

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

08/09/2017

Date

San Bernardino

Court

2016-17 Q4 6/30/2017

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Bernardino

Court

2016-17 Q4 6/30/2017

Fiscal Year and Ending Quarter

FOOTNOTES

1	N/A
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

San Bernardino

Court

2016-17 Q4 6/30/2017

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)	994.93	958.68	996.38	998.88	1,017.08

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 2016/17									2015/16
	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	\$ (3,206,252)	\$ 1,717,811	\$ 2,160				\$ 294,024	\$ (1,192,256)	\$ (28,293)
Payroll	\$ (4,973)						\$ 0	\$ (4,973)	\$ (69)
Jury	\$ 125,000							\$ 125,000	\$ 125,000
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (283,325)	\$ (283,325)	\$ (577,813)
Credit Card									
Cash on Hand	\$ 13,295							\$ 13,295	\$ 13,295
Cash with County	\$ 1,913,608		\$ 0				\$ 17,198,598	\$ 19,112,207	\$ 27,109,686
Cash Outside of the JCC									
Cash Equivalents	\$ 9,597,080						\$ 6,014,411	\$ 15,611,491	\$ 14,098,103
Total Cash and Cash Equivalents	\$ 8,487,758	\$ 1,717,811	\$ 2,160				\$ 23,223,708	\$ 33,431,438	\$ 40,789,910
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 25,774	\$ 4,870	\$ 0					\$ 30,644	\$ 21,387
Accounts Receivable - General	\$ 39,833	\$ 13,433	\$ 0				\$ 161	\$ 53,427	\$ 53,701
Dishonored Checks	\$ 146,081							\$ 146,081	\$ 146,081
Due From Employee	\$ 16,822							\$ 16,822	\$ 16,400
Civil Jury Fees									
Trust	\$ 0						\$ 7,897	\$ 7,897	\$ 7,469
Due From Other Funds	\$ 1,181,259							\$ 1,181,259	\$ 1,187,814
Due From Other Governments	\$ 2,069	\$ 250,362	\$ 24,438					\$ 276,869	\$ 49,808
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 2,220,550	\$ 196,418	\$ 1,215,727					\$ 3,632,696	\$ 7,047,149
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 1,159	\$ 0						\$ 1,159	\$ 488
Total Receivables	\$ 3,633,548	\$ 465,083	\$ 1,240,165				\$ 8,058	\$ 5,346,855	\$ 8,530,298
Prepaid Expenses - General	\$ 4,140,789		\$ 849					\$ 4,141,638	\$ 2,846,384
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 4,140,789		\$ 849					\$ 4,141,638	\$ 2,846,384
Other Assets									
Total Other Assets									
Total Assets	\$ 16,262,096	\$ 2,182,894	\$ 1,243,175				\$ 23,231,766	\$ 42,919,931	\$ 52,166,591
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 1,751,752	\$ 37,643	\$ 40,937					\$ 1,830,332	\$ 4,045,258
Accounts Payable - General	\$ 675,937	\$ 0	\$ 1,847				\$ 0	\$ 677,784	\$ 395,710
Due to Other Funds	\$ 0	\$ 47,813	\$ 1,133,446				\$ 1,159	\$ 1,182,418	\$ 1,188,301
Due to Other Courts	\$ 0							\$ 0	\$ 15,572
Due to State	\$ 114,400	\$ 0	\$ 0					\$ 114,400	\$ 178,289
TC145 Liability							\$ 2,954,301	\$ 2,954,301	\$ 4,276
Due to Other Governments	\$ 6,296	\$ 0	\$ 0				\$ 8,397,817	\$ 8,404,114	\$ 16,150,179
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 161	\$ 0	\$ 9					\$ 170	\$ 2,955
Interest							\$ 646	\$ 646	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 2,548,546	\$ 85,456	\$ 1,176,238				\$ 11,353,924	\$ 15,164,164	\$ 21,980,542
Civil							\$ 1,573,325	\$ 1,573,325	\$ 1,139,203
Criminal	\$ 0						\$ 1,465,627	\$ 1,465,627	\$ 2,014,596
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 366
Trust Held Outside of the JCC	\$ 286,477						\$ 8,728,669	\$ 9,015,145	\$ 9,787,511
Trust Interest Payable							\$ 12,133	\$ 12,133	\$ 7,273
Miscellaneous Trust							\$ 0	\$ 0	
Total Trust Deposits	\$ 286,477						\$ 11,779,754	\$ 12,066,230	\$ 12,948,949
Accrued Payroll	\$ 1,696,651	\$ 12,507	\$ 64,776					\$ 1,773,934	\$ 4,676,783
Benefits Payable	\$ 179,660							\$ 179,660	\$ 40,549
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 1,246							\$ 1,246	\$ 2,695
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ (223,287)
Total Payroll Liabilities	\$ 1,877,557	\$ 12,507	\$ 64,776					\$ 1,954,840	\$ 4,496,740
Revenue Collected in Advance			\$ 2,160					\$ 2,160	\$ 2,160
Liabilities For Deposits	\$ 159,946						\$ 98,089	\$ 258,035	\$ 234,401
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 40,777						\$ 0	\$ 40,777	\$ 3,214
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 200,723		\$ 2,160				\$ 98,089	\$ 300,973	\$ 239,776
Total Liabilities	\$ 4,913,303	\$ 97,963	\$ 1,243,175				\$ 23,231,766	\$ 29,486,207	\$ 39,666,007
Total Fund Balance	\$ 11,348,793	\$ 2,084,932	\$ 0					\$ 13,433,724	\$ 12,500,584
Total Liabilities and Fund Balance	\$ 16,262,096	\$ 2,182,894	\$ 1,243,175				\$ 23,231,766	\$ 42,919,931	\$ 52,166,591

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 2016/17										2015/16	
	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	\$ 95,748,304	\$ 755,033					\$ 96,503,337	\$ 98,463,516	\$ 92,611,928	\$ 92,576,307	
Improvement and Modernization Fund	\$ 267,920						\$ 267,920	\$ 267,920	\$ 267,920	\$ 267,920	
Judges' Compensation (0150019)	\$ 643,684						\$ 643,684	\$ 646,503	\$ 653,314	\$ 646,503	
Court Interpreter (0150037)	\$ 5,403,999						\$ 5,403,999	\$ 4,850,641	\$ 4,991,440	\$ 4,500,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 6,687,345						\$ 6,687,345	\$ 6,798,074	\$ 6,022,236	\$ 5,990,361	
Other Miscellaneous	\$ 1,264,733						\$ 1,264,733	\$ 1,264,732	\$ 1,264,733	\$ 1,264,732	
	\$ 110,015,985	\$ 755,033					\$ 110,771,018	\$ 112,291,386	\$ 105,811,571	\$ 105,245,823	
Grants											
AB 1058 Commissioner/Facilitator			\$ 3,989,073				\$ 3,989,073	\$ 3,775,413	\$ 3,909,947	\$ 3,840,000	
Other Judicial Council Grants			\$ 131,067				\$ 131,067	\$ 133,585	\$ 152,111	\$ 36,685	
Non-Judicial Council Grants			\$ 295,753				\$ 295,753	\$ 293,253	\$ 293,253	\$ 295,413	
			\$ 4,415,893				\$ 4,415,893	\$ 4,202,251	\$ 4,355,311	\$ 4,172,098	
Other Financing Sources											
Interest Income	\$ 172,445	\$ 17,436					\$ 189,881	\$ 94,916	\$ 107,513	\$ 74,916	
Investment Income											
Donations	\$ 5						\$ 5				
Local Fees	\$ 1,341,545	\$ 667,243					\$ 2,008,788	\$ 2,170,838	\$ 2,227,124	\$ 2,789,714	
Non-Fee Revenues	\$ 723,003	\$ 995,497					\$ 1,718,499	\$ 1,971,580	\$ 1,892,301	\$ 1,938,579	
Enhanced Collections											
Escheatment	\$ 394,305						\$ 394,305	\$ 412,000		\$ 412,000	
Prior Year Revenue									\$ (730,066)		
County Program - Restricted		\$ 409,409					\$ 409,409	\$ 388,123	\$ 418,507	\$ 388,123	
Reimbursement Other	\$ 350,138						\$ 350,138	\$ 156,190	\$ 165,115	\$ 155,084	
Sale of Fixed Assets	\$ 21,000						\$ 21,000		\$ 2,000		
Other Miscellaneous	\$ 92,577						\$ 92,577	\$ 11,600	\$ 57,305	\$ 29,699	
	\$ 3,095,017	\$ 2,089,585					\$ 5,184,602	\$ 5,205,247	\$ 4,139,799	\$ 5,788,115	
Total Revenues	\$ 113,111,002	\$ 2,844,618	\$ 4,415,893				\$ 120,371,513	\$ 121,698,884	\$ 114,306,681	\$ 115,206,036	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 59,816,675	\$ 864,651	\$ 2,466,926				\$ 63,148,252	\$ 65,159,086	\$ 59,911,222	\$ 61,663,593	
Temp Help	\$ 127,786		\$ 2,085				\$ 129,871		\$ 100,248		
Overtime	\$ 164,174	\$ 3,740					\$ 167,913	\$ 500,000	\$ 276,098		
Staff Benefits	\$ 29,744,444	\$ 1,260,365	\$ 1,251,963				\$ 32,256,773	\$ 32,969,367	\$ 29,462,179	\$ 29,561,879	
	\$ 89,853,078	\$ 2,128,756	\$ 3,720,975				\$ 95,702,809	\$ 98,628,453	\$ 89,749,747	\$ 91,225,472	
Operating Expenses and Equipment											
General Expense	\$ 2,098,600	\$ 522,546	\$ 35,919				\$ 2,657,065	\$ 2,105,914	\$ 2,533,038	\$ 3,998,856	
Printing	\$ 826,677	\$ 1,207	\$ 7,575				\$ 835,460	\$ 612,399	\$ 729,385	\$ 188,544	
Telecommunications	\$ 1,185,168	\$ 3,325	\$ 51,046				\$ 1,239,539	\$ 1,208,619	\$ 1,094,501	\$ 1,295,547	
Postage	\$ 336,721	\$ 4,674	\$ 10,894				\$ 352,289	\$ 319,363	\$ 312,371	\$ 600,002	
Insurance	\$ 51,602		\$ 1,908				\$ 53,511	\$ 73,120	\$ 57,443	\$ 51,999	
In-State Travel	\$ 134,549	\$ 6,437	\$ 10,245				\$ 151,231	\$ 146,293	\$ 150,597	\$ 91,818	
Out-of-State Travel	\$ 21,978		\$ 1,267				\$ 23,245	\$ 14,001	\$ 20,554	\$ 2,001	
Training	\$ 141,369	\$ 1,800	\$ 5,301				\$ 148,471	\$ 70,519	\$ 56,536	\$ 71,359	
Security Services	\$ 1,442,415		\$ 57,403				\$ 1,499,818	\$ 977,691	\$ 1,232,007	\$ 402,680	
Facility Operations	\$ 2,064,405	\$ 227	\$ 690,760				\$ 2,755,392	\$ 6,775,448	\$ 3,477,459	\$ 4,728,249	
Utilities	\$ 29,410						\$ 29,410	\$ 29,824	\$ 26,781	\$ 32,497	
Contracted Services	\$ 9,344,132	\$ 412,041	\$ 160,920				\$ 9,917,093	\$ 10,008,102	\$ 9,933,760	\$ 8,249,018	
Consulting and Professional Services	\$ 115,255						\$ 115,255	\$ 182,297	\$ 187,980	\$ 104,001	
Information Technology	\$ 2,297,346	\$ 28,157	\$ 207				\$ 2,325,710	\$ 5,722,805	\$ 4,367,602	\$ 2,069,279	
Major Equipment	\$ 591,177	\$ 201,156					\$ 792,334	\$ 1,145,275	\$ 731,681	\$ 1,277,417	
Other Items of Expense	\$ 80,891	\$ 482	\$ 2,888				\$ 84,261	\$ 80,199	\$ 79,261	\$ 115,795	
	\$ 20,761,696	\$ 1,182,054	\$ 1,036,334				\$ 22,980,084	\$ 29,471,869	\$ 24,990,956	\$ 23,279,062	
Special Items of Expense											
Grand Jury		\$ 3,403					\$ 3,403	\$ 0	\$ 962	\$ 789	
Jury Costs	\$ 750,555						\$ 750,555	\$ 804,748	\$ 805,975	\$ 699,999	
Judgements, Settlements and Claims									\$ 15,000		
Debt Service											
Other	\$ 2,219	\$ 45					\$ 2,264	\$ 17,725	\$ 124,205	\$ 711	
Capital Costs											
Internal Cost Recovery	\$ (565,587)	\$ 9,474	\$ 556,112				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (742)						\$ (742)		\$ (1,541)		
	\$ 186,445	\$ 12,922	\$ 556,112				\$ 755,480	\$ 822,473	\$ 944,602	\$ 701,499	
Total Expenditures	\$ 110,801,219	\$ 3,323,733	\$ 5,313,421				\$ 119,438,373	\$ 128,922,795	\$ 115,685,305	\$ 115,206,033	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,309,783	\$ (479,115)	\$ (897,529)				\$ 933,140	\$ (7,223,911)	\$ (1,378,625)	\$ 3	
Operating Transfers In (Out)	\$ (909,155)	\$ 11,626	\$ 897,529				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 9,948,164	\$ 2,552,420	\$ 0				\$ 12,500,584	\$ 12,500,584	\$ 13,879,209	\$ 13,879,209	
Ending Balance (Deficit)	\$ 11,348,793	\$ 2,084,932	\$ 0				\$ 13,433,724	\$ 5,276,673	\$ 12,500,584	\$ 13,879,212	

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

For the month ended June										
Fiscal Year 2016/17									2015/16	
	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	\$ 33,536,143	\$ 2,307,684				\$ (742)	\$ 35,843,085	\$ 36,721,354	\$ 34,272,772	\$ 33,280,298
Traffic & Other Infractions	\$ 3,442,453	\$ 302,958					\$ 3,745,411	\$ 4,263,161	\$ 3,611,620	\$ 3,523,375
Other Criminal Cases	\$ 7,460,663	\$ 137,520					\$ 7,598,183	\$ 8,092,453	\$ 7,255,947	\$ 7,881,040
Civil	\$ 5,600,727	\$ 128,659					\$ 5,729,386	\$ 6,195,493	\$ 5,572,336	\$ 5,978,799
Family & Children Services	\$ 9,768,352	\$ 1,107,701			\$ 515,095		\$ 11,391,148	\$ 11,226,024	\$ 11,101,145	\$ 10,538,555
Probate, Guardianship & Mental Health Services	\$ 2,542,803	\$ 76,186			\$ 39,721		\$ 2,658,710	\$ 2,779,680	\$ 2,422,702	\$ 2,382,697
Juvenile Dependency Services	\$ 629,316	\$ 5,807,036					\$ 6,436,352	\$ 6,525,304	\$ 5,988,096	\$ 5,659,741
Juvenile Delinquency Services	\$ 642,769	\$ 162,883					\$ 805,653	\$ (623,302)	\$ 635,496	\$ 644,166
Other Court Operations	\$ 10,581,982	\$ 1,852,464					\$ 12,434,446	\$ 15,126,006	\$ 12,833,121	\$ 13,706,214
Court Interpreters	\$ 5,025,497	\$ 542,975					\$ 5,568,473	\$ 5,891,138	\$ 5,086,652	\$ 5,276,606
Jury Services	\$ 1,017,766	\$ 509,043	\$ 750,555				\$ 2,277,364	\$ 2,183,466	\$ 2,352,476	\$ 1,802,245
Security	\$ 1,754,205	\$ 1,863,758	\$ (430)				\$ 3,617,532	\$ 2,998,185	\$ 3,525,155	\$ 2,113,196
Trial Court Operations Program	\$ 82,002,676	\$ 14,798,869	\$ 750,125		\$ 554,816	\$ (742)	\$ 98,105,742	\$ 101,378,962	\$ 94,657,517	\$ 92,786,932
Enhanced Collections								\$ 164,957		\$ 155,750
Other Non-Court Operations	\$ 546,817	\$ 85,199	\$ 3,465		\$ 9,474		\$ 644,955	\$ 717,179	\$ 559,008	\$ 589,656
Non-Court Operations Program	\$ 546,817	\$ 85,199	\$ 3,465		\$ 9,474		\$ 644,955	\$ 882,136	\$ 559,008	\$ 745,406
Executive Office	\$ 2,684,485	\$ 201,991	\$ 0				\$ 2,886,476	\$ 4,095,647	\$ 2,994,785	\$ 2,719,987
Fiscal Services	\$ 2,099,455	\$ 665,734	\$ 2,633		\$ (564,290)		\$ 2,203,532	\$ 2,511,156	\$ 1,837,903	\$ 2,202,602
Human Resources	\$ 1,989,752	\$ 452,727					\$ 2,442,480	\$ 2,396,355	\$ 2,154,155	\$ 1,995,798
Business & Facilities Services	\$ 1,898,895	\$ 2,411,636					\$ 4,310,531	\$ 5,667,479	\$ 3,871,037	\$ 4,966,714
Information Technology	\$ 4,480,729	\$ 4,363,928					\$ 8,844,656	\$ 11,991,060	\$ 9,610,900	\$ 9,788,594
Court Administration Program	\$ 13,153,316	\$ 8,096,016	\$ 2,633		\$ (564,290)		\$ 20,687,675	\$ 26,661,697	\$ 20,468,780	\$ 21,673,695
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 95,702,809	\$ 22,980,084	\$ 756,222		\$ 0	\$ (742)	\$ 119,438,373	\$ 128,922,795	\$ 115,685,305	\$ 115,206,033

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	4,140,789	-	4,140,789	-	-	-	-	-	4,140,789	
Restricted	-	-	-	2,084,932	-	-	-	-	2,084,932	
Committed	7,208,004	-	7,208,004	-	-	-	-	-	7,208,004	
Assigned	-	-	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 11,348,793	\$ -	\$ 11,348,793	\$ 2,084,932	\$ -	\$ -	\$ -	\$ -	\$ 13,433,724	