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

09/05/2014

Date

San Bernardino

Court

2013-14 and 6/30/2014

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Bernardino

Court

2013-14 and 6/30/2014

Fiscal Year and Ending Quarter

FOOTNOTES

1	Statement of Program Expenditures: $(111,022) of Prior Year Expense was mainly resulted from over accrued Unemployment Insurance and return of overcharged Fontana Remodeling expenses.
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

	For the month ended June					
	Fiscal Year 2013/14					2012/13
	Governmental Funds				Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue				
	General	Non-Grant	Grant	Fiduciary Funds		
ASSETS						
Operations	$ (2,265,519)	$ 1,073,451	$ (9,010)	$ 609,291	$ (591,787)	$ 535,611
Payroll	$ (52)			$ 0	$ (52)	$ (36)
Jury	$ 125,000				$ 125,000	$ 125,000
Revolving	$ 50,000				$ 50,000	$ 50,000
Other						
Distribution						
Civil Filing Fees				$ 0	$ 0	$ 0
Trust	$ 0			$ (26,825)	$ (26,825)	$ (122,530)
Credit Card						
Cash on Hand	$ 25,295				$ 25,295	$ 25,205
Cash with County	$ 1,702,010	$ 0	$ 15,503	$ 13,100,644	$ 14,818,157	$ 25,436,223
Cash Outside of the AOC						
Total Cash	$ (363,266)	$ 1,073,451	$ 6,493	$ 13,683,110	$ 14,399,787	$ 26,049,473
Short Term Investment	$ 10,650,516			$ 2,559,505	$ 13,210,021	$ 7,433,569
Investment in Financial Institution						
Total Investments	$ 10,650,516			$ 2,559,505	$ 13,210,021	$ 7,433,569
Accrued Revenue	$ 29,330	$ 426	$ 0		$ 29,756	$ 342,536
Accounts Receivable - General	$ 753,528	$ 79,762	$ 485,008		$ 1,318,299	$ 2,048,433
Dishonored Checks	$ 10,425				$ 10,425	$ 11,093
Due From Employee	$ 2,599				$ 2,599	$ 954
Civil Jury Fees						
Trust						
Due From Other Funds	$ 1,377,074				$ 1,377,074	$ 1,724,569
Due From Other Governments	$ 679	$ 434	$ 0		$ 1,113	$ 6,179
Due From Other Courts				$ 0	$ 0	$ 0
Due From State	$ 3,398,937	$ 72,568	$ 382,008		$ 3,853,513	$ 3,105,693
Trust Due To/From				$ 0	$ 0	$ 0
Distribution Due To/From						
Civil Filing Fee Due To/From						
General Due To/From	$ 40				$ 40	$ 167
Total Receivables	$ 5,572,614	$ 153,190	$ 867,016	$ 0	$ 6,592,820	$ 7,239,624
Prepaid Expenses - General	$ 2,109,781		$ 1,095		$ 2,110,876	$ 1,934,756
Salary and Travel Advances	$ 0				$ 0	$ 0
Counties						
Total Prepaid Expenses	$ 2,109,781		$ 1,095		**$ 2,110,876**	$ 1,934,756
Other Assets						
Total Other Assets						
Total Assets	**$ 17,969,644**	**$ 1,226,641**	**$ 874,605**	**$ 16,242,615**	**$ 36,313,505**	**$ 42,657,422**
LIABILITIES AND FUND BALANCES						
Accrued Liabilities	$ 2,321,973	$ 39,606	$ 22,292		$ 2,383,871	$ 1,061,329
Accounts Payable - General	$ 30,525	$ 0	$ 0	$ 162	$ 30,687	$ 24,056
Due to Other Funds	$ 796,630	$ 29,591	$ 550,854	$ 40	$ 1,377,115	$ 1,724,736
Due to Other Courts						
Due to State	$ 228,508		$ 131,949		$ 360,457	$ 2,745,288
TC145 Liability				$ 2,805,858	$ 2,805,858	$ 3,033,533
Due to Other Governments	$ 457,814	$ 378	$ 1,731		$ 459,923	$ 465,850
AB145 Due to Other Government Agency						
Due to Other Public Agencies						
Sales and Use Tax	$ 3,589	$ 21	$ 219		$ 3,829	$ 305
Interest				$ 35	$ 35	$ 87
Miscellaneous Accts. Pay. and Accrued Liab.						
Total Accounts Payable and Accrued Liab.	$ 3,839,040	$ 69,595	$ 707,045	$ 2,806,095	$ 7,421,775	$ 9,055,184
Civil				$ 259,408	$ 259,408	$ 238,021
Criminal	$ 0			$ 79,296	$ 79,296	$ 46,742
Unreconciled - Civil and Criminal						
Trust Held Outside of the AOC	$ 286,477			$ 12,999,895	$ 13,286,372	$ 12,953,230
Trust Interest Payable				$ 6,684	$ 6,684	$ 6,629
Miscellaneous Trust				$ 0	$ 0	$ 0
Total Trust Deposits	$ 286,477			$ 13,345,283	$ 13,631,760	$ 13,244,622
Accrued Payroll	$ 3,131,391	$ 12,974	$ 161,010		$ 3,305,375	$ 2,858,912
Benefits Payable	$ 69,687				$ 69,687	$ 72,557
Deferred Compensation Payable	$ 0				$ 0	$ 0
Deductions Payable	$ 5,791				$ 5,791	$ 0
Payroll Clearing	$ 0	$ 0	$ 0		$ 0	$ 5
Total Payroll Liabilities	$ 3,206,869	$ 12,974	$ 161,010		$ 3,380,853	$ 2,931,474
Revenue Collected in Advance			$ 0		$ 0	$ 0
Liabilities For Deposits	$ 143,380			$ 91,237	$ 234,617	$ 151,929
Jury Fees - Non-Interest						
Fees - Partial Payment & Overpayment						
Uncleared Collections	$ 0		$ 0		$ 0	$ 0
Other Miscellaneous Liabilities						
Total Other Liabilities	$ 143,380		$ 0	$ 91,237	$ 234,617	$ 151,929
Total Liabilities	**$ 7,475,765**	**$ 82,570**	**$ 868,055**	**$ 16,242,615**	**$ 24,669,005**	**$ 25,383,209**
Total Fund Balance	**$ 10,493,879**	**$ 1,144,071**	**$ 6,549**		**$ 11,644,500**	**$ 17,274,213**
Total Liabilities and Fund Balance	**$ 17,969,644**	**$ 1,226,641**	**$ 874,605**	**$ 16,242,615**	**$ 36,313,505**	**$ 42,657,422**

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						
	Fiscal Year 2013/14					2012/13	
	Governmental Funds			Total Funds	Current Budget	Total Funds	Final Budget
		Special Revenue					
	General	Non-Grant	Grant	(Info. Purposes Only)	(Annual)	(Info. Purposes Only)	(Annual)
REVENUES							
State Financing Sources							
Trial Court Trust Fund	$ 77,298,935	$ 435,474		$ 77,734,409	$ 78,722,632	$ 60,987,418	$ 59,898,760
Improvement and Modernization Fund	$ 267,920			$ 267,920	$ 284,408	$ 317,092	$ 284,408
Judges' Compensation (45.25)	$ 659,951			$ 659,951	$ 644,659	$ 721,208	$ 679,558
Court Interpreter (45.45)	$ 4,405,781			$ 4,405,781	$ 4,560,670	$ 4,474,602	$ 4,635,633
Civil Coordination Reimbursement (45.55)							
MOU Reimbursements (45.10 and General)	$ 4,511,493			$ 4,511,493	$ 4,674,909	$ 4,583,416	$ 4,564,902
Other Miscellaneous	$ 1,540,672			$ 1,540,672	$ 1,433,011	$ 2,751,076	$ 3,697,208
	$ 88,684,752	$ 435,474		$ 89,120,226	$ 90,320,289	$ 73,834,812	$ 73,760,469
Grants							
AB 1058 Commissioner/Facilitator			$ 3,848,578	$ 3,848,578	$ 3,675,784	$ 3,616,243	$ 3,633,478
Other AOC Grants			$ 34,153	$ 34,153	$ 113,967	$ 37,555	$ 82,316
Non-AOC Grants			$ 235,701	$ 235,701	$ 235,701	$ 240,808	$ 237,738
			$ 4,118,432	$ 4,118,432	$ 4,025,452	$ 3,894,606	$ 3,953,532
Other Financing Sources							
Interest Income	$ 38,787	$ 1,849		$ 40,636	$ 12,000	$ 19,410	$ 12,229
Investment Income							
Donations							
Local Fees	$ 2,753,518	$ 203,229		$ 2,956,748	$ 521,465	$ 479,458	$ 457,751
Non-Fee Revenues	$ 2,090,862			$ 2,090,862	$ 4,224,343	$ 4,972,530	$ 4,924,170
Enhanced Collections							
Escheatment						$ (39)	$ (39)
Prior Year Revenue	$ (190,055)	$ 190,055		$ 0		$ 38,058	
County Program - Restricted	$ 120,268	$ 411,593		$ 531,861	$ 483,892	$ 491,006	$ 482,250
Reimbursement Other	$ 223,592			$ 223,592	$ 142,115	$ 233,505	$ 221,534
Sale of Fixed Assets						$ 61,900	$ 62,000
Other Miscellaneous	$ 37,592			$ 37,592	$ 15,400	$ 8,221	$ 6,700
	$ 5,074,565	$ 806,726		$ 5,881,290	$ 5,399,215	$ 6,304,049	$ 6,166,595
Total Revenues	**$ 93,759,316**	**$ 1,242,200**	**$ 4,118,432**	**$ 99,119,949**	**$ 99,744,956**	**$ 84,033,466**	**$ 83,880,596**
EXPENDITURES							
Personal Services							
Salaries - Permanent	$ 49,379,181	$ 239,958	$ 2,299,934	$ 51,919,072	$ 52,220,547	$ 52,619,978	$ 53,247,109
Temp Help	$ 108,313		$ 8,313	$ 116,626	$ 172,339	$ 107,731	$ 114,133
Overtime	$ 262,342		$ 967	$ 263,309	$ 522,807	$ 13,931	$ 17,203
Staff Benefits	$ 27,279,481	$ 121,776	$ 1,223,403	$ 28,624,660	$ 28,669,419	$ 27,906,849	$ 27,972,073
	$ 77,029,316	$ 361,734	$ 3,532,617	$ 80,923,667	$ 81,585,112	$ 80,648,489	$ 81,350,518
Operating Expenses and Equipment							
General Expense	$ 3,260,659	$ 14,800	$ 55,963	$ 3,331,421	$ 3,535,051	$ 2,604,994	$ 2,799,539
Printing	$ 650,840		$ 6,948	$ 657,788	$ 686,167	$ 659,005	$ 623,731
Telecommunications	$ 1,615,344	$ 1,807	$ 41,966	$ 1,659,117	$ 1,682,696	$ 1,335,877	$ 1,375,260
Postage	$ 589,337	$ 2	$ 9,433	$ 598,771	$ 600,069	$ 579,895	$ 592,663
Insurance	$ 51,548		$ 887	$ 52,436	$ 58,869	$ 38,869	$ 51,655
In-State Travel	$ 66,110	$ 2,730	$ 21,839	$ 90,679	$ 91,631	$ 58,892	$ 63,299
Out-of-State Travel	$ 5,030	$ 0	$ 1,786	$ 6,816	$ 7,000	$ 3,894	$ 3,390
Training	$ 27,019		$ 3,050	$ 30,069	$ 55,000	$ 21,004	$ 30,117
Security Services	$ 982,111		$ 73,243	$ 1,055,354	$ 1,181,795	$ 1,138,620	$ 1,181,795
Facility Operations	$ 3,508,483	$ 926	$ 791,840	$ 4,301,249	$ 6,076,564	$ 3,538,047	$ 3,422,441
Utilities	$ 29,817			$ 29,817	$ 31,555	$ 31,104	$ 40,050
Contracted Services	$ 7,268,707	$ 203,274	$ 63,937	$ 7,535,918	$ 7,602,497	$ 7,019,915	$ 6,721,506
Consulting and Professional Services	$ 98,448	$ 0		$ 98,448	$ 101,045	$ 94,703	$ 130,698
Information Technology	$ 2,721,790	$ 0	$ 205	$ 2,721,995	$ 4,850,937	$ 696,340	$ 1,084,827
Major Equipment	$ 977,099			$ 977,099	$ 1,971,463	$ 319,862	$ 516,918
Other Items of Expense	$ 90,554	$ 241	$ 2,856	$ 93,651	$ 115,799	$ 104,990	$ 115,798
	$ 21,942,898	$ 223,779	$ 1,073,953	$ 23,240,630	$ 28,648,138	$ 18,246,011	$ 18,753,687
Special Items of Expense							
Grand Jury	$ 89	$ 825		$ 914		$ 1,306	$ 1,611
Jury Costs	$ 690,324			$ 690,324	$ 673,173	$ 777,002	$ 789,793
Judgements, Settlements and Claims							
Debt Service							
Other	$ 5,148			$ 5,148	$ 1,500	$ 3,744	$ 1,000,000
Capital Costs							
Internal Cost Recovery	$ (413,973)		$ 413,973	$ 0	$ 0	$ 0	$ 0
Prior Year Expense Adjustment	$ (111,022)			$ (111,022)	$ (66,522)	$ (76,453)	$ 0
	$ 170,567	$ 825	$ 413,973	$ 585,365	$ 608,151	$ 705,598	$ 1,791,404
Total Expenditures	**$ 99,142,781**	**$ 586,338**	**$ 5,020,543**	**$ 104,749,662**	**$ 110,841,401**	**$ 99,600,098**	**$ 101,895,609**
Excess (Deficit) of Revenues Over Expenditures	$ (5,383,464)	$ 655,862	$ (902,111)	$ (5,629,713)	$ (11,096,445)	$ (15,566,632)	$ (18,015,013)
Operating Transfers In (Out)	$ (867,005)		$ 867,005	$ 0	$ 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)	**$ 10,493,879**	**$ 1,144,071**	**$ 6,549**	**$ 11,644,500**	**$ 6,177,768**	**$ 17,274,213**	**$ 14,825,831**

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

	For the month ended June								
	Fiscal Year 2013/14							2012/13	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	$ 28,548,508	$ 2,437,918	$ 18,109			$ 31,004,536	$ 29,412,721	$ 32,518,693	$ 33,395,845
Traffic & Other Infractions	$ 4,616,532	$ 306,199			$ (3,098)	$ 4,919,633	$ 5,028,339	$ 5,118,464	$ 5,141,583
Other Criminal Cases	$ 4,367,396	$ 114,499				$ 4,481,896	$ 4,233,967	$ 3,712,438	$ 3,660,532
Civil	$ 5,926,648	$ 326,810				$ 6,253,458	$ 6,300,521	$ 6,246,791	$ 6,285,629
Family & Children Services	$ 8,888,556	$ 987,458		$ 413,973		$ 10,289,987	$ 9,718,721	$ 9,929,479	$ 9,514,142
Probate, Guardianship & Mental Health Services	$ 2,668,262	$ 50,736				$ 2,718,998	$ 2,670,119	$ 2,607,560	$ 2,600,111
Juvenile Dependency Services	$ 550,857	$ 4,213,142				$ 4,763,999	$ 5,282,914	$ 4,468,821	$ 4,170,708
Juvenile Delinquency Services	$ 544,047	$ 66,676				$ 610,723	$ 613,441	$ 695,122	$ 660,630
Other Court Operations	$ 7,936,994	$ 3,484,363			$ (60,187)	$ 11,361,169	$ 11,633,980	$ 10,257,604	$ 10,565,812
Court Interpreters	$ 4,201,199	$ 312,004				$ 4,513,204	$ 4,336,103	$ 4,605,311	$ 4,647,593
Jury Services	$ 982,029	$ 561,566	$ 672,275		$ (1,915)	$ 2,213,954	$ 2,011,900	$ 2,196,906	$ 2,135,835
Security	$ 1,420,414	$ 1,398,189				$ 2,818,603	$ 2,892,991	$ 2,958,492	$ 3,092,640
Trial Court Operations Program	**$ 70,651,442**	**$ 14,259,559**	**$ 690,384**	**$ 413,973**	**$ (65,201)**	**$ 85,950,158**	**$ 84,135,717**	**$ 85,315,681**	**$ 85,871,060**
Enhanced Collections									
Other Non-Court Operations	$ 481,912	$ 89,225	$ 914			$ 572,051	$ 577,461	$ 498,748	$ 549,688
Non-Court Operations Program	**$ 481,912**	**$ 89,225**	**$ 914**			**$ 572,051**	**$ 577,461**	**$ 498,748**	**$ 549,688**
Executive Office	$ 1,682,206	$ 433,274	$ 5,088		$ (44,058)	$ 2,076,510	$ 1,236,036	$ 1,986,672	$ 2,059,266
Fiscal Services	$ 1,863,382	$ 551,933		$ (413,973)		$ 2,001,342	$ 2,763,439	$ 1,841,521	$ 2,343,444
Human Resources	$ 1,381,484	$ 200,285			$ (1,762)	$ 1,580,007	$ 5,600,404	$ 1,525,390	$ 1,551,779
Business & Facilities Services	$ 1,786,542	$ 1,675,261				$ 3,461,803	$ 5,942,771	$ 2,907,532	$ 3,823,558
Information Technology	$ 3,076,699	$ 6,031,092				$ 9,107,791	$ 10,585,573	$ 5,525,950	$ 5,696,814
Court Administration Program	**$ 9,790,313**	**$ 8,891,846**	**$ 5,088**	**$ (413,973)**	**$ (45,821)**	**$ 18,227,453**	**$ 26,128,223**	**$ 13,787,065**	**$ 15,474,861**
Expenditures Not Distributed or Posted to a Program	$ 0					$ 0		$ (1,397)	
Prior Year Adjustments Not Posted to a Program									
Total	**$ 80,923,667**	**$ 23,240,630**	**$ 696,386**	**$ 0**	**$ (111,022)**	**$ 104,749,662**	**$ 110,841,401**	**$ 99,600,098**	**$ 101,895,609**

09/05/2014 10:03:45

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - San Bernardino

	Governmental Funds							
		Special Revenue						
Classification	**General**	**Non-Grant**	**Grant**	**Capital Project**	**Debt Service**	**Proprietary Funds**	**Fiduciary Funds**	**Total Funds** (Info. Purposes Only)
Nonspendable	2,110,876	-	-	-	-	-	-	**2,110,876**
Restricted	-	1,144,071	6,549	-	-	-	-	**1,150,621**
Committed	8,383,003	-	-	-	-	-	-	**8,383,003**
Assigned	-	-	-	-	-	-	-	**-**
Unassigned	-	-	-	-	-	-	-	**-**
Total	**$ 10,493,879**	**$ 1,144,071**	**$ 6,549**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,644,500**