# QUARTERLY FINANCIAL STATEMENT CERTIFICATION

prese	Secti	In ac
nt in/	on 6.	corda
present in/all material respects the financial condition of the court for the periods presented.	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	In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02
		92

Signature of Presiding Judge or Court Executive Metma mvoillest

05/09/2014 Date

San Bernardino County Court

2013-14 and 03/31/2014 Fiscal Year and Ending Quarter

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

					he month ende	ed March			2012/13
		Gov	vernmental Fur		ear 2013/14			Tatal	
		Special F				_		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	\$ 2.347.537 \$ (1.231.354) \$ 125.000 \$ 50.000	\$ 759.753	\$ (1.769.710)				\$ (1.105.392) \$ 1.575.018		\$ (5.959)
Distribution Civil Filing Fees Trust Credit Card	\$ 0						\$ 0 \$ (18.237)		\$ 33.076 \$ (70.294)
Credit Card Cash on Hand Cash with County Cash Outside of the AOC	\$ 24.695 \$ 7.925.139		\$ 14.163				\$ 11.719.811	\$ 24.695 \$ 19.659.112	\$ 26.395 \$ 29.546.646
Total Cash	\$ 9.241.017	\$ 759.753	\$ (1.755.548)				\$ 12.171.199	\$ 20.416.422	\$ 29.594.513
Short Term Investment Investment in Financial Institution Total Investments	\$ 11.568.362 \$ 11.568.362						\$ 2.704.470 \$ 2.704.470		\$ 6.088.105 \$ 6.088.105
Accrued Revenue		<b>#</b> O	<b>f</b> 0				φ 2.704.470		
Accrued Revenue Accounts Receivable - General Dishonored Checks Due From Employee Civil Jury Fees Trust	\$ 0 \$ 569.676 \$ 17.726 \$ 2.137	\$ 0 \$ 30.167	\$ 0 \$ 1.161.443					\$ 0 \$ 1.761.286 \$ 17.726 \$ 2.137	\$ 2.536.134
Due From Other Funds Due From Other Governments	\$ 0 \$ 196	\$ 0	\$ 0					\$ 0 \$ 196	
Due From Other Courts Due From State Trust Due To/From Distribution Due To/From	\$ 0	\$ 0	\$ 0				\$ O \$ O	\$ 0 \$ 0	\$ 0 \$ 0
Civil Filing Fee Due To/From General Due To/From Total Receivables	\$ 202 \$ 589.937	\$ 30.167	\$ 1.161.443				\$0	\$ 202 \$ 1.781.547	\$ 137 \$ 2.552.946
Prepaid Expenses - General Salary and Travel Advances	\$ 1.260.954 \$ 0	<b>\$</b> 00.101	\$ 656					\$ 1.261.610 \$ 0	\$ 259.856
Counties  Total Prepaid Expenses	\$ 1.260.954		\$ 656					\$ 1.261.610	\$ 261.686
Other Assets									
Total Other Assets									
Total Assets	\$ 22.660.271	\$ 789.920	\$ (593.449)				\$ 14.875.670	\$ 37.732.412	\$ 38.497.250
LIABILITIES AND FUND BALANCES Accrued Liabilities Accounts Payable - General Due to Other Funds Due to Other Courts	\$ 0 \$ 1.188.807 \$ 0	\$ 0 \$ 123 \$ 0	\$ 0 \$ 120 \$ 0				\$ 0 \$ 202		\$ 368.180
Due to State TC145 Liability Due to Other Governments	\$ 1.785.066 \$ 0	\$ 0	\$ 0 \$ 0				\$ 2.761.473	\$ 1.785.066 \$ 2.761.473 \$ 0	\$ 2.664.053
AB145 Due to Other Government Agency Due to Other Public Agencies Sales and Use Tax Interest	\$ 85		\$ 0				\$ 50	\$ 85 \$ 50	
Miscellaneous Accts. Pay. and Accrued Liab.  Total Accounts Payable and Accrued Liab.	\$ 2.973.959	\$ 123	\$ 120				\$ 2.761.725		\$ 5.017.103
Civil		ψ 123	Ψ 120				\$ 293.769	\$ 293.769	\$ 306.737
Criminal Unreconciled - Civil and Criminal Trust Held Outside of the AOC Trust Interest Payable	\$ 0 \$ 286.477						\$ 70.233 \$ 11.652.153 \$ 6.670	\$ 11.938.630	\$ 11.803.794
Miscellaneous Trust  Total Trust Deposits	\$ 286.477						\$ 0 \$ 12.022.824	\$0	
Accrued Payroll	\$ 286.477	\$ 0	\$ 0				φ 12.022.824	\$ 12.309.301 \$ 0	
Accrued Payroll  Benefits Payable  Deferred Compensation Payable	\$ 0 \$ 221.602 \$ 0	φυ	φU					\$ 0 \$ 221.602 \$ 0	\$ 0 \$ 213.207 \$ 0
Deductions Payable Payroll Clearing	\$ 122.229 \$ 0	\$ 0	\$ 0					\$ 122.229 \$ 0	\$ 0 \$ 0 \$ (18)
Total Payroll Liabilities		\$0	\$0					\$ 343.831	\$ 213.189
Revenue Collected in Advance Liabilities For Deposits Jury Fees - Non-Interest Fees - Partial Payment & Overpayment	\$ 137.282		\$ 0				\$ 91.121	\$ 0 \$ 228.403	
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities Total Other Liabilities	\$ 137.282		\$ 0				\$ 91.121	\$ 228.403	\$ 145.952
Total Liabilities	\$ 3.741.549	\$ 123	\$ 120				\$ 14.875.670	\$ 18.617.462	\$ 17.540.131
Total Fund Balance	\$ 18.918.722	\$ 789.797	\$ (593.569)					\$ 19.114.950	\$ 20.957.119
Total Liabilities and Fund Balance	\$ 22.660.271	\$ 789.920	\$ (593.449)				\$ 14.875.670	\$ 37.732.412	\$ 38.497.250

22.05.2014 11:14:35 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)

ı	For the month ended March										
				F	iscal Year 20		ueu iviaitii			2012	2/13
		Go	vernmental Fun	ds				Total	Current	Total	Final
	_	Special R	evenue		5.1.			Funds	Budget	Funds	Budget
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Annual)	(Info. Purposes Only)	(Annual)
REVENUES											
State Financing Sources Trial Court Trust Fund	\$ 57.381.683	\$ 254.036						\$ 57.635.719	\$ 78.722.632	\$ 43.139.663	\$ 59.898.760
Improvement and Modernization Fund	\$ 0	,						\$ 0	\$ 284.408		\$ 284.408
Judges' Compensation (45.25) Court Interpreter (45.45)	\$ 555.750 \$ 3.186.776							\$ 555.750 \$ 3.186.776	\$ 644.659 \$ 4.560.670		\$ 679.558 \$ 4.635.633
Civil Coordination Reimbursement (45.55) MOU Reimbursements (45.10 and General)	\$ 3.169.252							\$ 3.169.252	\$ 4.674.909	\$ 2.621.040	\$ 4.564.902
Other Miscellaneous	\$ 1.540.672							\$ 1.540.672	\$ 1.433.011	\$ 1.264.732	\$ 3.697.208
	\$ 65.834.133	\$ 254.036						\$ 66.088.169	\$ 90.320.289	\$ 50.672.449	\$ 73.760.469
Grants AB 1058 Commissioner/Facilitator			\$ 2.660.539					\$ 2.660.539	\$ 3.675.784	\$ 2.275.413	\$ 3.633.478
Other AOC Grants			\$ 19.497					\$ 19.497	\$ 113.967		\$ 82.316
Non-AOC Grants			\$ 173.471 \$ 2.853.507					\$ 173.471 \$ 2.853.507	\$ 235.701 \$ 4.025.452	\$ 146.556 \$ 2.421.969	\$ 237.738 \$ 3.953.532
			Ψ 2.000.007					ψ 2.000.001	ψ 11020.102	<b>\$ 2.121.000</b>	ψ 0.000.002
Other Financing Sources Interest Income	\$ 23.473	\$ 606						\$ 24.079	\$ 12.000	\$ 12.002	\$ 12.229
Investment Income Donations											
Local Fees	\$ 1.868.781	\$ 118.871						\$ 1.987.653	\$ 521.465	•	\$ 457.751
Non-Fee Revenues Enhanced Collections	\$ 1.451.649							\$ 1.451.649	\$ 4.224.343	\$ 3.400.123	\$ 4.924.170
Escheatment Prior Year Revenue										\$ (39) \$ 20.000	\$ (39)
County Program - Restricted	\$ 71.776	\$ 286.226						\$ 358.002	\$ 483.892	\$ 336.064	\$ 482.250
Reimbursement Other Sale of Fixed Assets	\$ 116.711							\$ 116.711	\$ 142.115	\$ 148.761 \$ 61.900	\$ 221.534 \$ 62.000
Other Miscellaneous	\$ 30.212							\$ 30.212		\$ 4.664	\$ 6.700
	\$ 3.562.602	\$ 405.703						\$ 3.968.306	\$ 5.399.215	\$ 4.385.407	\$ 6.166.595
Total Revenues	\$ 69.396.735	\$ 659.739	\$ 2.853.507					\$ 72.909.981	\$ 99.744.956	\$ 57.479.825	\$ 83.880.596
EXPENDITURES											
Personal Services Salaries - Permanent	\$ 35.317.492	\$ 177.884	\$ 1.643.870					\$ 37.139.246	\$ 46.295.093	\$ 38.757.522	\$ 53.247.109
Temp Help Overtime	\$ 70.811 \$ 142.551		\$ 6.775 \$ 967					\$ 77.586 \$ 143.518	\$ 172.339 \$ 522.807	\$ 87.721 \$ 13.749	\$ 114.133 \$ 17.203
Staff Benefits	\$ 19.521.930	\$ 89.991	\$ 885.604					\$ 20.497.526	\$ 34.594.873	\$ 20.636.819	\$ 27.972.073
	\$ 55.052.784	\$ 267.875	\$ 2.537.216					\$ 57.857.876	\$ 81.585.112	\$ 59.495.812	\$ 81.350.518
Operating Expenses and Equipment General Expense	\$ 1.550.870	\$ 9.359	\$ 29.905					\$ 1.590.135	\$ 1.967.399	\$ 964.923	\$ 2.799.539
Printing	\$ 379.424		\$ 2.417					\$ 381.841	\$ 536.167	\$ 420.382	\$ 623.731
Telecommunications Postage	\$ 777.541 \$ 377.988	\$ 1.121 \$ 1	\$ 24.728 \$ 6.280					\$ 803.389 \$ 384.269	\$ 1.382.696 \$ 580.069		\$ 1.375.260 \$ 592.663
Insurance	\$ 52.436	·						\$ 52.436	\$ 38.869	\$ 50.653	\$ 51.655
In-State Travel Out-of-State Travel	\$ 41.176 \$ 3.147	\$ 990 \$ 0	\$ 19.823 \$ 1.786					\$ 61.988 \$ 4.933	\$ 58.631 \$ 2.000		\$ 63.299 \$ 3.390
Training Security Services	\$ 17.463 \$ 623.793		\$ 3.050 \$ 48.931					\$ 20.513 \$ 672.724	\$ 55.000 \$ 1.181.795		\$ 30.117 \$ 1.181.795
Facility Operations	\$ 1.287.232	\$ 446	\$ 457.026					\$ 1.744.704	\$ 6.229.564	\$ 1.243.017	\$ 3.422.441
Utilities Contracted Services	\$ 18.445 \$ 4.877.834	\$ 77.887	\$ 51.223					\$ 18.445 \$ 5.006.945	\$ 28.555 \$ 7.602.497		\$ 40.050 \$ 6.721.506
Consulting and Professional Services	\$ 60.573							\$ 60.573	\$ 86.045	\$ 73.145	\$ 130.698
Information Technology Major Equipment	\$ 1.512.283 \$ 487.141	\$ 0	\$ 153					\$ 1.512.436 \$ 487.141	\$ 4.850.937 \$ 1.971.463		\$ 1.084.827 \$ 516.918
Other Items of Expense	\$ 47.708 \$ 12.115.053	\$ 23 \$ 89.827	\$ 1.754 \$ 647.077					\$ 49.485 \$ 12.851.957	\$ 115.799 \$ 26.687.486	\$ 6.029 \$ 9.384.015	\$ 115.798 \$ 18.753.687
	φ 12.113.033	φ 09.021	ψ 047.077					ψ 12.031.937	ψ 20.007.400	ψ 9.304.013	\$ 10.733.007
Special Items of Expense Grand Jury	\$ 65	\$ 450						\$ 515		\$ 75	\$ 1.611
Jury Costs Judgements, Settlements and Claims	\$ 472.222							\$ 472.222	\$ 673.173	\$ 556.358	\$ 789.793
Debt Service											
Other Capital Costs	\$ 148							\$ 148	\$ 1.500	\$ 3.744	\$ 1.000.000
Internal Cost Recovery Prior Year Expense Adjustment	\$ (304.438) \$ (113.473)		\$ 304.438					\$ 0 \$ (113.473)			\$ 0 \$ 0
Thor roar Expense Aujustinent	\$ (113.473)	\$ 450	\$ 304.438					\$ 359.412	\$ 608.151	\$ 483.724	\$ 1.791.404
Total Expenditures	\$ 67.222.361	\$ 358.152	\$ 3.488.731					\$ 71.069.244	\$ 108.880.749	\$ 69.363.550	\$ 101.895.609
Excess (Deficit) of Revenues Over Expenditures	\$ 2.174.374	\$ 301.587	\$ (635.225)					\$ 1.840.737	\$ (9.135.793)		\$ (18.015.013)
	Ψ 2.117.014	ψ 501.507	Ψ (000.220)					ψ 1.0 <del>1</del> 0.737	\$ (9.133.793)		
Operating Transfers In (Out)									<b>\$</b> 0	\$ 0	\$ 0
Fund Balance (Deficit)  Beginning Balance (Deficit)	\$ 16.744.348	\$ 488.210	\$ 41.655					\$ 17.274.213	\$ 17.274.213	\$ 32.840.844	\$ 32.840.844
Ending Balance (Deficit)	\$ 18.918.722	\$ 789.797	\$ (593.569)					\$ 19.114.950	\$ 8.138.420	\$ 20.957.119	\$ 14.825.831
22.05.2014 11:12:34											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 March									
		Fiscal Year 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	\$ 20.539.018	\$ 1.492.943	\$ 9.774				\$ 22.041.735	\$ 29.412.721	\$ 24.022.191	\$ 33.395.845
Traffic & Other Infractions	\$ 3.444.605	\$ 162.164				\$ (3.984)	\$ 3.602.784	\$ 5.028.339	\$ 3.775.947	\$ 5.141.583
Other Criminal Cases	\$ 2.922.575	\$ 73.086					\$ 2.995.662	\$ 4.233.967	\$ 2.649.213	\$ 3.660.532
Civil	\$ 4.256.233	\$ 158.425					\$ 4.414.659	\$ 6.300.521	\$ 4.567.721	\$ 6.285.629
Family & Children Services	\$ 6.345.124	\$ 577.770			\$ 304.438		\$ 7.227.332	\$ 9.703.721	\$ 6.950.815	\$ 9.514.142
Probate, Guardianship & Mental Health Services	\$ 2.020.296	\$ 26.051					\$ 2.046.347	\$ 2.670.119	\$ 1.880.174	\$ 2.600.111
Juvenile Dependency Services	\$ 396.148	\$ 2.977.043					\$ 3.373.191	\$ 5.282.914	\$ 2.796.884	\$ 4.170.708
Juvenile Delinquency Services	\$ 399.981	\$ 26.180					\$ 426.161	\$ 613.441	\$ 491.788	\$ 660.630
Other Court Operations	\$ 5.524.184	\$ 1.310.419				\$ (60.187)		\$ 11.633.980	\$ 6.417.487	\$ 10.565.812
Court Interpreters	\$ 3.070.486	\$ 199.189					\$ 3.269.675	\$ 4.336.103	\$ 3.409.478	\$ 4.647.593
Jury Services	\$ 691.544	\$ 308.274	\$ 462.509			\$ (1.915)		\$ 2.011.900	\$ 1.532.359	\$ 2.135.835
Security	\$ 1.012.077	\$ 685.764					\$ 1.697.841	\$ 2.892.991	\$ 1.814.639	\$ 3.092.640
Trial Court Operations Program	\$ 50.622.273	\$ 7.997.306	\$ 472.282		\$ 304.438	\$ (66.087)	\$ 59.330.212	\$ 84.120.717	\$ 60.308.696	\$ 85.871.060
Enhanced Collections										
Other Non-Court Operations	\$ 339.651	\$ 67.724	\$ 515				\$ 407.891	\$ 577.461	\$ 350.547	\$ 549.688
Non-Court Operations Program	\$ 339.651	\$ 67.724	\$ 515				\$ 407.891	\$ 577.461	\$ 350.547	\$ 549.688
Executive Office	\$ 1.207.191	\$ 241.395	\$ 88			\$ (45.624)	\$ 1.403.049	\$ 1.216.036	\$ 1.510.810	\$ 2.059.266
Fiscal Services	\$ 1.308.982	\$ 312.464	Ψ 00		\$ (304.438)	, ,	\$ 1.317.008	\$ 2.613.439	\$ 1.305.825	\$ 2.343.444
Human Resources	\$ 975.477	\$ 133.149			ψ (304.430)	\$ (1.762)	The state of the s	\$ 5.542.404	\$ 1.128.342	\$ 1.551.779
Business & Facilities Services	\$ 1.243.379	\$ 631.209				ψ (1.702)	\$ 1.874.587	\$ 5.575.119	\$ 1.631.500	\$ 3.823.558
Information Technology	\$ 2.160.923	\$ 3.468.709					\$ 5.629.632	\$ 9.235.573	\$ 3.129.228	\$ 5.696.814
Court Administration Program	\$ 6.895.951	\$ 4.786.926	\$ 88		\$ (304.438)	\$ (47.387)	\$ 11.331.141	\$ 24.182.571	\$ 8.705.705	\$ 15.474.861
Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program		·				,			\$ (1.397)	
Total	\$ 57.857.876	\$ 12.851.957	\$ 472.885		\$ 0	\$ (113.473)	\$ 71.069.244	\$ 108.880.749	\$ 69.363.550	\$ 101.895.609

22.05.2014 11:09:09 Page 1 of 1

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Fiscal Year and Ending Quarter	2013-14 and 03/31/2014	Court	San Bernardino County
--------------------------------	------------------------	-------	-----------------------

### FOOTNOTES

12	11	10	9	8	7	6	5	4	3	2	<b>⊢</b>
										Refund from Prior Year paid Fontana Remodel expenses.	Negative Cash Balance due to outstanding Accounts Receivable for the AB1058 program and Prisoner Hearing program.

## QUARTERLY FINANCIAL STATEMENT Filled Court Employee Positions (FTEs)

San Bernardino County Court

2013-14 and 03/31/2014
Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)		
914.08	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	
861.00	1st Quarter	
872.00	2nd Quarter	Positions (FTEs) F
878.00	3rd Quarter	TEs) Filled
	4th Quarter	

<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.