

**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.

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Signature of Presiding Judge or Court Executive

8-30-18  
Date

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San Bernardino County

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Court

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FY 2017-18, June 30, 2018

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Bernardino County

Court

FY 2017-18, June 30, 2018

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

San Bernardino County

Court

FY 2017-18, June 30, 2018

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)	1057.98	1,021.98	1,017.38	1,019.35	1,031.15

<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 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						
<b>ASSETS</b>									
Operations	\$ (2,079.030)	\$ 1,470.400	\$ 2,160				\$ 257.394	\$ (349.076)	\$ (1,192.256)
Payroll	\$ (2,033)						\$ 0	\$ (2,033)	\$ (4,973)
Jury	\$ 125,000							\$ 125,000	\$ 125,000
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ (9,100)	\$ (9,100)	\$ 0
Trust	\$ 0						\$ (633.082)	\$ (633.082)	\$ (283.325)
Credit Card									
Cash on Hand	\$ 15,495							\$ 15,495	\$ 13,295
Cash with County	\$ 1,913,608		\$ 0				\$ 10,785,455	\$ 12,699,063	\$ 19,112,207
Cash Outside of the JCC									
Cash Equivalents	\$ 2,902,149						\$ 13,957,067	\$ 16,859,216	\$ 15,611,491
Total Cash and Cash Equivalents	\$ 2,925,189	\$ 1,470,400	\$ 2,160				\$ 24,357,733	\$ 28,755,483	\$ 33,431,438
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 23,767	\$ 98,513	\$ 0					\$ 122,279	\$ 30,644
Accounts Receivable - General	\$ 96,638	\$ 19,761	\$ 0				\$ 161	\$ 116,561	\$ 53,427
Dishonored Checks	\$ 146,081							\$ 146,081	\$ 146,081
Due From Employee	\$ 15,324							\$ 15,324	\$ 16,822
Civil Jury Fees									
Trust							\$ 8,047	\$ 8,047	\$ 7,897
Due From Other Funds	\$ 4,944,977							\$ 4,944,977	\$ 1,181,259
Due From Other Governments	\$ 1,148,007	\$ 555,085	\$ 73,313					\$ 1,776,405	\$ 276,869
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 2,171,711	\$ 222,039	\$ 3,779,602					\$ 6,173,351	\$ 3,632,696
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 2,108							\$ 2,108	\$ 1,159
Total Receivables	\$ 8,548,612	\$ 895,398	\$ 3,852,915				\$ 8,208	\$ 13,305,133	\$ 5,346,855
Prepaid Expenses - General	\$ 4,676,592		\$ 1,896					\$ 4,678,488	\$ 4,141,638
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 4,676,592		\$ 1,896					\$ 4,678,488	\$ 4,141,638
Other Assets									
Total Other Assets									
Total Assets	\$ 16,150,393	\$ 2,365,797	\$ 3,856,972				\$ 24,365,942	\$ 46,739,104	\$ 42,919,931
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 878,743	\$ 21,908	\$ 31,196					\$ 931,847	\$ 1,830,332
Accounts Payable - General	\$ 1,281,861	\$ 0	\$ 0				\$ 0	\$ 1,281,861	\$ 677,784
Due to Other Funds	\$ 859,498	\$ 699,858	\$ 3,385,621				\$ 2,108	\$ 4,947,084	\$ 1,182,418
Due to Other Courts									\$ 0
Due to State	\$ 96,201							\$ 96,201	\$ 114,400
TC145 Liability							\$ 2,894,364	\$ 2,894,364	\$ 2,954,301
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 8,397,817	\$ 8,397,817	\$ 8,404,114
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 279	\$ (234)	\$ (45)					\$ 0	\$ 170
Interest							\$ 1,119	\$ 1,119	\$ 646
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 3,116,581	\$ 721,532	\$ 3,416,772				\$ 11,295,408	\$ 18,550,294	\$ 15,164,164
Civil							\$ 8,801,541	\$ 8,801,541	\$ 1,573,325
Criminal	\$ 0						\$ 971,392	\$ 971,392	\$ 1,465,627
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the JCC	\$ 286,477						\$ 2,125,512	\$ 2,411,989	\$ 9,015,145
Trust Interest Payable							\$ 1,074,000	\$ 1,074,000	\$ 12,133
Miscellaneous Trust									\$ 0
Total Trust Deposits	\$ 286,477						\$ 12,972,444	\$ 13,258,921	\$ 12,066,230
Accrued Payroll	\$ 1,582,459	\$ 10,316	\$ 61,972					\$ 1,654,746	\$ 1,773,934
Benefits Payable	\$ 645,160							\$ 645,160	\$ 179,660
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 1,196							\$ 1,196	\$ 1,246
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 2,228,814	\$ 10,316	\$ 61,972					\$ 2,301,102	\$ 1,954,840
Revenue Collected in Advance	\$ 2,500,000		\$ 378,228					\$ 2,878,228	\$ 2,160
Liabilities For Deposits	\$ 157,346						\$ 98,089	\$ 255,435	\$ 258,035
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 41,242						\$ 0	\$ 41,242	\$ 40,777
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,698,588		\$ 378,228				\$ 98,089	\$ 3,174,905	\$ 300,973
Total Liabilities	\$ 8,330,460	\$ 731,848	\$ 3,856,972				\$ 24,365,942	\$ 37,285,221	\$ 29,486,207
Total Fund Balance	\$ 7,819,934	\$ 1,633,949	\$ 0					\$ 9,453,883	\$ 13,433,724
Total Liabilities and Fund Balance	\$ 16,150,393	\$ 2,365,797	\$ 3,856,972				\$ 24,365,942	\$ 46,739,104	\$ 42,919,931



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

For the month ended June

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 34,562.114	\$ 2,441.505					\$ 37,003.619	\$ 38,887.911	\$ 35,843.085	\$ 36,721.354
Traffic & Other Infractions	\$ 3,628.214	\$ 301.778					\$ 3,929.992	\$ 4,018.814	\$ 3,745.411	\$ 4,263.161
Other Criminal Cases	\$ 8,066.938	\$ 149.818					\$ 8,216.757	\$ 8,503.632	\$ 7,598.183	\$ 8,092.453
Civil	\$ 5,778.642	\$ 148.555	\$ 3,902				\$ 5,931.100	\$ 6,182.502	\$ 5,729.386	\$ 6,195.493
Family & Children Services	\$ 10,101.955	\$ 1,131.911			\$ 508.082		\$ 11,741.948	\$ 11,347.462	\$ 11,391.148	\$ 11,226.024
Probate, Guardianship & Mental Health Services	\$ 2,903.023	\$ 90.687			\$ 41.693		\$ 3,035.403	\$ 2,870.156	\$ 2,658.710	\$ 2,779.680
Juvenile Dependency Services	\$ 537.882	\$ 8,637.784					\$ 9,175.665	\$ 9,516.763	\$ 6,436.352	\$ 6,525.304
Juvenile Delinquency Services	\$ 751.637	\$ 74.086					\$ 825.723	\$ 776.586	\$ 805.653	\$ (623.302)
Other Court Operations	\$ 11,834.083	\$ 2,545.727					\$ 14,379.810	\$ 10,807.337	\$ 12,434.446	\$ 15,126.006
Court Interpreters	\$ 5,301.993	\$ 540.634					\$ 5,842.627	\$ 5,939.885	\$ 5,568.473	\$ 5,891.138
Jury Services	\$ 1,005.886	\$ 442.202	\$ 782.519				\$ 2,230.607	\$ 2,225.082	\$ 2,277.364	\$ 2,183.466
Security	\$ 1,889.958	\$ 2,383.704					\$ 4,273.662	\$ 4,097.935	\$ 3,617.532	\$ 2,998.185
Trial Court Operations Program	\$ 86,362.324	\$ 18,888.392	\$ 786.421		\$ 549.775		\$ 106,586.913	\$ 105,174.065	\$ 98,105.742	\$ 101,378.962
Enhanced Collections								\$ 176.231		\$ 164.957
Other Non-Court Operations	\$ 563.826	\$ 102.477	\$ 0		\$ 7.961		\$ 674.263	\$ 779.380	\$ 644.955	\$ 717.179
Non-Court Operations Program	\$ 563.826	\$ 102.477	\$ 0		\$ 7.961		\$ 674.263	\$ 955.611	\$ 644.955	\$ 882.136
Executive Office	\$ 3,085.690	\$ 139.011					\$ 3,224.702	\$ 3,607.271	\$ 2,886.476	\$ 4,095.647
Fiscal Services	\$ 2,251.121	\$ 421.448			\$ (557.735)		\$ 2,114.834	\$ 2,543.464	\$ 2,203.532	\$ 2,511.156
Human Resources	\$ 2,019.294	\$ 345.079					\$ 2,364.373	\$ 2,351.832	\$ 2,442.480	\$ 2,396.355
Business & Facilities Services	\$ 2,001.851	\$ 1,535.519					\$ 3,537.369	\$ 6,596.312	\$ 4,310.531	\$ 5,667.479
Information Technology	\$ 5,289.044	\$ 6,445.531				\$ (4,201)	\$ 11,730.374	\$ 11,531.329	\$ 8,844.656	\$ 11,991.060
Court Administration Program	\$ 14,647.000	\$ 8,886.588			\$ (557.735)	\$ (4,201)	\$ 22,971.651	\$ 26,630.208	\$ 20,687.675	\$ 26,661.697
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 101,573.150	\$ 27,877.457	\$ 786.421		\$ 0	\$ (4,201)	\$ 130,232.828	\$ 132,759.884	\$ 119,438.373	\$ 128,922.795

### 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	4,676,592	-	4,676,592	-	1,896	-	-	-	-	<b>4,678,488</b>
Restricted	-	-	-	1,633,949	-	-	-	-	-	<b>1,633,949</b>
Committed	3,141,446	-	3,141,446	-	-	-	-	-	-	<b>3,141,446</b>
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 7,818,038</b>	<b>\$ -</b>	<b>\$ 7,818,038</b>	<b>\$ 1,633,949</b>	<b>\$ 1,896</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,453,883</b>