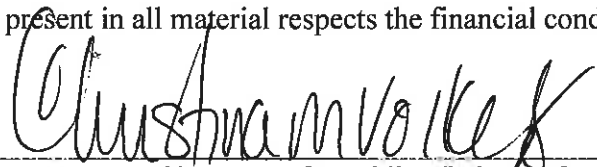
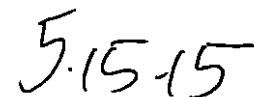


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 County
Court

2014-15 Q3 03/31/2015
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Bernardino County

Court

2014-15 Q3 03/31/2015

Fiscal Year and Ending Quarter

FOOTNOTES

1	Balance Sheet: Negative 1,667,126 Cash Balance is due to outstanding AB1058 and AOC SAFG invoices from September – January 2014 and un-billed February and March activities.
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

San Bernardino County

Court

2014-15 Q2 12/31/2014

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	894.75	899.75	

¹ 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 March									
Fiscal Year 2014/15									2013/14
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ 27.478	\$ 1.869.359	\$ (1.667.126)				\$ 287.734	\$ 517.445	\$ 232.188
Payroll	\$ (15.114)						\$ (206)	\$ (15.320)	\$ 343.664
Jury	\$ 125.000							\$ 125.000	\$ 125.000
Revolving	\$ 50.000							\$ 50.000	\$ 50.000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (120.581)	\$ (120.581)	\$ (18.237)
Credit Card									
Cash on Hand	\$ 22.945							\$ 22.945	\$ 24.695
Cash with County	\$ 1.701.034		\$ 0				\$ 27.529.831	\$ 29.230.865	\$ 19.659.112
Cash Outside of the AOC									
Total Cash	\$ 1.911.343	\$ 1.869.359	\$ (1.667.126)				\$ 27.696.777	\$ 29.810.354	\$ 20.416.422
Short Term Investment	\$ 13.280.605						\$ 3.671.191	\$ 16.951.796	\$ 14.272.833
Investment in Financial Institution									
Total Investments	\$ 13.280.605						\$ 3.671.191	\$ 16.951.796	\$ 14.272.833
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 65.799	\$ 25.507	\$ 936.858					\$ 1.028.165	\$ 1.761.286
Dishonored Checks	\$ 19.454							\$ 19.454	\$ 17.726
Due From Employee	\$ 9.378							\$ 9.378	\$ 2.137
Civil Jury Fees									
Trust							\$ 7.469	\$ 7.469	
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 29	\$ 0						\$ 29	\$ 196
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 33							\$ 33	\$ 202
Total Receivables	\$ 94.694	\$ 25.507	\$ 936.858				\$ 7.469	\$ 1.064.528	\$ 1.781.547
Prepaid Expenses - General	\$ 976.855		\$ 1.919					\$ 978.774	\$ 1.261.610
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 976.855		\$ 1.919					\$ 978.774	\$ 1.261.610
Other Assets									
Total Other Assets									
Total Assets	\$ 16.263.497	\$ 1.894.866	\$ (728.349)				\$ 31.375.438	\$ 48.805.452	\$ 37.732.412
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 59.394	\$ 0	\$ 0				\$ 42.742	\$ 102.136	\$ 1.189.050
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 33	\$ 33	\$ 202
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 1.785.066
TC145 Liability							\$ 2.667.188	\$ 2.667.188	\$ 2.761.473
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	\$ 2	\$ 0	\$ 0					\$ 2	\$ 85
Interest							\$ 72	\$ 72	\$ 50
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 2.625							\$ 2.625	
Total Accounts Payable and Accrued Liab.	\$ 62.021	\$ 0	\$ 0				\$ 18.593.359	\$ 18.655.379	\$ 5.735.927
Civil							\$ 501.565	\$ 501.565	\$ 293.769
Criminal	\$ 0						\$ 602.188	\$ 602.188	\$ 70.233
Unreconciled - Civil and Criminal							\$ 0	\$ 0	
Trust Held Outside of the AOC	\$ 286.477						\$ 11.573.532	\$ 11.860.009	\$ 11.938.630
Trust Interest Payable							\$ 6.704	\$ 6.704	\$ 6.670
Miscellaneous Trust									\$ 0
Total Trust Deposits	\$ 286.477						\$ 12.683.990	\$ 12.970.467	\$ 12.309.301
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 222.571							\$ 222.571	\$ 221.602
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 122.229
Payroll Clearing	\$ (1)	\$ 0	\$ 0					\$ (1)	\$ 0
Total Payroll Liabilities	\$ 222.570	\$ 0	\$ 0					\$ 222.570	\$ 343.831
Revenue Collected in Advance			\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 111.790						\$ 98.089	\$ 209.879	\$ 228.403
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 2.137						\$ 0	\$ 2.137	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 113.927		\$ 0				\$ 98.089	\$ 212.016	\$ 228.403
Total Liabilities	\$ 684.995	\$ 0	\$ 0				\$ 31.375.438	\$ 32.060.433	\$ 18.617.462
Total Fund Balance	\$ 15.578.502	\$ 1.894.866	\$ (728.349)					\$ 16.745.020	\$ 19.114.950
Total Liabilities and Fund Balance	\$ 16.263.497	\$ 1.894.866	\$ (728.349)				\$ 31.375.438	\$ 48.805.452	\$ 37.732.412

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 March											
Fiscal Year 2014/15								2013/14			
	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	\$ 61,819.821	\$ 272.397					\$ 62,092.218	\$ 84,354.820	\$ 57,635.719	\$ 78,722.632	
Improvement and Modernization Fund	\$ 267.921						\$ 267.921	\$ 267.920	\$ 0	\$ 284.408	
Judges' Compensation (45.25)	\$ 555.750						\$ 555.750	\$ 641.923	\$ 555.750	\$ 644.659	
Court Interpreter (45.45)	\$ 3,156.592						\$ 3,156.592	\$ 4,700.000	\$ 3,186.776	\$ 4,560.670	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 2,697.255						\$ 2,697.255	\$ 4,538.351	\$ 3,169.252	\$ 4,674.909	
Other Miscellaneous	\$ 1,264.732						\$ 1,264.732	\$ 1,264.732	\$ 1,540.672	\$ 1,433.011	
	\$ 69,762.071	\$ 272.397					\$ 70,034.468	\$ 95,767.746	\$ 66,088.169	\$ 90,320.289	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,441.226				\$ 2,441.226	\$ 3,824.543	\$ 2,660.539	\$ 3,675.784	
Other AOC Grants			\$ 14.656				\$ 14.656	\$ 56.655	\$ 19.497	\$ 113.967	
Non-AOC Grants			\$ 169.558				\$ 169.558	\$ 253.345	\$ 173.471	\$ 235.701	
			\$ 2,625.440				\$ 2,625.440	\$ 4,134.543	\$ 2,853.507	\$ 4,025.452	
Other Financing Sources											
Interest Income	\$ 33.199	\$ 1,563					\$ 34.763	\$ 30.000	\$ 24.079	\$ 12.000	
Investment Income											
Donations											
Local Fees	\$ 1,300.209	\$ 711.050					\$ 2,011.258	\$ 2,923.702	\$ 1,987.653	\$ 521.465	
Non-Fee Revenues	\$ 1,154.917	\$ 20,532					\$ 1,175.449	\$ 2,083.312	\$ 1,451.649	\$ 4,224.343	
Enhanced Collections											
Escheatment	\$ 91.488						\$ 91.488	\$ 46.807			
Prior Year Revenue											
County Program - Restricted		\$ 238.486					\$ 238.486	\$ 411.401	\$ 358.002	\$ 483.892	
Reimbursement Other	\$ 1,238.477						\$ 1,238.477	\$ 1,278.197	\$ 116.711	\$ 142.115	
Sale of Fixed Assets	\$ 62.754						\$ 62.754	\$ 60.000			
Other Miscellaneous	\$ 18.489						\$ 18.489	\$ 44.874	\$ 30.212	\$ 15.400	
	\$ 3,899.533	\$ 971.631					\$ 4,871.164	\$ 6,878.293	\$ 3,968.306	\$ 5,399.215	
Total Revenues	\$ 73,661.604	\$ 1,244.028	\$ 2,625.440				\$ 77,531.072	\$ 106,780.582	\$ 72,909.981	\$ 99,744.956	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 36,598.050	\$ 213.296	\$ 1,612.436				\$ 38,423.782	\$ 53,635.244	\$ 37,139.246	\$ 52,220.547	
Temp Help	\$ 59.680		\$ 4.666				\$ 64.347	\$ 100.000	\$ 77.586	\$ 172.339	
Overtime	\$ 61.362						\$ 61.362	\$ 75.000	\$ 143.518	\$ 522.807	
Staff Benefits	\$ 19,128.707	\$ 103.042	\$ 802.602				\$ 20,034.350	\$ 28,920.023	\$ 20,497.526	\$ 28,669.419	
	\$ 55,847.799	\$ 316.338	\$ 2,419.704				\$ 58,583.841	\$ 82,730.267	\$ 57,857.876	\$ 81,585.112	
Operating Expenses and Equipment											
General Expense	\$ 1,280.432	\$ 3,725	\$ 27.159				\$ 1,311.315	\$ 3,270.100	\$ 1,590.135	\$ 3,535.051	
Printing	\$ 512.204	\$ 89	\$ 6.055				\$ 518.348	\$ 778.348	\$ 381.841	\$ 686.167	
Telecommunications	\$ 756.841	\$ 2,066	\$ 24.203				\$ 783.110	\$ 1,379.942	\$ 803.389	\$ 1,682.696	
Postage	\$ 298.315	\$ 2,780	\$ 5.965				\$ 307.060	\$ 394.738	\$ 384.269	\$ 600.069	
Insurance	\$ 64.511		\$ 1.004				\$ 65.515	\$ 83.461	\$ 52.436	\$ 58.869	
In-State Travel	\$ 43.906	\$ 588	\$ 15.762				\$ 60.256	\$ 107.146	\$ 61.988	\$ 91.631	
Out-of-State Travel	\$ 2,571						\$ 2,571	\$ 7,217	\$ 4,933	\$ 7,000	
Training	\$ 27.280	\$ 600	\$ 2.380				\$ 30.260	\$ 29.866	\$ 20.513	\$ 55.000	
Security Services	\$ 624.652		\$ 31.382				\$ 656.035	\$ 1,278.449	\$ 672.724	\$ 1,181.795	
Facility Operations	\$ 633.579	\$ 0	\$ 462.036				\$ 1,095.615	\$ 2,552.187	\$ 1,744.704	\$ 6,076.564	
Utilities	\$ 20.050						\$ 20.050	\$ 35.040	\$ 18.445	\$ 31.555	
Contracted Services	\$ 4,909.362	\$ 165.763	\$ 48.176				\$ 5,123.300	\$ 8,312.914	\$ 5,006.945	\$ 7,602.497	
Consulting and Professional Services	\$ 13.311	\$ 0					\$ 13.311	\$ 84.275	\$ 60.573	\$ 101.045	
Information Technology	\$ 1,950.063		\$ 155				\$ 1,950.218	\$ 4,507.952	\$ 1,512.436	\$ 4,850.937	
Major Equipment	\$ 1,388.512						\$ 1,388.512	\$ 1,575.150	\$ 487.141	\$ 1,971.463	
Other Items of Expense	\$ 36.169	\$ 692	\$ 1.863				\$ 38.724	\$ 102.238	\$ 49.485	\$ 115.799	
	\$ 12,561.758	\$ 176.303	\$ 626.139				\$ 13,364.199	\$ 24,499.023	\$ 12,851.957	\$ 28,648.138	
Special Items of Expense											
Grand Jury	\$ 106	\$ 592					\$ 699	\$ 1,000	\$ 515		
Jury Costs	\$ 481.798	\$ 0					\$ 481.798	\$ 691.500	\$ 472.222	\$ 673.173	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0	\$ 200	\$ 148	\$ 1,500	
Capital Costs											
Internal Cost Recovery	\$ (376.391)		\$ 376.391				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 14						\$ 14		\$ (113.473)	\$ (66.522)	
	\$ 105.528	\$ 592	\$ 376.391				\$ 482.511	\$ 692.700	\$ 359.412	\$ 608.151	
Total Expenditures	\$ 68,515.085	\$ 493.233	\$ 3,422.234				\$ 72,430.552	\$ 107,921.990	\$ 71,069.244	\$ 110,841.401	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,146.519	\$ 750.795	\$ (796.794)				\$ 5,100.520	\$ (1,141.408)	\$ 1,840.737	\$ (11,096.445)	
Operating Transfers In (Out)	\$ (61.896)		\$ 61.896				\$ 0	\$ 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)	\$ 15,578.502	\$ 1,894.866	\$ (728.349)				\$ 16,745.020	\$ 10,503.092	\$ 19,114.950	\$ 6,177.768	

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

For the month ended March										
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	\$ 20,368.488	\$ 1,720.834				\$ 14	\$ 22,089.336	\$ 30,746.997	\$ 22,041.735	\$ 29,412.721
Traffic & Other Infractions	\$ 1,890.242	\$ 259.481					\$ 2,149.723	\$ 2,982.941	\$ 3,602.784	\$ 5,028.339
Other Criminal Cases	\$ 4,931.375	\$ 114.146					\$ 5,045.521	\$ 6,957.321	\$ 2,995.662	\$ 4,233.967
Civil	\$ 3,786.053	\$ 83.964					\$ 3,870.017	\$ 5,565.862	\$ 4,414.659	\$ 6,300.521
Family & Children Services	\$ 6,498.468	\$ 837.753			\$ 376.391		\$ 7,712.611	\$ 10,590.398	\$ 7,227.332	\$ 9,718.721
Probate, Guardianship & Mental Health Services	\$ 1,590.210	\$ 199.557					\$ 1,789.767	\$ 2,515.213	\$ 2,046.347	\$ 2,670.119
Juvenile Dependency Services	\$ 304.280	\$ 2,406.090					\$ 2,710.371	\$ 4,207.985	\$ 3,373.191	\$ 5,282.914
Juvenile Delinquency Services	\$ 401.768	\$ 11.676					\$ 413.443	\$ 616.931	\$ 426.161	\$ 613.441
Other Court Operations	\$ 6,495.545	\$ 1,017.212	\$ 0				\$ 7,512.757	\$ 11,638.635	\$ 6,774.415	\$ 11,633.980
Court Interpreters	\$ 2,991.713	\$ 274.981					\$ 3,266.694	\$ 4,746.187	\$ 3,269.675	\$ 4,336.103
Jury Services	\$ 793.203	\$ 538.463	\$ 481.798				\$ 1,813.464	\$ 2,265.828	\$ 1,460.411	\$ 2,011.900
Security	\$ 1,140.145	\$ 904.706					\$ 2,044.851	\$ 3,085.473	\$ 1,697.841	\$ 2,892.991
Trial Court Operations Program	\$ 51,191.490	\$ 8,368.862	\$ 481.798		\$ 376.391	\$ 14	\$ 60,418.556	\$ 85,919.770	\$ 59,330.212	\$ 84,135.717
Enhanced Collections										
Other Non-Court Operations	\$ 303.155	\$ 47.283	\$ 699				\$ 351.137	\$ 556.056	\$ 407.891	\$ 577.461
Non-Court Operations Program	\$ 303.155	\$ 47.283	\$ 699				\$ 351.137	\$ 556.056	\$ 407.891	\$ 577.461
Executive Office	\$ 1,452.187	\$ 125.031	\$ 0				\$ 1,577.218	\$ 2,429.863	\$ 1,403.049	\$ 1,236.036
Fiscal Services	\$ 1,324.158	\$ 251.742			\$ (376.391)		\$ 1,199.508	\$ 2,079.743	\$ 1,317.008	\$ 2,763.439
Human Resources	\$ 984.875	\$ 185.622					\$ 1,170.497	\$ 2,476.517	\$ 1,106.865	\$ 5,600.404
Business & Facilities Services	\$ 1,173.654	\$ 1,153.029					\$ 2,326.682	\$ 4,604.968	\$ 1,874.587	\$ 5,942.771
Information Technology	\$ 2,154.323	\$ 3,232.631					\$ 5,386.953	\$ 9,855.073	\$ 5,629.632	\$ 10,585.573
Court Administration Program	\$ 7,089.196	\$ 4,948.054	\$ 0		\$ (376.391)		\$ 11,660.859	\$ 21,446.164	\$ 11,331.141	\$ 26,128.223
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 58,583.841	\$ 13,364.199	\$ 482.497		\$ 0	\$ 14	\$ 72,430.552	\$ 107,921.990	\$ 71,069.244	\$ 110,841.401