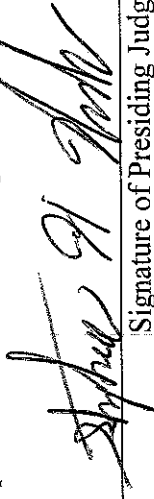


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

12-5-12
Date

San Bernardino

Court

2012-13 and 9/30/12

Fiscal Year and Ending Quarter

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

For the month ended Sep									
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						
ASSETS									
Operations	\$ 1,737,917	\$ 25,978	\$ (2,791,337)				\$ 422,927	\$ (604,515)	\$ (592,762)
Payroll	\$ (6,388)						\$ 29	\$ (6,358)	\$ (1,966)
Jury	\$ 125,000							\$ 125,000	
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (9,640)	\$ (9,640)	\$ 321,583
Credit Card									
Cash on Hand	\$ 27,120							\$ 27,120	\$ 152,270
Cash with County	\$ 25,335,878						\$ 14,061,546	\$ 39,397,423	\$ 44,200,873
Cash Outside of the AOC									
Total Cash	\$ 27,269,528	\$ 25,978	\$ (2,791,337)				\$ 14,474,862	\$ 38,979,030	\$ 44,129,997
Short Term Investment	\$ 4,235,022						\$ 3,001,763	\$ 7,236,785	\$ 16,770,276
Investment in Financial Institution									
Total Investments	\$ 4,235,022						\$ 3,001,763	\$ 7,236,785	\$ 16,770,276
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 17,944	\$ 0	\$ 1,178,177					\$ 1,196,121	\$ 453,385
Dishonored Checks	\$ 20,963							\$ 20,963	\$ 20,764
Due From Employee	\$ 1,176							\$ 1,176	\$ 350
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 35	\$ 0						\$ 35	\$ 0
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	\$ 130							\$ 130	\$ 196
Total Receivables	\$ 40,247	\$ 0	\$ 1,178,177				\$ 0	\$ 1,218,424	\$ 474,696
Prepaid Expenses - General	\$ 259,274		\$ 206					\$ 259,481	\$ 919,764
Salary and Travel Advances	\$ 584							\$ 584	
Counties									
Total Prepaid Expenses	\$ 259,858		\$ 206					\$ 260,065	\$ 919,764
Other Assets									
Total Other Assets									
Total Assets	\$ 31,804,655	\$ 25,978	\$ (1,612,954)				\$ 17,476,624	\$ 47,694,303	\$ 62,294,733
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ (16,596)	\$ 0	\$ 7				\$ 0	\$ (16,589)	\$ 786,602
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 130	\$ 130	\$ 196
Due to Other Courts									
Due to State	\$ 1,984,517		\$ 0					\$ 1,984,517	\$ 2,422,049
TC145 Liability							\$ 3,063,145	\$ 3,063,145	\$ 2,815,891
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 55		\$ 0					\$ 55	\$ 141
Interest							\$ 274	\$ 274	\$ 218
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,967,977	\$ 0	\$ 7				\$ 3,063,549	\$ 5,031,532	\$ 6,025,096
Civil							\$ 433,216	\$ 433,216	\$ 419,536
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC	\$ 286,477						\$ 13,967,280	\$ 14,253,756	\$ 19,385,169
Trust Interest Payable							\$ 6,588	\$ 6,588	\$ 12,157
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
Total Trust Deposits	\$ 286,477						\$ 14,407,084	\$ 14,693,561	\$ 19,816,862
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 211,360							\$ 211,360	\$ 710,655
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 636
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ (847)
Total Payroll Liabilities	\$ 211,360	\$ 0	\$ 0					\$ 211,360	\$ 710,445
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	
Liabilities For Deposits	\$ 114,762						\$ 5,992	\$ 120,754	\$ 176,910
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 114,762		\$ 0				\$ 5,992	\$ 120,754	\$ 176,910
Total Liabilities	\$ 2,580,575	\$ 0	\$ 7				\$ 17,476,624	\$ 20,057,207	\$ 26,729,313
Total Fund Balance	\$ 29,224,080	\$ 25,978	\$ (1,612,961)					\$ 27,637,097	\$ 35,565,420
Total Liabilities and Fund Balance	\$ 31,804,655	\$ 25,978	\$ (1,612,954)				\$ 17,476,624	\$ 47,694,303	\$ 62,294,733

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 Sep											
Fiscal Year 2012/13										2011/12	
	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	\$ 13,588,337						\$ 13,588,337	\$ 57,995,056	\$ 18,436,339	\$ 79,781,806	
Trial Court Improvement Fund								\$ 284,408	\$ 1,915	\$ 284,408	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 185,250						\$ 185,250	\$ 679,558	\$ 96,259	\$ 678,876	
Court Interpreter (45.45)	\$ 512,413						\$ 512,413	\$ 4,988,504	\$ 1,044,804	\$ 4,790,979	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 584,065						\$ 584,065	\$ 4,565,448	\$ 534,078	\$ 4,847,888	
Other Miscellaneous								\$ 1,572,580		\$ 667,923	
	\$ 14,870,065						\$ 14,870,065	\$ 70,085,554	\$ 20,113,396	\$ 91,051,880	
Grants											
AB 1058 Commissioner/Facilitator			\$ (707,285)				\$ (707,285)	\$ 3,675,784	\$ (290,847)	\$ 3,900,672	
Other AOC Grants										\$ 84,000	
Non-AOC Grants	\$ 0		\$ 32,637				\$ 32,637	\$ 237,738	\$ (15,744)	\$ 235,701	
	\$ 0		\$ (674,648)				\$ (674,648)	\$ 3,913,522	\$ (306,592)	\$ 4,220,373	
Other Financing Sources											
Interest Income	\$ 1,177	\$ 2					\$ 1,179	\$ 12,229	\$ 764	\$ 51,568	
Investment Income											
Donations											
Local Fees	\$ 24,051	\$ (689)					\$ 23,362	\$ 410,394	\$ 17,440	\$ 446,576	
Non-Fee Revenues	\$ 704,250						\$ 704,250	\$ 5,457,455	\$ 909,149	\$ 6,048,199	
Enhanced Collections											
Escheatment	\$ (39)						\$ (39)	\$ 32,182	\$ 307	\$ 15,526	
Prior Year Revenue			\$ 20,000				\$ 20,000				
County Program - Restricted	\$ 14,266	\$ 47,839					\$ 62,105	\$ 482,250	\$ 93,715	\$ 527,667	
Reimbursement Other	\$ 16,707						\$ 16,707	\$ 169,000	\$ 51,660	\$ 172,080	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,146						\$ 2,146	\$ 6,700	\$ 26,381	\$ 6,543	
	\$ 762,558	\$ 47,152	\$ 20,000				\$ 829,710	\$ 6,570,210	\$ 1,099,416	\$ 7,268,159	
Total Revenues	\$ 15,632,622	\$ 47,152	\$ (654,648)				\$ 15,025,127	\$ 80,569,286	\$ 20,906,221	\$ 102,540,412	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 11,782,317	\$ 53,431	\$ 454,666				\$ 12,290,413	\$ 55,049,893	\$ 13,376,799	\$ 59,112,113	
Temp Help	\$ 23,678		\$ 8,120				\$ 31,797	\$ 59,280	\$ 77,015	\$ 129,224	
Overtime	\$ 5,417						\$ 5,417		\$ 10,955		
Staff Benefits	\$ 6,306,251	\$ 26,811	\$ 238,192				\$ 6,571,254	\$ 28,016,772	\$ 6,645,234	\$ 29,038,960	
	\$ 18,117,662	\$ 80,242	\$ 700,977				\$ 18,898,881	\$ 83,125,945	\$ 20,110,003	\$ 88,280,297	
Operating Expenses and Equipment											
General Expense	\$ 177,951	\$ 1,547	\$ 9,645				\$ 189,144	\$ 2,541,302	\$ 305,007	\$ 3,346,373	
Printing	\$ 89,413						\$ 89,413	\$ 623,737	\$ 120,905	\$ 867,344	
Telecommunications	\$ (379,567)	\$ 27	\$ 0				\$ (379,540)	\$ 1,378,842	\$ (479,098)	\$ 1,870,882	
Postage	\$ 2,318		\$ 0				\$ 2,318	\$ 660,140	\$ 105,255	\$ 1,054,068	
Insurance								\$ 49,000			
In-State Travel	\$ 7,214	\$ 76	\$ 1,018				\$ 8,308	\$ 81,575	\$ 12,939	\$ 91,956	
Out-of-State Travel	\$ 40						\$ 40	\$ 20,463	\$ 2,214	\$ 10,172	
Training	\$ 6,253		\$ 1,795				\$ 8,048	\$ 30,118	\$ 7,565	\$ 53,101	
Security Services	\$ 648		\$ 0				\$ 648	\$ 1,180,282	\$ 1,623	\$ 1,377,573	
Facility Operations	\$ (5,926)	\$ 0	\$ 63,737				\$ 57,811	\$ 4,701,426	\$ (39,893)	\$ 4,443,629	
Utilities	\$ (166)						\$ (166)	\$ 40,050	\$ 3,403		
Contracted Services	\$ 1,162,272		\$ 10,328				\$ 1,172,601	\$ 7,518,075	\$ 1,409,653	\$ 8,303,233	
Consulting and Professional Services	\$ 760						\$ 760	\$ 94,585	\$ 1,270	\$ 162,392	
Information Technology	\$ 58,593						\$ 58,593	\$ 1,956,127	\$ 632,242	\$ 2,779,199	
Major Equipment	\$ 0						\$ 0	\$ 285,565	\$ 538,567	\$ 937,238	
Other Items of Expense	\$ 1,107	\$ 46	\$ 59				\$ 1,213	\$ 115,799	\$ 934	\$ 105,333	
	\$ 1,120,912	\$ 1,696	\$ 86,583				\$ 1,209,191	\$ 21,277,086	\$ 2,622,586	\$ 25,402,493	
Special Items of Expense											
Grand Jury	\$ 16						\$ 16	\$ 1,611	\$ 25		
Jury Costs	\$ 195,915						\$ 195,915	\$ 789,794	\$ 144,923	\$ 846,920	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (54,336)		\$ 54,336				\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ (191,545)		\$ 116,416				\$ (75,129)		\$ (22,465)		
	\$ (49,950)		\$ 170,753				\$ 120,803	\$ 791,405	\$ 122,484	\$ 846,920	
Total Expenditures	\$ 19,188,624	\$ 81,938	\$ 958,313				\$ 20,228,875	\$ 105,194,436	\$ 22,855,073	\$ 114,529,710	
Excess (Deficit) of Revenues Over Expenditures	\$ (3,556,002)	\$ (34,786)	\$ (1,612,961)				\$ (5,203,748)	\$ (24,625,150)	\$ (1,948,852)	\$ (11,989,298)	
Operating Transfers In (Out)	\$ 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)	\$ 29,224,080	\$ 25,978	\$ (1,612,961)				\$ 27,637,097	\$ 8,215,694	\$ 35,565,420	\$ 25,524,975	

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

For the month ended Sep										
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	\$ 7,127,954	\$ 431,961					\$ 7,559,914	\$ 34,505,115	\$ 7,893,896	\$ 34,694,800
Traffic & Other Infractions	\$ 1,185,128	\$ 1,427					\$ 1,186,555	\$ 5,380,949	\$ 1,300,138	\$ 5,729,866
Other Criminal Cases	\$ 801,977	\$ 12,099					\$ 814,076	\$ 3,811,287	\$ 860,700	\$ 3,919,205
Civil	\$ 1,445,499	\$ 16,803				\$ 0	\$ 1,462,302	\$ 6,514,428	\$ 1,460,417	\$ 6,635,869
Family & Children Services	\$ 1,827,365	\$ 70,122			\$ 54,336	\$ 96,416	\$ 2,048,240	\$ 8,869,618	\$ 1,984,685	\$ 8,862,810
Probate, Guardianship & Mental Health Services	\$ 598,835	\$ 3,363					\$ 602,199	\$ 2,856,689	\$ 609,649	\$ 2,694,890
Juvenile Dependency Services	\$ 102,379	\$ 696,580					\$ 798,959	\$ 3,688,899	\$ 796,473	\$ 3,929,458
Juvenile Delinquency Services	\$ 159,715	\$ 2,039					\$ 161,753	\$ 792,703	\$ 159,552	\$ 830,214
Other Court Operations	\$ 1,773,719	\$ (110,432)				\$ (75,129)	\$ 1,588,158	\$ 11,280,839	\$ 2,061,584	\$ 20,061,372
Court Interpreters	\$ 994,636	\$ 90,250					\$ 1,084,887	\$ 5,041,599	\$ 1,102,317	\$ 4,999,784
Jury Services	\$ 198,499	\$ 92,267	\$ 195,915				\$ 486,681	\$ 2,282,261	\$ 427,646	\$ 1,901,791
Security	\$ 371,705	\$ 19,075					\$ 390,780	\$ 2,982,848	\$ 651,763	\$ 3,314,103
Trial Court Operations Program	\$ 16,587,411	\$ 1,325,553	\$ 195,915		\$ 54,336	\$ 21,287	\$ 18,184,504	\$ 88,007,235	\$ 19,308,821	\$ 97,574,162
Enhanced Collections										
Other Non-Court Operations	\$ 101,502	\$ (14,692)	\$ 16				\$ 86,826	\$ 446,866	\$ 125,990	\$ 1,119,112
Non-Court Operations Program	\$ 101,502	\$ (14,692)	\$ 16				\$ 86,826	\$ 446,866	\$ 125,990	\$ 1,119,112
Executive Office	\$ 454,751	\$ 4,353					\$ 459,105	\$ 2,370,049	\$ 482,226	\$ 2,265,219
Fiscal Services	\$ 434,931	\$ 22,220			\$ (54,336)	\$ (96,416)	\$ 306,398	\$ 3,441,801	\$ 505,055	\$ 2,242,099
Human Resources	\$ 355,111	\$ 21,739					\$ 376,850	\$ 1,739,661	\$ 683,535	\$ 1,518,169
Business & Facilities Services	\$ 359,665	\$ 37,671					\$ 397,336	\$ 3,074,997	\$ 571,942	\$ 4,280,717
Information Technology	\$ 605,509	\$ (187,653)				\$ 0	\$ 417,856	\$ 6,113,827	\$ 1,177,504	\$ 5,530,232
Court Administration Program	\$ 2,209,968	\$ (101,671)			\$ (54,336)	\$ (96,416)	\$ 1,957,545	\$ 16,740,335	\$ 3,420,263	\$ 15,836,436
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 18,898,881	\$ 1,209,191	\$ 195,932		\$ 0	\$ (75,129)	\$ 20,228,875	\$ 105,194,436	\$ 22,855,073	\$ 114,529,710

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

SAN BERNARDINO

Court

2012 1ST QUARTER

Fiscal Year and Ending Quarter

FOOTNOTES

1	B/S: Negative balance of Grant Assets Operation due to delay of accounts receivable billings and unpaid accounts receivable invoices. Billing was generated in November.
2	B/S: Negative balance of Accounts Payable – General due to outstanding credit memo from Verizon.
3	Stmt. Rev/Exp: negative balance Grants AB 1058 Revenue due to delay of accounts receivable billings.
4	Stmt. Rev/Exp: negative balances on expenditure accounts due to Verizon invoice disputes and over-estimated Maintenance and Utilities expense accrual for FY 11/12.
5	Stmt. Rev/Exp: negative balances (\$75129) of Prior Year Expense Adjustment due to Project closures under budget amounts and re-class previously recognized liabilities and expenses
6	Stmt. Rev/Exp: Prior Year Expense of \$96,416 due to delay of AB1058 indirect cost allocation from FY 11/12.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Bernardino
 Court

2012-13 and 09/30/2012
 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			

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