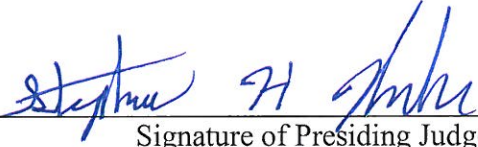


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

08/15/2013

Date

San Bernardino

Court

2012-13 and June 30th, 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 June									
Fiscal Year 2012/13									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ (256,070)	\$ 402,638	\$ (35,679)				\$ 424,722	\$ 535,611	\$ (2,411,381)
Payroll	\$ (36)						\$ 0	\$ (36)	\$ (5,773)
Jury	\$ 125,000							\$ 125,000	\$ 125,000
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (122,530)	\$ (122,530)	\$ 304,756
Credit Card									
Cash on Hand	\$ 25,205							\$ 25,205	\$ 27,120
Cash with County	\$ 12,650,095		\$ 35,686				\$ 12,750,442	\$ 25,436,223	\$ 38,186,749
Cash Outside of the AOC									
Total Cash	\$ 12,594,195	\$ 402,638	\$ 7				\$ 13,052,633	\$ 26,049,473	\$ 36,276,471
Short Term Investment	\$ 4,466,731						\$ 2,966,837	\$ 7,433,569	\$ 14,309,829
Investment in Financial Institution									
Total Investments	\$ 4,466,731						\$ 2,966,837	\$ 7,433,569	\$ 14,309,829
Accrued Revenue	\$ 342,412	\$ 125	\$ 0					\$ 342,536	\$ 356,186
Accounts Receivable - General	\$ 337,671	\$ 50,794	\$ 1,659,968					\$ 2,048,433	\$ 2,212,228
Dishonored Checks	\$ 11,093							\$ 11,093	\$ 15,393
Due From Employee	\$ 954							\$ 954	\$ 1,698
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 1,724,569							\$ 1,724,569	\$ 2,213,906
Due From Other Governments	\$ 144	\$ 2,735	\$ 3,300					\$ 6,179	\$ 476,909
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 2,675,314	\$ 72,574	\$ 357,804				\$ 0	\$ 3,105,693	\$ 2,977,639
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 167							\$ 167	\$ 171
Total Receivables	\$ 5,092,325	\$ 126,227	\$ 2,021,072				\$ 0	\$ 7,239,624	\$ 8,254,132
Prepaid Expenses - General	\$ 1,934,550		\$ 206					\$ 1,934,756	\$ 259,481
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 1,934,550		\$ 206					\$ 1,934,756	\$ 259,481
Other Assets									
Total Other Assets									
Total Assets	\$ 24,087,301	\$ 528,865	\$ 2,021,285				\$ 16,019,471	\$ 42,657,422	\$ 59,099,912
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 1,035,883	\$ 2,505	\$ 22,941					\$ 1,061,329	\$ 1,985,893
Accounts Payable - General	\$ 24,049	\$ 0	\$ 7				\$ 0	\$ 24,056	\$ (20,228)
Due to Other Funds	\$ 0	\$ 23,228	\$ 1,701,341				\$ 167	\$ 1,724,736	\$ 2,214,077
Due to Other Courts									
Due to State	\$ 2,615,783		\$ 129,506					\$ 2,745,288	\$ 2,362,216
TC145 Liability							\$ 3,033,533	\$ 3,033,533	\$ 2,909,217
Due to Other Governments	\$ 463,468	\$ 174	\$ 2,208					\$ 465,850	\$ 16,960
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 305		\$ 0					\$ 305	\$ 37
Interest							\$ 87	\$ 87	\$ 367
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4,139,488	\$ 25,907	\$ 1,856,002				\$ 3,033,788	\$ 9,055,184	\$ 9,468,539
Civil							\$ 238,021	\$ 238,021	\$ 378,169
Criminal	\$ 0						\$ 46,742	\$ 46,742	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC	\$ 286,477						\$ 12,666,754	\$ 12,953,230	\$ 13,098,470
Trust Interest Payable							\$ 6,629	\$ 6,629	\$ 6,575
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits	\$ 286,477						\$ 12,958,145	\$ 13,244,622	\$ 13,483,214
Accrued Payroll	\$ 2,720,535	\$ 14,749	\$ 123,628					\$ 2,858,912	\$ 3,108,528
Benefits Payable	\$ 72,557							\$ 72,557	\$ 63,029
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 5	\$ 0	\$ 0					\$ 5	\$ 0
Total Payroll Liabilities	\$ 2,793,098	\$ 14,749	\$ 123,628					\$ 2,931,474	\$ 3,171,557
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 20,000
Liabilities For Deposits	\$ 124,391						\$ 27,538	\$ 151,929	\$ 115,758
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 124,391		\$ 0				\$ 27,538	\$ 151,929	\$ 135,758
Total Liabilities	\$ 7,343,453	\$ 40,656	\$ 1,979,630				\$ 16,019,471	\$ 25,383,209	\$ 26,259,068
Total Fund Balance	\$ 16,744,348	\$ 488,210	\$ 41,655					\$ 17,274,213	\$ 32,840,844
Total Liabilities and Fund Balance	\$ 24,087,801	\$ 528,865	\$ 2,021,285				\$ 16,019,471	\$ 42,657,422	\$ 59,099,912

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 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	\$ 60,551,944	\$ 435,474					\$ 60,987,418	\$ 59,898,760	\$ 80,741,455	\$ 79,781,806	
Trial Court Improvement Fund	\$ 317,092						\$ 317,092	\$ 284,408	\$ 286,323	\$ 284,408	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 721,208						\$ 721,208	\$ 679,558	\$ 571,949	\$ 678,876	
Court Interpreter (45.45)	\$ 4,474,602						\$ 4,474,602	\$ 4,635,633	\$ 5,068,283	\$ 4,790,979	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 4,583,416						\$ 4,583,416	\$ 4,564,902	\$ 4,574,232	\$ 4,847,888	
Other Miscellaneous	\$ 2,751,076						\$ 2,751,076	\$ 3,697,208	\$ 667,923	\$ 667,923	
	\$ 73,399,338	\$ 435,474					\$ 73,834,812	\$ 73,760,469	\$ 91,910,165	\$ 91,051,880	
Grants											
AB 1056 Commissioner/Facilitator			\$ 3,616,243				\$ 3,616,243	\$ 3,633,478	\$ 3,676,804	\$ 3,900,672	
Other AOC Grants			\$ 37,555				\$ 37,555	\$ 82,316	\$ 84,000	\$ 84,000	
Non-AOC Grants	\$ 0		\$ 240,808				\$ 240,808	\$ 237,738	\$ 249,866	\$ 235,701	
	\$ 0		\$ 3,894,606				\$ 3,894,606	\$ 3,953,532	\$ 3,926,670	\$ 4,220,373	
Other Financing Sources											
Interest Income	\$ 19,114	\$ 296					\$ 19,410	\$ 12,229	\$ 53,817	\$ 51,568	
Investment Income											
Donations											
Local Fees	\$ 479,458	\$ 0					\$ 479,458	\$ 457,751	\$ 426,236	\$ 446,576	
Non-Fee Revenues	\$ 4,972,530						\$ 4,972,530	\$ 4,924,170	\$ 5,351,553	\$ 6,048,199	
Enhanced Collections											
Escheatment	\$ (39)						\$ (39)	\$ (39)	\$ 305	\$ 15,526	
Prior Year Revenue			\$ 38,058				\$ 38,058		\$ (2,539)		
County Program - Restricted	\$ 91,949	\$ 399,056					\$ 491,006	\$ 482,250	\$ 485,195	\$ 527,667	
Reimbursement Other	\$ 233,505						\$ 233,505	\$ 221,534	\$ 939,938	\$ 172,080	
Sale of Fixed Assets	\$ 61,900						\$ 61,900	\$ 62,000			
Other Miscellaneous	\$ 8,221						\$ 8,221	\$ 6,700	\$ 38,790	\$ 6,543	
	\$ 5,866,639	\$ 399,352	\$ 38,058				\$ 6,304,049	\$ 6,166,595	\$ 7,293,295	\$ 7,268,159	
Total Revenues	\$ 79,265,976	\$ 834,826	\$ 3,932,664				\$ 84,033,466	\$ 83,880,596	\$ 103,130,131	\$ 102,540,412	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 50,278,677	\$ 238,881	\$ 2,102,421				\$ 52,619,978	\$ 53,247,109	\$ 56,280,854	\$ 59,112,113	
Temp Help	\$ 84,927		\$ 22,804				\$ 107,731	\$ 114,133	\$ 354,599	\$ 129,224	
Overtime	\$ 13,931						\$ 13,931	\$ 17,203	\$ 39,851		
Staff Benefits	\$ 26,697,429	\$ 130,979	\$ 1,078,441				\$ 27,906,849	\$ 27,972,073	\$ 28,263,942	\$ 29,038,960	
	\$ 77,074,964	\$ 369,860	\$ 3,203,665				\$ 80,648,469	\$ 81,350,518	\$ 84,839,246	\$ 88,280,297	
Operating Expenses and Equipment											
General Expense	\$ 2,540,069	\$ 11,456	\$ 53,468				\$ 2,604,994	\$ 2,799,539	\$ 3,033,041	\$ 3,346,373	
Printing	\$ 652,128	\$ 74	\$ 6,803				\$ 659,005	\$ 623,731	\$ 742,197	\$ 867,344	
Telecommunications	\$ 1,295,007	\$ 1,427	\$ 39,444				\$ 1,335,877	\$ 1,375,260	\$ 1,303,579	\$ 1,870,882	
Postage	\$ 570,306	\$ 17	\$ 9,572				\$ 579,895	\$ 592,663	\$ 663,997	\$ 1,054,068	
Insurance	\$ 37,628		\$ 1,241				\$ 38,869	\$ 51,655	\$ 49,227		
In-State Travel	\$ 52,540	\$ 2,145	\$ 4,207				\$ 58,892	\$ 63,299	\$ 69,733	\$ 91,956	
Out-of-State Travel	\$ 3,894						\$ 3,894	\$ 3,390	\$ 2,778	\$ 10,172	
Training	\$ 16,699		\$ 4,305				\$ 21,004	\$ 30,117	\$ 37,668	\$ 53,101	
Security Services	\$ 1,065,626		\$ 72,994				\$ 1,138,620	\$ 1,181,795	\$ 1,257,458	\$ 1,377,573	
Facility Operations	\$ 2,759,388	\$ 930	\$ 777,728				\$ 3,538,047	\$ 3,422,441	\$ 3,223,329	\$ 4,443,629	
Utilities	\$ 31,104						\$ 31,104	\$ 40,050	\$ 40,532		
Contracted Services	\$ 6,972,450	\$ 0	\$ 47,466				\$ 7,019,915	\$ 6,721,506	\$ 7,772,289	\$ 8,303,233	
Consulting and Professional Services	\$ 74,985	\$ 19,718					\$ 94,703	\$ 130,698	\$ 93,586	\$ 162,392	
Information Technology	\$ 696,294	\$ 41	\$ 4				\$ 696,340	\$ 1,084,827	\$ 2,922,158	\$ 2,779,199	
Major Equipment	\$ 319,862						\$ 319,862	\$ 516,918	\$ 768,633	\$ 937,238	
Other Items of Expense	\$ 101,663	\$ 512	\$ 2,816				\$ 104,990	\$ 115,798	\$ 115,899	\$ 105,333	
	\$ 17,189,642	\$ 36,321	\$ 1,020,048				\$ 18,246,011	\$ 18,753,687	\$ 22,096,103	\$ 25,402,493	
Special Items of Expense											
Grand Jury	\$ 107	\$ 1,199					\$ 1,306	\$ 1,611	\$ 146		
Jury Costs	\$ 777,002						\$ 777,002	\$ 789,793	\$ 789,794	\$ 846,920	
Judgements, Settlements and Claims									\$ 0		
Debt Service											
Other	\$ 3,744						\$ 3,744	\$ 1,000,000	\$ 34		
Capital Costs											
Internal Cost Recovery	\$ (392,783)		\$ 392,783				\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ (192,870)		\$ 116,416				\$ (76,453)	\$ 0	\$ (21,765)		
	\$ 195,200	\$ 1,199	\$ 509,199				\$ 705,598	\$ 1,791,404	\$ 768,209	\$ 846,920	
Total Expenditures	\$ 94,459,806	\$ 407,379	\$ 4,732,913				\$ 99,600,098	\$ 101,895,609	\$ 107,803,559	\$ 114,529,710	
Excess (Deficit) of Revenues Over Expenditures	\$ (15,193,829)	\$ 427,447	\$ (800,249)				\$ (15,566,632)	\$ (18,015,013)	\$ (4,673,428)	\$ (11,989,298)	
Operating Transfers In (Out)	\$ (841,904)	\$ 0	\$ 841,904				\$ 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)	\$ 16,744,348	\$ 488,210	\$ 41,655				\$ 17,274,213	\$ 14,825,831	\$ 32,840,844	\$ 25,524,975	

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

	For the month ended June									
	Fiscal Year 2012/13								2011/12	
	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	\$ 30,118,124	\$ 2,400,562	\$ 7				\$ 32,518,693	\$ 33,395,845	\$ 34,232,435	\$ 34,694,800
Traffic & Other Infractions	\$ 5,028,562	\$ 89,524	\$ 378				\$ 5,118,464	\$ 5,141,583	\$ 5,645,742	\$ 5,729,866
Other Criminal Cases	\$ 3,601,461	\$ 110,977					\$ 3,712,438	\$ 3,660,532	\$ 3,807,204	\$ 3,919,205
Civil	\$ 6,067,439	\$ 179,353					\$ 6,246,791	\$ 6,285,629	\$ 6,483,042	\$ 6,635,869
Family & Children Services	\$ 8,463,909	\$ 974,974			\$ 394,180	\$ 96,416	\$ 9,929,479	\$ 9,514,142	\$ 9,753,036	\$ 8,862,810
Probate, Guardianship & Mental Health Services	\$ 2,551,866	\$ 55,694					\$ 2,607,560	\$ 2,600,111	\$ 2,676,754	\$ 2,694,890
Juvenile Dependency Services	\$ 481,203	\$ 3,987,618					\$ 4,468,821	\$ 4,170,708	\$ 3,751,962	\$ 3,929,458
Juvenile Delinquency Services	\$ 618,538	\$ 76,584					\$ 695,122	\$ 660,630	\$ 687,795	\$ 830,214
Other Court Operations	\$ 7,501,210	\$ 2,828,427	\$ 3,096				\$ 10,257,604	\$ 10,565,812	\$ 11,048,299	\$ 20,061,372
Court Interpreters	\$ 4,266,181	\$ 339,130					\$ 4,605,311	\$ 4,647,593	\$ 4,807,517	\$ 4,999,784
Jury Services	\$ 867,131	\$ 556,247	\$ 773,528				\$ 2,196,906	\$ 2,135,835	\$ 2,320,833	\$ 1,901,791
Security	\$ 1,571,307	\$ 1,387,185	\$ 1				\$ 2,958,492	\$ 3,092,640	\$ 3,283,035	\$ 3,314,103
Trial Court Operations Program	\$ 71,136,928	\$ 12,986,277	\$ 777,009		\$ 394,180	\$ 21,287	\$ 85,315,681	\$ 85,871,060	\$ 88,497,656	\$ 97,574,162
Enhanced Collections										
Other Non-Court Operations	\$ 461,809	\$ 35,633	\$ 1,306				\$ 498,748	\$ 549,688	\$ 518,466	\$ 1,119,112
Non-Court Operations Program	\$ 461,809	\$ 35,633	\$ 1,306				\$ 498,748	\$ 549,688	\$ 518,466	\$ 1,119,112
Executive Office	\$ 1,729,839	\$ 254,421	\$ 3,736				\$ 1,986,672	\$ 2,059,266	\$ 2,506,204	\$ 2,265,219
Legal Services	\$ 1,836,068	\$ 496,050			\$ (394,180)	\$ (96,416)	\$ 1,841,521	\$ 2,343,444	\$ 3,160,756	\$ 2,242,099
Human Resources	\$ 1,328,335	\$ 195,658			\$ 1,397		\$ 1,525,390	\$ 1,551,779	\$ 2,218,280	\$ 1,518,169
Business & Facilities Services	\$ 1,577,584	\$ 1,329,949					\$ 2,907,532	\$ 3,823,558	\$ 3,174,035	\$ 4,280,717
Information Technology	\$ 2,577,926	\$ 2,948,024					\$ 5,525,950	\$ 5,696,814	\$ 7,728,161	\$ 5,530,232
Court Administration Program	\$ 9,049,751	\$ 5,224,101	\$ 3,736		\$ (392,783)	\$ (97,741)	\$ 13,787,065	\$ 15,474,861	\$ 18,787,437	\$ 15,836,436
Expenditures Not Distributed or Posted to a Program					\$ (1,397)		\$ (1,397)			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 80,648,489	\$ 18,246,011	\$ 782,051		\$ 0	\$ (76,453)	\$ 99,600,098	\$ 101,895,609	\$ 107,803,559	\$ 114,529,710

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SAN BERNARDINO

Court

2012-13 and 6/30/2013

Fiscal Year and Ending Quarter

FOOTNOTES

1	Negative cash balances due to outstanding accounts receivable from grants, inter-fund transfers.
2	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Bernardino County
 Court

2012-13 and 6/30/2013
 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)	990.50	966.0	946.50	907.00	877.08

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

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - San Bernardino
as of June 30, 2013

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-
Restricted	190,055	488,210	41,655	-	-	-	-	719,920
Committed	1,830,362	-	-	-	-	-	-	1,830,362
Assigned	14,723,930	-	-	-	-	-	-	14,723,930
Unassigned	-	-	-	-	-	N/A	N/A	-
Total	\$ 16,744,347	\$ 488,210	\$ 41,655	\$ -	\$ -	\$ -	\$ -	\$ 17,274,213