#### 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

Court

FY 2015-16 Q1 09/30/2015

Fiscal Year and Ending Quarter

### QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Bernardino	
Court	
FY 2015-16 Q1 09/30/2015	
Fiscal Year and Ending Quarter	

# FOOTNOTES

1	Balance Sheet: Negative \$1,647,843 Cash Balance is due to outstanding AB1058 and AOC SAFG invoices from April - June 2015 and un-billed July and August activities.
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# QUARTERLY FINANCIAL STATEMENT Filled Court Employee Positions (FTEs)

San Bernardino

Court

FY 2015-16 Q1 09/30/2015

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled								
	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter					
Court Employee Positions (FTEs)	973.08	928.18								

<sup>&</sup>lt;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 2015/16 20									
		Fiscal Year 2015/16  Governmental Funds								
	Special Revenue			100	nas			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	\$ (342.918) \$ (69) \$ 125.000 \$ 50.000	\$ 2.198.706	\$ (1.647.843)				\$ 344.830 \$ 0		\$ (16.365) \$ 125.000	
Distribution Civil Filing Fees Trust Credit Card Cash on Hand Cash with County	\$ 0 \$ 23.095 \$ 1.710.726		\$ 0				\$ 0 \$ (367.540) \$ 27.946.508	\$ (367.540) \$ 23.095	\$ (129.082) \$ 25.295	
Cash Outside of the JCC Cash Equivalents Total Cash and Cash Equivalents	\$ 35.449.014 \$ 37.014.847	\$ 2.198.706	\$ (1.647.843)				\$ 4.960.111 \$ 32.883.908	\$ 40.409.124 \$ 70.449.618	\$ 34.405.408 \$ 65.469.333	
Short-Term Investment Investments Total Investments										
Accrued Revenue Accounts Receivable - General Dishonored Checks Due From Employee Civil Jury Fees Trust	\$ 0 \$ 272.046 \$ 13.740 \$ 12.289	\$ 0 \$ 14.102	\$ 0 \$ 799.621				\$ 7.469	\$ 0 \$ 1.085.769 \$ 13.740 \$ 12.289 \$ 7.469	\$ 1.421.802 \$ 19.454 \$ 4.746	
Due From Other Funds Due From Other Governments Due From Other Courts Due From State	\$ 0 \$ 29 \$ 0	\$ 0 \$ 0 \$ 0	\$ 0				\$0	\$ 0 \$ 29 \$ 0 \$ 0	\$ 0 \$ 39 \$ 0 \$ 0	
Trust Due To/From Distribution Due To/From Civil Filing Fee Due To/From General Due To/From Total Receivables	\$ 66 \$ 298.170	\$ 14.102	\$ 799.621				\$ 0 \$ 7.469	\$ 0 \$ 66 \$ 1.119.363		
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 2.249.415		\$ 575					\$ 2.249.990		
Total Prepaid Expenses	\$ 2.249.415		\$ 575					\$ 2.249.990	\$ 1.715.403	
Other Assets										
Total Other Assets		<b>*</b> 0.040.007	Ø (2.47.0.40)				<b>*</b> 00 004 077	Ф 70 040 074	<b>#</b> 00 004 740	
Total Assets	\$ 39.562.432	\$ 2.212.807	\$ (847.646)				\$ 32.891.377	\$ 73.818.971	\$ 68.631.718	
LIABILITIES AND FUND BALANCES Accrued Liabilities Accounts Payable - General Due to Other Funds Due to Other Courts Due to State TC145 Liability	\$ 0 \$ 46.251 \$ 0 \$ 0 \$ 0	\$ 0 \$ 0 \$ 0	\$ 0 \$ 0 \$ 0				\$ 9.652 \$ 66 \$ 2.232.574	\$ 66 \$ 0 \$ 0	\$ 864.459 \$ 941 \$ 0	
Due to Other Governments AB145 Due to Other Government Agency Due to Other Public Agencies	\$0	\$0	\$ 0				\$ 15.883.323	\$ 15.883.323	\$ 15.883.323	
Sales and Use Tax Interest Miscellaneous Accts. Pay. and Accrued Liab. Total Accounts Payable and Accrued Liab.	\$ 0 \$ 875 \$ 47.126	\$ O \$ O	\$ O \$ O				\$ 87 \$ 18.125.703	\$ 0 \$ 87 \$ 875 \$ 18.172.829	\$ 29	
Civil Criminal Unreconciled - Civil and Criminal	\$ 0		·				\$ 752.442 \$ 1.953.678	\$ 752.442 \$ 1.953.678	\$ 523.491 \$ 820.896 \$ 63.808	
Trust Held Outside of the JCC Trust Interest Payable Miscellaneous Trust Total Trust Deposits	\$ 286.477 \$ 286.477						\$ 11.954.745 \$ 6.720 \$ 14.667.585		\$ 11.886.573 \$ 6.697 \$ 13.301.464	
Accrued Payroll Benefits Payable Deferred Compensation Payable	\$ 0 \$ 228.146 \$ 0	\$0	\$0				\$ 1.001.000	\$ 0 \$ 228.146 \$ 0	\$ 0 \$ 213.507 \$ 0	
Deductions Payable Payroll Clearing	\$ 0 \$ (2)	\$ 0	\$ 0					\$ 0 \$ (2)	\$ (1)	
Total Payroll Liabilities  Revenue Collected in Advance  Liabilities For Deposits  Jury Fees - Non-Interest	\$ 228.144 \$ 0 \$ 119.593	\$ 0	\$ 0 \$ 2.160				\$ 98.089	\$ 228.144 \$ 2.160 \$ 217.682		
Fees - Partial Payment & Overpayment Uncleared Collections Other Missellensey & Liebilities	\$ 0						\$ 0	\$ 0	\$ 17.200	
Other Miscellaneous Liabilities Total Other Liabilities	\$ 119.593		\$ 2.160				\$ 98.089	\$ 219.842	\$ 256.486	
Total Liabilities	\$ 681.339	\$ 0	\$ 2.160				\$ 32.891.377	\$ 33.574.877	\$ 33.009.581	
Total Fund Balance	\$ 38.881.093	\$ 2.212.807	\$ (849.807)					\$ 40.244.093	\$ 35.622.137	
Total Liabilities and Fund Balance	\$ 39.562.432	\$ 2.212.807	\$ (847.646)				\$ 32.891.377	\$ 73.818.971	\$ 68.631.718	

07.12.2015 12:40:17 Page 1 of 1

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

	For the month ended September									
		2014/15								
	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	\$ 6.471.985	\$ 600.125					\$ 7.072.110	\$ 33.280.298	\$ 7.058.238	\$ 30.746.997
Traffic & Other Infractions	\$ 626.713	\$ 32.240					\$ 658.953	\$ 3.523.375	\$ 622.884	\$ 2.982.941
Other Criminal Cases	\$ 1.577.683	\$ 23.714					\$ 1.601.397	\$ 7.881.040	\$ 1.494.906	\$ 6.957.321
Civil	\$ 1.174.042	\$ 15.426					\$ 1.189.468	\$ 5.978.799	\$ 1.170.974	\$ 5.565.862
Family & Children Services	\$ 2.031.943	\$ 89.475			\$ 11.339		\$ 2.132.757	\$ 10.538.555	\$ 2.230.323	\$ 10.590.398
Probate, Guardianship & Mental Health Services	\$ 453.028	\$ (857)			\$ 7.964		\$ 460.134	\$ 2.382.697	\$ 657.887	\$ 2.515.213
Juvenile Dependency Services	\$ 118.156	·					\$ 730.745	\$ 5.659.741	\$ 674.585	\$ 4.207.985
Juvenile Delinquency Services	\$ 120.416	,					\$ 68.625	\$ 644.166	\$ 85.015	\$ 616.931
Other Court Operations	\$ 2.143.962	\$ (130.857)					\$ 2.013.105	\$ 13.706.214	\$ 1.833.515	\$ 11.638.635
Court Interpreters	\$ 957.247	\$ 97.286					\$ 1.054.533	\$ 5.276.606	\$ 1.016.716	\$ 4.746.187
Jury Services	\$ 235.152	\$ 43.779					\$ 387.729	\$ 1.802.245	\$ 371.959	\$ 2.265.828
Security	\$ 353.671	\$ 223.246	,				\$ 576.487	\$ 2.113.196	\$ 739.484	\$ 3.085.473
Trial Court Operations Program	\$ 16.263.998	\$ 1.554.373	\$ 108.368		\$ 19.303		\$ 17.946.042	\$ 92.786.932	\$ 17.956.486	\$ 85.919.770
Enhanced Collections								\$ 155.750		
Other Non-Court Operations	\$ 102.163	\$ 3.570	\$ 88				\$ 105.820	\$ 589.656	\$ 116.736	\$ 556.056
Non-Court Operations Program	\$ 102.163	\$ 3.570					\$ 105.820	\$ 745.406	\$ 116.736	\$ 556.056
Executive Office	\$ 511.397	\$ 37.180	\$ 0				\$ 548.577	\$ 2.719.987	\$ 450.982	\$ 2.429.863
Fiscal Services	\$ 375.469	\$ 133.752	· ·		\$ (19.303)		\$ 489.919	\$ 2.202.602	\$ 273.109	\$ 2.079.743
Human Resources	\$ 373.809	\$ 46.019			ψ (19.505)		\$ 419.828	\$ 1.995.798	\$ 841.955	\$ 2.476.517
Business & Facilities Services	\$ 372.873	\$ 154.510					\$ 527.383	\$ 4.966.714	\$ 63.752	\$ 4.604.968
Information Technology	\$ 729.252	\$ 629.540					\$ 1.358.792	\$ 9.788.594	\$ 1.432.491	\$ 9.855.073
Court Administration Program	\$ 2.362.800	\$ 1.001.002			\$ (19.303)		\$ 3.344.498	\$ 21.673.695	\$ 3.062.289	\$ 21.446.164
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 18.728.960	\$ 2.558.945	\$ 108.455		\$0		\$ 21.396.361	\$ 115.206.033	\$ 21.135.511	\$ 107.921.990

07.12.2015 12:38:14 Page 1 of 1

## 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 2015/16										
			overnmental Fund	ds				Total	Current	Total	Final
		Special F	Revenue	Capital	Debt	Proprietary	Fiduciary	Funds (Info. Purposes	Budget (Annual)	Funds (Info. Purposes Only)	Budget (Annual)
	General	Non-Grant	Grant	Projects	Service	Funds	Funds	Only)	(Allifual)	Only)	(Allitual)
REVENUES State Financing Sources											
Trial Court Trust Fund	\$ 44.819.600	\$ 42.585						\$ 44.862.185	\$ 92.576.307	\$ 40.514.601	\$ 84.354.820
Improvement and Modernization Fund Judges' Compensation (45.25)	\$ 173.160							\$ 173.160	\$ 267.920 \$ 646.503	\$ 185.250	\$ 267.920 \$ 641.923
Court Interpreter (45.45) Civil Coordination Reimbursement (45.55)	\$ 1.090.304							\$ 1.090.304	\$ 4.500.000	\$ 937.607	\$ 4.700.000
MOU Reimbursements (45.10 and General) Other Miscellaneous	\$ 489.964							\$ 489.964	\$ 5.990.361 \$ 1.264.732	\$ 586.796	\$ 4.538.351 \$ 1.264.732
Other Miscellarieous	\$ 46.573.028	\$ 42.585						\$ 46.615.613	\$ 105.245.823	\$ 42.224.254	\$ 95.767.746
Grants											
AB 1058 Commissioner/Facilitator Other Judicial Council Grants			\$ (383) \$ 1.520					\$ (383) \$ 1.520	\$ 3.840.000 \$ 36.685	\$ 510.285	\$ 3.824.543 \$ 56.655
Non-Judicial Council Grants			\$ 39.616					\$ 39.616	\$ 295.413	\$ 33.929	\$ 253.345
			\$ 40.753					\$ 40.753	\$ 4.172.098	\$ 544.214	\$ 4.134.543
Other Financing Sources Interest Income	\$ 651	\$ 75						\$ 726	\$ 74.916	\$ 1.138	\$ 30.000
Investment Income Donations											
Local Fees Non-Fee Revenues	\$ 453.595 \$ 380.614	\$ 176.141 \$ 22.986						\$ 629.736 \$ 403.600	\$ 2.789.714 \$ 1.938.579	\$ 696.239 \$ 418.827	\$ 2.923.702 \$ 2.083.312
Enhanced Collections	φ 300.014	φ 22.900						ψ 403.000		φ 410.027	
Escheatment Prior Year Revenue									\$ 412.000		\$ 46.807
County Program - Restricted Reimbursement Other		\$ 61.718						\$ 61.718	\$ 388.123 \$ 155.084	\$ 81.895 \$ 1.144.258	\$ 411.401 \$ 1.278.197
Sale of Fixed Assets Other Miscellaneous	\$ 9.098							¢ 0 000			\$ 60.000 \$ 44.874
Other Miscellaneous	\$ 843.959	\$ 260.920						\$ 9.098 \$ 1.104.879	\$ 29.699 \$ 5.788.115	\$ 2.322 \$ 2.344.679	\$ 6.878.293
Total Revenues	\$ 47.416.987	\$ 303.505	\$ 40.753					\$ 47.761.245	\$ 115.206.036	\$ 45.113.147	\$ 106.780.582
EXPENDITURES		· · · · · · · · · · · · · · · · · · ·	·						·		
Personal Services Salaries - Permanent	¢ 44 772 002	¢ 00 463	¢ 504 075					¢ 42 206 240	¢ 64 662 502	¢ 44 407 460	¢ 52 625 244
Temp Help	\$ 11.772.903 \$ 21.021	\$ 89.163	\$ 524.275					\$ 12.386.340 \$ 21.021	\$ 61.663.593	\$ 28.137	\$ 53.635.244 \$ 100.000
Overtime Staff Benefits	\$ 6.765 \$ 6.016.939	\$ 41.541	\$ 256.353					\$ 6.765 \$ 6.314.834	\$ 29.561.879	\$ 41.982 \$ 6.303.793	\$ 75.000 \$ 28.920.023
	\$ 17.817.628	\$ 130.704	\$ 780.628					\$ 18.728.960	\$ 91.225.472	\$ 17.781.379	\$ 82.730.267
Operating Expenses and Equipment	\$ 250.368	\$ 878	\$ 2.560					\$ 253.806	\$ 3.998.856	\$ 453.816	\$ 3.270.100
General Expense Printing	\$ 113.655		\$ 0					\$ 113.655	\$ 188.544	\$ 28.069	\$ 778.348
Telecommunications Postage	\$ (182.709) \$ 39.558	\$ 31 \$ 784	\$ 2.638 \$ 1.755					\$ (180.040) \$ 42.097	\$ 1.295.547 \$ 600.002	\$ 85.649 \$ 1.501	\$ 1.379.942 \$ 394.738
Insurance In-State Travel	\$ 12.963 \$ 17.842		\$ 342 \$ 1.645					\$ 13.304 \$ 19.487	\$ 51.999 \$ 91.818	\$ 20.714 \$ 18.902	\$ 83.461 \$ 107.146
Out-of-State Travel	\$ 1.131	•						\$ 1.131	\$ 2.001	\$ 315	\$ 7.217
Training Security Services	\$ 7.103 \$ 201.609	\$ 0	\$ 0 \$ 10.171					\$ 7.103 \$ 211.780	\$ 71.359 \$ 402.680	\$ 8.682 \$ 190.642	\$ 29.866 \$ 1.278.449
Facility Operations Utilities	\$ (218.525) \$ (729)		\$ 64.004					\$ (154.520) \$ (729)	\$ 4.728.249 \$ 32.497	\$ 30.469 \$ 3.627	\$ 2.552.187 \$ 35.040
Contracted Services Consulting and Professional Services	\$ 1.367.991 \$ 779	\$ 15.146	\$ 7.463					\$ 1.390.600 \$ 779	\$ 8.249.018 \$ 104.001	\$ 1.288.818 \$ 1.041	\$ 8.312.914 \$ 84.275
Information Technology	\$ 717.596	\$ 88	\$ 52					\$ 717.735	\$ 2.069.279	\$ 261.713	\$ 4.507.952
Major Equipment Other Items of Expense	\$ 126.921 \$ (4.165)	\$ 0						\$ 126.921 \$ (4.165)	\$ 1.277.417 \$ 115.795	\$ 823.454 \$ 2.249	\$ 1.575.150 \$ 102.238
	\$ 2.451.388	\$ 16.927	\$ 90.629					\$ 2.558.945	\$ 23.279.062	\$ 3.219.661	\$ 24.499.023
Special Items of Expense Grand Jury		\$ 88						\$ 88	\$ 789	\$ 47	\$ 1.000
Jury Costs	\$ 108.798	ΨΟΟ						\$ 108.798	\$ 699.999	\$ 134.409	\$ 691.500
Judgements, Settlements and Claims Debt Service											
Other Capital Costs	\$ (430)							\$ (430)	\$ 711	\$ 0	\$ 200
Internal Cost Recovery Prior Year Expense Adjustment	\$ (19.303)		\$ 19.303					\$ 0	\$ 0	\$ 0 \$ 14	\$ 0
Thorreal Expense Adjustment	\$ 89.065	\$ 88	\$ 19.303					\$ 108.455	\$ 701.499	\$ 134.470	\$ 692.700
Total Expenditures	\$ 20.358.081	\$ 147.719	\$ 890.560					\$ 21.396.361	\$ 115.206.033	\$ 21.135.511	\$ 107.921.990
Excess (Deficit) of Revenues Over Expenditures	\$ 27.058.905	\$ 155.786	\$ (849.807)					\$ 26.364.884	\$3	\$ 23.977.637	\$ (1.141.408)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 11.822.188	\$ 2.057.021	\$ 0					\$ 13.879.209	\$ 13.879.209	\$ 11.644.500	\$ 11.644.500
Ending Balance (Deficit)	\$ 38.881.093	\$ 2.212.807	\$ (849.807)					\$ 40.244.093	\$ 13.879.212	\$ 35.622.137	\$ 10.503.092