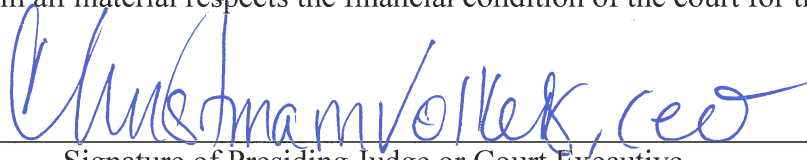


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

02/11/2014

Date

San Bernardino County

Court

2013-14 and 12/31/2013

Fiscal Year and Ending Quarter

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

For the month ended December									
Fiscal Year 2013/14								2012/13	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ 727,487	\$ 652,936	\$ (1,573,248)			\$ 525,210	\$ 332,384	\$ 28,960	
Payroll	\$ (202)					\$ 0	\$ (202)	\$ (36)	
Jury	\$ 125,000						\$ 125,000	\$ 125,000	
Revolving	\$ 50,000						\$ 50,000	\$ 50,000	
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	
Trust	\$ 0						\$ (36,048)	\$ (77,298)	
Credit Card									
Cash on Hand	\$ 24,695						\$ 24,695	\$ 26,395	
Cash with County	\$ 12,935,436		\$ 39,822			\$ 12,827,007	\$ 25,802,265	\$ 33,959,626	
Cash Outside of the AOC									
Total Cash	\$ 13,862,416	\$ 652,936	\$ (1,533,426)			\$ 13,316,169	\$ 26,299,094	\$ 34,112,647	
Short Term Investment	\$ 19,571,433						\$ 2,161,839	\$ 6,592,640	
Investment in Financial Institution									
Total Investments	\$ 19,571,433					\$ 2,161,839	\$ 21,733,273	\$ 6,592,640	
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Receivable - General	\$ 302,038	\$ 40,682	\$ 1,063,031				\$ 1,405,750	\$ 2,675,218	
Dishonored Checks	\$ 14,278						\$ 14,278	\$ 14,054	
Due From Employee	\$ 525						\$ 525	\$ 6,813	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 196	\$ 0	\$ 0				\$ 196	\$ 50	
Due From Other Courts							\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 213						\$ 213	\$ 117	
Total Receivables	\$ 317,250	\$ 40,682	\$ 1,063,031			\$ 0	\$ 1,420,962	\$ 2,696,252	
Prepaid Expenses - General	\$ 1,296,801		\$ 656				\$ 1,297,456	\$ 259,813	
Salary and Travel Advances	\$ 0						\$ 0	\$ 1,022	
Counties									
Total Prepaid Expenses	\$ 1,296,801		\$ 656				\$ 1,297,456	\$ 260,835	
Other Assets									
Total Other Assets									
Total Assets	\$ 35,047,899	\$ 693,618	\$ (469,739)			\$ 15,478,008	\$ 50,749,786	\$ 43,662,374	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 833,537	\$ 0	\$ 9,764			\$ 0	\$ 843,301	\$ 25,283	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 213	\$ 213	\$ 117	
Due to Other Courts									
Due to State	\$ 2,303,428		\$ 0				\$ 2,303,428	\$ 1,984,517	
TC145 Liability						\$ 2,265,814	\$ 2,265,814	\$ 2,587,142	
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax Interest	\$ 0		\$ 0				\$ 0	\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.						\$ 44	\$ 44	\$ 271	
Total Accounts Payable and Accrued Liab.	\$ 3,136,965	\$ 0	\$ 9,764			\$ 2,266,071	\$ 5,412,800	\$ 4,597,330	
Civil									
Criminal	\$ 0					\$ 313,840	\$ 313,840	\$ 343,101	
Unreconciled - Civil and Criminal						\$ 67,358	\$ 67,358	\$ 46,755	
Trust Held Outside of the AOC	\$ 286,477					\$ 12,732,961	\$ 13,019,438	\$ 11,676,026	
Trust Interest Payable						\$ 6,657	\$ 6,657	\$ 6,602	
Miscellaneous Trust						\$ 0	\$ 0	\$ 0	
Total Trust Deposits	\$ 286,477					\$ 13,120,816	\$ 13,407,293	\$ 12,072,484	
Accrued Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Benefits Payable	\$ 666,599						\$ 666,599	\$ 60,396	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 76,603						\$ 76,603	\$ 0	
Payroll Clearing	\$ (179)	\$ 0	\$ 0				\$ (179)	\$ (1,569)	
Total Payroll Liabilities	\$ 743,022	\$ 0	\$ 0				\$ 743,022	\$ 58,827	
Revenue Collected in Advance							\$ 0	\$ 0	
Liabilities For Deposits	\$ 133,687					\$ 91,121	\$ 224,808	\$ 137,293	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 133,687		\$ 0			\$ 91,121	\$ 224,808	\$ 137,293	
Total Liabilities	\$ 4,300,151	\$ 0	\$ 9,764			\$ 15,478,008	\$ 19,787,922	\$ 16,865,934	
Total Fund Balance	\$ 30,747,749	\$ 693,618	\$ (479,503)				\$ 30,961,863	\$ 26,796,440	
Total Liabilities and Fund Balance	\$ 35,047,899	\$ 693,618	\$ (469,739)			\$ 15,478,008	\$ 50,749,786	\$ 43,662,374	

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 December											
Fiscal Year 2013/14											
2012/13											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 47,363,884	\$ 145,166					\$ 47,509,050	\$ 77,268,415	\$ 27,850,874	\$ 59,898,760	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 284,408		\$ 284,408	
Judges' Compensation (45.25)	\$ 370,500						\$ 370,500	\$ 644,659	\$ 370,500	\$ 679,558	
Court Interpreter (45.45)	\$ 2,088,506						\$ 2,088,506	\$ 4,762,232	\$ 2,059,810	\$ 4,635,633	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 1,764,891						\$ 1,764,891	\$ 4,574,144	\$ 1,766,028	\$ 4,564,902	
Other Miscellaneous	\$ 1,540,672						\$ 1,540,672	\$ 1,433,011	\$ 667,923	\$ 3,697,208	
	\$ 53,128,453	\$ 145,166					\$ 53,273,619	\$ 88,966,869	\$ 32,715,135	\$ 73,780,469	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,531,613				\$ 1,531,613	\$ 3,675,784	\$ 1,352,826	\$ 3,633,478	
Other AOC Grants			\$ 19,497				\$ 19,497	\$ 51,497		\$ 82,316	
Non-AOC Grants			\$ 91,994				\$ 91,994	\$ 235,701	\$ 84,695	\$ 237,738	
			\$ 1,643,104				\$ 1,643,104	\$ 3,962,982	\$ 1,437,521	\$ 3,953,532	
Other Financing Sources											
Interest Income	\$ 8,738	\$ 252					\$ 8,989	\$ 12,000	\$ 8,018	\$ 12,229	
Investment Income											
Donations											
Local Fees	\$ 1,210,146	\$ 59,731					\$ 1,269,877	\$ 510,652	\$ 331,502	\$ 457,751	
Non-Fee Revenues	\$ 930,812						\$ 930,812	\$ 4,420,841	\$ 2,185,869	\$ 4,924,170	
Enhanced Collections											
Escheatment									\$ (39)	\$ (39)	
Prior Year Revenue									\$ 20,000		
County Program - Restricted	\$ 44,373	\$ 185,365					\$ 229,738	\$ 483,892	\$ 208,810	\$ 482,250	
Reimbursement Other	\$ 62,538						\$ 62,538	\$ 164,500	\$ 118,028	\$ 221,534	
Sale of Fixed Assets										\$ 62,000	
Other Miscellaneous	\$ 28,372						\$ 28,372	\$ 6,700	\$ 11,390	\$ 6,700	
	\$ 2,284,980	\$ 245,348					\$ 2,530,327	\$ 6,808,593	\$ 2,883,579	\$ 6,166,585	
Total Revenues	\$ 55,413,433	\$ 390,514	\$ 1,643,104				\$ 57,447,051	\$ 98,528,436	\$ 37,036,235	\$ 83,880,596	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 22,217,139	\$ 118,456	\$ 1,071,825				\$ 23,407,420	\$ 53,011,397	\$ 24,649,734	\$ 53,247,109	
Temp Help	\$ 39,996		\$ 1,634				\$ 41,631		\$ 66,630	\$ 114,133	
Overtime	\$ 13,136						\$ 13,136		\$ 10,625	\$ 17,203	
Staff Benefits	\$ 11,820,823	\$ 57,490	\$ 541,327				\$ 12,419,640	\$ 35,428,258	\$ 13,148,965	\$ 27,972,073	
	\$ 34,091,094	\$ 175,946	\$ 1,614,787				\$ 35,881,828	\$ 88,439,653	\$ 37,875,953	\$ 81,350,518	
Operating Expenses and Equipment											
General Expense	\$ 808,645	\$ 7,180	\$ 18,071				\$ 833,896	\$ 2,829,939	\$ 420,173	\$ 2,799,539	
Printing	\$ 264,495		\$ 283				\$ 264,778	\$ 723,738	\$ 229,018	\$ 623,731	
Telecommunications	\$ 320,207	\$ 490	\$ 6,372				\$ 327,068	\$ 1,348,081	\$ 42,028	\$ 1,375,260	
Postage	\$ 236,526	\$ 1	\$ 3,937				\$ 240,465	\$ 660,034	\$ 248,892	\$ 592,663	
Insurance	\$ 51,316						\$ 51,316	\$ 38,869	\$ 51,655	\$ 51,655	
In-State Travel	\$ 29,657	\$ 865	\$ 19,662				\$ 50,184	\$ 58,617	\$ 21,623	\$ 63,299	
Out-of-State Travel	\$ 3,194	\$ 0	\$ 1,786				\$ 4,980	\$ 2,000	\$ 1,123	\$ 3,390	
Training	\$ 10,110		\$ 2,640				\$ 12,750	\$ 55,000	\$ 11,548	\$ 30,117	
Security Services	\$ 394,230		\$ 30,430				\$ 424,660	\$ 1,181,795	\$ 512,569	\$ 1,181,795	
Facility Operations	\$ 779,287	\$ 384	\$ 262,058				\$ 1,041,730	\$ 4,694,568	\$ 512,911	\$ 3,422,441	
Utilities	\$ 10,711						\$ 10,711	\$ 28,555	\$ 9,699	\$ 40,050	
Contracted Services	\$ 3,026,950	\$ 0	\$ 37,222				\$ 3,064,172	\$ 7,985,920	\$ 2,645,092	\$ 6,721,506	
Consulting and Professional Services	\$ 38,904						\$ 38,904	\$ 179,197	\$ 25,118	\$ 130,698	
Information Technology	\$ 1,041,075	\$ 0	\$ 103				\$ 1,041,178	\$ 2,597,239	\$ 194,553	\$ 1,084,827	
Major Equipment	\$ 208,375						\$ 208,375	\$ 2,286,600	\$ 0	\$ 516,918	
Other Items of Expense	\$ 23,060	\$ 14	\$ 1,278				\$ 24,352	\$ 115,819	\$ 3,620	\$ 115,798	
	\$ 7,246,742	\$ 8,935	\$ 383,841				\$ 7,639,519	\$ 24,785,971	\$ 4,929,622	\$ 18,753,687	
Special Items of Expense											
Grand Jury	\$ 47	\$ 225					\$ 272		\$ 57	\$ 1,611	
Jury Costs	\$ 293,574						\$ 293,574	\$ 789,793	\$ 346,433	\$ 789,793	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 148						\$ 148	\$ 1,500	\$ 3,704	\$ 1,000,000	
Capital Costs											
Internal Cost Recovery	\$ (165,634)		\$ 165,634				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (55,940)						\$ (55,940)	\$ (46,951)	\$ (75,129)	\$ 0	
	\$ 72,195	\$ 225	\$ 165,634				\$ 238,054	\$ 744,342	\$ 275,064	\$ 1,791,404	
Total Expenditures	\$ 41,410,032	\$ 185,106	\$ 2,164,263				\$ 43,759,400	\$ 113,969,968	\$ 43,080,639	\$ 101,895,609	
Excess (Deficit) of Revenues Over Expenditures	\$ 14,003,401	\$ 205,408	\$ (521,158)				\$ 13,687,650	\$ (15,441,532)	\$ (6,044,404)	\$ (18,015,013)	
Operating Transfers In (Out)								\$ 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)	\$ 30,747,749	\$ 693,618	\$ (479,503)				\$ 30,961,863	\$ 1,832,681	\$ 26,796,440	\$ 14,825,831	

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

For the month ended December										
Fiscal Year 2013/14									2012/13	
	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	\$ 12,755,602	\$ 976,170	\$ 6,207				\$ 13,737,979	\$ 31,728,609	\$ 15,330,243	\$ 33,395,845
Traffic & Other Infractions	\$ 2,162,072	\$ 33,487				\$ (3,984)	\$ 2,191,575	\$ 5,243,342	\$ 2,408,303	\$ 5,141,583
Other Criminal Cases	\$ 1,817,532	\$ 45,900					\$ 1,863,432	\$ 4,487,178	\$ 1,613,311	\$ 3,660,532
Civil	\$ 2,563,339	\$ 75,445					\$ 2,638,784	\$ 6,176,422	\$ 2,892,483	\$ 6,285,629
Family & Children Services	\$ 3,950,371	\$ 342,273			\$ 165,634		\$ 4,458,279	\$ 10,252,380	\$ 4,228,816	\$ 9,514,142
Probate, Guardianship & Mental Health Services	\$ 1,238,205	\$ 13,449					\$ 1,251,654	\$ 2,795,005	\$ 1,190,841	\$ 2,600,111
Juvenile Dependency Services	\$ 251,167	\$ 1,848,455					\$ 2,099,622	\$ 4,918,187	\$ 1,755,533	\$ 4,170,708
Juvenile Delinquency Services	\$ 247,096	\$ 16,827					\$ 263,922	\$ 642,486	\$ 321,261	\$ 660,630
Other Court Operations	\$ 3,376,707	\$ 692,601				\$ (2,655)	\$ 4,066,652	\$ 11,615,116	\$ 3,779,428	\$ 10,565,812
Court Interpreters	\$ 1,889,023	\$ 114,974					\$ 2,003,997	\$ 4,694,299	\$ 2,167,761	\$ 4,647,593
Jury Services	\$ 427,598	\$ 220,850	\$ 287,428			\$ (1,915)	\$ 933,961	\$ 2,259,074	\$ 957,333	\$ 2,135,835
Security	\$ 617,433	\$ 427,879					\$ 1,045,312	\$ 2,866,440	\$ 1,271,004	\$ 3,092,640
Trial Court Operations Program	\$ 31,296,145	\$ 4,808,310	\$ 293,634		\$ 165,634	\$ (8,554)	\$ 36,555,169	\$ 87,678,538	\$ 37,916,316	\$ 85,871,060
Enhanced Collections										
Other Non-Court Operations	\$ 220,319	\$ 55,571	\$ 272				\$ 276,162	\$ 553,814	\$ 200,596	\$ 549,688
Non-Court Operations Program	\$ 220,319	\$ 55,571	\$ 272				\$ 276,162	\$ 553,814	\$ 200,596	\$ 549,688
Executive Office	\$ 770,532	\$ 156,382	\$ 88			\$ (45,624)	\$ 881,378	\$ 1,587,384	\$ 958,125	\$ 2,059,266
Fiscal Services	\$ 809,587	\$ 209,368			\$ (165,634)		\$ 853,321	\$ 2,889,365	\$ 800,992	\$ 2,343,444
Human Resources	\$ 595,386	\$ 76,755				\$ (1,762)	\$ 670,378	\$ 7,852,592	\$ 737,609	\$ 1,551,779
Business & Facilities Services	\$ 782,909	\$ 357,834					\$ 1,140,744	\$ 5,839,027	\$ 988,768	\$ 3,823,558
Information Technology	\$ 1,406,949	\$ 1,975,299					\$ 3,382,249	\$ 7,569,248	\$ 1,479,630	\$ 5,696,814
Court Administration Program	\$ 4,365,363	\$ 2,775,638	\$ 88		\$ (165,634)	\$ (47,386)	\$ 6,928,069	\$ 25,737,616	\$ 4,965,124	\$ 15,474,861
Expenditures Not Distributed or Posted to a Program									\$ (1,397)	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 35,881,828	\$ 7,639,519	\$ 293,994		\$ 0	\$ (55,940)	\$ 43,759,400	\$ 113,969,968	\$ 43,080,639	\$ 101,895,609

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Bernardino County
Court

2013-14 and 12/31/2013
Fiscal Year and Ending Quarter

FOOTNOTES

1	Negative Cash Balance is due to outstanding Accounts Receivable for the AB1058 program, Prisoner Hearing program and County funded Mental Health and Drug Court programs.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Bernardino County
 Court

2013-14 and 12/31/2013
 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)	914.08	861.00	872.00		

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