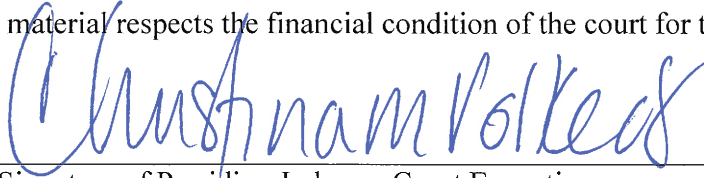


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

08/04/2015

Date

San Bernardino County

Court

2014-15 Q4 06/30/2015

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Bernardino County

Court

2014-15 Q4 06/30/2015

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Bernardino County

Court

2014-15 Q4 06/30/2015

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	927.08

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 June							2013/14	
	Fiscal Year 2014/15								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (3,659,795)	\$ 1,989,413	\$ 2,453				\$ 239,162	\$ (1,428,766)	\$ (591,787)
Payroll	\$ (69)						\$ 0	\$ (69)	\$ (52)
Jury	\$ 125,000							\$ 125,000	\$ 125,000
Revolving	\$ 58,800							\$ 58,800	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (179,882)	\$ (179,882)	\$ (26,825)
Credit Card								\$ 23,095	\$ 25,295
Cash on Hand	\$ 23,095							\$ 23,095	\$ 25,295
Cash with County	\$ 1,710,726		\$ 0				\$ 27,887,387	\$ 29,598,112	\$ 14,818,157
Cash Outside of the AOC									
Total Cash	\$ (1,742,243)	\$ 1,989,413	\$ 2,453				\$ 27,946,667	\$ 28,196,291	\$ 14,399,787
Short Term Investment	\$ 16,753,893						\$ 4,553,750	\$ 21,307,644	\$ 13,210,021
Investment in Financial Institution									
Total Investments	\$ 16,753,893						\$ 4,553,750	\$ 21,307,644	\$ 13,210,021
Accrued Revenue	\$ 17,579	\$ 1,303	\$ 0					\$ 18,882	\$ 29,756
Accounts Receivable - General	\$ 301,637	\$ 33,966	\$ 761,174					\$ 1,096,776	\$ 1,318,299
Dishonored Checks	\$ 13,740							\$ 13,740	\$ 10,425
Due From Employee	\$ 6,988							\$ 6,988	\$ 2,599
Civil Jury Fees									
Trust							\$ 7,469	\$ 7,469	
Due From Other Funds	\$ 1,161,984	\$ 4,951						\$ 1,166,935	\$ 1,377,074
Due From Other Governments	\$ 236,704	\$ 86,898						\$ 323,602	\$ 1,113
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 2,750,764	\$ 75,169	\$ 386,522					\$ 3,212,455	\$ 3,853,513
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 38							\$ 38	\$ 40
Total Receivables	\$ 4,489,434	\$ 202,285	\$ 1,147,696				\$ 7,469	\$ 5,846,885	\$ 6,592,820
Prepaid Expenses - General	\$ 2,173,130		\$ 1,355					\$ 2,174,485	\$ 2,110,876
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 2,173,130		\$ 1,355					\$ 2,174,485	\$ 2,110,876
Other Assets									
Total Other Assets									
Total Assets	\$ 21,674,215	\$ 2,191,699	\$ 1,151,503				\$ 32,507,887	\$ 57,525,304	\$ 36,313,505
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 1,488,315	\$ 56,468	\$ 19,310					\$ 1,564,093	\$ 2,383,871
Accounts Payable - General	\$ 93,768	\$ 0	\$ 2,516				\$ 0	\$ 96,284	\$ 30,687
Due to Other Funds	\$ 170,591	\$ 45,750	\$ 950,593				\$ 38	\$ 1,166,973	\$ 1,377,115
Due to Other Courts	\$ 48,156							\$ 48,156	
Due to State	\$ 125,134		\$ 0					\$ 125,134	\$ 360,457
TC145 Liability							\$ 2,393,302	\$ 2,393,302	\$ 2,805,858
Due to Other Governments	\$ 685,392	\$ 510	\$ 4,172				\$ 15,883,323	\$ 16,573,397	\$ 459,923
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0	\$ 107	\$ 83					\$ 190	\$ 3,829
Interest							\$ 84	\$ 84	\$ 35
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 910							\$ 910	
Total Accounts Payable and Accrued Liab.	\$ 2,612,265	\$ 102,836	\$ 976,674				\$ 18,276,747	\$ 21,968,523	\$ 7,421,778
Civil							\$ 587,488	\$ 587,488	\$ 259,408
Criminal	\$ 0						\$ 1,584,463	\$ 1,584,463	\$ 79,296
Unreconciled - Civil and Criminal							\$ 0	\$ 0	
Trust Held Outside of the AOC	\$ 286,477						\$ 11,954,745	\$ 12,241,222	\$ 13,286,372
Trust Interest Payable							\$ 6,719	\$ 6,719	\$ 6,684
Miscellaneous Trust									\$ 0
Total Trust Deposits	\$ 286,477						\$ 14,133,416	\$ 14,419,893	\$ 13,631,760
Accrued Payroll	\$ 3,696,630	\$ 31,842	\$ 172,669					\$ 3,901,141	\$ 3,305,375
Benefits Payable	\$ 70,616							\$ 70,616	\$ 69,687
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 683							\$ 683	\$ 5,791
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 3,767,929	\$ 31,842	\$ 172,669					\$ 3,972,439	\$ 3,380,853
Revenue Collected in Advance	\$ 3,068,785		\$ 2,160					\$ 3,070,945	\$ 0
Liabilities For Deposits	\$ 116,572						\$ 98,089	\$ 214,661	\$ 234,617
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	
Uncleared Collections	\$ 0						\$ (366)	\$ (366)	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,185,357		\$ 2,160				\$ 97,723	\$ 3,285,240	\$ 234,617
Total Liabilities	\$ 9,852,027	\$ 134,678	\$ 1,151,503				\$ 32,507,887	\$ 43,646,095	\$ 24,869,005
Total Fund Balance	\$ 11,822,188	\$ 2,057,021	\$ 0					\$ 13,879,209	\$ 11,644,500
Total Liabilities and Fund Balance	\$ 21,674,215	\$ 2,191,699	\$ 1,151,503				\$ 32,507,887	\$ 57,525,304	\$ 36,313,505

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

	For the month ended June									
	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	\$ 28,116,776	\$ 2,588,432				\$ 14	\$ 30,705,223	\$ 30,746,997	\$ 31,004,536	\$ 29,412,721
Traffic & Other Infractions	\$ 2,642,299	\$ 405,427					\$ 3,047,727	\$ 2,982,941	\$ 4,919,633	\$ 5,028,339
Other Criminal Cases	\$ 6,839,588	\$ 168,262					\$ 7,007,850	\$ 6,957,321	\$ 4,481,896	\$ 4,233,967
Civil	\$ 5,222,906	\$ 124,564					\$ 5,347,470	\$ 5,565,862	\$ 6,253,458	\$ 6,300,521
Family & Children Services	\$ 9,031,154	\$ 1,267,022			\$ 511,161		\$ 10,809,337	\$ 10,590,398	\$ 10,289,987	\$ 9,718,721
Probate, Guardianship & Mental Health Services	\$ 2,196,112	\$ 228,389					\$ 2,424,502	\$ 2,515,213	\$ 2,718,998	\$ 2,670,119
Juvenile Dependency Services	\$ 438,127	\$ 3,718,190					\$ 4,156,316	\$ 4,207,985	\$ 4,763,999	\$ 5,282,914
Juvenile Delinquency Services	\$ 552,167	\$ 76,425					\$ 628,592	\$ 616,931	\$ 610,723	\$ 613,441
Other Court Operations	\$ 9,121,886	\$ 2,222,588	\$ 0				\$ 11,344,474	\$ 11,638,635	\$ 11,361,169	\$ 11,633,980
Court Interpreters	\$ 4,136,365	\$ 419,592					\$ 4,555,956	\$ 4,746,187	\$ 4,513,204	\$ 4,336,103
Jury Services	\$ 1,093,132	\$ 742,005	\$ 716,239				\$ 2,551,376	\$ 2,265,828	\$ 2,213,954	\$ 2,011,900
Security	\$ 1,573,076	\$ 1,501,081	\$ 1,032				\$ 3,075,189	\$ 3,085,473	\$ 2,818,603	\$ 2,892,991
Trial Court Operations Program	\$ 70,963,589	\$ 13,461,977	\$ 717,271		\$ 511,161	\$ 14	\$ 85,654,012	\$ 85,919,770	\$ 85,950,158	\$ 84,135,717
Enhanced Collections										
Other Non-Court Operations	\$ 439,886	\$ 81,843	\$ 1,155				\$ 522,883	\$ 556,056	\$ 572,051	\$ 577,461
Non-Court Operations Program	\$ 439,886	\$ 81,843	\$ 1,155				\$ 522,883	\$ 556,056	\$ 572,051	\$ 577,461
Executive Office	\$ 2,044,607	\$ 184,140	\$ 7				\$ 2,228,754	\$ 2,429,863	\$ 2,076,510	\$ 1,236,036
Fiscal Services	\$ 1,725,913	\$ 507,382			\$ (511,161)		\$ 1,722,133	\$ 2,079,743	\$ 2,001,342	\$ 2,763,439
Human Resources	\$ 1,451,539	\$ 311,965					\$ 1,763,503	\$ 2,476,517	\$ 1,580,007	\$ 5,600,404
Business & Facilities Services	\$ 1,675,757	\$ 1,950,390					\$ 3,626,147	\$ 4,604,968	\$ 3,461,803	\$ 5,942,771
Information Technology	\$ 3,067,335	\$ 5,199,834					\$ 8,267,169	\$ 9,855,073	\$ 9,107,791	\$ 10,585,573
Court Administration Program	\$ 9,965,151	\$ 8,153,710	\$ 7		\$ (511,161)		\$ 17,607,706	\$ 21,446,164	\$ 18,227,453	\$ 26,128,223
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 81,368,626	\$ 21,697,529	\$ 718,432		\$ 0	\$ 14	\$ 103,784,602	\$ 107,921,990	\$ 104,749,662	\$ 110,841,401

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 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	\$ 83,478,342	\$ 464,735					\$ 83,943,077	\$ 84,354,820	\$ 77,734,409	\$ 78,722,632	
Improvement and Modernization Fund	\$ 293,418						\$ 293,418	\$ 267,920	\$ 267,920	\$ 284,408	
Judges' Compensation (45.25)	\$ 647,562						\$ 647,562	\$ 641,923	\$ 659,951	\$ 644,659	
Court Interpreter (45.45)	\$ 4,267,449						\$ 4,267,449	\$ 4,700,000	\$ 4,405,781	\$ 4,580,670	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 4,567,545						\$ 4,567,545	\$ 4,538,351	\$ 4,511,493	\$ 4,674,909	
Other Miscellaneous	\$ 1,264,732						\$ 1,264,732	\$ 1,264,732	\$ 1,540,672	\$ 1,433,011	
	\$ 94,519,048	\$ 464,735					\$ 94,983,783	\$ 95,767,746	\$ 89,120,228	\$ 90,320,289	
Grants											
AB 1058 Commissioner/Facilitator			\$ 3,885,812				\$ 3,885,812	\$ 3,824,543	\$ 3,848,578	\$ 3,675,784	
Other AOC Grants			\$ 46,810				\$ 46,810	\$ 56,655	\$ 34,153	\$ 113,987	
Non-AOC Grants			\$ 253,685				\$ 253,685	\$ 253,345	\$ 235,701	\$ 235,701	
			\$ 4,186,307				\$ 4,186,307	\$ 4,134,543	\$ 4,118,432	\$ 4,025,452	
Other Financing Sources											
Interest Income	\$ 56,652	\$ 3,943					\$ 60,595	\$ 30,000	\$ 40,636	\$ 12,000	
Investment Income											
Donations											
Local Fees	\$ 1,830,403	\$ 1,094,880					\$ 2,925,283	\$ 2,923,702	\$ 2,956,748	\$ 521,485	
Non-Fee Revenues	\$ 1,984,815	\$ 81,435					\$ 2,066,249	\$ 2,083,312	\$ 2,090,862	\$ 4,224,343	
Enhanced Collections											
Escheatment	\$ 45,870						\$ 45,870	\$ 48,807			
Prior Year Revenue									\$ 0		
County Program - Restricted		\$ 396,045					\$ 396,045	\$ 411,401	\$ 531,861	\$ 483,892	
Reimbursement Other	\$ 1,270,651						\$ 1,270,651	\$ 1,278,197	\$ 223,592	\$ 142,115	
Sale of Fixed Assets	\$ 62,754						\$ 62,754	\$ 60,000			
Other Miscellaneous	\$ 21,774						\$ 21,774	\$ 44,874	\$ 37,592	\$ 15,400	
	\$ 5,272,920	\$ 1,576,302					\$ 6,849,222	\$ 6,878,293	\$ 5,881,290	\$ 5,399,215	
Total Revenues	\$ 99,791,967	\$ 2,041,037	\$ 4,186,307				\$ 106,019,311	\$ 106,780,582	\$ 99,119,949	\$ 99,744,956	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 51,101,204	\$ 426,471	\$ 2,270,122				\$ 53,797,797	\$ 53,835,244	\$ 51,919,072	\$ 52,220,547	
Temp Help	\$ 94,212		\$ 4,666				\$ 98,878	\$ 100,000	\$ 116,628	\$ 172,339	
Overtime	\$ 74,703	\$ 789					\$ 75,492	\$ 75,000	\$ 283,309	\$ 522,807	
Staff Benefits	\$ 26,099,304	\$ 193,370	\$ 1,103,785				\$ 27,396,459	\$ 28,920,023	\$ 28,624,660	\$ 28,669,419	
	\$ 77,369,423	\$ 620,630	\$ 3,378,573				\$ 81,368,626	\$ 82,730,267	\$ 80,923,667	\$ 81,585,112	
Operating Expenses and Equipment											
General Expense	\$ 2,694,199	\$ 8,469	\$ 41,050				\$ 2,743,718	\$ 3,270,100	\$ 3,331,421	\$ 3,535,051	
Printing	\$ 784,380	\$ 89	\$ 8,146				\$ 792,616	\$ 778,348	\$ 657,788	\$ 686,167	
Telecommunications	\$ 1,470,559	\$ 2,904	\$ 42,259				\$ 1,515,722	\$ 1,379,942	\$ 1,659,117	\$ 1,682,696	
Postage	\$ 438,113	\$ 4,433	\$ 9,473				\$ 452,019	\$ 394,738	\$ 598,771	\$ 600,069	
Insurance	\$ 64,511		\$ 1,342				\$ 65,853	\$ 83,461	\$ 52,436	\$ 58,869	
In-State Travel	\$ 86,109	\$ 5,929	\$ 15,857				\$ 107,895	\$ 107,146	\$ 90,679	\$ 91,831	
Out-of-State Travel	\$ 8,567						\$ 8,567	\$ 7,217	\$ 6,816	\$ 7,000	
Training	\$ 38,559	\$ 5,552	\$ 3,552				\$ 47,663	\$ 29,866	\$ 30,069	\$ 55,000	
Security Services	\$ 1,092,724		\$ 60,624				\$ 1,153,348	\$ 1,278,449	\$ 1,055,354	\$ 1,181,795	
Facility Operations	\$ 1,502,723	\$ 0	\$ 801,317				\$ 2,304,040	\$ 2,552,187	\$ 4,301,249	\$ 6,076,564	
Utilities	\$ 34,293						\$ 34,293	\$ 35,040	\$ 29,817	\$ 31,555	
Contracted Services	\$ 7,418,593	\$ 478,052	\$ 70,082				\$ 7,966,727	\$ 8,312,914	\$ 7,535,918	\$ 7,602,497	
Consulting and Professional Services	\$ 19,631	\$ 0					\$ 19,631	\$ 84,275	\$ 98,448	\$ 101,045	
Information Technology	\$ 2,939,871		\$ 206				\$ 2,940,077	\$ 4,507,952	\$ 2,721,995	\$ 4,850,937	
Major Equipment	\$ 1,458,372						\$ 1,458,372	\$ 1,575,150	\$ 977,099	\$ 1,971,463	
Other Items of Expense	\$ 83,887	\$ 999	\$ 2,304				\$ 86,990	\$ 102,238	\$ 93,651	\$ 115,799	
	\$ 20,134,889	\$ 506,427	\$ 1,056,213				\$ 21,697,529	\$ 24,499,023	\$ 23,240,630	\$ 28,648,138	
Special Items of Expense											
Grand Jury	\$ 125	\$ 1,030					\$ 1,155	\$ 1,000	\$ 914		
Jury Costs	\$ 716,239	\$ 0					\$ 716,239	\$ 691,500	\$ 690,324	\$ 673,173	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 1,039						\$ 1,039	\$ 200	\$ 5,148	\$ 1,500	
Capital Costs											
Internal Cost Recovery	\$ (511,161)		\$ 511,161				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 14						\$ 14		\$ (111,022)	\$ (66,522)	
	\$ 206,256	\$ 1,030	\$ 511,161				\$ 718,447	\$ 692,700	\$ 585,365	\$ 608,151	
Total Expenditures	\$ 97,710,568	\$ 1,128,088	\$ 4,945,947				\$ 103,784,602	\$ 107,921,990	\$ 104,749,662	\$ 110,841,401	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,081,400	\$ 912,950	\$ (759,640)				\$ 2,234,709	\$ (1,141,408)	\$ (5,629,713)	\$ (11,096,445)	
Operating Transfers In (Out)	\$ (753,091)	\$ 0	\$ 753,091				\$ 0	\$ 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)	\$ 11,822,188	\$ 2,057,021	\$ 0				\$ 13,879,209	\$ 10,503,092	\$ 11,644,500	\$ 6,177,768	

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - San Bernardino

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	2,173,130	-	2,173,130	-	-	-	-	-	2,173,130	
Restricted	-	-	-	2,057,021	-	-	-	-	2,057,021	
Committed	9,649,058	-	9,649,058	-	-	-	-	-	9,649,058	
Assigned	-	-	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 11,822,188	\$ -	\$ 11,822,188	\$ 2,057,021	\$ -	\$ -	\$ -	\$ -	\$ 13,879,209	