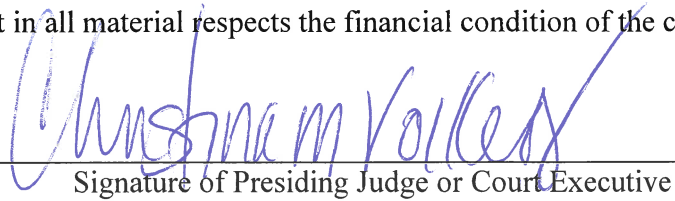


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

12/04/2014

Date

SAN BERNARDINO

Court

2014-15 1st QUARTER

Fiscal Year and Ending Quarter

Superior Court of California, County of San Bernardino
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended September									
Fiscal Year 2014/15									
	Governmental Funds						2013/14		
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Total Funds
		Non-Grant	Grant					(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	\$ (37,156)	\$ 1,171,044	\$ (1,345,011)				\$ 1,977,263	\$ 1,766,141	\$ 383,933
Payroll	\$ (16,365)						\$ 0	\$ (16,365)	\$ 316,106
Jury	\$ 125,000							\$ 125,000	\$ 125,000
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (129,082)	\$ (129,082)	\$ (3,737)
Credit Card									
Cash on Hand	\$ 25,295							\$ 25,295	\$ 25,205
Cash with County	\$ 1,698,511		\$ 4,340				\$ 27,540,086	\$ 29,242,936	\$ 25,229,290
Cash Outside of the AOC									
Total Cash	\$ 1,845,284	\$ 1,171,044	\$ (1,340,671)				\$ 29,388,267	\$ 31,063,925	\$ 26,125,796
Short Term Investment	\$ 32,264,032						\$ 2,141,376	\$ 34,405,408	\$ 21,489,025
Investment in Financial Institution									
Total Investments	\$ 32,264,032						\$ 2,141,376	\$ 34,405,408	\$ 21,489,025
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 469,303	\$ 26,277	\$ 926,222					\$ 1,421,802	\$ 2,283,494
Dishonored Checks	\$ 19,454							\$ 19,454	\$ 15,649
Due From Employee	\$ 4,746							\$ 4,746	\$ 2,398
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 39	\$ 0						\$ 39	\$ 144
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 17,954
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 941							\$ 941	\$ 150
Total Receivables	\$ 494,483	\$ 26,277	\$ 926,222				\$ 0	\$ 1,446,982	\$ 2,319,789
Prepaid Expenses - General	\$ 1,715,087		\$ 316					\$ 1,715,403	\$ 1,621,096
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 1,715,087		\$ 316					\$ 1,715,403	\$ 1,621,096
Other Assets									
Total Other Assets									
Total Assets	\$ 36,318,886	\$ 1,197,321	\$ (414,132)				\$ 31,529,643	\$ 68,631,718	\$ 51,555,706
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 812,388	\$ 0	\$ 0				\$ 52,071	\$ 864,459	\$ 1,049,938
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 941	\$ 941	\$ 150
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 2,303,428
TC145 Liability							\$ 2,487,056	\$ 2,487,056	\$ 2,655,355
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 15,883,323	\$ 15,883,323	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1	\$ 0	\$ 0					\$ 1	\$ 0
Interest							\$ 29	\$ 29	\$ 114
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 812,389	\$ 0	\$ 0				\$ 18,423,419	\$ 19,235,808	\$ 6,008,985
Civil							\$ 523,491	\$ 523,491	\$ 393,500
Criminal	\$ 0						\$ 820,896	\$ 820,896	\$ 61,533
Unreconciled - Civil and Criminal							\$ 63,808	\$ 63,808	
Trust Held Outside of the AOC	\$ 286,477						\$ 11,600,096	\$ 11,886,573	\$ 12,463,072
Trust Interest Payable							\$ 6,697	\$ 6,697	\$ 6,643
Miscellaneous Trust									\$ 0
Total Trust Deposits	\$ 286,477						\$ 13,014,986	\$ 13,301,464	\$ 12,924,748
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 213,507							\$ 213,507	\$ 224,962
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 2,316							\$ 2,316	\$ 31,259
Payroll Clearing	\$ (1)	\$ 0	\$ 0					\$ (1)	\$ 0
Total Payroll Liabilities	\$ 215,823	\$ 0	\$ 0					\$ 215,823	\$ 256,221
Revenue Collected in Advance			\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 148,049						\$ 91,237	\$ 239,286	\$ 222,293
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 17,200						\$ 0	\$ 17,200	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 165,249		\$ 0				\$ 91,237	\$ 256,486	\$ 222,293
Total Liabilities	\$ 1,479,938	\$ 0	\$ 0				\$ 31,529,643	\$ 33,009,581	\$ 19,412,248
Total Fund Balance	\$ 34,838,948	\$ 1,197,321	\$ (414,132)					\$ 35,622,137	\$ 32,143,459
Total Liabilities and Fund Balance	\$ 36,318,886	\$ 1,197,321	\$ (414,132)				\$ 31,529,643	\$ 68,631,718	\$ 51,555,706

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 2014/15													
	Governmental Funds							Total Funds (Info Purposes Only)	Current Budget (Annual)	2013/14			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info Purposes Only)	Current Budget (Annual)	Total Funds	Final Budget
		Non-Grant	Grant									(Info Purposes Only)	(Annual)
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 40,478,299	\$ 36,302						\$ 40,514,601	\$ 83,741,948	\$ 31,289,677	\$ 78,722,632		
Improvement and Modernization Fund								\$ 267,920	\$ 0	\$ 0	\$ 284,408		
Judges' Compensation (45.25)	\$ 185,250							\$ 185,250	\$ 641,923	\$ 185,250	\$ 644,659		
Court Interpreter (45.45)	\$ 937,607							\$ 937,607	\$ 4,700,000	\$ 713,788	\$ 4,560,670		
Civil Coordination Reimbursement (45.55)													
MOU Reimbursements (45.10 and General)	\$ 586,796							\$ 586,796	\$ 4,728,051	\$ 323,760	\$ 4,674,909		
Other Miscellaneous									\$ 1,264,732	\$ 91,980	\$ 1,433,011		
	\$ 42,187,952	\$ 36,302						\$ 42,224,254	\$ 95,344,574	\$ 32,604,455	\$ 90,320,289		
Grants													
AB 1058 Commissioner/Facilitator			\$ 510,285					\$ 510,285	\$ 3,824,543	\$ 509,680	\$ 3,675,784		
Other AOC Grants									\$ 56,655	\$ 19,497	\$ 113,967		
Non-AOC Grants			\$ 33,929					\$ 33,929	\$ 253,345	\$ 52,734	\$ 235,701		
			\$ 544,214					\$ 544,214	\$ 4,134,543	\$ 581,911	\$ 4,025,452		
Other Financing Sources													
Interest Income	\$ 1,125	\$ 13						\$ 1,138	\$ 10,300	\$ 397	\$ 12,000		
Investment Income													
Donations													
Local Fees	\$ 640,642	\$ 55,597						\$ 696,239	\$ 2,989,702	\$ 661,494	\$ 521,465		
Non-Fee Revenues	\$ 418,827							\$ 418,827	\$ 2,083,312	\$ 441,479	\$ 4,224,343		
Enhanced Collections													
Escheatment													
Prior Year Revenue													
County Program - Restricted		\$ 81,895						\$ 81,895	\$ 422,401	\$ 98,836	\$ 483,892		
Reimbursement Other	\$ 1,144,258							\$ 1,144,258	\$ 1,278,197	\$ 5,069	\$ 142,115		
Sale of Fixed Assets									\$ 27,000				
Other Miscellaneous	\$ 2,322							\$ 2,322	\$ 27,000	\$ 21,374	\$ 15,400		
	\$ 2,207,174	\$ 137,505						\$ 2,344,679	\$ 6,938,488	\$ 1,228,650	\$ 5,399,215		
Total Revenues	\$ 44,395,126	\$ 173,807	\$ 544,214					\$ 45,113,147	\$ 106,417,605	\$ 34,415,016	\$ 99,744,956		
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 10,876,955	\$ 59,922	\$ 470,591					\$ 11,407,468	\$ 55,033,260	\$ 11,139,973	\$ 52,220,547		
Temp Help	\$ 23,734		\$ 4,403					\$ 28,137	\$ 20,624	\$ 707	\$ 172,339		
Overtime	\$ 41,982							\$ 41,982	\$ 0	\$ 0	\$ 522,807		
Staff Benefits	\$ 6,022,804	\$ 33,781	\$ 247,208					\$ 6,303,793	\$ 29,487,432	\$ 6,010,703	\$ 28,669,419		
	\$ 16,965,475	\$ 93,703	\$ 722,202					\$ 17,781,379	\$ 84,520,692	\$ 17,172,107	\$ 81,585,112		
Operating Expenses and Equipment													
General Expense	\$ 443,432	\$ 1,363	\$ 9,021					\$ 453,816	\$ 3,426,059	\$ 226,063	\$ 3,535,051		
Printing	\$ 28,268		\$ (199)					\$ 28,069	\$ 827,259	\$ 88,516	\$ 686,167		
Telecommunications	\$ 84,408	\$ 122	\$ 1,119					\$ 85,649	\$ 1,379,937	\$ 78,393	\$ 1,682,696		
Postage	\$ 1,501	\$ 0	\$ 0					\$ 1,501	\$ 321,533	\$ 1,068	\$ 600,069		
Insurance	\$ 20,381		\$ 333					\$ 20,714	\$ 52,436	\$ 9,107	\$ 58,869		
In-State Travel	\$ 6,532	\$ 476	\$ 11,894					\$ 18,902	\$ 92,149	\$ 14,668	\$ 91,631		
Out-of-State Travel	\$ 315							\$ 315	\$ 7,217	\$ 4,431	\$ 7,000		
Training	\$ 6,302		\$ 2,380					\$ 8,682	\$ 29,863	\$ 7,998	\$ 55,000		
Security Services	\$ 182,497		\$ 8,145					\$ 190,642	\$ 1,298,448	\$ 180,817	\$ 1,181,795		
Facility Operations	\$ (35,076)	\$ 0	\$ 65,545					\$ 30,469	\$ 2,519,797	\$ 111,256	\$ 6,076,564		
Utilities	\$ 3,627							\$ 3,627	\$ 35,040	\$ 336	\$ 31,555		
Contracted Services	\$ 1,248,812	\$ 24,889	\$ 15,117					\$ 1,288,818	\$ 8,389,660	\$ 1,138,363	\$ 7,602,497		
Consulting and Professional Services	\$ 1,041	\$ 0						\$ 1,041	\$ 84,273	\$ 17,646	\$ 101,045		
Information Technology	\$ 261,661		\$ 52					\$ 261,713	\$ 4,507,952	\$ 312,951	\$ 4,850,937		
Major Equipment	\$ 823,454		\$ 0					\$ 823,454	\$ 1,564,011	\$ 35,325	\$ 1,971,463		
Other Items of Expense	\$ 2,249		\$ 0					\$ 2,249	\$ 87,240	\$ 8,700	\$ 115,799		
	\$ 3,079,405	\$ 26,850	\$ 113,406					\$ 3,219,661	\$ 24,622,874	\$ 2,235,638	\$ 28,648,138		
Special Items of Expense													
Grand Jury	\$ 47	\$ 0						\$ 47		\$ 95			
Jury Costs	\$ 134,403	\$ 6						\$ 134,409	\$ 691,550	\$ 137,848	\$ 673,173		
Judgements, Settlements and Claims													
Debt Service													
Other	\$ 0							\$ 0	\$ 150	\$ 82	\$ 1,500		
Capital Costs													
Internal Cost Recovery	\$ (129,288)		\$ 129,288					\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ 14							\$ 14			\$ (66,522)		
	\$ 5,176	\$ 6	\$ 129,288					\$ 134,470	\$ 691,700	\$ 138,025	\$ 608,151		
Total Expenditures	\$ 20,050,057	\$ 120,558	\$ 964,896					\$ 21,135,511	\$ 109,835,266	\$ 19,545,770	\$ 110,841,401		
Excess (Deficit) of Revenues Over Expenditures	\$ 24,345,069	\$ 53,249	\$ (420,682)					\$ 23,977,837	\$ (3,417,661)	\$ 14,869,246	\$ (11,096,445)		
Operating Transfers In (Out)									\$ 0		\$ 0		
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 10,493,879	\$ 1,144,071	\$ 6,549					\$ 11,644,500	\$ 11,644,500	\$ 17,274,213	\$ 17,274,213		
Ending Balance (Deficit)	\$ 34,838,948	\$ 1,197,321	\$ (414,132)					\$ 35,622,137	\$ 8,226,839	\$ 32,143,458	\$ 6,177,768		

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

For the month ended September										
Fiscal Year 2014/15								2013/14		
	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	\$ 6,481,144	\$ 577,079				\$ 14	\$ 7,058,238	\$ 30,987,508	\$ 6,610,314	\$ 29,412,721
Traffic & Other Infractions	\$ 579,201	\$ 43,683					\$ 622,884	\$ 2,982,941	\$ 1,054,826	\$ 5,028,339
Other Criminal Cases	\$ 1,460,496	\$ 34,409					\$ 1,494,906	\$ 6,957,321	\$ 943,197	\$ 4,233,967
Civil	\$ 1,151,652	\$ 19,323					\$ 1,170,974	\$ 5,565,862	\$ 1,265,142	\$ 6,300,521
Family & Children Services	\$ 1,901,187	\$ 199,847			\$ 129,288		\$ 2,230,323	\$ 10,590,398	\$ 2,065,242	\$ 9,718,721
Probate, Guardianship & Mental Health Services	\$ 497,332	\$ 160,555					\$ 657,887	\$ 2,482,821	\$ 592,378	\$ 2,670,119
Juvenile Dependency Services	\$ 89,456	\$ 585,129					\$ 674,585	\$ 4,207,985	\$ 768,746	\$ 5,282,914
Juvenile Delinquency Services	\$ 89,631	\$ (4,616)					\$ 85,015	\$ 616,931	\$ 116,693	\$ 613,441
Other Court Operations	\$ 1,807,378	\$ 26,137	\$ 0				\$ 1,833,515	\$ 13,024,651	\$ 1,567,773	\$ 11,633,980
Court Interpreters	\$ 937,806	\$ 78,910					\$ 1,016,716	\$ 4,711,188	\$ 992,717	\$ 4,336,103
Jury Services	\$ 240,395	\$ (2,839)	\$ 134,403				\$ 371,959	\$ 2,267,609	\$ 381,503	\$ 2,011,900
Security	\$ 323,772	\$ 415,712					\$ 739,484	\$ 3,105,472	\$ 500,317	\$ 2,892,991
Trial Court Operations Program	\$ 15,559,451	\$ 2,133,328	\$ 134,403		\$ 129,288	\$ 14	\$ 17,956,486	\$ 87,500,686	\$ 16,858,848	\$ 84,135,717
Enhanced Collections										
Other Non-Court Operations	\$ 94,254	\$ 22,429	\$ 52				\$ 116,736	\$ 567,056	\$ 108,709	\$ 577,461
Non-Court Operations Program	\$ 94,254	\$ 22,429	\$ 52				\$ 116,736	\$ 567,056	\$ 108,709	\$ 577,461
Executive Office	\$ 440,243	\$ 10,739	\$ 0				\$ 450,982	\$ 2,473,003	\$ 412,171	\$ 1,236,036
Fiscal Services	\$ 411,096	\$ (8,699)			\$ (129,288)		\$ 273,109	\$ 2,164,603	\$ 379,980	\$ 2,763,439
Human Resources	\$ 791,829	\$ 50,126					\$ 841,955	\$ 2,719,291	\$ 274,421	\$ 5,600,404
Business & Facilities Services	\$ (140,252)	\$ 204,004					\$ 63,752	\$ 4,536,047	\$ 483,979	\$ 5,942,771
Information Technology	\$ 624,759	\$ 807,733					\$ 1,432,491	\$ 9,874,580	\$ 1,027,662	\$ 10,585,573
Court Administration Program	\$ 2,127,674	\$ 1,063,903	\$ 0		\$ (129,288)		\$ 3,062,289	\$ 21,767,524	\$ 2,578,212	\$ 26,128,223
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 17,781,379	\$ 3,219,661	\$ 134,456		\$ 0	\$ 14	\$ 21,135,511	\$ 109,835,266	\$ 19,545,770	\$ 110,841,401

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SAN BERNARDINO

Court

2014-15 1ST QUARTER

Fiscal Year and Ending Quarter

FOOTNOTES

1	Balance Sheet: Negative 1,345,011 Cash balance is due to outstanding AB1058 invoices from June to August 2014 and un-billed September activities.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

SAN BERNARDINO

Court

2014-15 1ST QUARTER

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)	955.75	887.75			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.