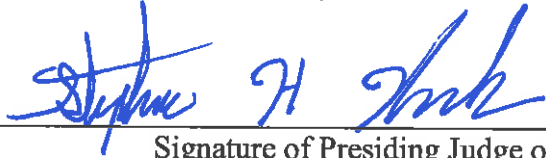


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

11-20-13

\_\_\_\_\_  
Date

San Bernardino County  
Court

2013-14 and 9/30/2013  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Bernardino County  
Court

2013-14 and 9/30/2013  
Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Negative Cash Balance is due to outstanding Accounts Receivable for the AB1058 program.
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

San Bernardino County  
Court

2013-14 and 9/30/2013  
Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	914.08	861.00			

<sup>1</sup> 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 September									
Fiscal Year 2013/14								2012/13	
	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	\$ 1,664,924	\$ 456,738	\$ (2,264,973) ①				\$ 527,243	\$ 383,933	\$ (604,515)
Payroll	\$ 316,106						\$ 0	\$ 316,106	\$ (6,358)
Jury	\$ 125,000							\$ 125,000	\$ 125,000
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (3,737)	\$ (3,737)	\$ (9,640)
Credit Card									
Cash on Hand	\$ 25,205							\$ 25,205	\$ 27,120
Cash with County	\$ 12,920,377		\$ 55,183				\$ 12,253,730	\$ 25,229,290	\$ 39,397,423
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 15,101,612</b>	<b>\$ 456,738</b>	<b>\$ (2,209,790)</b>				<b>\$ 12,777,236</b>	<b>\$ 26,125,796</b>	<b>\$ 38,979,030</b>
Short Term Investment	\$ 18,879,918						\$ 2,609,107	\$ 21,489,025	\$ 7,236,785
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 18,879,918</b>						<b>\$ 2,609,107</b>	<b>\$ 21,489,025</b>	<b>\$ 7,236,785</b>
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 341,774	\$ 59,900	\$ 1,881,819					\$ 2,283,494	\$ 1,196,121
Dishonored Checks	\$ 15,649							\$ 15,649	\$ 20,963
Due From Employee	\$ 2,398							\$ 2,398	\$ 1,176
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 144	\$ 0	\$ 0					\$ 144	\$ 35
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 17,954					\$ 17,954	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 150							\$ 150	\$ 130
<b>Total Receivables</b>	<b>\$ 360,115</b>	<b>\$ 59,900</b>	<b>\$ 1,899,773</b>				<b>\$ 0</b>	<b>\$ 2,319,789</b>	<b>\$ 1,218,424</b>
Prepaid Expenses - General	\$ 1,620,440		\$ 656					\$ 1,621,096	\$ 259,481
Salary and Travel Advances	\$ 0							\$ 0	\$ 584
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 1,620,440</b>		<b>\$ 656</b>					<b>\$ 1,621,096</b>	<b>\$ 260,065</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 35,962,086</b>	<b>\$ 516,639</b>	<b>\$ (309,361)</b>				<b>\$ 15,386,343</b>	<b>\$ 51,555,706</b>	<b>\$ 47,694,303</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,049,824	\$ 0	\$ 114				\$ 0	\$ 1,049,938	\$ (16,589)
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 150	\$ 150	\$ 130
Due to Other Courts									
Due to State	\$ 2,303,428		\$ 0					\$ 2,303,428	\$ 1,984,517
TC145 Liability							\$ 2,655,355	\$ 2,655,355	\$ 3,063,145
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 55
Interest							\$ 114	\$ 114	\$ 274
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 3,353,252</b>	<b>\$ 0</b>	<b>\$ 114</b>				<b>\$ 2,655,619</b>	<b>\$ 6,008,985</b>	<b>\$ 5,031,532</b>
Civil							\$ 393,500	\$ 393,500	\$ 433,216
Criminal	\$ 0						\$ 61,533	\$ 61,533	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC	\$ 286,477						\$ 12,176,595	\$ 12,463,072	\$ 14,253,756
Trust Interest Payable							\$ 6,643	\$ 6,643	\$ 6,588
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
<b>Total Trust Deposits</b>	<b>\$ 286,477</b>						<b>\$ 12,638,272</b>	<b>\$ 12,924,748</b>	<b>\$ 14,693,561</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 224,962							\$ 224,962	\$ 211,360
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 31,259							\$ 31,259	\$ 0
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 256,221</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 256,221</b>	<b>\$ 211,360</b>
Revenue Collected in Advance			\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 129,841						\$ 92,452	\$ 222,293	\$ 120,754
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 129,841</b>		<b>\$ 0</b>				<b>\$ 92,452</b>	<b>\$ 222,293</b>	<b>\$ 120,754</b>
<b>Total Liabilities</b>	<b>\$ 4,025,791</b>	<b>\$ 0</b>	<b>\$ 114</b>				<b>\$ 15,386,343</b>	<b>\$ 19,412,248</b>	<b>\$ 20,057,207</b>
<b>Total Fund Balance</b>	<b>\$ 31,936,295</b>	<b>\$ 516,639</b>	<b>\$ (309,475)</b>					<b>\$ 32,143,459</b>	<b>\$ 27,637,097</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 35,962,086</b>	<b>\$ 516,639</b>	<b>\$ (309,361)</b>				<b>\$ 15,386,343</b>	<b>\$ 51,555,706</b>	<b>\$ 47,694,303</b>

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

For the month ended September										
	Fiscal Year 2013/14							2012/13		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 6,138,253	\$ 472,001	\$ 60				\$ 6,610,314	\$ 32,755,559	\$ 7,559,914	\$ 33,395,845
Traffic & Other Infractions	\$ 1,053,375	\$ 1,452					\$ 1,054,826	\$ 5,375,534	\$ 1,186,555	\$ 5,141,583
Other Criminal Cases	\$ 921,241	\$ 21,956					\$ 943,197	\$ 4,558,130	\$ 814,076	\$ 3,660,532
Civil	\$ 1,238,647	\$ 26,495					\$ 1,265,142	\$ 6,320,202	\$ 1,462,302	\$ 6,285,629
Family & Children Services	\$ 1,918,632	\$ 82,453					\$ 2,065,242	\$ 10,439,244	\$ 2,048,240	\$ 9,514,142
Probate, Guardianship & Mental Health Services	\$ 587,659	\$ 4,720			\$ 64,157		\$ 592,378	\$ 2,844,904	\$ 602,199	\$ 2,600,111
Juvenile Dependency Services	\$ 122,427	\$ 646,320					\$ 768,746	\$ 4,828,107	\$ 798,959	\$ 4,170,708
Juvenile Delinquency Services	\$ 121,342	\$ (4,649)					\$ 116,693	\$ 645,269	\$ 161,753	\$ 660,630
Other Court Operations	\$ 1,546,368	\$ 21,405					\$ 1,567,773	\$ 12,260,019	\$ 1,588,158	\$ 10,565,812
Court Interpreters	\$ 934,626	\$ 58,091					\$ 992,717	\$ 4,750,218	\$ 1,084,887	\$ 4,647,593
Jury Services	\$ 204,285	\$ 39,371	\$ 137,848				\$ 381,503	\$ 2,262,496	\$ 486,681	\$ 2,135,835
Security	\$ 318,918	\$ 181,399					\$ 500,317	\$ 2,952,272	\$ 390,780	\$ 3,092,640
<b>Trial Court Operations Program</b>	<b>\$ 15,105,772</b>	<b>\$ 1,551,013</b>	<b>\$ 137,908</b>		<b>\$ 64,157</b>		<b>\$ 16,858,848</b>	<b>\$ 89,991,954</b>	<b>\$ 18,184,504</b>	<b>\$ 85,871,060</b>
Enhanced Collections										
Other Non-Court Operations	\$ 105,048	\$ 3,566	\$ 95				\$ 108,709	\$ 555,878	\$ 86,826	\$ 549,688
<b>Non-Court Operations Program</b>	<b>\$ 105,048</b>	<b>\$ 3,566</b>	<b>\$ 95</b>				<b>\$ 108,709</b>	<b>\$ 555,878</b>	<b>\$ 86,826</b>	<b>\$ 549,688</b>
Executive Office	\$ 340,954	\$ 71,195	\$ 22				\$ 412,171	\$ 2,127,662	\$ 459,105	\$ 2,059,266
Fiscal Services	\$ 385,115	\$ 59,021			\$ (64,157)		\$ 379,980	\$ 3,001,471	\$ 306,398	\$ 2,343,444
Human Resources	\$ 279,849	\$ (5,429)					\$ 274,421	\$ 3,636,149	\$ 376,850	\$ 1,551,779
Business & Facilities Services	\$ 357,564	\$ 126,416					\$ 483,979	\$ 5,846,257	\$ 397,336	\$ 3,823,558
Information Technology	\$ 597,806	\$ 429,856					\$ 1,027,662	\$ 7,660,597	\$ 417,856	\$ 5,696,814
<b>Court Administration Program</b>	<b>\$ 1,961,287</b>	<b>\$ 681,060</b>	<b>\$ 22</b>		<b>\$ (64,157)</b>		<b>\$ 2,578,212</b>	<b>\$ 22,272,136</b>	<b>\$ 1,957,545</b>	<b>\$ 15,474,861</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 17,172,107</b>	<b>\$ 2,235,638</b>	<b>\$ 138,025</b>		<b>\$ 0</b>		<b>\$ 19,545,770</b>	<b>\$ 112,819,968</b>	<b>\$ 20,228,875</b>	<b>\$ 101,895,609</b>

**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 September											
Fiscal Year 2013/14										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									
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 31,253,381	\$ 36,296					\$ 31,289,677	\$ 76,166,415	\$ 13,588,337	\$ 59,898,760	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 284,408		\$ 284,408	
Judges' Compensation (45.25)	\$ 185,250						\$ 185,250	\$ 644,659	\$ 185,250	\$ 679,558	
Court Interpreter (45.45)	\$ 713,788						\$ 713,788	\$ 4,714,232	\$ 512,413	\$ 4,635,633	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 323,760						\$ 323,760	\$ 4,574,144	\$ 584,065	\$ 4,564,902	
Other Miscellaneous	\$ 91,980						\$ 91,980	\$ 1,433,011		\$ 3,697,208	
	\$ 32,568,159	\$ 36,296					\$ 32,604,455	\$ 87,816,869	\$ 14,870,065	\$ 73,760,469	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 509,680				\$ 509,680	\$ 3,675,784	\$ (707,285)	\$ 3,633,478	
Other AOC Grants			\$ 19,497				\$ 19,497	\$ 51,497		\$ 82,316	
Non-AOC Grants			\$ 52,734				\$ 52,734	\$ 235,701	\$ 32,637	\$ 237,738	
			\$ 581,911				\$ 581,911	\$ 3,962,982	\$ (674,648)	\$ 3,953,532	
<b>Other Financing Sources</b>											
Interest Income	\$ 394	\$ 3					\$ 397	\$ 12,000	\$ 1,179	\$ 12,229	
Investment Income											
Donations											
Local Fees	\$ 661,494						\$ 661,494	\$ 510,652	\$ 23,362	\$ 457,751	
Non-Fee Revenues	\$ 441,479						\$ 441,479	\$ 4,420,841	\$ 704,250	\$ 4,924,170	
Enhanced Collections											
Escheatment									\$ (39)	\$ (39)	
Prior Year Revenue									\$ 20,000		
County Program - Restricted	\$ 21,484	\$ 77,352					\$ 98,836	\$ 483,892	\$ 62,105	\$ 482,250	
Reimbursement Other	\$ 5,069						\$ 5,069	\$ 164,500	\$ 16,707	\$ 221,534	
Sale of Fixed Assets										\$ 62,000	
Other Miscellaneous	\$ 21,374						\$ 21,374	\$ 6,700	\$ 2,146	\$ 6,700	
	\$ 1,151,295	\$ 77,355					\$ 1,228,650	\$ 5,598,585	\$ 829,710	\$ 6,166,595	
<b>Total Revenues</b>	<b>\$ 33,719,454</b>	<b>\$ 113,651</b>	<b>\$ 581,911</b>				<b>\$ 34,415,016</b>	<b>\$ 97,378,436</b>	<b>\$ 15,025,127</b>	<b>\$ 83,880,596</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 10,580,947	\$ 55,776	\$ 503,250				\$ 11,139,973	\$ 55,778,456	\$ 12,290,413	\$ 53,247,109	
Temp Help	\$ 19,201		\$ 1,424				\$ 20,624	\$ 31,797	\$ 114,133	\$ 114,133	
Overtime	\$ 807						\$ 807	\$ 5,417	\$ 17,203	\$ 17,203	
Staff Benefits	\$ 5,716,760	\$ 27,789	\$ 266,154				\$ 6,010,703	\$ 31,370,248	\$ 6,571,254	\$ 27,972,073	
	\$ 16,317,715	\$ 83,564	\$ 770,828				\$ 17,172,107	\$ 87,148,704	\$ 18,898,881	\$ 81,350,518	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 217,911	\$ 838	\$ 7,314				\$ 226,063	\$ 2,917,939	\$ 189,144	\$ 2,799,539	
Printing	\$ 88,385		\$ 131				\$ 88,516	\$ 723,738	\$ 89,413	\$ 623,731	
Telecommunications	\$ 76,836	\$ 14	\$ 1,544				\$ 78,393	\$ 1,348,081	\$ (379,540)	\$ 1,375,260	
Postage	\$ 1,068		\$ 0				\$ 1,068	\$ 660,034	\$ 2,318	\$ 592,663	
Insurance	\$ 9,107						\$ 9,107	\$ 38,869		\$ 51,655	
In-State Travel	\$ 13,900	\$ 732	\$ 36				\$ 14,668	\$ 58,617	\$ 8,308	\$ 63,299	
Out-of-State Travel	\$ 2,645	\$ 0	\$ 1,786				\$ 4,431	\$ 2,000	\$ 40	\$ 3,390	
Training	\$ 5,358		\$ 2,640				\$ 7,998	\$ 55,000	\$ 8,048	\$ 30,117	
Security Services	\$ 167,305		\$ 13,512				\$ 180,817	\$ 1,181,795	\$ 648	\$ 1,181,795	
Facility Operations	\$ 46,504	\$ 0	\$ 64,753				\$ 111,256	\$ 4,793,568	\$ 57,811	\$ 3,422,441	
Utilities	\$ 336						\$ 336	\$ 28,555	\$ (166)	\$ 40,050	
Contracted Services	\$ 1,133,093	\$ 0	\$ 5,270				\$ 1,138,363	\$ 7,892,920	\$ 1,172,601	\$ 6,721,506	
Consulting and Professional Services	\$ 17,646						\$ 17,646	\$ 179,197	\$ 760	\$ 130,698	
Information Technology	\$ 312,752	\$ 0	\$ 200				\$ 312,951	\$ 2,597,239	\$ 58,593	\$ 1,084,827	
Major Equipment	\$ 35,325						\$ 35,325	\$ 2,286,600	\$ 0	\$ 516,918	
Other Items of Expense	\$ 7,829		\$ 871				\$ 8,700	\$ 115,819	\$ 1,213	\$ 115,798	
	\$ 2,135,999	\$ 1,584	\$ 98,056				\$ 2,235,638	\$ 24,879,971	\$ 1,209,191	\$ 18,753,687	
<b>Special Items of Expense</b>											
Grand Jury	\$ 20	\$ 75					\$ 95		\$ 16	\$ 1,611	
Jury Costs	\$ 137,848						\$ 137,848	\$ 789,793	\$ 195,915	\$ 789,793	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 82						\$ 82	\$ 1,500		\$ 1,000,000	
<b>Capital Costs</b>											
<b>Internal Cost Recovery</b>											
Internal Cost Recovery	\$ (64,157)		\$ 64,157				\$ 0	\$ 0	\$ 0	\$ 0	
<b>Prior Year Expense Adjustment</b>											
Prior Year Expense Adjustment	\$ 73,793	\$ 75	\$ 64,157				\$ 138,025	\$ 791,293	\$ 120,803	\$ 1,791,404	
	\$ 73,793	\$ 75	\$ 64,157				\$ 138,025	\$ 791,293	\$ 120,803	\$ 1,791,404	
<b>Total Expenditures</b>	<b>\$ 18,527,507</b>	<b>\$ 85,223</b>	<b>\$ 933,040</b>				<b>\$ 19,545,770</b>	<b>\$ 112,819,968</b>	<b>\$ 20,228,875</b>	<b>\$ 101,895,609</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ 15,191,947	\$ 28,429	\$ (351,130)				\$ 14,869,246	\$ (15,441,532)	\$ (5,203,748)	\$ (18,015,013)	
<b>Operating Transfers In (Out)</b>								\$ 0	\$ 0	\$ 0	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 16,744,348	\$ 488,210	\$ 41,655				\$ 17,274,213	\$ 17,274,213	\$ 32,840,844	\$ 32,840,844	
Ending Balance (Deficit)	\$ 31,936,295	\$ 516,639	\$ (309,475)				\$ 32,143,459	\$ 1,832,681	\$ 27,637,097	\$ 14,825,831	