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 presen	ted.
	2-14-17
Signature of Presiding Judge or Court Executive	Date

San Bernardino

Court

2016-17 Q2 12/31/2016

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Bernardino
Court
2016-17 Q2 12/31/2016
 Fiscal Year and Ending Quarter

FOOTNOTES

1	Balance Sheet: Negative \$1,407,857 Cash Balance is due to outstanding AB1058, AOC SAFG, and other SRF invoices from July-October 2016 and unbilled November-December 2016 activities.
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QUARTERLY FINANCIAL STATEMENT Filled Court Employee Positions (FTEs)

San Bernardino

Court

2016-17 Q2 12/31/2016

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)	994.93	958.68	996.38						

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 2016/17 Governmental Funds								2015/16
		Special F		nus				Total Funds	Total Funds
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS Operations Payroll Jury Revolving Other	\$ (118.840) \$ (21.653) \$ 125.000 \$ 50.000	\$ 2.328.489	\$ (2.172.573)				\$ 15.340 \$ 0	•	\$ (1.513) \$ 125.000
Distribution Civil Filing Fees Trust Credit Card Cash on Hand Cash with County	\$ 0 \$ 13.295 \$ 1.599.677		\$ 0				\$ 0 \$ (237.240) \$ 25.550.243	\$ (237.240) \$ 13.295	\$ (452.125) \$ 13.295
Cash Outside of the JCC Cash Equivalents Total Cash and Cash Equivalents	\$ 29.639.484	\$ 2.328.489	\$ (2.172.573)				\$ 3.569.344 \$ 28.897.686	\$ 33.208.828	\$ 32.818.848 \$ 62.077.748
Short-Term Investment Investments Total Investments									
Accrued Revenue Accounts Receivable - General Dishonored Checks Due From Employee Civil Jury Fees Trust	\$ 0 \$ 45.573 \$ 146.081 \$ 14.101	\$ 0 \$ 7.159	\$ 0 \$ 0				\$ 161 \$ 7.469	\$ 0 \$ 52.893 \$ 146.081 \$ 14.101 \$ 7.469	\$ 65.679 \$ 13.740 \$ 25.543
Due From Other Funds Due From Other Governments Due From Other Courts	\$ 0 \$ 29	\$ 33.107	\$ 0				\$ 7.409	\$ 0 \$ 33.137	\$ 0 \$ 292.644
Due From State Trust Due To/From Distribution Due To/From Civil Filing Fee Due To/From	\$ 8.402	\$ 0	\$ 722.782				\$ 0	\$ 731.184 \$ 0	
General Due To/From Total Receivables		\$ 40.266	\$ 722.782				\$ 7.630	\$ 998 \$ 985.863	\$ 1.382.461
Prepaid Expenses - General Salary and Travel Advances Counties Total Prepaid Expenses	\$ 1.921.064 \$ 1.921.064		\$ 1.893 \$ 1.893					\$ 1.922.957 \$ 1.922.957	\$ 1.872.246 \$ 1.872.246
Other Assets	ψ 1.321.004		ψ 1.033					Ψ 1.322.337	ψ 1.072.240
Total Other Assets									
Total Assets	\$ 33.423.212	\$ 2.368.755	\$ (1.447.898)				\$ 28.905.316	\$ 63.249.385	\$ 65.332.456
LIABILITIES AND FUND BALANCES Accrued Liabilities Accounts Payable - General Due to Other Funds Due to Other Courts Due to State TC145 Liability	\$ (5.651) \$ 1.446.701 \$ 0 \$ 0 \$ 0	\$ 0 \$ 0 \$ 0	\$ 5.651 \$ 3.310 \$ 0				\$ 0 \$ 998 \$ 14.660	\$ 998 \$ 0 \$ 0 \$ 14.660	\$ 1.960.949 \$ 159 \$ 0 \$ 0 \$ 2.039.063
Due to Other Governments AB145 Due to Other Government Agency Due to Other Public Agencies Sales and Use Tax Interest	\$ 0 \$ (550)	\$ 0 \$ (24)	\$ 0 \$ 0				\$ 15.883.323 \$ 1.041	\$ 15.883.323 \$ (574) \$ 1.041	
Miscellaneous Accts. Pay. and Accrued Liab. Total Accounts Payable and Accrued Liab.	\$ 1.440.500	\$ (24)	\$ 8.961				\$ 15.900.022	\$ 17.349.459	\$ 3.500 \$ 19.887.174
Civil Criminal Unreconciled - Civil and Criminal Trust Held Outside of the JCC Trust Interest Payable Miscellaneous Trust	\$ 0 \$ 286.477						\$ 1.451.139 \$ 1.946.511 \$ 366 \$ 9.501.035 \$ 8.154	\$ 1.946.511 \$ 366 \$ 9.787.511 \$ 8.154	\$ 1.992.258 \$ 12.241.222 \$ 6.721
Total Trust Deposits							\$ 12.907.205		\$ 14.893.766
Accrued Payroll Benefits Payable Deferred Compensation Payable Deductions Payable	\$ 0 \$ 270.941 \$ 0 \$ 2.695	\$ 0	\$ 0					\$ 0 \$ 270.941 \$ 0 \$ 2.695	\$ 70.923 \$ 0
Payroll Clearing Total Payroll Liabilities	\$ 0 \$ 273.636	\$ 0 \$ 0	\$ 0 \$ 0					\$ 0 \$ 273.636	\$ (1) \$ 70.923
Revenue Collected in Advance Liabilities For Deposits Jury Fees - Non-Interest Fees - Partial Payment & Overpayment	\$ 146.203	, ,	\$ 2.160				\$ 98.089	\$ 2.160	\$ 2.160
Uncleared Collections Other Miscellaneous Liabilities	\$ 525						\$0	\$ 525	\$ 0
Total Other Liabilities	\$ 146.728		\$ 2.160				\$ 98.089	\$ 246.978	\$ 225.322
Total Liabilities		\$ (24)	\$ 11.121				\$ 28.905.316	\$ 31.063.754	\$ 35.077.185
Total Fund Balance		\$ 2.368.779	\$ (1.459.019)					\$ 32.185.631	\$ 30.255.271
Total Liabilities and Fund Balance	\$ 33.423.212	\$ 2.368.755	\$ (1.447.898)				\$ 28.905.316	\$ 63.249.385	\$ 65.332.456

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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										
				F	iscal Year 20					2015/16	
			overnmental Fun	ds				Total	Current	Total	Final
		Special F	Revenue	Capital	Debt	Proprietary	Fiduciary	Funds (Info. Purposes	Budget (Annual)	Funds (Info. Purposes	Budget
	General	Non-Grant	Grant	Projects	Service	Funds	Funds	` Only)	(Annual)	` Only)	(Annual)
REVENUES											
State Financing Sources Trial Court Trust Fund	\$ 64.444.271	\$ 276.497						\$ 64.720.768	\$ 98.463.516	\$ 58.445.294	\$ 92.576.307
Improvement and Modernization Fund Judges' Compensation (45.25)	\$ 337.248							\$ 337.248	\$ 267.920 \$ 646.503	\$ 340.275	\$ 267.920 \$ 646.503
Court Interpreter (45.45) Civil Coordination Reimbursement (45.55)	\$ 2.384.791							\$ 2.384.791	\$ 4.850.641	\$ 2.298.647	\$ 4.500.000
MOU Reimbursements (45.10 and General)	\$ 2.352.064							\$ 2.352.064	\$ 6.798.074	\$ 1.531.888	\$ 5.990.361
Other Miscellaneous	\$ 1.264.733 \$ 70.783.107	\$ 276.497						\$ 1.264.733 \$ 71.059.604	\$ 1.264.732 \$ 112.291.386	\$ 1.264.733 \$ 63.880.837	\$ 1.264.732 \$ 105.245.823
Grants											
AB 1058 Commissioner/Facilitator Other Judicial Council Grants			\$ 695.657 \$ 29.855					\$ 695.657 \$ 29.855	\$ 3.775.413 \$ 133.585	\$ 595.927 \$ 1.520	\$ 3.840.000 \$ 36.685
Non-Judicial Council Grants			\$ 61.456					\$ 61.456	\$ 293.253	\$ 112.813	\$ 295.413
			\$ 786.968					\$ 786.968	\$ 4.202.251	\$ 710.259	\$ 4.172.098
Other Financing Sources Interest Income	\$ 35.945	\$ 4.092						\$ 40.036	\$ 94.916	\$ 22.061	\$ 74.916
Investment Income	V 00.0 10	ψσσΞ						Ψ 10.000	4 66 16	¥ == .00 .	V 1.1010
Donations Local Fees	\$ 551.196	\$ 229.651						\$ 780.847	\$ 2.170.838	\$ 1.086.326	\$ 2.789.714
Non-Fee Revenues Enhanced Collections	\$ 323.453	\$ 27.722						\$ 351.174	\$ 1.971.580	\$ 906.697	\$ 1.938.579
Escheatment Prior Year Revenue	\$ 394.321							\$ 394.321	\$ 412.000		\$ 412.000
County Program - Restricted	4	\$ 158.221						\$ 158.221	\$ 388.123	\$ 160.559	\$ 388.123
Reimbursement Other Sale of Fixed Assets	\$ 133.829 \$ 13.000							\$ 133.829 \$ 13.000	\$ 156.190	\$ 86.812	\$ 155.084
Other Miscellaneous	\$ 57.930 \$ 1.509.673	\$ 419.685						\$ 57.930 \$ 1.929.358	\$ 11.600 \$ 5.205.247	\$ 16.526 \$ 2.278.981	\$ 29.699 \$ 5.788.115
Total Davission			\$ 786.968								
Total Revenues	\$ 72.292.780	\$ 696.182	\$ 786.968					\$ 73.775.929	\$ 121.698.884	\$ 66.870.077	\$ 115.206.036
EXPENDITURES Personal Services											
Salaries - Permanent Temp Help	\$ 28.675.745 \$ 75.993	\$ 201.828	\$ 1.192.972 \$ 1.181					\$ 30.070.545 \$ 77.174	\$ 65.159.086	\$ 28.125.268 \$ 39.004	\$ 61.663.593
Overtime Staff Benefits	\$ 121.059 \$ 14.498.861	\$ 217 \$ 87.572	\$ 562.861					\$ 121.276 \$ 15.149.293	\$ 500.000 \$ 32.969.367	\$ 38.492 \$ 13.886.770	\$ 29.561.879
Stall Delients	\$ 43.371.657	\$ 289.617	\$ 1.757.014					\$ 45.418.288	\$ 98.628.453	\$ 42.089.535	\$ 29.361.879
Operating Expenses and Equipment											
General Expense Printing	\$ 835.114 \$ 344.853	\$ 331.275 \$ 119	\$ 12.478 \$ 5.412					\$ 1.178.867 \$ 350.384	\$ 2.105.914 \$ 612.399	\$ 881.017 \$ 225.026	\$ 3.998.856 \$ 188.544
Telecommunications	\$ (93.952)	\$ (104)	\$ (10.878)					\$ (104.934)	\$ 1.208.619	\$ (62)	\$ 1.295.547
Postage Insurance	\$ 114.644 \$ 46.848	\$ 1.606	\$ 3.993 \$ 959					\$ 120.243 \$ 47.807	\$ 319.363 \$ 73.120	\$ 127.210 \$ 70.804	\$ 600.002 \$ 51.999
In-State Travel Out-of-State Travel	\$ 54.348 \$ 8.723	\$ 5.745	\$ 5.334 \$ 0					\$ 65.428 \$ 8.723	\$ 146.293 \$ 14.001	\$ 53.315 \$ 8.105	\$ 91.818 \$ 2.001
Training Security Services	\$ 50.554 \$ 541.894	\$ 1.800	\$ 5.215 \$ (5.029)					\$ 57.569 \$ 536.866	\$ 70.519 \$ 977.691	\$ 16.835 \$ 292.665	\$ 71.359 \$ 402.680
Facility Operations	\$ 763.387	\$ 227	\$ 224.967					\$ 988.581	\$ 6.775.448	\$ 603.566	\$ 4.728.249
Utilities Contracted Services	\$ 11.141 \$ 3.848.382	\$ 16.305	\$ 59.919					\$ 11.141 \$ 3.924.606	\$ 29.824 \$ 10.008.102	\$ 8.586 \$ 3.408.597	\$ 32.497 \$ 8.249.018
Consulting and Professional Services Information Technology	\$ 48.258 \$ 765.187	\$ 28.157	\$ 104					\$ 48.258 \$ 793.448	\$ 182.297 \$ 5.722.805	\$ 104.239 \$ 1.647.344	\$ 104.001 \$ 2.069.279
Major Equipment Other Items of Expense	\$ 74.693 \$ 6.480	\$ 201.156	·					\$ 275.850 \$ 6.480	\$ 1.145.275 \$ 80.199	\$ 613.076 \$ 615	\$ 1.277.417 \$ 115.795
Other items of Expense	\$ 7.420.554	\$ 586.286	\$ 302.475					\$ 8.309.315	\$ 29.471.869	\$ 8.060.938	\$ 23.279.062
Special Items of Expense											
Grand Jury Jury Costs	\$ 363.562	\$ 890						\$ 890 \$ 363.562	\$ 0 \$ 804.748		\$ 789 \$ 699.999
Judgements, Settlements and Claims Debt Service	·							·	·	\$ 15.000	·
Other	\$ (430)							\$ (430)	\$ 17.725	\$ (430)	\$ 711
Capital Costs Internal Cost Recovery	\$ (189.528)	\$ 3.031	\$ 186.498					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (742) \$ 172.861	\$ 3.920	\$ 186.498					\$ (742) \$ 363.279	\$ 822.473	\$ 343.543	\$ 701.499
Total Fun on difunda											
Total Expenditures		\$ 879.824						\$ 54.090.883	\$ 128.922.795	\$ 50.494.015	\$ 115.206.033
Excess (Deficit) of Revenues Over Expenditures	\$ 21.327.708	\$ (183.641)	\$ (1.459.019)					\$ 19.685.047	\$ (7.223.911)	\$ 16.376.062	\$ 3
Operating Transfers In (Out)	\$ 0	\$ 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)	\$ 31.275.872	\$ 2.368.779						\$ 32.185.631	\$ 5.276.673	\$ 30.255.271	\$ 13.879.212

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

	For the month ended December										
		Fiscal Year 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	\$ 15.909.542	\$ 954.764				\$ (742)	\$ 16.863.564	\$ 36.721.354	\$ 15.719.476	\$ 33.280.298	
Traffic & Other Infractions	\$ 1.780.211	\$ 70.517					\$ 1.850.729	\$ 4.263.161	\$ 1.577.644	\$ 3.523.375	
Other Criminal Cases	\$ 3.520.657	\$ 52.075					\$ 3.572.732	\$ 8.092.453	\$ 3.462.484	\$ 7.881.040	
Civil	\$ 2.658.541	\$ 38.881					\$ 2.697.422	\$ 6.195.493	\$ 2.613.562	\$ 5.978.799	
Family & Children Services	\$ 4.650.351	\$ 391.941			\$ 166.451		\$ 5.208.743	\$ 11.226.024	\$ 5.101.009	\$ 10.538.555	
Probate, Guardianship & Mental Health Services	\$ 1.237.786	· ·			\$ 19.326		\$ 1.277.708	\$ 2.779.680	\$ 1.046.835	\$ 2.382.697	
Juvenile Dependency Services	\$ 292.809	\$ 2.240.725					\$ 2.533.534	\$ 6.525.304	\$ 1.865.989	\$ 5.659.741	
Juvenile Delinquency Services	\$ 277.903	\$ 83.639					\$ 361.542	\$ (623.302)	\$ 240.369	\$ 644.166	
Other Court Operations	\$ 5.156.045						\$ 5.353.221	\$ 15.126.006	\$ 5.251.990	\$ 13.706.214	
Court Interpreters	\$ 2.299.904	\$ 267.262					\$ 2.567.165	\$ 5.891.138	\$ 2.373.789	\$ 5.276.606	
Jury Services	\$ 515.967	\$ 218.428					\$ 1.097.957	\$ 2.183.466	\$ 973.960	\$ 1.802.245	
Security	\$ 822.717	\$ 544.983	,				\$ 1.367.270	\$ 2.998.185	\$ 1.603.507	\$ 2.113.196	
Trial Court Operations Program	\$ 39.122.434	\$ 5.080.988	\$ 363.132		\$ 185.777	\$ (742)	\$ 44.751.588	\$ 101.378.962	\$ 41.830.615	\$ 92.786.932	
Enhanced Collections								\$ 164.957		\$ 155.750	
Other Non-Court Operations	\$ 255.479	\$ 31.799	\$ 890		\$ 3.031		\$ 291.199	\$ 717.179	\$ 241.687	\$ 589.656	
Non-Court Operations Program	\$ 255.479	\$ 31.799	\$ 890		\$ 3.031		\$ 291.199	\$ 882.136	\$ 241.687	\$ 745.406	
Executive Office	\$ 1.450.221	\$ 140.782	\$ 0				\$ 1.591.003	\$ 4.095.647	\$ 1.351.250	\$ 2.719.987	
Fiscal Services	\$ 944.795	\$ 167.348			\$ (188.807)		\$ 923.335	\$ 2.511.156	\$ 1.000.806	\$ 2.202.602	
Human Resources	\$ 972.015	\$ 159.105			φ (100.001)		\$ 1.131.119	\$ 2.396.355	\$ 1.011.658	\$ 1.995.798	
Business & Facilities Services	\$ 889.460	\$ 1.012.121					\$ 1.901.580	\$ 5.667.479	\$ 1.389.826	\$ 4.966.714	
Information Technology	\$ 1.783.885	\$ 1.717.173					\$ 3.501.058	\$ 11.991.060	\$ 3.668.173	\$ 9.788.594	
Court Administration Program	\$ 6.040.375				\$ (188.807)		\$ 9.048.095	\$ 26.661.697	\$ 8.421.713	\$ 21.673.695	
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
Total	\$ 45.418.288	\$ 8.309.315	\$ 364.021		\$0	\$ (742)	\$ 54.090.883	\$ 128.922.795	\$ 50.494.015	\$ 115.206.033	

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