

**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

05/10/2013

\_\_\_\_\_  
Date

SAN BERNARDINO

\_\_\_\_\_  
Court

2012-13 AND 03/31/2013

\_\_\_\_\_  
Fiscal Year and Ending Quarter

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 2012/13													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2011/12			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
<b>REVENUES</b>													
State Financing Sources													
Trial Court Trust Fund	\$ 42,885,633	\$ 254,030						\$ 43,139,663	\$ 59,898,760	\$ 58,569,808	\$ 79,781,806		
Trial Court Improvement Fund								\$ 284,408	\$ 196,896	\$ 196,896	\$ 284,408		
Judicial Administration Efficiency & Mod Fund													
Judges' Compensation (45.25)	\$ 555,750							\$ 555,750	\$ 679,558	\$ 466,759	\$ 678,876		
Court Interpreter (45.45)	\$ 3,091,264							\$ 3,091,264	\$ 4,635,633	\$ 3,434,213	\$ 4,790,979		
Civil Coordination Reimbursement (45.55)													
MOU Reimbursements (45.10 and General)	\$ 2,621,040							\$ 2,621,040	\$ 4,564,902	\$ 2,924,906	\$ 4,847,888		
Other Miscellaneous	\$ 1,264,732							\$ 1,264,732	\$ 3,697,208	\$ 3,697,208	\$ 667,923		
	\$ 50,418,419	\$ 254,030						\$ 50,672,449	\$ 73,760,469	\$ 65,592,583	\$ 91,051,880		
Grants													
AB 1058 Commissioner/Facilitator			\$ 2,275,413					\$ 2,275,413	\$ 3,633,478	\$ 1,265,294	\$ 3,900,672		
Other AOC Grants									\$ 82,316	\$ 82,316	\$ 84,000		
Non-AOC Grants	\$ 0		\$ 146,556					\$ 146,556	\$ 237,738	\$ 118,813	\$ 235,701		
	\$ 0		\$ 2,421,969					\$ 2,421,969	\$ 3,953,532	\$ 1,384,106	\$ 4,220,373		
Other Financing Sources													
Interest Income	\$ 11,924	\$ 78						\$ 12,002	\$ 12,229	\$ 30,084	\$ 51,568		
Investment Income													
Donations													
Local Fees	\$ 401,932	\$ 0						\$ 401,932	\$ 457,751	\$ 370,621	\$ 446,576		
Non-Fee Revenues	\$ 3,400,123							\$ 3,400,123	\$ 4,924,170	\$ 3,219,931	\$ 6,048,199		
Enhanced Collections													
Escheatment	\$ (39)							\$ (39)	\$ (39)	\$ 305	\$ 15,526		
Prior Year Revenue			\$ 20,000					\$ 20,000					
County Program - Restricted	\$ 66,660	\$ 269,404						\$ 336,064	\$ 482,250	\$ 280,976	\$ 527,667		
Reimbursement Other	\$ 148,761							\$ 148,761	\$ 221,534	\$ 757,351	\$ 172,080		
Sale of Fixed Assets	\$ 61,900							\$ 61,900	\$ 62,000				
Other Miscellaneous	\$ 4,664							\$ 4,664	\$ 6,700	\$ 29,851	\$ 6,543		
	\$ 4,095,925	\$ 269,482	\$ 20,000					\$ 4,385,407	\$ 6,166,595	\$ 4,689,119	\$ 7,268,159		
<b>Total Revenues</b>	<b>\$ 54,514,344</b>	<b>\$ 523,512</b>	<b>\$ 2,441,969</b>					<b>\$ 57,479,825</b>	<b>\$ 83,880,596</b>	<b>\$ 71,665,808</b>	<b>\$ 102,540,412</b>		
<b>EXPENDITURES</b>													
Personal Services													
Salaries - Permanent	\$ 37,067,617	\$ 172,072	\$ 1,517,833					\$ 38,757,522	\$ 53,247,109	\$ 41,621,205	\$ 59,112,113		
Temp Help	\$ 67,695		\$ 20,027					\$ 87,721	\$ 114,133	\$ 264,468	\$ 129,224		
Overtime	\$ 13,749							\$ 13,749	\$ 17,203	\$ 27,089			
Staff Benefits	\$ 19,753,454	\$ 98,561	\$ 784,804					\$ 20,636,819	\$ 27,972,073	\$ 20,772,920	\$ 29,038,960		
	\$ 56,902,515	\$ 270,634	\$ 2,322,664					\$ 59,495,812	\$ 81,350,518	\$ 62,685,683	\$ 88,280,297		
Operating Expenses and Equipment													
General Expense	\$ 937,390	\$ 5,425	\$ 22,108					\$ 964,923	\$ 2,799,539	\$ 1,404,588	\$ 3,346,373		
Printing	\$ 415,708	\$ 74	\$ 4,600					\$ 420,382	\$ 623,731	\$ 412,480	\$ 867,344		
Telecommunications	\$ 571,239	\$ 1,302	\$ 17,514					\$ 590,055	\$ 1,375,260	\$ 55,660	\$ 1,870,882		
Postage	\$ 337,549	\$ 4	\$ 5,408					\$ 342,960	\$ 592,663	\$ 408,532	\$ 1,054,068		
Insurance	\$ 49,412		\$ 1,241					\$ 50,653	\$ 51,655	\$ 37,180			
In-State Travel	\$ 34,366	\$ 1,627	\$ 2,768					\$ 38,761	\$ 63,299	\$ 47,411	\$ 91,956		
Out-of-State Travel	\$ 2,166							\$ 2,166	\$ 3,390	\$ 2,496	\$ 10,172		
Training	\$ 11,922		\$ 3,178					\$ 15,100	\$ 30,117	\$ 27,875	\$ 53,101		
Security Services	\$ 572,012		\$ 36,607					\$ 608,619	\$ 1,181,795	\$ 742,602	\$ 1,377,573		
Facility Operations	\$ 797,880	\$ 0	\$ 445,137					\$ 1,243,017	\$ 3,422,441	\$ 580,221	\$ 4,443,629		
Utilities	\$ 16,429							\$ 16,429	\$ 40,050	\$ 8,716			
Contracted Services	\$ 4,568,497		\$ 22,902					\$ 4,591,400	\$ 6,721,506	\$ 5,279,970	\$ 8,303,233		
Consulting and Professional Services	\$ 53,427	\$ 19,718						\$ 73,145	\$ 130,698	\$ 53,394	\$ 162,392		
Information Technology	\$ 380,987							\$ 380,987	\$ 1,084,827	\$ 1,104,955	\$ 2,779,199		
Major Equipment	\$ 39,389							\$ 39,389	\$ 516,918	\$ 541,613	\$ 937,238		
Other Items of Expense	\$ 5,924	\$ 46	\$ 59					\$ 6,029	\$ 115,798	\$ 71,394	\$ 105,333		
	\$ 8,794,296	\$ 28,197	\$ 561,521					\$ 9,384,015	\$ 18,753,687	\$ 10,779,088	\$ 25,402,493		
Special Items of Expense													
Grand Jury	\$ 75							\$ 75	\$ 1,611	\$ 106			
Jury Costs	\$ 556,358							\$ 556,358	\$ 789,793	\$ 486,810	\$ 846,920		
Judgements, Settlements and Claims										\$ 0			
Debt Service													
Other	\$ 3,744							\$ 3,744	\$ 1,000,000	\$ 0			
Capital Costs													
Internal Cost Recovery	\$ (212,551)		\$ 212,551					\$ 0	\$ 0	\$ 0			
Prior Year Expense Adjustment	\$ (192,870)		\$ 116,416					\$ (76,453)	\$ 0	\$ (22,465)			
	\$ 154,756		\$ 328,968					\$ 483,724	\$ 1,791,404	\$ 464,451	\$ 846,920		
<b>Total Expenditures</b>	<b>\$ 65,851,567</b>	<b>\$ 298,830</b>	<b>\$ 3,213,153</b>					<b>\$ 69,363,550</b>	<b>\$ 101,895,609</b>	<b>\$ 73,929,221</b>	<b>\$ 114,529,710</b>		
Excess (Deficit) of Revenues Over Expenditures	\$ (11,337,223)	\$ 224,681	\$ (771,183)					\$ (11,883,725)	\$ (18,015,013)	\$ (2,263,413)	\$ (11,989,298)		
Operating Transfers In (Out)	\$ (99,590)		\$ 99,590					\$ 0	\$ 0	\$ 0	\$ 0		
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 32,780,081	\$ 60,763	\$ 0					\$ 32,840,844	\$ 32,840,844	\$ 37,514,273	\$ 37,514,273		
Ending Balance (Deficit)	\$ 21,343,268	\$ 285,445	\$ (671,593)					\$ 20,957,119	\$ 14,825,831	\$ 35,250,860	\$ 25,524,975		

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

For the month ended March									
Fiscal Year 2012/13								2011/12	
	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						
<b>ASSETS</b>									
Operations	\$ 1,713,205	\$ 240,605	\$ (2,827,393)				\$ 763,233	\$ (110,350)	\$ (364,274)
Payroll	\$ (5,959)						\$ 0	\$ (5,959)	\$ 3,016
Jury	\$ 125,000							\$ 125,000	
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution:									
Civil Filing Fees							\$ 33,076	\$ 33,076	\$ 0
Trust	\$ 0						\$ (70,294)	\$ (70,294)	\$ 326,899
Credit Card									
Cash on Hand	\$ 26,395							\$ 26,395	\$ 152,270
Cash with County	\$ 17,923,635						\$ 11,623,011	\$ 29,546,646	\$ 42,157,925
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 19,832,275</b>	<b>\$ 240,605</b>	<b>\$ (2,827,393)</b>				<b>\$ 12,349,026</b>	<b>\$ 29,594,513</b>	<b>\$ 42,325,836</b>
Short Term Investment	\$ 3,867,805							\$ 2,220,300	\$ 6,088,105
Investment in Financial Institution									\$ 12,592,605
<b>Total Investments</b>	<b>\$ 3,867,805</b>						<b>\$ 2,220,300</b>	<b>\$ 6,088,105</b>	<b>\$ 12,592,605</b>
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 335,591	\$ 44,942	\$ 2,155,601					\$ 2,536,134	\$ 1,294,092
Dishonored Checks	\$ 9,683							\$ 9,683	\$ 24,164
Due From Employee	\$ 6,627							\$ 6,627	\$ 748
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 365	\$ 0						\$ 365	\$ (64)
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 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	\$ 137							\$ 137	\$ 142
<b>Total Receivables</b>	<b>\$ 352,403</b>	<b>\$ 44,942</b>	<b>\$ 2,155,601</b>				<b>\$ 0</b>	<b>\$ 2,552,946</b>	<b>\$ 1,319,081</b>
Prepaid Expenses - General	\$ 259,650		\$ 206					\$ 259,856	\$ 781,228
Salary and Travel Advances	\$ 1,830							\$ 1,830	
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 261,480</b>		<b>\$ 206</b>					<b>\$ 261,686</b>	<b>\$ 781,228</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 24,313,963</b>	<b>\$ 285,547</b>	<b>\$ (671,586)</b>				<b>\$ 14,569,326</b>	<b>\$ 38,497,250</b>	<b>\$ 57,018,750</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 368,070	\$ 103	\$ 7				\$ 0	\$ 368,180	\$ 687,051
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 137	\$ 137	\$ 142
Due to Other Courts									
Due to State	\$ 1,984,517		\$ 0					\$ 1,984,517	\$ 2,059,646
TC145 Liability							\$ 2,664,053	\$ 2,664,053	\$ 2,945,106
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 30		\$ 0					\$ 30	\$ 48
Interest							\$ 187	\$ 187	\$ 424
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 2,352,617</b>	<b>\$ 103</b>	<b>\$ 7</b>				<b>\$ 2,664,376</b>	<b>\$ 5,017,103</b>	<b>\$ 5,692,417</b>
Civil							\$ 306,737	\$ 306,737	\$ 437,591
Criminal	\$ 0						\$ 46,742	\$ 46,742	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC	\$ 286,477						\$ 11,517,317	\$ 11,803,794	\$ 15,284,777
Trust Interest Payable							\$ 6,616	\$ 6,616	\$ 6,561
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
<b>Total Trust Deposits</b>	<b>\$ 286,477</b>						<b>\$ 11,877,411</b>	<b>\$ 12,163,887</b>	<b>\$ 15,728,929</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 213,207							\$ 213,207	\$ 216,528
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ (18)	\$ 0	\$ 0					\$ (18)	\$ (852)
<b>Total Payroll Liabilities</b>	<b>\$ 213,189</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 213,189</b>	<b>\$ 215,677</b>
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 20,000
Liabilities For Deposits	\$ 118,413						\$ 27,538	\$ 145,952	\$ 110,868
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 118,413</b>		<b>\$ 0</b>				<b>\$ 27,538</b>	<b>\$ 145,952</b>	<b>\$ 130,868</b>
<b>Total Liabilities</b>	<b>\$ 2,970,696</b>	<b>\$ 103</b>	<b>\$ 7</b>				<b>\$ 14,569,326</b>	<b>\$ 17,540,131</b>	<b>\$ 21,767,890</b>
<b>Total Fund Balance</b>	<b>\$ 21,343,268</b>	<b>\$ 285,445</b>	<b>\$ (671,593)</b>					<b>\$ 20,957,119</b>	<b>\$ 35,250,860</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 24,313,963</b>	<b>\$ 285,547</b>	<b>\$ (671,586)</b>				<b>\$ 14,569,326</b>	<b>\$ 38,497,250</b>	<b>\$ 57,018,750</b>



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

	For the month ended March							2011/12	
	Fiscal Year 2012/13							Total Actual Expense	Final Budget (Annual)
<b>PROGRAM EXPENDITURES:</b>	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)	Final Budget (Annual)
Judges & Courtroom Support	\$ 22,328,264	\$ 1,693,920	\$ 7				\$ 24,022,191	\$ 33,395,845	\$ 34,694,800
Traffic & Other Infractions	\$ 3,722,443	\$ 53,127	\$ 378				\$ 3,775,947	\$ 5,141,583	\$ 5,729,866
Other Criminal Cases	\$ 2,585,652	\$ 63,560					\$ 2,649,213	\$ 3,660,532	\$ 3,919,205
Civil	\$ 4,470,203	\$ 97,518				\$ 0	\$ 4,567,721	\$ 6,285,629	\$ 6,635,869
Family & Children Services	\$ 6,095,132	\$ 545,318	\$ 0		\$ 213,948	\$ 96,416	\$ 6,950,815	\$ 9,514,142	\$ 8,862,810
Probate, Guardianship & Mental Health Services	\$ 1,855,645	\$ 24,529					\$ 1,880,174	\$ 2,600,111	\$ 2,694,890
Juvenile Dependency Services	\$ 329,316	\$ 2,467,568					\$ 1,880,174	\$ 4,170,708	\$ 3,929,458
Juvenile Delinquency Services	\$ 476,910	\$ 14,879					\$ 491,788	\$ 660,630	\$ 830,214
Other Court Operations	\$ 5,655,616	\$ 837,000					\$ 6,417,487	\$ 10,565,812	\$ 20,061,372
Court Interpreters	\$ 3,156,594	\$ 252,884					\$ 3,409,478	\$ 4,647,593	\$ 4,999,784
Jury Services	\$ 626,586	\$ 349,792	\$ 555,981				\$ 1,532,359	\$ 2,135,835	\$ 1,901,791
Security	\$ 1,470,594	\$ 644,044	\$ 1				\$ 1,814,639	\$ 3,092,840	\$ 3,314,103
<b>Trial Court Operations Program</b>	<b>\$ 52,472,955</b>	<b>\$ 7,044,139</b>	<b>\$ 556,366</b>		<b>\$ 213,948</b>	<b>\$ 21,287</b>	<b>\$ 60,308,696</b>	<b>\$ 85,871,060</b>	<b>\$ 97,574,162</b>
Enhanced Collections	\$ 337,293	\$ 13,178	\$ 75				\$ 350,547	\$ 549,688	\$ 1,119,112
Other Non-Court Operations	\$ 337,293	\$ 13,178	\$ 75				\$ 350,547	\$ 549,688	\$ 1,119,112
<b>Non-Court Operations Program</b>	<b>\$ 337,293</b>	<b>\$ 13,178</b>	<b>\$ 75</b>				<b>\$ 350,547</b>	<b>\$ 549,688</b>	<b>\$ 1,119,112</b>
Executive Office	\$ 1,319,894	\$ 188,504	\$ 3,736				\$ 1,510,810	\$ 2,059,266	\$ 2,265,219
Fiscal Services	\$ 1,340,488	\$ 275,702					\$ 1,305,625	\$ 2,343,444	\$ 2,242,099
Human Resources	\$ 1,004,292	\$ 122,653					\$ 1,128,342	\$ 1,551,779	\$ 1,518,169
Business & Facilities Services	\$ 1,146,737	\$ 484,763					\$ 1,631,500	\$ 3,823,558	\$ 4,280,717
Information Technology	\$ 1,874,153	\$ 1,255,075					\$ 3,129,228	\$ 5,696,814	\$ 5,530,232
Court Administration Program	\$ 6,685,563	\$ 2,326,697	\$ 3,736				\$ 8,705,705	\$ 15,474,861	\$ 15,836,436
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	<b>\$ 59,495,812</b>	<b>\$ 9,384,015</b>	<b>\$ 560,177</b>		<b>\$ 0</b>	<b>\$ (76,453)</b>	<b>\$ 69,363,550</b>	<b>\$ 101,895,609</b>	<b>\$ 114,529,710</b>

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SAN BERNARDINO

Court

2012-13 and 3/31/2013

Fiscal Year and Ending Quarter

FOOTNOTES

1	Negative cash balance due to outstanding AR invoices and unbilled activities being one month behind.
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**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

San Bernardino County

Court

2012-13 and 3/31/2013

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
990.50		966.0	946.50	907.00	

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