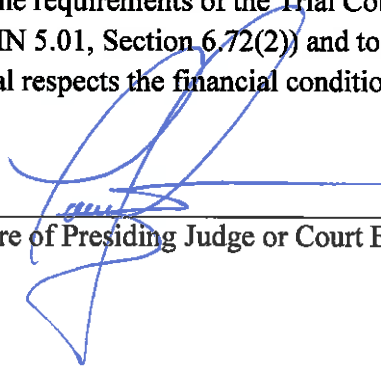


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

12-6-17
Date

San Bernardino County
Court
FY 2017-18, September 30, 2017
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 September									
Fiscal Year 2017/18									2016/17
	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	\$ (818.515)	\$ 2,001.767	\$ (1,272.108)				\$ 194.628	\$ 105.772	\$ 49.953
Payroll	\$ (29.601)						\$ 0	\$ (29.601)	\$ (9.724)
Jury	\$ 125.000							\$ 125.000	\$ 125.000
Revolving	\$ 50.000							\$ 50.000	\$ 50.000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (315.658)	\$ (315.658)	\$ (363.277)
Credit Card								\$ 13.295	\$ 13.295
Cash on Hand	\$ 13.295							\$ 13.295	\$ 13.295
Cash with County	\$ 1,913.608		\$ 0				\$ 17,219.208	\$ 19,132.816	\$ 27,141.839
Cash Outside of the JCC									
Cash Equivalents	\$ 33,619.083						\$ 6,862.115	\$ 40,481.198	\$ 40,495.591
Total Cash and Cash Equivalents	\$ 34,872.870	\$ 2,001.767	\$ (1,272.108)				\$ 23,960.292	\$ 59,562.821	\$ 67,502.677
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 45.624	\$ 624	\$ 0				\$ 161	\$ 46.408	\$ 299.865
Dishonored Checks	\$ 146.081							\$ 146.081	\$ 146.081
Due From Employee	\$ 30.768							\$ 30.768	\$ 19.998
Civil Jury Fees									
Trust							\$ 7.997	\$ 7.997	\$ 7.469
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2.069	\$ 13.401	\$ 39.207					\$ 54.677	\$ 238.465
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 53.888	\$ 0	\$ 830.627					\$ 884.515	\$ 548.830
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 4.168							\$ 4.168	\$ 1.443
Total Receivables	\$ 282.599	\$ 14.025	\$ 869.833				\$ 8.158	\$ 1,174.615	\$ 1,262.151
Prepaid Expenses - General	\$ 3,649.844		\$ 314					\$ 3,650.158	\$ 2,326.023
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 3,649.844		\$ 314					\$ 3,650.158	\$ 2,326.023
Other Assets									
Total Other Assets									
Total Assets	\$ 38,805.313	\$ 2,015.792	\$ (401.961)				\$ 23,968.450	\$ 64,387.594	\$ 71,090.851
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ (5.651)	\$ 0	\$ 5.651					\$ 0	\$ 0
Accounts Payable - General	\$ 10.544	\$ 0	\$ 0				\$ 0	\$ 10.544	\$ 1,097.113
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 4.168	\$ 4.168	\$ 1.443
Due to Other Courts									\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 2,475.876	\$ 2,475.876	\$ 11,205
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 8,397.817	\$ 8,397.817	\$ 15,883.323
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0	\$ 0	\$ 0					\$ 0	\$ 2,735
Interest							\$ 2.658	\$ 2.658	\$ 616
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4.893	\$ 0	\$ 5.651				\$ 10,880.520	\$ 10,891.065	\$ 16,996.434
Civil							\$ 2,984.727	\$ 2,984.727	\$ 1,251.294
Criminal	\$ 0						\$ 1,259.609	\$ 1,259.609	\$ 1,982.864
Unreconciled - Civil and Criminal									\$ 366
Trust Held Outside of the JCC	\$ 286.477						\$ 8,728.669	\$ 9,015.145	\$ 9,787.511
Trust Interest Payable							\$ 16.836	\$ 16.836	\$ 7.633
Miscellaneous Trust									\$ 0
Total Trust Deposits	\$ 286.477						\$ 12,989.840	\$ 13,276.317	\$ 13,029.669
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 3.613							\$ 3.613	\$ 18.854
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 1.199							\$ 1.199	\$ 2.701
Payroll Clearing	\$ (450)	\$ 0	\$ 0					\$ (450)	\$ (71)
Total Payroll Liabilities	\$ 4.362	\$ 0	\$ 0					\$ 4.362	\$ 21.483
Revenue Collected in Advance			\$ 2.160					\$ 2.160	\$ 2.160
Liabilities For Deposits	\$ 165.371						\$ 98.089	\$ 263.460	\$ 239.020
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 41.242							\$ 41.242	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 206.613		\$ 2.160				\$ 98.089	\$ 306.862	\$ 241.181
Total Liabilities	\$ 502.345	\$ 0	\$ 7.811				\$ 23,968.450	\$ 24,478.606	\$ 30,288.767
Total Fund Balance	\$ 38,302.968	\$ 2,015.792	\$ (409.772)					\$ 39,908.988	\$ 40,802.084
Total Liabilities and Fund Balance	\$ 38,805.313	\$ 2,015.792	\$ (401.961)				\$ 23,968.450	\$ 64,387.594	\$ 71,090.851

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 September											
Fiscal Year 2017/18										2016/17	
	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	\$ 48,424,269	\$ 59,891					\$ 48,484,160	\$ 98,576,003	\$ 48,097,433	\$ 98,463,516	
Improvement and Modernization Fund								\$ 267,920		\$ 267,920	
Judges' Compensation (0150019)	\$ 168,624						\$ 168,624	\$ 646,503	\$ 168,624	\$ 646,503	
Court Interpreter (0150037)	\$ 904,437						\$ 904,437	\$ 4,478,837	\$ 1,145,237	\$ 4,850,641	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 218,419						\$ 218,419	\$ 9,581,567	\$ 281,304	\$ 6,798,074	
Other Miscellaneous								\$ 1,264,732		\$ 1,264,732	
	\$ 49,715,749	\$ 59,891					\$ 49,775,640	\$ 114,815,562	\$ 49,692,598	\$ 112,291,386	
Grants											
AB 1058 Commissioner/Facilitator			\$ 9,057				\$ 9,057	\$ 3,873,998	\$ 0	\$ 3,775,413	
Other Judicial Council Grants			\$ 468,058				\$ 468,058	\$ 500,467	\$ 2,729	\$ 133,585	
Non-Judicial Council Grants			\$ 39,207				\$ 39,207	\$ 293,253	\$ 39,294	\$ 293,253	
			\$ 516,322				\$ 516,322	\$ 4,667,718	\$ 42,023	\$ 4,202,251	
Other Financing Sources											
Interest Income	\$ 5,152	\$ 694					\$ 5,846	\$ 175,000	\$ 1,800	\$ 94,916	
Investment Income											
Donations											
Local Fees	\$ 162,378	\$ 137,913					\$ 300,292	\$ 2,095,559	\$ 370,635	\$ 2,170,838	
Non-Fee Revenues	\$ 100,315	\$ 24,527					\$ 124,842	\$ 1,871,580	\$ 227,061	\$ 1,971,580	
Enhanced Collections								\$ 709,715		\$ 412,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 49,921					\$ 49,921	\$ 388,123	\$ 38,743	\$ 388,123	
Reimbursement Other	\$ 45,994						\$ 45,994	\$ 156,186	\$ 96,965	\$ 156,190	
Sale of Fixed Assets											
Other Miscellaneous	\$ (13,568)						\$ (13,568)	\$ 26,600	\$ 42,164	\$ 11,600	
	\$ 300,270	\$ 213,056					\$ 513,326	\$ 5,422,763	\$ 777,367	\$ 5,205,247	
Total Revenues	\$ 50,016,019	\$ 272,947	\$ 516,322				\$ 50,805,288	\$ 124,906,043	\$ 50,511,989	\$ 121,698,884	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 13,549,115	\$ 103,000	\$ 533,640				\$ 14,185,755	\$ 66,118,995	\$ 13,030,665	\$ 65,159,086	
Temp Help	\$ 12,275		\$ 1,205				\$ 13,480		\$ 26,590		
Overtime	\$ 4,123						\$ 4,123	\$ 200,000	\$ 81,145	\$ 500,000	
Staff Benefits	\$ 6,879,214	\$ 220,993	\$ 258,813				\$ 7,359,019	\$ 36,538,236	\$ 6,721,639	\$ 32,969,367	
	\$ 20,444,727	\$ 323,993	\$ 793,657				\$ 21,562,377	\$ 102,857,231	\$ 19,860,039	\$ 98,628,453	
Operating Expenses and Equipment											
General Expense	\$ 110,845	\$ 978	\$ 5,329				\$ 117,152	\$ 2,314,185	\$ 732,121	\$ 2,105,914	
Printing	\$ 11,656						\$ 11,656	\$ 609,549	\$ 100,018	\$ 612,399	
Telecommunications	\$ (54,674)	\$ 402	\$ (564)				\$ (54,837)	\$ 1,200,261	\$ (350,869)	\$ 1,208,619	
Postage	\$ 7,736	\$ 0	\$ 0				\$ 7,736	\$ 319,363	\$ 27,078	\$ 319,363	
Insurance	\$ 11,856		\$ 482				\$ 12,338	\$ 57,384	\$ 12,174	\$ 73,120	
In-State Travel	\$ 16,505	\$ 520	\$ 3,277				\$ 20,302	\$ 146,291	\$ 24,573	\$ 146,293	
Out-of-State Travel	\$ 6,461		\$ 990				\$ 7,451	\$ 13,999	\$ 6,294	\$ 14,001	
Training	\$ 12,806	\$ 3,529	\$ 2,895				\$ 19,229	\$ 28,538	\$ 15,482	\$ 70,519	
Security Services	\$ 115,044		\$ 13,138				\$ 128,182	\$ 1,299,999	\$ 6,605	\$ 977,691	
Facility Operations	\$ 167,173		\$ 58,137				\$ 225,311	\$ 4,171,704	\$ 311,688	\$ 6,775,448	
Utilities	\$ 2,962						\$ 2,962	\$ 21,593	\$ 2,844	\$ 29,824	
Contracted Services	\$ 1,401,682	\$ 13,223	\$ 39,645				\$ 1,454,550	\$ 12,894,056	\$ 1,214,275	\$ 10,008,102	
Consulting and Professional Services	\$ 398						\$ 398	\$ 111,718	\$ 1,741	\$ 182,297	
Information Technology	\$ 612,582		\$ 53				\$ 612,634	\$ 4,915,435	\$ (102,081)	\$ 5,722,805	
Major Equipment								\$ 895,909	\$ 206,599	\$ 1,145,275	
Other Items of Expense	\$ 2,965						\$ 2,965	\$ 80,197	\$ 1,629	\$ 80,199	
	\$ 2,425,997	\$ 18,650	\$ 123,384				\$ 2,568,032	\$ 29,080,181	\$ 2,210,170	\$ 29,471,869	
Special Items of Expense											
Grand Jury		\$ (557)					\$ (557)	\$ 10,644	\$ 88	\$ 0	
Jury Costs	\$ 204,374						\$ 204,374	\$ 794,909	\$ 140,622	\$ 804,748	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 16,919	\$ (430)	\$ 17,725	
Capital Costs											
Internal Cost Recovery	\$ (9,053)		\$ 9,053				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (4,201)						\$ (4,201)				
	\$ 191,120	\$ (557)	\$ 9,053				\$ 199,616	\$ 822,472	\$ 140,279	\$ 822,473	
Total Expenditures	\$ 23,061,844	\$ 342,087	\$ 926,094				\$ 24,330,025	\$ 132,759,884	\$ 22,210,489	\$ 128,922,795	
Excess (Deficit) of Revenues Over Expenditures	\$ 26,954,175	\$ (69,140)	\$ (409,772)				\$ 26,475,263	\$ (7,853,841)	\$ 28,301,500	\$ (7,223,911)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 11,348,793	\$ 2,084,932	\$ 0				\$ 13,433,724	\$ 13,433,724	\$ 12,500,584	\$ 12,500,584	
Ending Balance (Deficit)	\$ 38,302,968	\$ 2,015,792	\$ (409,772)				\$ 39,908,988	\$ 5,579,883	\$ 40,802,084	\$ 5,276,673	

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

For the month ended September

Fiscal Year 2017/18

2016/17

	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	\$ 7,465,546	\$ 515,226					\$ 7,980,772	\$ 38,887,911	\$ 7,317,569	\$ 36,721,354
Traffic & Other Infractions	\$ 775,238	\$ 2,962					\$ 778,200	\$ 4,018,814	\$ 804,612	\$ 4,263,161
Other Criminal Cases	\$ 1,738,593	\$ 9,251					\$ 1,747,844	\$ 8,503,632	\$ 1,605,872	\$ 8,092,453
Civil	\$ 1,271,159	\$ 8,041					\$ 1,279,199	\$ 6,182,502	\$ 1,206,317	\$ 6,195,493
Family & Children Services	\$ 2,206,147	\$ 102,109			\$ 588		\$ 2,308,844	\$ 11,347,462	\$ 2,157,656	\$ 11,226,024
Probate, Guardianship & Mental Health Services	\$ 580,030	\$ 838			\$ 8,465		\$ 589,334	\$ 2,870,156	\$ 535,766	\$ 2,779,680
Juvenile Dependency Services	\$ 133,631	\$ 757,294					\$ 890,924	\$ 9,516,763	\$ 832,892	\$ 6,525,304
Juvenile Delinquency Services	\$ 155,751	\$ 2,732					\$ 158,483	\$ 776,586	\$ 200,647	\$ (623,302)
Other Court Operations	\$ 2,372,858	\$ 32,822					\$ 2,405,680	\$ 10,807,337	\$ 2,199,378	\$ 15,126,006
Court Interpreters	\$ 1,089,533	\$ 97,608					\$ 1,187,142	\$ 5,939,885	\$ 1,120,292	\$ 5,891,138
Jury Services	\$ 209,937	\$ 8,061	\$ 204,374				\$ 422,372	\$ 2,225,082	\$ 461,674	\$ 2,183,466
Security	\$ 385,785	\$ 133,793					\$ 519,578	\$ 4,097,935	\$ 356,570	\$ 2,998,185
Trial Court Operations Program	\$ 18,384,209	\$ 1,670,737	\$ 204,374		\$ 9,053		\$ 20,268,373	\$ 105,174,065	\$ 18,799,243	\$ 101,378,962
Enhanced Collections								\$ 176,231		\$ 164,957
Other Non-Court Operations	\$ 120,451	\$ 7,735	\$ (557)				\$ 127,629	\$ 779,380	\$ 101,216	\$ 717,179
Non-Court Operations Program	\$ 120,451	\$ 7,735	\$ (557)				\$ 127,629	\$ 955,611	\$ 101,216	\$ 882,136
Executive Office	\$ 615,717	\$ 20,764					\$ 636,481	\$ 3,607,271	\$ 683,097	\$ 4,095,647
Fiscal Services	\$ 466,448	\$ 29,089			\$ (9,053)		\$ 486,485	\$ 2,543,464	\$ 416,276	\$ 2,511,156
Human Resources	\$ 428,901	\$ 64,219					\$ 493,120	\$ 2,351,832	\$ 463,946	\$ 2,396,355
Business & Facilities Services	\$ 437,308	\$ 162,059					\$ 599,367	\$ 6,596,312	\$ 760,578	\$ 5,667,479
Information Technology	\$ 1,109,343	\$ 613,428				\$ (4,201)	\$ 1,718,570	\$ 11,531,329	\$ 986,132	\$ 11,991,060
Court Administration Program	\$ 3,057,717	\$ 889,560			\$ (9,053)	\$ (4,201)	\$ 3,934,023	\$ 26,630,208	\$ 3,310,030	\$ 26,661,697
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 21,562,377	\$ 2,568,032	\$ 203,817		\$ 0	\$ (4,201)	\$ 24,330,025	\$ 132,759,884	\$ 22,210,489	\$ 128,922,795