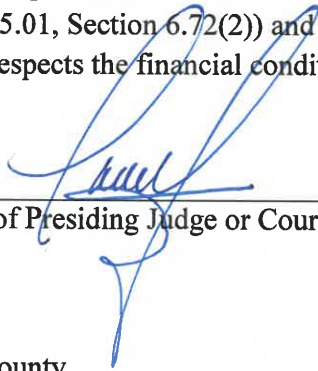


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2-8-18
Date

San Bernardino County
Court
FY 2017-18, December 31, 2017
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Bernardino County

Court

FY 2017-18, December 31, 2017

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

San Bernardino County

Court

FY 2017-18, December 31, 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)	1057.98	1,021.98	1,017.38		

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 2017/18

2016/17

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ 849.553	\$ 1.749.883	\$ (2.462.550)				\$ 15.201	\$ 152.086	\$ 52.415
Payroll	\$ (1.508)						\$ 0	\$ (1.508)	\$ (21.653)
Jury	\$ 125.000							\$ 125.000	\$ 125.000
Revolving	\$ 50.000							\$ 50.000	\$ 50.000
Other									
Distribution									
Civil Filing Fees							\$ 1.227	\$ 1.227	\$ 0
Trust	\$ 0						\$ (296.253)	\$ (296.253)	\$ (237.240)
Credit Card									
Cash on Hand	\$ 13.295							\$ 13.295	\$ 13.295
Cash with County	\$ 1.913.608		\$ 0				\$ 17.271.405	\$ 19.185.013	\$ 27.149.920
Cash Outside of the JCC									
Cash Equivalents	\$ 19.863.569						\$ 4.780.928	\$ 24.644.497	\$ 33.208.828
Total Cash and Cash Equivalents	\$ 22.813.517	\$ 1.749.883	\$ (2.462.550)				\$ 21.772.508	\$ 43.873.357	\$ 60.340.565
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 48.313	\$ 15.794	\$ 0				\$ 161	\$ 64.268	\$ 52.893
Dishonored Checks	\$ 146.081							\$ 146.081	\$ 146.081
Due From Employee	\$ 17.146							\$ 17.146	\$ 14.101
Civil Jury Fees									
Trust							\$ 7.997	\$ 7.997	\$ 7.469
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2.069	\$ 194.272	\$ 46.499					\$ 242.841	\$ 33.137
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 70.789	\$ 0	\$ 858.114					\$ 928.903	\$ 731.184
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ (1.227)	\$ (1.227)	
General Due To/From	\$ 4.425.051							\$ 4.425.051	\$ 998
Total Receivables	\$ 4.709.449	\$ 210.066	\$ 904.613				\$ 6.931	\$ 5.831.059	\$ 985.863
Prepaid Expenses - General	\$ 3.021.152		\$ 1.384					\$ 3.022.536	\$ 1.922.957
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 3.021.152		\$ 1.384					\$ 3.022.536	\$ 1.922.957
Other Assets									
Total Other Assets									
Total Assets	\$ 30.544.118	\$ 1.959.949	\$ (1.556.553)				\$ 21.779.439	\$ 52.726.953	\$ 63.249.385
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ (5.651)	\$ 0	\$ 5.651					\$ 0	\$ 0
Accounts Payable - General	\$ 1.743.136	\$ 699	\$ 876				\$ 0	\$ 1.744.711	\$ 1.450.010
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 4.425.051	\$ 4.425.051	\$ 998
Due to Other Courts									\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ (4.287.766)	\$ (4.287.766)	\$ 14.660
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	\$ (229)	\$ 0	\$ 0					\$ (229)	\$ (574)
Interest							\$ 2.636	\$ 2.636	\$ 1.041
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1.737.256	\$ 699	\$ 6.527				\$ 8.537.738	\$ 10.282.220	\$ 17.349.459
Civil							\$ 3.102.313	\$ 3.102.313	\$ 1.451.139
Criminal	\$ 0						\$ 1.289.872	\$ 1.289.872	\$ 1.946.511
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							\$ 22.758	\$ 22.758	\$ 8.154
Miscellaneous Trust									\$ 0
Total Trust Deposits	\$ 286.477						\$ 13.143.612	\$ 13.430.089	\$ 13.193.682
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 192.914							\$ 192.914	\$ 270.941
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 1.191							\$ 1.191	\$ 2.695
Payroll Clearing	\$ (336)	\$ 0	\$ 0					\$ (336)	\$ 0
Total Payroll Liabilities	\$ 193.769	\$ 0	\$ 0					\$ 193.769	\$ 273.636
Revenue Collected in Advance			\$ 2.160					\$ 2.160	\$ 2.160
Liabilities For Deposits	\$ 172.955						\$ 98.089	\$ 271.044	\$ 244.292
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 41.242						\$ 0	\$ 41.242	\$ 525
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 214.197		\$ 2.160				\$ 98.089	\$ 314.446	\$ 246.978
Total Liabilities	\$ 2.431.698	\$ 699	\$ 8.687				\$ 21.779.439	\$ 24.220.523	\$ 31.063.754
Total Fund Balance	\$ 28.112.420	\$ 1.959.250	\$ (1.565.240)					\$ 28.506.430	\$ 32.185.631
Total Liabilities and Fund Balance	\$ 30.544.118	\$ 1.959.949	\$ (1.556.553)				\$ 21.779.439	\$ 52.726.953	\$ 63.249.385

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 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	\$ 64,757.985	\$ 244.808				\$ 65,002.793	\$ 98,576.003	\$ 64,720.768	\$ 98,463.516		
Improvement and Modernization Fund							\$ 267.920		\$ 267.920		
Judges' Compensation (0150019)	\$ 337.248					\$ 337.248	\$ 646.503	\$ 337.248	\$ 646.503		
Court Interpreter (0150037)	\$ 2,245.594					\$ 2,245.594	\$ 4,478.837	\$ 2,384.791	\$ 4,850.641		
Civil Coordination Reimbursement (0150091)	\$ 2,743.351					\$ 2,743.351	\$ 9,581.567	\$ 2,352.064	\$ 6,798.074		
MOU Reimbursements (0150010 and General)	\$ 1,264.733					\$ 1,264.733	\$ 1,264.732	\$ 1,264.733	\$ 1,264.732		
Other Miscellaneous	\$ 71,348.911	\$ 244.808				\$ 71,593.719	\$ 114,815.562	\$ 71,059.604	\$ 112,291.386		
Grants											
AB 1058 Commissioner/Facilitator			\$ 51.934			\$ 51.934	\$ 3,873.998	\$ 695.657	\$ 3,775.413		
Other Judicial Council Grants			\$ 493.862			\$ 493.862	\$ 500.467	\$ 29.855	\$ 133.585		
Non-Judicial Council Grants			\$ 110.739			\$ 110.739	\$ 293.253	\$ 61.456	\$ 293.253		
			\$ 656.535			\$ 656.535	\$ 4,667.718	\$ 786.968	\$ 4,202.251		
Other Financing Sources											
Interest Income	\$ 64.976	\$ 6.400				\$ 71.377	\$ 175.000	\$ 40.036	\$ 94.916		
Investment Income											
Donations											
Local Fees	\$ 162.378	\$ 212.177				\$ 374.555	\$ 2,095.559	\$ 780.847	\$ 2,170.838		
Non-Fee Revenues	\$ 100.731	\$ 195.956				\$ 296.688	\$ 1,871.580	\$ 351.174	\$ 1,971.580		
Enhanced Collections							\$ 709.715	\$ 394.321	\$ 412.000		
Escheatment											
Prior Year Revenue		\$ 99.926				\$ 99.926	\$ 388.123	\$ 158.221	\$ 388.123		
County Program - Restricted											
Reimbursement Other	\$ 55.309					\$ 55.309	\$ 156.186	\$ 133.829	\$ 156.190		
Sale of Fixed Assets	\$ 4.350					\$ 4.350		\$ 13.000			
Other Miscellaneous	\$ (13.261)					\$ (13.261)	\$ 26.600	\$ 57.930	\$ 11.600		
	\$ 374.484	\$ 514.459				\$ 888.943	\$ 5,422.763	\$ 1,929.358	\$ 5,205.247		
Total Revenues	\$ 71,723.395	\$ 759.267	\$ 656.535			\$ 73,139.197	\$ 124,906.043	\$ 73,775.929	\$ 121,698.884		
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 30,720.084	\$ 241.314	\$ 1,223.012			\$ 32,184.410	\$ 66,118.995	\$ 30,070.545	\$ 65,159.086		
Temp Help	\$ 63.660		\$ 1,808			\$ 65.468		\$ 77.174			
Overtime	\$ 16.444					\$ 16.444	\$ 200.000	\$ 121.276	\$ 500.000		
Staff Benefits	\$ 15,354.440	\$ 495.721	\$ 568.034			\$ 16,418.195	\$ 36,538.236	\$ 15,149.293	\$ 32,969.367		
	\$ 46,154.629	\$ 737.035	\$ 1,792.853			\$ 48,684.517	\$ 102,857.231	\$ 45,418.288	\$ 98,628.453		
Operating Expenses and Equipment											
General Expense	\$ 553.626	\$ 10,198	\$ 34.144			\$ 597.968	\$ 2,314.185	\$ 1,178.867	\$ 2,105.914		
Printing	\$ 62.890		\$ 43			\$ 62.933	\$ 609.549	\$ 350.384	\$ 612.399		
Telecommunications	\$ (20.975)	\$ 402	\$ (564)			\$ (21.137)	\$ 1,200.261	\$ (104.934)	\$ 1,208.619		
Postage	\$ 278.480	\$ 1,943	\$ 4,338			\$ 284.761	\$ 319.363	\$ 120.243	\$ 319.363		
Insurance	\$ 25.908		\$ 645			\$ 26.553	\$ 57.384	\$ 47.807	\$ 73.120		
In-State Travel	\$ 47.004	\$ 1,588	\$ 4,300			\$ 52.892	\$ 146.291	\$ 65.428	\$ 146.293		
Out-of-State Travel	\$ 11.067		\$ 990			\$ 12.057	\$ 13.999	\$ 8.723	\$ 14,001		
Training	\$ 36.506	\$ 5,329	\$ 2,895			\$ 44.729	\$ 28.538	\$ 57.569	\$ 70.519		
Security Services	\$ 596.223		\$ 25.661			\$ 621.884	\$ 1,299.999	\$ 536.866	\$ 977.691		
Facility Operations	\$ 656.784	\$ 1,050	\$ 234.243			\$ 892.077	\$ 4,171.704	\$ 988.581	\$ 6,775.448		
Utilities	\$ 11.648					\$ 11.648	\$ 21.593	\$ 11.141	\$ 29.824		
Contracted Services	\$ 4,445.085	\$ 127.930	\$ 83.355			\$ 4,656.370	\$ 12,894.056	\$ 3,924.606	\$ 10,008.102		
Consulting and Professional Services	\$ 59.982					\$ 59.982	\$ 111.718	\$ 48.258	\$ 182.297		
Information Technology	\$ 1,673.047		\$ 7,676			\$ 1,680.723	\$ 4,915.435	\$ 793.448	\$ 5,722.805		
Major Equipment	\$ 27.169					\$ 27.169	\$ 895.909	\$ 275.850	\$ 1,145.275		
Other Items of Expense	\$ 11.384	\$ 30	\$ 160			\$ 11.574	\$ 80.197	\$ 6.480	\$ 80.199		
	\$ 8,475.827	\$ 148.471	\$ 397.887			\$ 9,022.184	\$ 29,080.181	\$ 8,309.315	\$ 29,471.869		
Special Items of Expense											
Grand Jury		\$ (557)				\$ (557)	\$ 10.644	\$ 890	\$ 0		
Jury Costs	\$ 364.549					\$ 364.549	\$ 794.909	\$ 363.562	\$ 804.748		
Judgements, Settlements and Claims											
Debt Service											
Other							\$ 16.919	\$ (430)	\$ 17.725		
Capital Costs											
Internal Cost Recovery	\$ (28.259)		\$ 28.259			\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ (4.201)					\$ (4.201)		\$ (742)			
	\$ 332.089	\$ (557)	\$ 28.259			\$ 359.791	\$ 822.472	\$ 363.279	\$ 822.473		
Total Expenditures	\$ 54,962.544	\$ 884.949	\$ 2,218.999			\$ 58,066.492	\$ 132,759.884	\$ 54,090.883	\$ 128,922.795		
Excess (Deficit) of Revenues Over Expenditures	\$ 16,760.851	\$ (125.682)	\$ (1,562.464)			\$ 15,072.705	\$ (7,853.841)	\$ 19,685.047	\$ (7,223.911)		
Operating Transfers In (Out)	\$ 2.776		\$ (2.776)			\$ 0	\$ 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)	\$ 28,112.420	\$ 1,959.250	\$ (1,565.240)			\$ 28,506.430	\$ 5,579.883	\$ 32,185.631	\$ 5,276.673		

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

For the month ended December

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	\$ 16,816.526	\$ 1,062.247					\$ 17,878.773	\$ 38,887.911	\$ 16,863.564	\$ 36,721.354
Traffic & Other Infractions	\$ 1,743.854	\$ 93.591					\$ 1,837.445	\$ 4,018.814	\$ 1,850.729	\$ 4,263.161
Other Criminal Cases	\$ 3,886.023	\$ 47.389					\$ 3,933.412	\$ 8,503.632	\$ 3,572.732	\$ 8,092.453
Civil	\$ 2,829.590	\$ 55.471					\$ 2,885.060	\$ 6,182.502	\$ 2,697.422	\$ 6,195.493
Family & Children Services	\$ 4,887.368	\$ 394.226			\$ 7.751		\$ 5,289.345	\$ 11,347.462	\$ 5,208.743	\$ 11,226.024
Probate, Guardianship & Mental Health Services	\$ 1,345.969	\$ 16.236			\$ 19.557		\$ 1,381.762	\$ 2,870.156	\$ 1,277.708	\$ 2,779.680
Juvenile Dependency Services	\$ 259.767	\$ 2,871.702					\$ 3,131.469	\$ 9,516.763	\$ 2,533.534	\$ 6,525.304
Juvenile Delinquency Services	\$ 322.202	\$ 8.408					\$ 330.610	\$ 776.586	\$ 361.542	\$ (623.302)
Other Court Operations	\$ 5,554.604	\$ 476.576					\$ 6,031.180	\$ 10,807.337	\$ 5,353.221	\$ 15,126.006
Court Interpreters	\$ 2,506.365	\$ 260.688					\$ 2,767.052	\$ 5,939.885	\$ 2,567.165	\$ 5,891.138
Jury Services	\$ 476.644	\$ 135.007	\$ 364.549				\$ 976.200	\$ 2,225.082	\$ 1,097.957	\$ 2,183.466
Security	\$ 865.285	\$ 633.454					\$ 1,498.739	\$ 4,097.935	\$ 1,367.270	\$ 2,998.185
Trial Court Operations Program	\$ 41,494.196	\$ 6,054.994	\$ 364.549		\$ 27.308		\$ 47,941.047	\$ 105,174.065	\$ 44,751.588	\$ 101,378.962
Enhanced Collections								\$ 176.231		\$ 164.957
Other Non-Court Operations	\$ 281.969	\$ 27.138	\$ (557)				\$ 308.550	\$ 779.380	\$ 291.199	\$ 717.179
Non-Court Operations Program	\$ 281.969	\$ 27.138	\$ (557)				\$ 308.550	\$ 955.611	\$ 291.199	\$ 882.136
Executive Office	\$ 1,479.904	\$ 63.140					\$ 1,543.044	\$ 3,607.271	\$ 1,591.003	\$ 4,095.647
Fiscal Services	\$ 1,053.957	\$ 149.217			\$ (27.308)		\$ 1,175.866	\$ 2,543.464	\$ 923.335	\$ 2,511.156
Human Resources	\$ 873.724	\$ 150.216					\$ 1,023.940	\$ 2,351.832	\$ 1,131.119	\$ 2,396.355
Business & Facilities Services	\$ 959.299	\$ 392.272					\$ 1,351.571	\$ 6,596.312	\$ 1,901.580	\$ 5,667.479
Information Technology	\$ 2,541.467	\$ 2,185.208				\$ (4,201)	\$ 4,722.474	\$ 11,531.329	\$ 3,501.058	\$ 11,991.060
Court Administration Program	\$ 6,908.351	\$ 2,940.052			\$ (27.308)	\$ (4,201)	\$ 9,816.895	\$ 26,630.208	\$ 9,048.095	\$ 26,661.697
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 48,684.517	\$ 9,022.184	\$ 363.993		\$ 0	\$ (4,201)	\$ 58,066.492	\$ 132,759.884	\$ 54,090.883	\$ 128,922.795