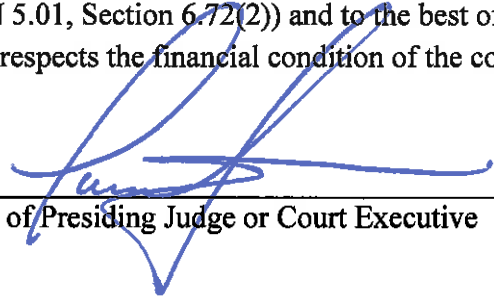


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

05/15/2017

Date

San Bernardino

Court

2016-17 Q3 3/31/2017

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Bernardino

Court

2016-17 Q3 3/31/2017

Fiscal Year and Ending Quarter

FOOTNOTES

1	Balance Sheet: Negative \$3,325,191 Cash Balance is due to outstanding AB1058, AOC SAFG, and other SRF invoices from July-October 2016 were paid in April 2017. The unbilled November 2016 - March 2017 activities were entered into SAP in April 2017.
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

San Bernardino

Court

2016-17 Q3 3/31/2017

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)	994.93	958.68	996.38	998.88	

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 March									
Fiscal Year 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	\$ 1,341,240	\$ 2,350,911	\$ (3,325,191)				\$ 336,545	\$ 703,505	\$ (183,825)
Payroll	\$ (27,007)						\$ 9,225	\$ (17,782)	\$ (69)
Jury	\$ 125,000							\$ 125,000	\$ 125,000
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ (185,260)	\$ (185,260)	\$ 0
Trust	\$ 0						\$ (404,170)	\$ (404,170)	\$ (226,877)
Credit Card									
Cash on Hand	\$ 13,295							\$ 13,295	\$ 13,295
Cash with County	\$ 2,285,567		\$ 0				\$ 26,696,989	\$ 28,972,536	\$ 29,908,974
Cash Outside of the JCC									
Cash Equivalents	\$ 14,542,514						\$ 6,254,499	\$ 20,797,013	\$ 17,333,099
Total Cash and Cash Equivalents	\$ 18,330,609	\$ 2,350,911	\$ (3,325,191)				\$ 32,697,810	\$ 59,631,129	\$ 47,019,597
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 50,383	\$ 0	\$ 0				\$ 161	\$ 50,544	\$ 63,301
Dishonored Checks	\$ 146,081							\$ 146,081	\$ 146,081
Due From Employee	\$ 12,420							\$ 12,420	\$ 19,581
Civil Jury Fees									
Trust	\$ 0						\$ 7,897	\$ 7,897	\$ 7,489
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 29	\$ 25,242	\$ 46,909					\$ 72,180	\$ 242,941
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 12,684	\$ 0	\$ 1,592,647					\$ 1,605,331	\$ 2,322,372
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 1,691							\$ 1,691	\$ 388
Total Receivables	\$ 223,288	\$ 25,242	\$ 1,639,555				\$ 8,058	\$ 1,859,114	\$ 2,802,113
Prepaid Expenses - General	\$ 1,748,831		\$ 1,169					\$ 1,750,000	\$ 1,565,472
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 1,748,831		\$ 1,169					\$ 1,750,000	\$ 1,565,472
Other Assets									
Total Other Assets									
Total Assets	\$ 20,302,728	\$ 2,376,153	\$ (1,684,467)				\$ 32,705,868	\$ 53,701,241	\$ 51,387,183
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ (5,651)	\$ 0	\$ 5,651					\$ 0	\$ 0
Accounts Payable - General	\$ 253,893	\$ 0	\$ 0				\$ 25,760	\$ 279,653	\$ 68,652
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,691	\$ 1,691	\$ 388
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 2,476,621	\$ 2,476,621	\$ 18,720
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	\$ 0	\$ 0	\$ 0					\$ 0	\$ 2,928
Interest							\$ 1,902	\$ 1,902	\$ 545
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 2,625
Total Accounts Payable and Accrued Liab.	\$ 248,242	\$ 0	\$ 5,651				\$ 18,369,296	\$ 18,369,296	\$ 15,977,180
Civil							\$ 1,281,439	\$ 1,281,439	\$ 928,891
Criminal	\$ 0						\$ 2,327,055	\$ 2,327,055	\$ 1,965,655
Unreconciled - Civil and Criminal							\$ 368	\$ 368	
Trust Held Outside of the JCC	\$ 286,477						\$ 10,560,459	\$ 10,876,936	\$ 12,532,450
Trust Interest Payable							\$ 9,163	\$ 9,163	\$ 6,835
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits	\$ 286,477						\$ 14,219,482	\$ 14,219,482	\$ 16,433,831
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 33,937							\$ 33,937	\$ (57,718)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 4,813							\$ 4,813	\$ 1,153
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ (4)
Total Payroll Liabilities	\$ 38,750	\$ 0	\$ 0					\$ 38,750	\$ (55,570)
Revenue Collected in Advance			\$ 2,160					\$ 2,160	\$ 2,160
Liabilities For Deposits	\$ 152,279						\$ 88,089	\$ 250,368	\$ 228,573
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (628)						\$ 0	\$ (628)	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 151,650		\$ 2,160				\$ 88,089	\$ 250,368	\$ 230,734
Total Liabilities	\$ 725,119	\$ 0	\$ 7,811				\$ 32,705,868	\$ 33,448,194	\$ 31,585,176
Total Fund Balance	\$ 19,577,609	\$ 2,376,153	\$ (1,692,278)					\$ 20,261,484	\$ 19,802,007
Total Liabilities and Fund Balance	\$ 20,302,728	\$ 2,376,153	\$ (1,684,467)				\$ 32,705,868	\$ 53,701,241	\$ 51,387,183

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 March											
Fiscal Year 2016/17											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info Purposes Only)	Current Budget (Annual)	2015/16	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 74,760,504	\$ 453,338					\$ 75,213,842	\$ 88,463,516	\$ 69,103,511	\$ 92,576,307	
Improvement and Modernization Fund	\$ 287,920						\$ 287,920	\$ 178,474	\$ 287,920	\$ 287,920	
Judges' Compensation (45.25)	\$ 505,872						\$ 505,872	\$ 848,503	\$ 507,380	\$ 848,503	
Court Interpreter (45.49)	\$ 3,774,403						\$ 3,774,403	\$ 4,250,841	\$ 3,692,999	\$ 4,500,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 3,918,997						\$ 3,918,997	\$ 6,798,074	\$ 2,724,351	\$ 5,990,361	
Other Miscellaneous	\$ 1,284,733						\$ 1,284,733	\$ 1,284,732	\$ 1,284,733	\$ 1,284,732	
	\$ 84,492,428	\$ 453,338					\$ 84,945,766	\$ 112,751,336	\$ 77,469,458	\$ 105,245,523	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,552,372				\$ 1,552,372	\$ 3,775,413	\$ 2,472,242	\$ 3,840,000	
Other Judicial Council Grants			\$ 82,458				\$ 82,458	\$ 132,585	\$ 39,829	\$ 38,885	
Non-Judicial Council Grants			\$ 193,535				\$ 193,535	\$ 293,253	\$ 200,789	\$ 295,413	
			\$ 1,828,366				\$ 1,828,366	\$ 4,382,351	\$ 2,711,661	\$ 4,172,098	
Other Financing Sources											
Interest Income	\$ 98,064	\$ 8,085					\$ 106,149	\$ 94,916	\$ 56,786	\$ 74,916	
Investment Income											
Donations											
Local Fees	\$ 816,833	\$ 393,932					\$ 1,210,765	\$ 2,170,838	\$ 1,440,897	\$ 2,789,714	
Non-Fee Revenues	\$ 845,875	\$ 487,641					\$ 1,433,516	\$ 1,971,580	\$ 1,276,132	\$ 1,998,579	
Enhanced Collections											
Escheatment	\$ 394,305						\$ 394,305	\$ 412,000		\$ 412,000	
Prior Year Revenue											
County Program - Restricted		\$ 292,606					\$ 292,606	\$ 388,123	\$ 278,882	\$ 388,123	
Reimbursement Other	\$ 305,907						\$ 305,907	\$ 158,180	\$ 132,281	\$ 155,084	
Sale of Fixed Assets	\$ 21,000						\$ 21,000				
Other Miscellaneous	\$ 81,496						\$ 81,496	\$ 11,800	\$ 11,824	\$ 29,899	
	\$ 2,963,480	\$ 1,182,264					\$ 4,145,744	\$ 5,105,217	\$ 3,196,782	\$ 5,788,115	
Total Revenues	\$ 87,155,908	\$ 1,635,602	\$ 1,828,366				\$ 90,620,876	\$ 121,269,894	\$ 83,377,602	\$ 115,206,036	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 42,817,480	\$ 319,949	\$ 1,785,129				\$ 44,922,558	\$ 65,159,088	\$ 41,858,241	\$ 61,683,593	
Temp Help	\$ 96,840		\$ 1,332				\$ 97,872	\$ 84,081	\$ 84,081		
Overtime	\$ 132,520	\$ 1,245					\$ 133,765	\$ 500,000	\$ 168,126		
Staff Benefits	\$ 21,251,748	\$ 753,077	\$ 927,388				\$ 22,932,211	\$ 32,969,367	\$ 20,735,546	\$ 29,561,879	
	\$ 64,298,388	\$ 1,074,271	\$ 2,713,848				\$ 68,086,507	\$ 98,702,532	\$ 62,825,974	\$ 91,225,472	
Operating Expenses and Equipment											
General Expense	\$ 1,240,809	\$ 335,167	\$ 20,871				\$ 1,596,846	\$ 2,105,914	\$ 1,273,713	\$ 3,898,859	
Printing	\$ 474,849	\$ 119	\$ 5,813				\$ 480,381	\$ 612,399	\$ 516,119	\$ 188,544	
Telecommunications	\$ 110,446	\$ (83)	\$ (292)				\$ 110,071	\$ 1,208,619	\$ 144,781	\$ 1,295,547	
Postage	\$ 220,505	\$ 3,041	\$ 7,259				\$ 230,804	\$ 319,383	\$ 180,217	\$ 600,002	
Insurance	\$ 51,719		\$ 1,431				\$ 53,151	\$ 73,120	\$ 56,970	\$ 51,989	
In-State Travel	\$ 80,286	\$ 6,030	\$ 5,977				\$ 92,293	\$ 146,293	\$ 87,311	\$ 91,818	
Out-of-State Travel	\$ 13,599		\$ 0				\$ 13,599	\$ 14,001	\$ 10,088	\$ 2,001	
Training	\$ 69,078	\$ 1,800	\$ 5,215				\$ 76,093	\$ 70,519	\$ 42,151	\$ 71,359	
Security Services	\$ 954,881		\$ 23,818				\$ 978,300	\$ 977,891	\$ 752,186	\$ 402,680	
Facility Operations	\$ 1,218,298	\$ 227	\$ 398,833				\$ 1,617,158	\$ 6,775,448	\$ 1,907,242	\$ 4,728,249	
Utilities	\$ 17,946						\$ 17,946	\$ 29,824	\$ 15,372	\$ 32,497	
Contracted Services	\$ 6,173,981	\$ 152,366	\$ 103,188				\$ 6,429,534	\$ 10,008,102	\$ 5,873,470	\$ 8,249,018	
Consulting and Professional Services	\$ 76,654						\$ 76,654	\$ 182,297	\$ 130,335	\$ 104,001	
Information Technology	\$ 1,729,097	\$ 28,157	\$ 155				\$ 1,757,409	\$ 5,722,805	\$ 2,587,265	\$ 2,069,279	
Major Equipment	\$ 450,390	\$ 201,158					\$ 651,548	\$ 1,145,275	\$ 678,490	\$ 1,277,417	
Other Items of Expense	\$ 27,326	\$ 15	\$ 368				\$ 27,708	\$ 30,199	\$ 40,388	\$ 115,795	
	\$ 12,909,483	\$ 727,895	\$ 572,136				\$ 14,209,514	\$ 23,477,659	\$ 14,078,128	\$ 28,279,082	
Special Items of Expense											
Grand Jury		\$ 1,828					\$ 1,828	\$ 0	\$ 525	\$ 789	
Jury Costs	\$ 559,570						\$ 559,570	\$ 804,748	\$ 537,498	\$ 899,999	
Judgements, Settlements and Claims									\$ 15,000		
Debt Service											
Other	\$ 2,218						\$ 2,218	\$ 17,725	\$ (430)	\$ 711	
Capital Costs											
Internal Cost Recovery	\$ (242,436)	\$ 7,775	\$ 234,661				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (742)						\$ (742)		\$ (1,500)		
	\$ 318,612	\$ 9,603	\$ 234,661				\$ 557,533	\$ 822,473	\$ 551,004	\$ 701,499	
Total Expenditures	\$ 77,528,483	\$ 1,811,869	\$ 3,520,844				\$ 82,861,166	\$ 129,492,895	\$ 77,455,104	\$ 115,206,033	
Excess (Deficit) of Revenues Over Expenditures	\$ 9,627,425	\$ (176,267)	\$ (1,692,278)				\$ 7,760,900	\$ (7,223,011)	\$ 5,922,798	\$ 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)	\$ 19,577,609	\$ 2,376,153	\$ (1,692,278)				\$ 30,261,484	\$ 29,277,573	\$ 19,802,007	\$ 13,878,212	

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

For the month ended March										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 24,233,762	\$ 1,453,996				\$ (742)	\$ 25,687,016	\$ 36,721,354	\$ 23,705,190	\$ 33,280,298
Traffic & Other Infractions	\$ 2,602,976	\$ 161,224					\$ 2,764,201	\$ 4,263,161	\$ 2,444,469	\$ 3,523,375
Other Criminal Cases	\$ 5,210,404	\$ 90,793					\$ 5,301,197	\$ 8,092,453	\$ 5,090,382	\$ 7,881,040
Civil	\$ 3,971,615	\$ 77,353					\$ 4,048,968	\$ 6,195,493	\$ 3,861,079	\$ 5,978,799
Family & Children Services	\$ 6,971,583	\$ 659,967			\$ 205,387		\$ 7,836,937	\$ 11,226,024	\$ 7,724,044	\$ 10,538,555
Probate, Guardianship & Mental Health Services	\$ 1,814,521	\$ 35,244			\$ 28,082		\$ 1,877,847	\$ 2,779,680	\$ 1,655,816	\$ 2,382,697
Juvenile Dependency Services	\$ 442,136	\$ 3,814,002					\$ 4,256,137	\$ 6,525,304	\$ 3,379,625	\$ 5,659,741
Juvenile Delinquency Services	\$ 443,637	\$ 116,437					\$ 560,074	\$ (623,302)	\$ 372,639	\$ 644,166
Other Court Operations	\$ 7,755,747	\$ 709,004					\$ 8,464,751	\$ 15,126,006	\$ 8,347,518	\$ 13,706,214
Court Interpreters	\$ 3,516,178	\$ 390,198					\$ 3,906,376	\$ 5,891,138	\$ 3,573,188	\$ 5,276,606
Jury Services	\$ 748,601	\$ 313,468	\$ 559,570				\$ 1,621,639	\$ 2,183,466	\$ 1,600,689	\$ 1,802,245
Security	\$ 1,246,941	\$ 1,311,635	\$ (430)				\$ 2,558,147	\$ 2,998,185	\$ 2,446,341	\$ 2,113,196
Trial Court Operations Program	\$ 58,958,101	\$ 9,133,322	\$ 559,140		\$ 233,468	\$ (742)	\$ 68,883,290	\$ 101,378,982	\$ 64,200,981	\$ 92,786,932
Enhanced Collections								\$ 164,957		\$ 155,750
Other Non-Court Operations	\$ 396,193	\$ 48,992	\$ 1,845		\$ 7,775		\$ 454,805	\$ 717,179	\$ 384,769	\$ 589,656
Non-Court Operations Program	\$ 396,193	\$ 48,992	\$ 1,845		\$ 7,775		\$ 454,805	\$ 882,136	\$ 384,769	\$ 745,406
Executive Office	\$ 2,017,150	\$ 167,088	\$ 0				\$ 2,184,238	\$ 4,095,647	\$ 2,004,123	\$ 2,719,987
Fiscal Services	\$ 1,431,612	\$ 247,614	\$ 2,633		\$ (241,243)		\$ 1,440,615	\$ 2,511,156	\$ 1,360,309	\$ 2,202,602
Human Resources	\$ 1,437,937	\$ 259,134					\$ 1,697,071	\$ 2,396,355	\$ 1,534,596	\$ 1,995,798
Business & Facilities Services	\$ 1,351,944	\$ 1,498,460					\$ 2,850,405	\$ 5,667,479	\$ 2,338,111	\$ 4,966,714
Information Technology	\$ 2,493,569	\$ 2,854,983					\$ 5,348,553	\$ 11,991,080	\$ 5,632,215	\$ 9,788,594
Court Administration Program	\$ 8,732,213	\$ 5,027,279	\$ 2,633		\$ (241,243)		\$ 13,520,851	\$ 28,861,007	\$ 12,869,354	\$ 21,673,695
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 68,086,507	\$ 14,209,594	\$ 563,617		\$ 0	\$ (742)	\$ 82,858,978	\$ 128,922,795	\$ 77,455,104	\$ 115,206,033