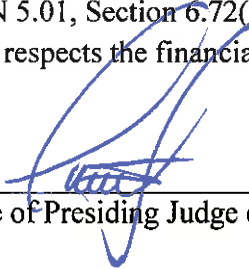


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

12-9-16  
Date

San Bernardino  
Court  
2016-17 Q1 09/30/2016  
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Bernardino

Court

2016-17 Q1 09/30/2016

Fiscal Year and Ending Quarter

FOOTNOTES

1	Balance Sheet: Negative \$1,332,603 Cash Balance is due to outstanding AB1058, AOC SAFG, and other SRF invoices from May - June 2016 and unbilled July - September 2016 activities.
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**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

San Bernardino

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Court

2016-17 Q1 09/30/2016

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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)	994.93	958.68			

<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 September									
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						
<b>ASSETS</b>									
Operations	\$ (716.899)	\$ 2.091.989	\$ (1.332.603)				\$ 7.466	\$ 49.953	\$ 552.775
Payroll	\$ (15.201)						\$ 5.477	\$ (9.724)	\$ (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						\$ (363.277)	\$ (363.277)	\$ (367.540)
Credit Card								\$ 13.295	\$ 23.095
Cash on Hand	\$ 13.295							\$ 13.295	\$ 23.095
Cash with County	\$ 1.599.677		\$ 0				\$ 25.542.163	\$ 27.141.839	\$ 29.657.233
Cash Outside of the JCC									
Cash Equivalents	\$ 36.957.022						\$ 3.538.569	\$ 40.495.591	\$ 40.409.124
Total Cash and Cash Equivalents	\$ 38.012.893	\$ 2.091.989	\$ (1.332.603)				\$ 28.730.398	\$ 67.502.677	\$ 70.449.618
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 290.948	\$ 8.756	\$ 0				\$ 161	\$ 299.865	\$ 61.610
Dishonored Checks	\$ 146.081							\$ 146.081	\$ 13.740
Due From Employee	\$ 19.998							\$ 19.998	\$ 12.289
Civil Jury Fees									
Trust							\$ 7.469	\$ 7.469	\$ 7.469
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 186.044	\$ 13.127	\$ 39.294					\$ 238.465	\$ 249.312
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 19.597	\$ 0	\$ 529.233					\$ 548.830	\$ 774.876
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1.443							\$ 1.443	\$ 66
Total Receivables	\$ 664.110	\$ 21.883	\$ 568.527				\$ 7.630	\$ 1.262.151	\$ 1.119.363
Prepaid Expenses - General	\$ 2.325.410		\$ 613					\$ 2.326.023	\$ 2.249.990
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 2.325.410		\$ 613					\$ 2.326.023	\$ 2.249.990
Other Assets									
Total Other Assets									
Total Assets	\$ 41.002.413	\$ 2.113.872	\$ (763.463)				\$ 28.738.028	\$ 71.090.851	\$ 73.818.971
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ (5.651)	\$ 0	\$ 5.651					\$ 0	\$ 0
Accounts Payable - General	\$ 1.097.119	\$ 0	\$ (167)				\$ 161	\$ 1.097.113	\$ 55.904
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1.443	\$ 1.443	\$ 66
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 11.205	\$ 11.205	\$ 2.232.574
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 15.883.323	\$ 15.883.323	\$ 15.883.323
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 2.758	\$ (24)	\$ 0					\$ 2.735	\$ 0
Interest							\$ 616	\$ 616	\$ 87
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 875
Total Accounts Payable and Accrued Liab.	\$ 1.094.227	\$ (24)	\$ 5.483				\$ 15.896.747	\$ 16.996.434	\$ 18.172.829
Civil							\$ 1.251.294	\$ 1.251.294	\$ 752.442
Criminal	\$ 0						\$ 1.982.864	\$ 1.982.864	\$ 1.953.678
Unreconciled - Civil and Criminal							\$ 366	\$ 366	
Trust Held Outside of the JCC	\$ 286.477						\$ 9.501.035	\$ 9.787.511	\$ 12.241.222
Trust Interest Payable							\$ 7.633	\$ 7.633	\$ 6.720
Miscellaneous Trust							\$ 0	\$ 0	
Total Trust Deposits	\$ 286.477						\$ 12.743.192	\$ 13.029.669	\$ 14.954.062
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 18.854							\$ 18.854	\$ 228.146
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 2.701							\$ 2.701	\$ 0
Payroll Clearing	\$ (71)	\$ 0	\$ 0					\$ (71)	\$ (2)
Total Payroll Liabilities	\$ 21.483	\$ 0	\$ 0					\$ 21.483	\$ 228.144
Revenue Collected in Advance			\$ 2.160					\$ 2.160	\$ 2.160
Liabilities For Deposits	\$ 140.931						\$ 98.089	\$ 239.020	\$ 217.682
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 140.931		\$ 2.160				\$ 98.089	\$ 241.181	\$ 219.842
Total Liabilities	\$ 1.543.118	\$ (24)	\$ 7.644				\$ 28.738.028	\$ 30.288.767	\$ 33.574.877
Total Fund Balance	\$ 39.459.295	\$ 2.113.896	\$ (771.107)					\$ 40.802.084	\$ 40.244.093
Total Liabilities and Fund Balance	\$ 41.002.413	\$ 2.113.872	\$ (763.463)				\$ 28.738.028	\$ 71.090.851	\$ 73.818.971

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 48,001.498	\$ 95.935					\$ 48,097.433	\$ 98,463.516	\$ 44,862.185	\$ 92,576.307	
Improvement and Modernization Fund								\$ 267.920		\$ 267.920	
Judges' Compensation (45.25)	\$ 168.624						\$ 168.624	\$ 646.503	\$ 173.160	\$ 646.503	
Court Interpreter (45.45)	\$ 1,145.237						\$ 1,145.237	\$ 4,850.641	\$ 1,090.304	\$ 4,500.000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 281.304						\$ 281.304	\$ 6,798.074	\$ 489.964	\$ 5,990.361	
Other Miscellaneous								\$ 1,264.732		\$ 1,264.732	
	\$ 49,596.663	\$ 95.935					\$ 49,692.598	\$ 112,291.386	\$ 46,615.613	\$ 105,245.823	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 3,775.413	\$ (383)	\$ 3,840.000	
Other Judicial Council Grants			\$ 2,729				\$ 2,729	\$ 133.585	\$ 1,520	\$ 36.685	
Non-Judicial Council Grants			\$ 39,294				\$ 39,294	\$ 293.253	\$ 39,616	\$ 295.413	
			\$ 42,023				\$ 42,023	\$ 4,202.251	\$ 40,753	\$ 4,172.098	
Other Financing Sources											
Interest Income	\$ 1,448	\$ 352					\$ 1,800	\$ 94.916	\$ 726	\$ 74.916	
Investment Income											
Donations											
Local Fees	\$ 313.271	\$ 57.364					\$ 370.635	\$ 2,170.838	\$ 629.736	\$ 2,789.714	
Non-Fee Revenues	\$ 220.816	\$ 6,245					\$ 227.061	\$ 1,971.580	\$ 403.600	\$ 1,938.579	
Enhanced Collections											
Escheatment								\$ 412,000		\$ 412,000	
Prior Year Revenue											
County Program - Restricted		\$ 38,743					\$ 38,743	\$ 388.123	\$ 61,718	\$ 388.123	
Reimbursement Other	\$ 96.965						\$ 96.965	\$ 156.190		\$ 155.084	
Sale of Fixed Assets											
Other Miscellaneous	\$ 42.164						\$ 42.164	\$ 11,600	\$ 9,098	\$ 29,699	
	\$ 674.664	\$ 102,704					\$ 777,367	\$ 5,205,247	\$ 1,104,879	\$ 5,788,115	
Total Revenues	\$ 50,271.326	\$ 198,639	\$ 42,023				\$ 50,511.989	\$ 121,698.884	\$ 47,761.245	\$ 115,206.036	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 12,450.559	\$ 69,804	\$ 510,302				\$ 13,030.665	\$ 65,159.086	\$ 12,386.340	\$ 61,663.593	
Temp Help	\$ 25,408		\$ 1,181				\$ 26,590		\$ 21,021		
Overtime	\$ 81,145	\$ 0					\$ 81,145	\$ 500,000	\$ 6,765		
Staff Benefits	\$ 6,441.185	\$ 32,876	\$ 247,578				\$ 6,721.639	\$ 32,969.367	\$ 6,314.834	\$ 29,561.879	
	\$ 18,998.298	\$ 102,680	\$ 759,061				\$ 19,860.039	\$ 98,628.453	\$ 18,728.960	\$ 91,225.472	
Operating Expenses and Equipment											
General Expense	\$ 402,174	\$ 326,684	\$ 3,263				\$ 732,121	\$ 2,105,914	\$ 253,806	\$ 3,998,856	
Printing	\$ 99,967	\$ 119	\$ (68)				\$ 100,018	\$ 612,399	\$ 113,655	\$ 188,544	
Telecommunications	\$ (339,840)	\$ (108)	\$ (10,921)				\$ (350,869)	\$ 1,208,619	\$ (180,040)	\$ 1,295,547	
Postage	\$ 25,701	\$ 383	\$ 994				\$ 27,078	\$ 319,363	\$ 42,097	\$ 600,002	
Insurance	\$ 11,695		\$ 478				\$ 12,174	\$ 73,120	\$ 13,304	\$ 51,999	
In-State Travel	\$ 19,762	\$ 45	\$ 4,766				\$ 24,573	\$ 146,293	\$ 19,487	\$ 91,818	
Out-of-State Travel	\$ 6,294						\$ 6,294	\$ 14,001	\$ 1,131	\$ 2,001	
Training	\$ 9,392	\$ 1,200	\$ 4,890				\$ 15,482	\$ 70,519	\$ 7,103	\$ 71,359	
Security Services	\$ 38,381		\$ (31,776)				\$ 6,605	\$ 977,691	\$ 211,780	\$ 402,680	
Facility Operations	\$ 255,588	\$ 227	\$ 55,873				\$ 311,688	\$ 6,775,448	\$ (154,520)	\$ 4,728,249	
Utilities	\$ 2,844						\$ 2,844	\$ 29,824	\$ (729)	\$ 32,497	
Contracted Services	\$ 1,201,902	\$ 3,256	\$ 9,117				\$ 1,214,275	\$ 10,008,102	\$ 1,390,600	\$ 8,249,018	
Consulting and Professional Services	\$ 1,741						\$ 1,741	\$ 182,297	\$ 779	\$ 104,001	
Information Technology	\$ (102,133)		\$ 52				\$ (102,081)	\$ 5,722,805	\$ 717,735	\$ 2,069,279	
Major Equipment	\$ 5,443	\$ 201,156					\$ 206,599	\$ 1,145,275	\$ 126,921	\$ 1,277,417	
Other Items of Expense	\$ 1,629						\$ 1,629	\$ 80,199	\$ (4,165)	\$ 115,795	
	\$ 1,640,540	\$ 532,962	\$ 36,669				\$ 2,210,170	\$ 29,471,869	\$ 2,558,945	\$ 23,279,062	
Special Items of Expense											
Grand Jury		\$ 88					\$ 88	\$ 0	\$ 88	\$ 789	
Jury Costs	\$ 140,622						\$ 140,622	\$ 804,748	\$ 108,798	\$ 699,999	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ (430)						\$ (430)	\$ 17,725	\$ (430)	\$ 711	
Capital Costs											
Internal Cost Recovery	\$ (18,834)	\$ 1,434	\$ 17,400				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 121,358	\$ 1,521	\$ 17,400				\$ 140,279	\$ 822,473	\$ 108,455	\$ 701,499	
Total Expenditures	\$ 20,760.195	\$ 637,164	\$ 813,130				\$ 22,210.489	\$ 128,922.795	\$ 21,396.361	\$ 115,206.033	
Excess (Deficit) of Revenues Over Expenditures	\$ 29,511.131	\$ (438,524)	\$ (771,107)				\$ 28,301.500	\$ (7,223,911)	\$ 26,364.884	\$ 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)	\$ 39,459.295	\$ 2,113,896	\$ (771,107)				\$ 40,802.084	\$ 5,276.673	\$ 40,244.093	\$ 13,879.212	

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

For the month ended September										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 6,917,771	\$ 399,798					\$ 7,317,569	\$ 36,721,354	\$ 7,072,110	\$ 33,280,298
Traffic & Other Infractions	\$ 771,622	\$ 32,990					\$ 804,612	\$ 4,263,161	\$ 658,953	\$ 3,523,375
Other Criminal Cases	\$ 1,586,135	\$ 19,737					\$ 1,605,872	\$ 8,092,453	\$ 1,601,397	\$ 7,881,040
Civil	\$ 1,202,789	\$ 3,528					\$ 1,206,317	\$ 6,195,493	\$ 1,189,468	\$ 5,978,799
Family & Children Services	\$ 2,049,678	\$ 98,595			\$ 9,382		\$ 2,157,656	\$ 11,226,024	\$ 2,132,757	\$ 10,538,555
Probate, Guardianship & Mental Health Services	\$ 522,604	\$ 5,144			\$ 8,018		\$ 535,766	\$ 2,779,680	\$ 460,134	\$ 2,382,697
Juvenile Dependency Services	\$ 124,726	\$ 708,166					\$ 832,892	\$ 6,525,304	\$ 730,745	\$ 5,659,741
Juvenile Delinquency Services	\$ 124,170	\$ 76,477					\$ 200,647	\$ (623,302)	\$ 68,625	\$ 644,166
Other Court Operations	\$ 2,262,126	\$ (62,748)					\$ 2,199,378	\$ 15,126,006	\$ 2,013,105	\$ 13,706,214
Court Interpreters	\$ 1,003,470	\$ 116,821					\$ 1,120,292	\$ 5,891,138	\$ 1,054,533	\$ 5,276,606
Jury Services	\$ 224,371	\$ 96,680	\$ 140,622				\$ 461,674	\$ 2,183,466	\$ 387,729	\$ 1,802,245
Security	\$ 350,640	\$ 6,360	\$ (430)				\$ 356,570	\$ 2,998,185	\$ 576,487	\$ 2,113,196
Trial Court Operations Program	\$ 17,140,101	\$ 1,501,550	\$ 140,192		\$ 17,400		\$ 18,799,243	\$ 101,378,962	\$ 17,946,042	\$ 92,786,932
Enhanced Collections								\$ 164,957		\$ 155,750
Other Non-Court Operations	\$ 90,995	\$ 8,699	\$ 88		\$ 1,434		\$ 101,216	\$ 717,179	\$ 105,820	\$ 589,656
Non-Court Operations Program	\$ 90,995	\$ 8,699	\$ 88		\$ 1,434		\$ 101,216	\$ 882,136	\$ 105,820	\$ 745,406
Executive Office	\$ 621,434	\$ 61,662	\$ 0				\$ 683,097	\$ 4,095,647	\$ 548,577	\$ 2,719,987
Fiscal Services	\$ 427,888	\$ 7,223			\$ (18,834)		\$ 416,276	\$ 2,511,156	\$ 489,919	\$ 2,202,602
Human Resources	\$ 416,123	\$ 47,824					\$ 463,946	\$ 2,396,355	\$ 419,828	\$ 1,995,798
Business & Facilities Services	\$ 393,019	\$ 367,559					\$ 760,578	\$ 5,667,479	\$ 527,383	\$ 4,966,714
Information Technology	\$ 770,479	\$ 215,653					\$ 986,132	\$ 11,991,060	\$ 1,358,792	\$ 9,788,594
Court Administration Program	\$ 2,628,943	\$ 699,921	\$ 0		\$ (18,834)		\$ 3,310,030	\$ 26,661,697	\$ 3,344,498	\$ 21,673,695
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 19,860,039	\$ 2,210,170	\$ 140,279		\$ 0		\$ 22,210,489	\$ 128,922,795	\$ 21,396,361	\$ 115,206,033