

**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

1-9-12  
Date

San Bernardino

\_\_\_\_\_  
Court

FY2011/12 1st Quarter

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

San Bernardino Superior Court  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)

For the month ended Sep									
Fiscal Year 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	\$ 384,147	\$ 14,833	\$ (1,042,201)				\$ 50,458	\$ (592,762)	\$ (142,266)
Payroll	\$ (1,966)						\$ 0	\$ (1,966)	\$ (1,939,756)
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees									
Trust	\$ 0						\$ 321,583	\$ 321,583	\$ 310,594
Credit Card									
Cash on Hand	\$ 152,270							\$ 152,270	\$ 152,296
Cash with County	\$ 24,985,852							\$ 44,200,873	\$ 38,756,440
<b>Total Cash</b>	<b>\$ 25,570,303</b>	<b>\$ 14,833</b>	<b>\$ (1,042,201)</b>				<b>\$ 19,587,062</b>	<b>\$ 44,129,997</b>	<b>\$ 37,227,266</b>
Short Term Investment	\$ 14,004,656						\$ 2,765,620	\$ 16,770,276	\$ 26,699,339
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 14,004,656</b>						<b>\$ 2,765,620</b>	<b>\$ 16,770,276</b>	<b>\$ 28,699,339</b>
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 320,413	\$ 30,024	\$ 102,947					\$ 453,385	\$ 409,969
Dishonored Checks	\$ 20,764							\$ 20,764	\$ 30,160
Due From Employee	\$ 350							\$ 350	\$ (1,331)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ (479)
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 196							\$ 196	\$ 479
<b>Total Receivables</b>	<b>\$ 341,724</b>	<b>\$ 30,024</b>	<b>\$ 102,947</b>				<b>\$ 0</b>	<b>\$ 474,696</b>	<b>\$ 438,799</b>
Prepaid Expenses - General	\$ 919,558		\$ 206					\$ 919,764	\$ 739,668
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 919,558</b>		<b>\$ 206</b>					<b>\$ 919,764</b>	<b>\$ 739,668</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 40,836,241</b>	<b>\$ 44,858</b>	<b>\$ (939,047)</b>				<b>\$ 22,352,681</b>	<b>\$ 62,294,733</b>	<b>\$ 67,105,091</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 786,595	\$ 0	\$ 7				\$ 0	\$ 786,602	\$ 1,605,962
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 196	\$ 196	\$ 0
Due to Other Courts									
Due to State	\$ 2,422,049							\$ 2,422,049	\$ 0
TC145 Liability							\$ 2,815,891	\$ 2,815,891	\$ 3,092,892
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 141		\$ 0					\$ 141	\$ 191
Interest							\$ 218	\$ 218	\$ 358
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 3,208,785</b>	<b>\$ 0</b>	<b>\$ 7</b>				<b>\$ 2,816,305</b>	<b>\$ 6,025,096</b>	<b>\$ 4,699,403</b>
Civil							\$ 419,536	\$ 419,536	\$ 389,771
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC	\$ 286,477						\$ 19,098,692	\$ 19,385,169	\$ 17,282,684
Trust Interest Payable							\$ 12,157	\$ 12,157	\$ 12,009
Miscellaneous Trust								\$ 0	\$ 0
<b>Total Trust Deposits</b>	<b>\$ 286,477</b>						<b>\$ 19,530,385</b>	<b>\$ 19,816,862</b>	<b>\$ 17,684,464</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 710,655							\$ 710,655	\$ 570,626
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 636							\$ 636	\$ 5,793
Payroll Clearing	\$ (847)							\$ (847)	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 710,445</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 710,445</b>	<b>\$ 576,419</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 170,918		\$ 0				\$ 5,992	\$ 176,910	\$ 180,859
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 170,918</b>		<b>\$ 0</b>				<b>\$ 5,992</b>	<b>\$ 176,910</b>	<b>\$ 180,859</b>
<b>Total Liabilities</b>	<b>\$ 4,376,624</b>	<b>\$ 0</b>	<b>\$ 7</b>				<b>\$ 22,352,681</b>	<b>\$ 26,729,313</b>	<b>\$ 23,141,145</b>
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (977,543)	\$ (32,255)	\$ (939,054)					\$ (1,946,852)	\$ 4,667,647
<b>Total Fund Balance</b>	<b>\$ 36,459,617</b>	<b>\$ 44,858</b>	<b>\$ (939,054)</b>					<b>\$ 35,565,420</b>	<b>\$ 43,963,946</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 40,836,241</b>	<b>\$ 44,858</b>	<b>\$ (939,047)</b>				<b>\$ 22,352,681</b>	<b>\$ 62,294,733</b>	<b>\$ 67,105,091</b>

San Bernardino Superior Court  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

	For the month ended Sep										
	Fiscal Year 2011/12								2010/11		
	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						
	<b>REVENUES</b>										
State Financing Sources											
Trial Court Trust Fund	\$ 18,436,339						\$ 18,436,339	\$ 80,777,403	\$ 20,927,983	\$ 111,966,439	
Trial Court Improvement Fund	\$ 1,915						\$ 1,915	\$ 284,406	\$ 0	\$ 295,201	
Judicial Administration Efficiency & Mod Fund									\$ 0	\$ 50,200	
Judges' Compensation (45.25)	\$ 96,259						\$ 96,259	\$ 678,876	\$ 92,725	\$ 741,000	
Court Interpreter (45.45)	\$ 1,044,804						\$ 1,044,804	\$ 4,790,979	\$ 1,327,063	\$ 4,603,773	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 534,078						\$ 534,078	\$ 4,847,888	\$ 715,879	\$ 4,931,426	
Other Miscellaneous									\$ (117,200)	\$ 0	
	\$ 20,113,396						\$ 20,113,396	\$ 91,379,554	\$ 22,946,450	\$ 122,588,039	
Grants											
AB 1058 Commissioner/Facilitator			\$ (290,847)				\$ (290,847)	\$ 3,900,672	\$ 203	\$ 3,900,672	
Other AOC Grants								\$ 84,000		\$ 62,000	
Non-AOC Grants	\$ (15,744)						\$ (15,744)	\$ 235,701	\$ 33,648	\$ 307,963	
	\$ (15,744)		\$ (290,847)				\$ (306,592)	\$ 4,220,373	\$ 33,851	\$ 4,270,635	
Other Financing Sources											
Interest Income	\$ 763	\$ 2					\$ 764	\$ 51,568	\$ 3,476	\$ 91,111	
Investment Income											
Donations											
Local Fees	\$ 17,440						\$ 17,440	\$ 446,576	\$ 24,209	\$ 461,352	
Non-Fee Revenues	\$ 909,149						\$ 909,149	\$ 6,048,199	\$ 717,990	\$ 6,244,289	
Enhanced Collections											
Escheatment	\$ 307						\$ 307	\$ 15,526			
Prior Year Revenue									\$ 104,591		
County Program - Restricted	\$ 23,379	\$ 70,335					\$ 93,715	\$ 527,667	\$ 72,175	\$ 556,196	
Reimbursement Other	\$ 51,660						\$ 51,660	\$ 172,080	\$ 47,093	\$ 161,580	
Sale of Fixed Assets											
Other Miscellaneous	\$ 26,381						\$ 26,381	\$ 6,543	\$ 3,941	\$ 23,400	
	\$ 1,029,080	\$ 70,337					\$ 1,099,416	\$ 7,268,159	\$ 973,473	\$ 7,537,928	
<b>Total Revenues</b>	<b>\$ 21,126,731</b>	<b>\$ 70,337</b>	<b>\$ (290,847)</b>				<b>\$ 20,906,221</b>	<b>\$ 102,868,086</b>	<b>\$ 23,953,774</b>	<b>\$ 134,396,602</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 12,852,068	\$ 69,795	\$ 454,936				\$ 13,376,799	\$ 59,112,113	\$ 12,788,627	\$ 58,229,059	
Temp Help	\$ 70,073		\$ 6,942				\$ 77,015	\$ 129,224	\$ 46,202	\$ 46,203	
Overtime	\$ 10,955						\$ 10,955	\$ 22,317	\$ 38,676	\$ 38,676	
Staff Benefits	\$ 6,401,588	\$ 28,987	\$ 214,659				\$ 6,645,234	\$ 29,038,960	\$ 6,051,567	\$ 26,085,303	
	\$ 19,334,684	\$ 98,782	\$ 676,536				\$ 20,110,003	\$ 88,280,297	\$ 18,908,713	\$ 84,399,241	
Operating Expenses and Equipment											
General Expense	\$ 300,371	\$ 887	\$ 3,749				\$ 305,007	\$ 3,346,373	\$ 43,785	\$ 3,903,312	
Printing	\$ 120,905		\$ 0				\$ 120,905	\$ 867,344	\$ 5,070	\$ 740,536	
Telecommunications	\$ (475,715)	\$ 10	\$ (3,393)				\$ (479,098)	\$ 1,870,882	\$ 27,521	\$ 3,688,333	
Postage	\$ 100,608	\$ 3,231	\$ 1,416				\$ 105,255	\$ 1,054,068	\$ 91,467	\$ 1,155,990	
Insurance									\$ 458		
In-State Travel	\$ 12,091		\$ 847				\$ 12,939	\$ 91,956	\$ 11,453	\$ 117,002	
Out-of-State Travel	\$ 2,214						\$ 2,214	\$ 10,172	\$ 719	\$ 26,249	
Training	\$ 7,190		\$ 375				\$ 7,565	\$ 53,101	\$ (3,625)	\$ 100,489	
Security Services	\$ 1,623		\$ 0				\$ 1,623	\$ 1,377,573	\$ (29,717)	\$ 26,290,551	
Facility Operations	\$ 20,749	\$ (716)	\$ (59,927)				\$ (39,893)	\$ 4,443,629	\$ (1,047,101)	\$ 4,244,672	
Utilities	\$ 3,403						\$ 3,403		\$ 3,500		
Contracted Services	\$ 1,394,818	\$ 398	\$ 14,437				\$ 1,409,653	\$ 8,303,233	\$ 1,382,488	\$ 9,190,034	
Consulting and Professional Services	\$ 1,270						\$ 1,270	\$ 162,392	\$ 922	\$ 138,977	
Information Technology	\$ 632,242						\$ 632,242	\$ 2,779,199	\$ 1,077,308	\$ 2,181,572	
Major Equipment	\$ 538,567						\$ 538,567	\$ 937,238	\$ (7,000)	\$ 1,105,159	
Other Items of Expense	\$ 934	\$ 0	\$ 0				\$ 934	\$ 105,333	\$ 472	\$ 116,361	
	\$ 2,661,271	\$ 3,810	\$ (42,495)				\$ 2,622,586	\$ 25,402,493	\$ 1,557,719	\$ 53,000,156	
Special Items of Expense											
Grand Jury	\$ 25						\$ 25		\$ 20		
Jury Costs	\$ 144,923						\$ 144,923	\$ 846,920	\$ 175,829	\$ 875,880	
Judgements, Settlements and Claims	\$ 0						\$ 0				
Debt Service											
Other	\$ 0						\$ 0		\$ (1,350,356)	\$ 440,000	
Capital Costs											
Internal Cost Recovery	\$ (14,164)		\$ 14,164				\$ 0				
Prior Year Expense Adjustment	\$ (22,465)						\$ (22,465)		\$ (5,797)		
	\$ 108,319		\$ 14,164				\$ 122,484	\$ 846,920	\$ (1,180,306)	\$ 1,315,880	
<b>Total Expenditures</b>	<b>\$ 22,104,274</b>	<b>\$ 102,592</b>	<b>\$ 648,207</b>				<b>\$ 22,855,073</b>	<b>\$ 114,529,710</b>	<b>\$ 19,286,127</b>	<b>\$ 138,715,277</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (977,543)	\$ (32,255)	\$ (939,054)				\$ (1,948,852)	\$ (11,661,624)	\$ 4,667,647	\$ (4,318,675)	
Operating Transfers In (Out)								\$ 0			
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 37,437,160	\$ 77,113	\$ 0				\$ 37,514,273	\$ 37,514,273	\$ 39,296,299	\$ 39,296,299	
Ending Balance (Deficit)	\$ 36,459,617	\$ 44,858	\$ (939,054)				\$ 35,565,420	\$ 25,852,649	\$ 43,963,946	\$ 34,977,624	

**San Bernardino Superior Court  
Trial Court Operations Fund  
Statement of Program Expenditures  
(Unaudited)**

For the month ended Sep										
Fiscal Year 2011/12										
									2010/11	
	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	\$ 7,346,353	\$ 548,789				\$ (1,247)	\$ 7,893,896	\$ 34,694,800	\$ 7,422,940	\$ 34,067,232
Traffic & Other Infractions	\$ 1,292,970	\$ 7,168					\$ 1,300,138	\$ 5,729,866	\$ 1,086,714	\$ 4,937,743
Other Criminal Cases	\$ 831,613	\$ 29,087					\$ 860,700	\$ 3,919,205	\$ 1,017,338	\$ 4,380,820
Civil	\$ 1,446,958	\$ 13,459					\$ 1,460,417	\$ 6,635,869	\$ 1,585,281	\$ 6,478,148
Family & Children Services	\$ 1,999,700	\$ (29,179)			\$ 14,164		\$ 1,984,685	\$ 8,962,810	\$ 1,722,039	\$ 9,281,031
Probate, Guardianship & Mental Health Services	\$ 615,028	\$ (5,379)					\$ 609,649	\$ 2,694,890	\$ 759,579	\$ 3,091,971
Juvenile Dependency Services	\$ 105,737	\$ 690,736					\$ 796,473	\$ 3,929,458	\$ 800,366	\$ 4,123,664
Juvenile Delinquency Services	\$ 156,064	\$ 3,489					\$ 159,552	\$ 830,214	\$ 139,104	\$ 671,562
Other Court Operations	\$ 2,000,153	\$ 61,431					\$ 2,061,584	\$ 20,061,372	\$ 1,088,822	\$ 9,911,645
Court Interpreters	\$ 948,279	\$ 154,038					\$ 1,102,317	\$ 4,999,784	\$ 1,088,822	\$ 5,048,047
Jury Services	\$ 240,566	\$ 42,157	\$ 144,923				\$ 427,646	\$ 1,901,791	\$ 452,251	\$ 2,454,890
Security	\$ 411,647	\$ 240,116					\$ 651,763	\$ 3,314,103	\$ 384,261	\$ 27,976,419
<b>Trial Court Operations Program</b>	<b>\$ 17,395,067</b>	<b>\$ 1,755,913</b>	<b>\$ 144,923</b>		<b>\$ 14,164</b>	<b>\$ (1,247)</b>	<b>\$ 19,303,821</b>	<b>\$ 37,574,162</b>	<b>\$ 17,069,579</b>	<b>\$ 112,423,172</b>
Enhanced Collections										
Other Non-Court Operations	\$ 122,162	\$ 3,803	\$ 25				\$ 125,990	\$ 1,119,112	\$ 147,128	\$ 676,749
<b>Non-Court Operations Program</b>	<b>\$ 122,162</b>	<b>\$ 3,803</b>	<b>\$ 25</b>				<b>\$ 125,990</b>	<b>\$ 1,119,112</b>	<b>\$ 147,128</b>	<b>\$ 676,749</b>
Executive Office	\$ 457,241	\$ 46,203	\$ 0				\$ 482,226	\$ 2,255,219	\$ (856,044)	\$ 9,989,216
Fiscal Services	\$ 480,953	\$ 38,267	\$ 0			\$ (21,218)	\$ 505,055	\$ 2,242,099	\$ 481,296	\$ 3,234,576
Human Resources	\$ 615,432	\$ 68,104			\$ (14,164)		\$ 683,535	\$ 1,518,169	\$ 437,086	\$ 2,931,032
Business & Facilities Services	\$ 425,799	\$ 146,143					\$ 571,942	\$ 4,280,717	\$ 359,039	\$ 3,462,977
Information Technology	\$ 613,350	\$ 564,154					\$ 1,177,504	\$ 5,530,232	\$ 1,668,073	\$ 8,997,555
<b>Court Administration Program</b>	<b>\$ 2,592,774</b>	<b>\$ 862,871</b>	<b>\$ 0</b>		<b>\$ (14,164)</b>	<b>\$ (21,218)</b>	<b>\$ 3,420,263</b>	<b>\$ 15,336,436</b>	<b>\$ 2,069,419</b>	<b>\$ 25,615,356</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 20,110,003</b>	<b>\$ 2,622,586</b>	<b>\$ 144,948</b>		<b>\$ 0</b>	<b>\$ (22,465)</b>	<b>\$ 22,855,073</b>	<b>\$ 114,529,710</b>	<b>\$ 19,286,127</b>	<b>\$ 138,715,277</b>

**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

San Bernardino  
Court

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FY 2011-12 9/30/11  
Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)				
Court Employee Positions (FTEs)	999.5			

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Bernardino  
Court

FY2011-12 1<sup>st</sup> Quarter  
Fiscal Year and Ending Quarter

FOOTNOTES

1	Negative Cash Balance is due to delayed SB 1058 A/R billings.
2	Negative Telecommunications Expense is due to delayed FY 2010-11 telecommunication billings.
3	Reported FTE does not include Inactive or Temporary Help Positions (15.0 FTE).
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