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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

Date

San Bernardino County

Court

FY 2017-18, June 30, 2018

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

QUARTERLY FINANCIAL STATEMENTFilled Court Employee Positions (FTEs)

San Bernardino County

Court

FY 2017-18, June 30, 2018

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

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 June Fiscal Year 2017/18										
		Fiscal Year 2017/18									
		Gov Special F	vernmental Fur Revenue	ius		-		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	\$ (2.079.030) \$ (2.033) \$ 125.000 \$ 50.000	\$ 1.470.400	\$ 2.160				\$ 257.394 \$ 0	,	\$ (1.192.256) \$ (4.973) \$ 125.000 \$ 50.000		
Distribution Civil Filing Fees Trust Credit Card	\$ 0						\$ (9.100) \$ (633.082)	· · · · · ·	\$ 0 \$ (283.325)		
Cash on Hand Cash with County Cash Outside of the JCC	\$ 15.495 \$ 1.913.608		\$ 0				\$ 10.785.455	\$ 15.495 \$ 12.699.063	\$ 13.295 \$ 19.112.207		
Cash Equivalents Total Cash and Cash Equivalents Short-Term Investment	\$ 2.902.149 \$ 2.925.189	\$ 1.470.400	\$ 2.160				\$ 13.957.067 \$ 24.357.733	\$ 16.859.216 \$ 28.755.483	\$ 15.611.491 \$ 33.431.438		
Investments Total Investments											
Accrued Revenue Accounts Receivable - General Dishonored Checks Due From Employee Civil Jury Fees	\$ 23.767 \$ 96.638 \$ 146.081 \$ 15.324	\$ 98.513 \$ 19.761	\$ 0 \$ 0				\$ 161	\$ 122.279 \$ 116.561 \$ 146.081 \$ 15.324	\$ 53.427 \$ 146.081 \$ 16.822		
Trust Due From Other Funds Due From Other Governments Due From Other Courts	\$ 4.944.977 \$ 1.148.007	\$ 555.085	\$ 73.313				\$ 8.047 \$ 0	\$ 4.944.977 \$ 1.776.405 \$ 0			
Due From State Trust Due To/From Distribution Due To/From Civil Filing Fee Due To/From	\$ 2.171.711	\$ 222.039	\$ 3.779.602				\$ 0 \$ 0				
General Due To/From Total Receivables	\$ 2.108 \$ 8.548.612	\$ 895.398	\$ 3.852.915				\$ 8.208	\$ 2.108 \$ 13.305.133	\$ 1.159 \$ 5.346.855		
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 4.676.592		\$ 1.896					\$ 4.678.488	\$ 4.141.638		
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		
LIABILITIES AND FUND BALANCES	ψ 10.130.393	ψ 2.303.797	ψ 3.030.972				ψ 24.303.342	ψ 40.733.104	ψ 42.919.951		
Accrued Liabilities Accounts Payable - General Due to Other Funds Due to Other Courts	\$ 878.743 \$ 1.281.861 \$ 859.498	\$ 21.908 \$ 0 \$ 699.858	\$ 31.196 \$ 0 \$ 3.385.621				\$ 0 \$ 2.108		\$ 1.830.332 \$ 677.784 \$ 1.182.418 \$ 0		
Due to State TC145 Liability Due to Other Governments AB145 Due to Other Government Agency	\$ 96.201 \$ 0	\$ 0	\$ 0				\$ 2.894.364 \$ 8.397.817		\$ 114.400 \$ 2.954.301 \$ 8.404.114		
Due to Other Public Agencies Sales and Use Tax Interest Miscellaneous Accts. Pay. and Accrued Liab.	\$ 279	\$ (234)	\$ (45)				\$ 1.119	\$ 0 \$ 1.119			
Total Accounts Payable and Accrued Liab.	\$ 3.116.581	\$ 721.532	\$ 3.416.772				\$ 11.295.408	\$ 18.550.294	\$ 15.164.164		
Civil Criminal Unreconciled - Civil and Criminal	\$ 0						\$ 8.801.541 \$ 971.392		\$ 0		
Trust Held Outside of the JCC Trust Interest Payable Miscellaneous Trust	\$ 286.477						\$ 2.125.512 \$ 1.074.000	\$ 1.074.000	\$ 12.133 \$ 0		
Total Trust Deposits	\$ 286.477 \$ 1.582.459	¢ 40 040	¢ 64 070				\$ 12.972.444	\$ 13.258.921 \$ 1.654.746	\$ 12.066.230 \$ 1.773.034		
Accrued Payroll Benefits Payable Deferred Compensation Payable	\$ 645.160 \$ 0	\$ 10.316	\$ 61.972					\$ 645.160 \$ 0	\$ 1.773.934 \$ 179.660 \$ 0		
Deductions Payable Payroll Clearing	\$ 1.196 \$ 0	\$ 0	\$ 0					\$ 1.196 \$ 0	\$ 1.246 \$ 0		
Total Payroll Liabilities		\$ 10.316	\$ 61.972					\$ 2.301.102	\$ 1.954.840		
Revenue Collected in Advance Liabilities For Deposits Jury Fees - Non-Interest	\$ 2.500.000 \$ 157.346		\$ 378.228				\$ 98.089	\$ 2.878.228 \$ 255.435	\$ 2.160 \$ 258.035		
Fees - Partial Payment & Overpayment Uncleared Collections Other Miscellaneous Liabilities	\$ 41.242						\$0	\$ 41.242	\$ 40.777		
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		\$ 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		

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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 June										
				Fi	scal Year 20		ueu June			2016	6/17
			overnmental Fun	ds				Total	Current	Total	Final
		Special I	Revenue	Capital	Debt	Proprietary	Fiduciary	Funds (Info. Purposes	Budget	Funds (Info. Purposes	Budget
	General	Non-Grant	Grant	Projects	Service	Funds	Funds	Only)	(Annual)	Only)	(Annual)
REVENUES											
State Financing Sources Trial Court Trust Fund	\$ 97.479.679	\$ 750.983						\$ 98.230.662	\$ 98.576.003	\$ 96.503.337	\$ 98.463.516
Improvement and Modernization Fund Judges' Compensation (0150019)	\$ 271.368 \$ 645.375							\$ 271.368 \$ 645.375	\$ 267.920 \$ 646.503	\$ 267.920 \$ 643.684	\$ 267.920 \$ 646.503
Court Interpreter (0150037)	\$ 5.786.660							\$ 5.786.660	\$ 4.478.837	\$ 5.403.999	\$ 4.850.641
Civil Coordination Reimbursement (0150091) MOU Reimbursements (0150010 and General)	\$ 9.627.535							\$ 9.627.535	\$ 9.581.567	\$ 6.687.345	\$ 6.798.074
Other Miscellaneous	\$ 1.264.733							\$ 1.264.733	\$ 1.264.732	\$ 1.264.733	\$ 1.264.732
	\$ 115.075.350	\$ 750.983						\$ 115.826.333	\$ 114.815.562	\$ 110.771.018	\$ 112.291.386
Grants AB 1058 Commissioner/Facilitator			Ф 4 000 F70					# 4 000 570	¢ 0 070 000	¢ 0 000 070	¢ 0 775 440
Other Judicial Council Grants			\$ 4.093.573 \$ 221.357					\$ 4.093.573 \$ 221.357	\$ 3.873.998 \$ 500.467	\$ 3.989.073 \$ 131.067	\$ 3.775.413 \$ 133.585
Non-Judicial Council Grants			\$ 293.253					\$ 293.253	\$ 293.253	\$ 295.753	\$ 293.253
			\$ 4.608.183					\$ 4.608.183	\$ 4.667.718	\$ 4.415.893	\$ 4.202.251
Other Financing Sources Interest Income	\$ 246.997	\$ 24.499						\$ 271.496	\$ 175.000	\$ 189.881	\$ 94.916
Investment Income	•	,						•	,		• • • • •
Donations Local Fees	\$ 1.358.838	\$ 775.499						\$ 2.134.337	\$ 2.095.559	\$ 5 \$ 2.008.788	\$ 2.170.838
Non-Fee Revenues Enhanced Collections	\$ 1.156.570	\$ 987.174						\$ 2.143.743	\$ 1.871.580	\$ 1.718.499	\$ 1.971.580
Escheatment Escheatment	\$ 709.557							\$ 709.557	\$ 709.715	\$ 394.305	\$ 412.000
Prior Year Revenue County Program - Restricted		\$ 349.256						\$ 349.256	\$ 388.123	\$ 409.409	\$ 388.123
Reimbursement Other	\$ 214.659							\$ 214.659	\$ 156.186	\$ 350.138	\$ 156.190
Sale of Fixed Assets Other Miscellaneous	\$ 4.350 \$ (8.928)							\$ 4.350 \$ (8.928)	\$ 26.600	\$ 21.000 \$ 92.577	\$ 11.600
Other Miscellaneous	\$ 3.682.043	\$ 2.136.427						\$ 5.818.470	\$ 5.422.763	\$ 5.184.602	\$ 5.205.247
Total Revenues	\$ 118.757.392	\$ 2.887.410	\$ 4.608.183					\$ 126.252.986	\$ 124.906.043	\$ 120.371.513	\$ 121.698.884
EXPENDITURES	, , , , , , ,	,	,						,	,	,
Personal Services											
Salaries - Permanent Temp Help	\$ 63.216.275 \$ 261.840	\$ 1.138.558 \$ 2.045	\$ 2.475.280 \$ 4.237					\$ 66.830.113 \$ 268.121	\$ 66.118.995	\$ 63.148.252 \$ 129.871	\$ 65.159.086
Overtime	\$ 46.886	\$ 1.663	\$ 3.157					\$ 51.705	\$ 200.000	\$ 167.913	\$ 500.000
Staff Benefits	\$ 31.924.789 \$ 95.449.789	\$ 1.333.230 \$ 2.475.495	\$ 1.165.192 \$ 3.647.866					\$ 34.423.211 \$ 101.573.150	\$ 36.538.236 \$ 102.857.231	\$ 32.256.773 \$ 95.702.809	\$ 32.969.367 \$ 98.628.453
	Ψ 00.110.700	ψ 2.17 0.100	ψ 0.0 17.000					ψ 101.07 C.100	ψ 102.001.201	\$ 50.7 02.000	ψ 00.020.100
Operating Expenses and Equipment General Expense	\$ 1.633.449	\$ 365.016	\$ 73.560					\$ 2.072.025	\$ 2.314.185	\$ 2.657.065	\$ 2.105.914
Printing	\$ 231.671	\$ 32	\$ 5.019					\$ 236.723	\$ 609.549 \$ 4.300.364	\$ 835.460	\$ 612.399
Telecommunications Postage	\$ 1.751.313 \$ 731.679		\$ 77.283 \$ 9.534					\$ 1.834.847 \$ 745.430	\$ 1.200.261 \$ 319.363	\$ 1.239.539 \$ 352.289	\$ 1.208.619 \$ 319.363
Insurance In-State Travel	\$ 64.955 \$ 149.531	\$ 2.619	\$ 1.933 \$ 22.538					\$ 66.888 \$ 174.689	\$ 57.384 \$ 146.291	\$ 53.511 \$ 151.231	\$ 73.120 \$ 146.293
Out-of-State Travel	\$ 28.218	\$ 281	\$ 1.575					\$ 30.074	\$ 13.999	\$ 23.245	\$ 14.001
Training Security Services	\$ 69.320 \$ 1.324.593		\$ 2.895 \$ 83.176					\$ 80.918 \$ 1.407.769	\$ 28.538 \$ 1.299.999	\$ 148.471 \$ 1.499.818	\$ 70.519 \$ 977.691
Facility Operations	\$ 2.269.076	\$ 1.050	\$ 726.143					\$ 2.996.268	\$ 4.171.704	\$ 2.755.392	\$ 6.775.448
Utilities Contracted Services	\$ 29.340 \$ 12.130.923	\$ 417.952	\$ 161.110					\$ 29.340 \$ 12.709.985	\$ 21.593 \$ 12.894.056	\$ 29.410 \$ 9.917.093	\$ 29.824 \$ 10.008.102
Consulting and Professional Services	\$ 115.365							\$ 115.365	\$ 111.718	\$ 115.255	\$ 182.297
Information Technology Major Equipment	\$ 3.823.149 \$ 1.157.371	\$ 309.749	\$ 12.933					\$ 4.145.831 \$ 1.157.371	\$ 4.915.435 \$ 895.909	\$ 2.325.710 \$ 792.334	\$ 5.722.805 \$ 1.145.275
Other Items of Expense	\$ 71.531	\$ 49	\$ 2.355					\$ 73.936	\$ 80.197	\$ 84.261	\$ 80.199
	\$ 25.581.482	\$ 1.115.920	\$ 1.180.055					\$ 27.877.457	\$ 29.080.181	\$ 22.980.084	\$ 29.471.869
Special Items of Expense Grand Jury		\$0						\$ 0	\$ 10.644	\$ 3.403	\$ 0
Jury Costs	\$ 782.519							\$ 782.519	\$ 794.909	\$ 750.555	\$ 804.748
Judgements, Settlements and Claims Debt Service	\$ 3.902							\$ 3.902			
Other									\$ 16.919	\$ 2.264	\$ 17.725
Capital Costs Internal Cost Recovery	\$ (559.095)	\$ 7.961	\$ 551.134					\$0	\$0	\$0	\$ 0
Prior Year Expense Adjustment	\$ (4.201)							\$ (4.201)		\$ (742)	
	\$ 223.125	\$ 7.961	\$ 551.134					\$ 782.220	\$ 822.472	\$ 755.480	\$ 822.473
Total Expenditures	\$ 121.254.397	\$ 3.599.376	\$ 5.379.055					\$ 130.232.828	\$ 132.759.884	\$ 119.438.373	\$ 128.922.795
Excess (Deficit) of Revenues Over Expenditures	\$ (2.497.004)	\$ (711.966)	\$ (770.872)					\$ (3.979.842)	\$ (7.853.841)	\$ 933.140	\$ (7.223.911)
Operating Transfers In (Out)	\$ (1.031.855)	\$ 260.983	\$ 770.872					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit) Ending Balance (Deficit)	\$ 11.348.793 \$ 7.819.934	\$ 2.084.932 \$ 1.633.949						\$ 13.433.724 \$ 9.453.883	\$ 13.433.724 \$ 5.579.883	\$ 12.500.584 \$ 13.433.724	\$ 12.500.584 \$ 5.276.673
Enaing balance (Denoit)	ψ 1.019.93 4	ψ 1.055.949	φυ					ψ 3.403.003	ψ J.51 9.003	ψ 13.433.724	ψ 3.210.013

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										
	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	\$ 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	·	·	\$ 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	\$ 139.011 \$ 421.448			\$ (557.735)		\$ 3.224.702 \$ 2.114.834	\$ 2.543.464	\$ 2.203.532	\$ 2.511.156		
Human Resources	\$ 2.019.294	\$ 345.079			φ (557.755)		\$ 2.364.373	\$ 2.351.832	\$ 2.203.532 \$ 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		
Court Administration Program	φ 14.04 <i>1</i> .000	φ 0.000.00			φ (351.135)	φ (4.ZUT)	φ 22.97 1.051	φ 20.030.208	φ 20.067.075	φ 20.001.097		
Expenditures Not Distributed or Posted to a Program		\$0					\$ 0					
Prior Year Adjustments Not Posted to a Program		Ψ 0					Ψΰ					
Total	\$ 101.573.150	\$ 27.877.457	\$ 786.421		\$0	\$ (4.201)	\$ 130.232.828	\$ 132.759.884	\$ 119.438.373	\$ 128.922.795		

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Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - San Bernardino

	Info Only	Info Only		Go	vernmental Fun					
				Special Revenue						Total Funds
Classification	General TCTF	General Non-TCTF	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)
Nonspendable	4,676,592	-	4,676,592	-	1,896	-	-	-	-	4,678,488
Restricted	-	-	-	1,633,949	-	-	-	-	-	1,633,949
Committed	3,141,446	-	3,141,446	-	-	-	-	-	-	3,141,446
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 7,818,038	\$ -	\$ 7,818,038	\$ 1,633,949	\$ 1,896	\$ -	\$ -	\$ -	\$ -	\$ 9,453,883