

**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 ending 12/31/10

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

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

For the month ended Dec									
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						
<b>ASSETS</b>									
Operations	\$ 1,073,761	\$ 78,685	\$ (1,871,888)			\$ 57,115	\$ (662,326)	\$ 542,930	
Payroll	\$ (2,656)	\$ 0				\$ 1	\$ (2,655)	\$ 0	
Jury									
Revolving	\$ 50,000						\$ 50,000		
Other									
Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 50,000	
Trust	\$ 0					\$ 296,277	\$ 296,277	\$ 292,601	
Credit Card									
Cash on Hand	\$ 152,295						\$ 152,295	\$ 152,695	
Cash with County	\$ 22,504,190					\$ 17,680,035	\$ 40,184,225	\$ 38,347,696	
<b>Total Cash</b>	<b>\$ 23,777,591</b>	<b>\$ 78,685</b>	<b>\$ (1,871,888)</b>			<b>\$ 18,033,428</b>	<b>\$ 40,017,817</b>	<b>\$ 39,385,922</b>	
Short Term Investment	\$ 32,740,927	\$ 0				\$ 2,689,994	\$ 35,430,921	\$ 34,542,561	
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 32,740,927</b>	<b>\$ 0</b>				<b>\$ 2,689,994</b>	<b>\$ 35,430,921</b>	<b>\$ 34,542,561</b>	
Accrued Revenue	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 38,461	\$ 0	\$ 1,220,901				\$ 1,259,363	\$ 129,479	
Dishonored Checks	\$ 25,477						\$ 25,477	\$ 31,254	
Due From Employee	\$ (2,189)						\$ (2,189)	\$ 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		
Due From State	\$ 0						\$ 0	\$ 0	
Trust Due To/From						\$ (195)	\$ (195)	\$ (231)	
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 195	\$ 231	
General Due To/From	\$ 195								
<b>Total Receivables</b>	<b>\$ 61,944</b>	<b>\$ 0</b>	<b>\$ 1,220,901</b>			<b>\$ (195)</b>	<b>\$ 1,282,650</b>	<b>\$ 160,733</b>	
Prepaid Expenses - General	\$ 1,116,216						\$ 1,116,216	\$ 108,300	
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 1,116,216</b>						<b>\$ 1,116,216</b>	<b>\$ 108,300</b>	
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 57,696,677</b>	<b>\$ 78,685</b>	<b>\$ (650,987)</b>			<b>\$ 20,723,227</b>	<b>\$ 77,847,603</b>	<b>\$ 74,197,515</b>	
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 652,342	\$ 0	\$ 7			\$ 0	\$ 652,349	\$ 45,140	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	
Due to Other Courts									
Due to State	\$ 0		\$ 0				\$ 0	\$ 0	
TC145 Liability						\$ 2,746,907	\$ 2,746,907	\$ 2,619,432	
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 76		\$ 0				\$ 76	\$ 393	
Interest						\$ 242	\$ 242	\$ 57	
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 652,418</b>	<b>\$ 0</b>	<b>\$ 7</b>			<b>\$ 2,747,149</b>	<b>\$ 3,399,573</b>	<b>\$ 2,665,022</b>	
Civil						\$ 335,639	\$ 335,639	\$ 354,429	
Criminal	\$ 0					\$ 0	\$ 0	\$ 0	
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC						\$ 17,622,402	\$ 17,622,402	\$ 12,178,552	
Trust Interest Payable						\$ 12,046	\$ 12,046	\$ 11,891	
Miscellaneous Trust								\$ 0	
<b>Total Trust Deposits</b>	<b>\$ 0</b>					<b>\$ 17,970,087</b>	<b>\$ 17,970,087</b>	<b>\$ 12,544,872</b>	
Accrued Payroll	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 900,358						\$ 900,358		
Deferred Compensation Payable	\$ 0						\$ 0		
Deductions Payable	\$ 1,225						\$ 1,225		
Payroll Clearing	\$ (1)	\$ 0	\$ 0				\$ (1)	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 901,583</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 901,583</b>	<b>\$ 0</b>	
Revenue Collected in Advance									
Liabilities For Deposits	\$ 181,301		\$ 24			\$ 5,992	\$ 187,317	\$ 82,832	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0					\$ 0	\$ 0	\$ 0	
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 181,301</b>		<b>\$ 24</b>			<b>\$ 5,992</b>	<b>\$ 187,317</b>	<b>\$ 82,832</b>	
<b>Total Liabilities</b>	<b>\$ 1,735,302</b>	<b>\$ 0</b>	<b>\$ 31</b>			<b>\$ 20,723,227</b>	<b>\$ 22,458,560</b>	<b>\$ 15,292,727</b>	
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.	\$ 16,833,577	\$ (89,815)	\$ (651,018)				\$ 16,092,745	\$ 13,285,541	
<b>Total Fund Balance</b>	<b>\$ 55,961,375</b>	<b>\$ 78,685</b>	<b>\$ (651,018)</b>				<b>\$ 55,389,043</b>	<b>\$ 58,904,789</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 57,696,677</b>	<b>\$ 78,685</b>	<b>\$ (650,987)</b>			<b>\$ 20,723,227</b>	<b>\$ 77,847,603</b>	<b>\$ 74,197,515</b>	

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

For the month ended Dec											
	Fiscal Year 2010/11							2009/10			
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
	Non-Grant	Grant									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 52,872,149							\$ 52,872,149	\$ 111,966,439	\$ 51,202,307	\$ 105,221,654
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 295,201	\$ 2,500	\$ 347,900	
Judicial Administration Efficiency & Mod Fund	\$ 0						\$ 0	\$ 50,200	\$ 7,500		
Judges' Compensation (45.25)	\$ 281,845						\$ 281,845	\$ 741,000	\$ 370,500	\$ 668,500	
Court Interpreter (45.45)	\$ 2,274,987						\$ 2,274,987	\$ 4,603,773	\$ 2,629,011	\$ 4,304,700	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 1,325,891						\$ 1,325,891	\$ 5,430,026	\$ 2,116,229	\$ 5,735,900	
Other Miscellaneous	\$ (117,200)						\$ (117,200)	\$ 117,200		\$ 117,200	
	\$ 56,637,671						\$ 56,637,671	\$ 123,203,839	\$ 56,328,047	\$ 116,395,854	
Grants											
AB 1058 Commissioner/Facilitator			\$ 895,792				\$ 895,792	\$ 3,900,672	\$ (531)	\$ 3,872,700	
Other AOC Grants								\$ 62,000		\$ 45,000	
Non-AOC Grants	\$ 111,736		\$ 2,982				\$ 114,719	\$ 307,963	\$ 119,659	\$ 322,000	
	\$ 111,736		\$ 898,774				\$ 1,010,511	\$ 4,270,635	\$ 119,127	\$ 4,239,700	
Other Financing Sources											
Interest Income	\$ 46,432	\$ 170					\$ 46,602	\$ 91,111	\$ 43,256	\$ 187,500	
Investment Income											
Donations											
Local Fees	\$ 88,680						\$ 88,680	\$ 461,352	\$ 64,992	\$ 551,100	
Non-Fee Revenues	\$ 2,202,522						\$ 2,202,522	\$ 6,244,289	\$ 2,200,695	\$ 6,469,200	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 104,591						\$ 104,591		\$ (6,092)		
County Program - Restricted	\$ 38,387	\$ 183,748					\$ 222,135	\$ 556,196	\$ 200,462	\$ 625,800	
Reimbursement Other	\$ 123,817						\$ 123,817	\$ 161,580	\$ 94,213	\$ 147,000	
Sale of Fixed Assets									\$ 20,150	\$ 8,400	
Other Miscellaneous	\$ 5,070						\$ 5,070	\$ 23,400	\$ 11,315	\$ 15,000	
	\$ 2,609,498	\$ 183,918					\$ 2,793,416	\$ 7,537,928	\$ 2,628,990	\$ 8,004,000	
<b>Total Revenues</b>	<b>\$ 59,358,906</b>	<b>\$ 183,918</b>	<b>\$ 898,774</b>				<b>\$ 60,441,598</b>	<b>\$ 135,012,402</b>	<b>\$ 59,076,165</b>	<b>\$ 128,639,554</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 25,328,283	\$ 183,369	\$ 956,600				\$ 26,468,252	\$ 58,229,059	\$ 23,644,084	\$ 55,850,572	
Temp Help	\$ 85,238		\$ 6,193				\$ 91,432	\$ 46,203			
Overtime	\$ 52,530	\$ 116	\$ 398				\$ 53,043	\$ 38,676			
Staff Benefits	\$ 12,011,636	\$ 65,665	\$ 425,426				\$ 12,502,728	\$ 26,085,303	\$ 10,998,122	\$ 29,977,969	
	\$ 37,477,688	\$ 249,150	\$ 1,388,617				\$ 39,115,454	\$ 84,399,241	\$ 34,642,215	\$ 85,828,541	
Operating Expenses and Equipment											
General Expense	\$ 767,720	\$ 1,214	\$ 31,163				\$ 800,096	\$ 3,903,312	\$ 2,345,346	\$ 12,633,565	
Printing	\$ 132,671		\$ 89				\$ 132,760	\$ 740,536	\$ 245,595	\$ 735,100	
Telecommunications	\$ 458,783	\$ 58	\$ 7,174				\$ 466,015	\$ 3,688,333	\$ 851,363	\$ 3,837,600	
Postage	\$ 470,144	\$ 3,351	\$ 7,751				\$ 481,246	\$ 1,155,909	\$ 484,640	\$ 1,147,700	
Insurance	\$ 43,563						\$ 43,563		\$ 55,768		
In-State Travel	\$ 34,330	\$ 358	\$ 10,382				\$ 45,070	\$ 117,002	\$ 53,738	\$ 217,000	
Out-of-State Travel	\$ 762						\$ 762	\$ 26,249	\$ 59	\$ 200	
Training	\$ (170)		\$ 9,425				\$ 9,255	\$ 100,489	\$ 33,242	\$ 129,400	
Security Services	\$ 632,994		\$ 28,675				\$ 661,670	\$ 26,290,551	\$ 559,979	\$ 24,610,500	
Facility Operations	\$ (564,810)	\$ 883	\$ 172				\$ (563,756)	\$ 4,884,672	\$ 1,743,683	\$ 22,448,223	
Utilities	\$ 3,855						\$ 3,855		\$ 15,123		
Contracted Services	\$ 2,704,763	\$ 18,322	\$ 54,624				\$ 2,777,710	\$ 9,190,034	\$ 3,677,862	\$ 10,221,300	
Consulting and Professional Services	\$ 104,159						\$ 104,159	\$ 139,977	\$ 140,120	\$ 449,000	
Information Technology	\$ 1,170,235						\$ 1,170,235	\$ 2,181,572	\$ 464,636	\$ 8,231,400	
Major Equipment	\$ 24,572						\$ 24,572	\$ 105,159	\$ 70,209	\$ 94,400	
Other Items of Expense	\$ 27,997	\$ 398	\$ 91				\$ 28,485	\$ 116,361	\$ 7,044	\$ 76,100	
	\$ 6,011,569	\$ 24,583	\$ 149,546				\$ 6,185,698	\$ 52,640,156	\$ 10,748,406	\$ 82,831,488	
Special Items of Expense											
Grand Jury	\$ 64						\$ 64		\$ 37		
Jury Costs	\$ 397,616						\$ 397,616	\$ 875,880	\$ 399,966	\$ 902,899	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ (1,350,358)						\$ (1,350,358)				
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ (11,250)		\$ 11,629				\$ 379				
	\$ (963,928)		\$ 11,629				\$ (952,299)	\$ 875,880	\$ 400,002	\$ 902,899	
<b>Total Expenditures</b>	<b>\$ 42,525,328</b>	<b>\$ 273,734</b>	<b>\$ 1,549,792</b>				<b>\$ 44,348,853</b>	<b>\$ 137,915,277</b>	<b>\$ 45,790,623</b>	<b>\$ 169,562,928</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 16,833,577</b>	<b>\$ (89,815)</b>	<b>\$ (651,018)</b>				<b>\$ 16,092,745</b>	<b>\$ (2,902,875)</b>	<b>\$ 13,285,541</b>	<b>\$ (40,923,374)</b>	
Operating Transfers In (Out)											
										\$ 0	
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)	\$ 55,961,375	\$ 78,685	\$ (651,018)				\$ 55,389,043	\$ 36,393,424	\$ 58,904,789	\$ 4,695,873	

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

Fiscal Year 2010/11 For the month ended Dec										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)		
<b>PROGRAM EXPENDITURES:</b>											
Judges & Courtroom Support	\$ 14,344,417	\$ 1,153,796			\$ (2,162)	\$ 15,496,051	\$ 34,067,232	\$ 14,563,092	\$ 37,584,776		
Traffic & Other Infractions	\$ 2,284,645	\$ 26,904			\$ (348)	\$ 2,311,200	\$ 4,937,743	\$ 2,076,138	\$ 10,968,656		
Other Criminal Cases	\$ 1,923,647	\$ 57,894			\$ (291)	\$ 1,981,250	\$ 4,380,820	\$ 2,216,347	\$ 2,020,625		
Civil	\$ 2,917,211	\$ 126,148			\$ (444)	\$ 3,042,916	\$ 6,478,148	\$ 4,148,908	\$ 8,230,128		
Family & Children Services	\$ 3,662,559	\$ 180,020			\$ (58)	\$ 3,842,522	\$ 9,281,031	\$ 3,045,928	\$ 6,531,355		
Probate, Guardianship & Mental Health Services	\$ 1,482,211	\$ 93,393			\$ (233)	\$ 1,575,371	\$ 3,091,971	\$ 1,723,130	\$ 2,879,516		
Juvenile Dependency Services	\$ 221,408	\$ 1,137,147			\$ (34)	\$ 1,358,521	\$ 4,123,664	\$ 1,647,069	\$ 4,766,281		
Juvenile Delinquency Services	\$ 297,835	\$ 12,055			\$ (45)	\$ 309,846	\$ 671,562	\$ 146,980	\$ 390,777		
Other Court Operations	\$ 3,441,555	\$ (222,040)			\$ (530)	\$ 3,218,985	\$ 10,551,645	\$ 4,354,701	\$ 10,109,852		
Court Interpreters	\$ 1,855,288	\$ 328,404			\$ (304)	\$ 2,183,388	\$ 5,048,047	\$ 2,046,455	\$ 5,510,183		
Jury Services	\$ 402,439	\$ 281,967	\$ 397,616		\$ 5,735	\$ 1,087,756	\$ 2,454,890	\$ 925,953	\$ 1,769,016		
Security	\$ 819,771	\$ 686,556			\$ (129)	\$ 1,506,198	\$ 2,976,419	\$ 1,281,834	\$ 2,676,177		
<b>Trial Court Operations Program</b>	<b>\$ 33,652,987</b>	<b>\$ 3,862,244</b>	<b>\$ 397,616</b>		<b>\$ 1,156</b>	<b>\$ 37,914,003</b>	<b>\$ 113,063,172</b>	<b>\$ 38,176,536</b>	<b>\$ 117,524,342</b>		
Enhanced Collections											
Other Non-Court Operations	\$ 294,888	\$ 25,024	\$ 64		\$ (48)	\$ 319,928	\$ 676,749	\$ 305,033	\$ 1,262,165		
<b>Non-Court Operations Program</b>	<b>\$ 294,888</b>	<b>\$ 25,024</b>	<b>\$ 64</b>		<b>\$ (48)</b>	<b>\$ 319,928</b>	<b>\$ 676,749</b>	<b>\$ 305,033</b>	<b>\$ 1,265,265</b>		
Executive Office	\$ 988,821	\$ 83,120	\$ (1,350,358)		\$ (145)	\$ (278,562)	\$ 6,549,216	\$ 1,109,419	\$ 3,748,781		
Fiscal Services	\$ 932,059	\$ 278,346			\$ (144)	\$ 1,210,261	\$ 3,234,576	\$ 1,372,230	\$ 2,224,933		
Human Resources	\$ 1,109,404	\$ 249,454			\$ (104)	\$ 1,358,754	\$ 2,931,032	\$ 1,160,053	\$ 2,057,632		
Business & Facilities Services	\$ 944,600	\$ 91,773			\$ (143)	\$ 1,036,230	\$ 3,462,977	\$ 1,589,860	\$ 30,650,082		
Information Technology	\$ 1,192,695	\$ 1,595,737			\$ (192)	\$ 2,788,240	\$ 7,997,555	\$ 2,077,492	\$ 12,091,893		
<b>Court Administration Program</b>	<b>\$ 5,167,579</b>	<b>\$ 2,298,430</b>	<b>\$ (1,350,358)</b>		<b>\$ (729)</b>	<b>\$ 6,114,923</b>	<b>\$ 24,175,356</b>	<b>\$ 7,309,054</b>	<b>\$ 50,773,321</b>		
Prior Year Adjustments Not Posted to a Program											
<b>Total</b>	<b>\$ 39,115,454</b>	<b>\$ 6,185,698</b>	<b>\$ (952,678)</b>		<b>\$ 379</b>	<b>\$ 44,348,853</b>	<b>\$ 137,915,277</b>	<b>\$ 45,790,623</b>	<b>\$ 169,562,928</b>		