended June										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 37,636.213	\$ 2,544.415					\$ 40,180.628	\$ 39,428.323	\$ 37,003.619	\$ 38,887.911
Traffic & Other Infractions	\$ 3,913.819	\$ 243.028					\$ 4,156.848	\$ 4,459.853	\$ 3,929.992	\$ 4,018.814
Other Criminal Cases	\$ 8,257.412	\$ 149.836					\$ 8,407.248	\$ 8,881.726	\$ 8,216.757	\$ 8,503.632
Civil	\$ 6,358.961	\$ 183.154					\$ 6,542.115	\$ 6,830.385	\$ 5,931.100	\$ 6,182.502
Family & Children Services	\$ 10,606.847	\$ 1,279.153			\$ 588.118		\$ 12,474.118	\$ 12,722.766	\$ 11,741.948	\$ 11,347.462
Probate, Guardianship & Mental Health Services	\$ 3,708.370	\$ 132.276			\$ 52.388		\$ 3,893.034	\$ 3,726.617	\$ 3,035.403	\$ 2,870.156
Juvenile Dependency Services	\$ 458.005	\$ 9,976.298					\$ 10,434.303	\$ 10,426.973	\$ 9,175.665	\$ 9,516.763
Juvenile Delinquency Services	\$ 842.450	\$ 111.233					\$ 953.683	\$ 888.987	\$ 825.723	\$ 776.586
Other Court Operations	\$ 12,334.766	\$ 2,370.530					\$ 14,705.296	\$ 14,424.731	\$ 14,379.810	\$ 10,807.337
Court Interpreters	\$ 5,693.207	\$ 581.206					\$ 6,274.413	\$ 6,281.657	\$ 5,842.627	\$ 5,939.885
Jury Services	\$ 938.344	\$ 544.878	\$ 615.731				\$ 2,098.953	\$ 2,177.359	\$ 2,230.607	\$ 2,225.082
Security	\$ 2,302.657	\$ 1,991.123					\$ 4,293.781	\$ 3,349.208	\$ 4,273.662	\$ 4,097.935
Trial Court Operations Program	\$ 93,051.052	\$ 20,107.130	\$ 615.731		\$ 640.506		\$ 114,414.419	\$ 113,598.585	\$ 106,586.913	\$ 105,174.065
Enhanced Collections								\$ 186.660		\$ 176.231
Other Non-Court Operations	\$ 521.180	\$ 138.702	\$ 120		\$ 8.099		\$ 668.101	\$ 758.311	\$ 674.263	\$ 779.380
Non-Court Operations Program	\$ 521.180	\$ 138.702	\$ 120		\$ 8.099		\$ 668.101	\$ 944.971	\$ 674.263	\$ 955.611
Executive Office	\$ 3,467.642	\$ 214.224					\$ 3,681.866	\$ 3,708.027	\$ 3,224.702	\$ 3,607.271
Fiscal Services	\$ 2,211.601	\$ 669.781	\$ 7.500		\$ (648.605)		\$ 2,240.277	\$ 2,167.798	\$ 2,114.834	\$ 2,543.464
Human Resources	\$ 2,173.754	\$ 367.639	\$ 2.500				\$ 2,543.893	\$ 2,853.045	\$ 2,364.373	\$ 2,351.832
Business & Facilities Services	\$ 2,134.420	\$ 3,427.371					\$ 5,561.791	\$ 10,204.379	\$ 3,537.369	\$ 6,596.312
Information Technology	\$ 5,778.019	\$ 4,834.926					\$ 10,612.945	\$ 10,877.576	\$ 11,730.374	\$ 11,531.329
Court Administration Program	\$ 15,765.436	\$ 9,513.942	\$ 10,000		\$ (648.605)		\$ 24,640.772	\$ 29,810.825	\$ 22,971.651	\$ 26,630.208
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 109,337.668	\$ 29,759.773	\$ 625.851		\$ 0		\$ 139,723.293	\$ 144,354.381	\$ 130,232.828	\$ 132,759.884

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

Superior Court - 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	3,601,628	-	3,601,628	-	-	-	-	-	-	<b>3,601,628</b>
Restricted	-	-	-	2,353,826	-	-	-	-	-	<b>2,353,826</b>
Committed	3,764,347	-	3,764,347	-	-	-	-	-	-	<b>3,764,347</b>
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 7,365,975</b>	<b>\$ -</b>	<b>\$ 7,365,975</b>	<b>\$ 2,353,826</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,719,801</b>