

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

9-7-11
Date

San Bernardino

Court

FY 2010-11 Quarter ending 9/30/10

Fiscal Year and Ending Quarter

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

For the month ended Sep									
Fiscal Year 2010/11									2009/10
	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	\$ 607,134	\$ 77,425	\$ (953,367)				\$ 126,521	\$ (142,286)	\$ 229,728
Payroll	\$ (1,939,756)	\$ 0					\$ 0	\$ (1,939,756)	\$ 4,247
Jury									
Revolving	\$ 50,000							\$ 50,000	
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 2,995,997
Trust	\$ 0						\$ 310,594	\$ 310,594	\$ 436,959
Credit Card									
Cash on Hand	\$ 152,295							\$ 152,295	\$ 152,695
Cash with County	\$ 21,416,064						\$ 17,380,377	\$ 38,796,440	\$ 43,462,810
Total Cash	\$ 20,285,736	\$ 77,425	\$ (953,367)				\$ 17,817,491	\$ 37,227,286	\$ 47,282,436
Short Term Investment	\$ 25,732,645	\$ 0					\$ 2,966,694	\$ 28,699,339	\$ 25,750,000
Investment in Financial Institution									
Total Investments	\$ 25,732,645	\$ 0					\$ 2,966,694	\$ 28,699,339	\$ 25,750,000
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 57,959	\$ 26,698	\$ 325,313					\$ 409,969	\$ 645,520
Dishonored Checks	\$ 30,160							\$ 30,160	\$ 49,401
Due From Employee	\$ (1,331)							\$ (1,331)	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0							\$ 0	\$ 0
Trust Due To/From							\$ (479)	\$ (479)	\$ (324)
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 479							\$ 479	\$ 324
Total Receivables	\$ 87,267	\$ 26,698	\$ 325,313				\$ (479)	\$ 438,798	\$ 694,921
Prepaid Expenses - General	\$ 739,668							\$ 739,668	\$ 58,000
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 739,668							\$ 739,668	\$ 58,000
Other Assets									
Total Other Assets									
Total Assets	\$ 46,845,316	\$ 104,123	\$ (628,054)				\$ 20,783,706	\$ 67,105,091	\$ 73,785,357
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,600,255	\$ 0	\$ 5,707				\$ 0	\$ 1,605,962	\$ 19,264
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 3,092,892	\$ 3,092,892	\$ 2,995,997
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 191		\$ 0					\$ 191	\$ 65
Interest							\$ 358	\$ 358	\$ 36
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,600,446	\$ 0	\$ 5,707				\$ 3,093,251	\$ 4,699,403	\$ 3,015,362
Civil							\$ 389,771	\$ 389,771	\$ 478,300
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 17,282,684	\$ 17,282,684	\$ 14,672,901
Trust Interest Payable							\$ 12,009	\$ 12,009	\$ 38,149
Miscellaneous Trust									\$ 0
Total Trust Deposits	\$ 0						\$ 17,684,464	\$ 17,684,464	\$ 15,189,350
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 570,626							\$ 570,626	
Deferred Compensation Payable	\$ 0							\$ 0	
Deductions Payable	\$ 5,793							\$ 5,793	
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 576,419	\$ 0	\$ 0					\$ 576,419	\$ 0
Revenue Collected in Advance	\$ 174,867								
Liabilities For Deposits							\$ 5,992	\$ 180,859	\$ 77,147
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 174,867						\$ 5,992	\$ 180,859	\$ 77,147
Total Liabilities	\$ 2,351,732	\$ 0	\$ 5,707				\$ 20,783,706	\$ 23,141,145	\$ 48,281,859
Fund Balance - Restricted	\$ 24,957,689	\$ 168,501						\$ 25,126,190	\$ 27,944,478
Fund Balance - Unrestricted									
Designated	\$ 14,170,109							\$ 14,170,109	\$ 17,674,769
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 5,365,786	\$ (64,378)	\$ (633,761)					\$ 4,667,647	\$ 9,884,251
Total Fund Balance	\$ 44,493,584	\$ 104,123	\$ (633,761)					\$ 43,963,946	\$ 55,503,498
Total Liabilities and Fund Balance	\$ 46,845,316	\$ 104,123	\$ (628,054)				\$ 20,783,706	\$ 67,105,091	\$ 73,785,357

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 2010/11							2009/10		
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service						
	Non-Grant	Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 20,927,983						\$ 20,927,983	\$ 111,966,439	\$ 25,188,734	\$ 105,221,654
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 295,201	\$ 0	\$ 347,900
Judicial Administration Efficiency & Mod Fund	\$ 0						\$ 0	\$ 50,200	\$ 0	\$ 0
Judges' Compensation (45.25)	\$ 92,725						\$ 92,725	\$ 741,000	\$ 185,250	\$ 668,500
Court Interpreter (45.45)	\$ 1,327,063						\$ 1,327,063	\$ 4,603,773	\$ 1,059,413	\$ 4,304,700
Civil Coordination Reimbursement (45.55)	\$ 715,879						\$ 715,879	\$ 5,430,026	\$ 591,877	\$ 5,735,900
MOU Reimbursements (45.10 and General)	\$ (117,200)						\$ (117,200)	\$ 117,200	\$ 0	\$ 117,200
Other Miscellaneous										
	\$ 22,946,450						\$ 22,946,450	\$ 123,203,839	\$ 27,025,274	\$ 116,395,854
Grants										
AB 1058 Commissioner/Facilitator			\$ 203				\$ 203	\$ 3,900,672	\$ (499,943)	\$ 3,872,700
Other AOC Grants								\$ 62,000		\$ 45,000
Non-AOC Grants	\$ 33,648						\$ 33,648	\$ 307,963	\$ 33,002	\$ 322,000
	\$ 33,648		\$ 203				\$ 33,851	\$ 4,270,635	\$ (466,941)	\$ 4,239,700
Other Financing Sources										
Interest Income	\$ 3,476	\$ 0					\$ 3,476	\$ 91,111	\$ 2,835	\$ 187,500
Investment Income										
Donations										
Local Fees	\$ 24,209						\$ 24,209	\$ 461,352	\$ 28,132	\$ 551,100
Non-Fee Revenues	\$ 717,990						\$ 717,990	\$ 6,244,289	\$ 698,864	\$ 6,469,200
Enhanced Collections										
Escheatment										
Prior Year Revenue	\$ 104,591						\$ 104,591			
County Program - Restricted	\$ 12,020	\$ 60,155					\$ 72,175	\$ 556,196	\$ 68,328	\$ 625,800
Reimbursement Other	\$ 47,093						\$ 47,093	\$ 161,580	\$ 16,895	\$ 147,000
Sale of Fixed Assets									\$ 20,150	\$ 8,400
Other Miscellaneous	\$ 3,941						\$ 3,941	\$ 23,400	\$ 2,845	\$ 15,000
	\$ 913,319	\$ 60,155					\$ 973,473	\$ 7,537,928	\$ 838,047	\$ 8,004,000
Total Revenues	\$ 23,893,416	\$ 60,155	\$ 203				\$ 23,953,774	\$ 135,012,402	\$ 27,396,380	\$ 128,639,554
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 12,281,563	\$ 89,881	\$ 417,184				\$ 12,788,627	\$ 58,229,059	\$ 9,216,315	\$ 55,850,572
Temp Help	\$ 41,344		\$ 4,858				\$ 46,202	\$ 46,203		
Overtime	\$ 21,803	\$ 116	\$ 398				\$ 22,317	\$ 38,676		
Staff Benefits	\$ 5,824,382	\$ 32,778	\$ 194,407				\$ 6,051,567	\$ 26,085,303	\$ 4,283,189	\$ 29,977,969
	\$ 18,169,093	\$ 122,774	\$ 616,846				\$ 18,908,713	\$ 84,389,241	\$ 13,499,504	\$ 85,828,541
Operating Expenses and Equipment										
General Expense	\$ 38,544	\$ (265)	\$ 5,507				\$ 43,785	\$ 3,903,312	\$ 825,324	\$ 12,633,565
Printing	\$ 5,070		\$ 0				\$ 5,070	\$ 740,536	\$ 80,231	\$ 735,100
Telecommunications	\$ 26,191	\$ 0	\$ 1,331				\$ 27,521	\$ 3,688,333	\$ 42,472	\$ 3,837,600
Postage	\$ 91,467	\$ 0	\$ 0				\$ 91,467	\$ 1,155,909	\$ 218,879	\$ 1,147,700
Insurance	\$ 458						\$ 458		\$ 26,806	
In-State Travel	\$ 7,893	\$ 323	\$ 3,236				\$ 11,453	\$ 117,002	\$ 22,670	\$ 217,000
Out-of-State Travel	\$ 719						\$ 719	\$ 26,249	\$ 59	\$ 200
Training	\$ (7,025)		\$ 3,400				\$ (3,625)	\$ 100,489	\$ 12,802	\$ 129,400
Security Services	\$ (13,310)		\$ (16,407)				\$ (29,717)	\$ 26,290,551	\$ 573	\$ 24,610,500
Facility Operations	\$ (1,047,162)	\$ 61	\$ 0				\$ (1,047,101)	\$ 4,884,672	\$ 382,124	\$ 22,448,223
Utilities	\$ 3,500						\$ 3,500		\$ 7,121	
Contracted Services	\$ 1,360,734	\$ 1,702	\$ 20,052				\$ 1,382,488	\$ 9,190,034	\$ 1,840,134	\$ 10,221,300
Consulting and Professional Services	\$ 922						\$ 922	\$ 139,977	\$ 27,525	\$ 449,000
Information Technology	\$ 1,077,308						\$ 1,077,308	\$ 2,181,572	\$ 266,924	\$ 6,231,400
Major Equipment	\$ (7,000)						\$ (7,000)	\$ 105,159	\$ 70,209	\$ 94,400
Other Items of Expense	\$ 534	\$ (63)	\$ 0				\$ 472	\$ 116,361	\$ 1,279	\$ 76,100
	\$ 1,538,843	\$ 1,758	\$ 17,118				\$ 1,557,719	\$ 52,640,156	\$ 3,825,131	\$ 82,831,488
Special Items of Expense										
Grand Jury	\$ 20						\$ 20		\$ 22	
Jury Costs	\$ 175,829						\$ 175,829	\$ 875,880	\$ 187,471	\$ 902,899
Judgements, Settlements and Claims										
Debt Service										
Other	\$ (1,350,358)						\$ (1,350,358)			
Internal Cost Recovery	\$ (5,797)						\$ (5,797)			
Prior Year Expense Adjustment	\$ (1,180,306)						\$ (1,180,306)	\$ 875,880	\$ 187,493	\$ 902,899
	\$ (1,180,306)						\$ (1,180,306)	\$ 875,880	\$ 187,493	\$ 902,899
Total Expenditures	\$ 18,527,630	\$ 124,533	\$ 633,964				\$ 19,286,127	\$ 137,915,277	\$ 17,512,129	\$ 169,582,928
Excess (Deficit) of Revenues Over Expenditures	\$ 5,365,786	\$ (64,378)	\$ (633,761)				\$ 4,667,647	\$ (2,902,875)	\$ 9,884,251	\$ (40,923,374)
Operating Transfers In (Out)										
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 39,127,798	\$ 168,501	\$ 0				\$ 39,296,299	\$ 39,296,299	\$ 45,619,247	\$ 45,619,247
Ending Balance (Deficit)	\$ 44,493,584	\$ 104,123	\$ (633,761)				\$ 43,963,946	\$ 36,393,424	\$ 55,503,498	\$ 4,695,873

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

For the month ended Sep									
Fiscal Year 2010/11									
2009/10									
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 7,016,107	\$ 408,993			\$ (2,160)	\$ 7,422,940	\$ 34,067,232	\$ 5,790,466	\$ 37,584,776
Traffic & Other Infractions	\$ 1,080,262	\$ 6,787			\$ (335)	\$ 1,086,714	\$ 4,937,743	\$ 819,532	\$ 10,968,656
Other Criminal Cases	\$ 1,009,735	\$ 7,915			\$ (312)	\$ 1,017,338	\$ 4,380,820	\$ 853,991	\$ 2,020,625
Civil	\$ 1,579,942	\$ 5,830			\$ (491)	\$ 1,585,281	\$ 6,478,148	\$ 1,652,671	\$ 8,230,128
Family & Children Services	\$ 1,678,362	\$ 44,094			\$ (417)	\$ 1,722,039	\$ 9,281,031	\$ 1,191,641	\$ 6,531,355
Probate, Guardianship & Mental Health Services	\$ 750,774	\$ 9,046			\$ (241)	\$ 759,579	\$ 3,091,971	\$ 623,604	\$ 2,879,516
Juvenile Dependency Services	\$ 117,056	\$ 683,347			\$ (37)	\$ 800,366	\$ 4,123,664	\$ 879,058	\$ 4,766,281
Juvenile Delinquency Services	\$ 138,977	\$ 171			\$ (43)	\$ 139,104	\$ 671,562	\$ 58,905	\$ 390,777
Other Court Operations	\$ 1,593,208	\$ (981,825)			\$ (500)	\$ 610,884	\$ 10,551,645	\$ 1,134,740	\$ 10,109,852
Court Interpreters	\$ 917,912	\$ 171,220			\$ (310)	\$ 1,088,822	\$ 5,048,047	\$ 842,297	\$ 5,510,183
Jury Services	\$ 180,302	\$ 96,177	\$ 175,829		\$ (57)	\$ 452,251	\$ 2,454,890	\$ 415,983	\$ 1,769,016
Security	\$ 402,763	\$ (18,373)			\$ (129)	\$ 384,261	\$ 27,976,419	\$ 247,861	\$ 26,763,177
Trial Court Operations Program	\$ 16,465,400	\$ 433,383	\$ 175,829		\$ (5,032)	\$ 17,089,579	\$ 113,063,172	\$ 14,510,748	\$ 117,524,342
Enhanced Collections									\$ 3,100
Other Non-Court Operations	\$ 145,399	\$ 1,758	\$ 20		\$ (49)	\$ 147,128	\$ 676,749	\$ 133,698	\$ 1,262,165
Non-Court Operations Program	\$ 145,399	\$ 1,758	\$ 20		\$ (49)	\$ 147,128	\$ 676,749	\$ 133,698	\$ 1,265,265
Executive Office	\$ 471,454	\$ 23,000	\$ (1,350,358)		\$ (140)	\$ (856,044)	\$ 6,549,216	\$ 465,500	\$ 3,748,781
Fiscal Services	\$ 452,997	\$ 8,442			\$ (143)	\$ 461,296	\$ 3,234,576	\$ 483,375	\$ 2,224,933
Human Resources	\$ 344,300	\$ 92,858			\$ (103)	\$ 437,056	\$ 2,931,032	\$ 465,843	\$ 2,057,632
Business & Facilities Services	\$ 450,610	\$ (91,431)			\$ (140)	\$ 359,039	\$ 3,462,977	\$ 693,885	\$ 30,650,082
Information Technology	\$ 578,554	\$ 1,089,709			\$ (190)	\$ 1,668,073	\$ 7,997,555	\$ 759,078	\$ 12,091,893
Court Administration Program	\$ 2,297,915	\$ 1,122,578	\$ (1,350,358)		\$ (715)	\$ 2,089,419	\$ 24,175,356	\$ 2,867,682	\$ 50,773,321
Prior Year Adjustments Not Posted to a Program									
Total	\$ 18,908,713	\$ 1,557,719	\$ (1,174,509)		\$ (5,797)	\$ 19,286,127	\$ 137,915,277	\$ 17,512,129	\$ 169,562,928