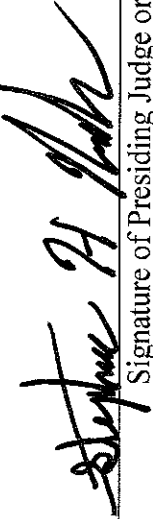


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

2-16-12  
Date

San Bernardino

\_\_\_\_\_  
Court

FY 2011-12 and 12/31/11

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

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

For the month ended Dec									
Fiscal Year 2011/12									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 1,398,293	\$ 2,786	\$ (1,611,283)				\$ 60,074	\$ (150,131)	\$ (662,326)
Payroll	\$ (4,600)						\$ 0	\$ (4,600)	\$ (2,655)
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ 418,231	\$ 418,231	\$ 266,277
Credit Card									
Cash on Hand	\$ 152,270							\$ 152,270	\$ 152,265
Cash with County	\$ 25,974,449						\$ 18,292,651	\$ 44,267,100	\$ 40,184,225
<b>Total Cash</b>	<b>\$ 27,570,413</b>	<b>\$ 2,786</b>	<b>\$ (1,611,283)</b>				<b>\$ 18,770,955</b>	<b>\$ 44,732,871</b>	<b>\$ 40,017,817</b>
Short Term Investment									
Investment in Financial Institution	\$ 11,790,648						\$ 2,428,502	\$ 14,219,150	\$ 35,430,921
<b>Total Investments</b>	<b>\$ 11,790,648</b>						<b>\$ 2,428,502</b>	<b>\$ 14,219,150</b>	<b>\$ 35,430,921</b>
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 53,670	\$ 20,471	\$ 1,017,151					\$ 1,091,292	\$ 1,259,363
Dishonored Checks	\$ 21,396							\$ 21,396	\$ 25,477
Due From Employee	\$ 1,406							\$ 1,406	\$ (2,189)
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
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 1	\$ 1	\$ (195)
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 203							\$ 203	\$ 195
<b>Total Receivables</b>	<b>\$ 76,710</b>	<b>\$ 20,471</b>	<b>\$ 1,017,151</b>				<b>\$ 1</b>	<b>\$ 1,114,333</b>	<b>\$ 1,282,650</b>
Prepaid Expenses - General	\$ 932,232		\$ 206					\$ 932,438	\$ 1,116,216
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 932,232</b>		<b>\$ 206</b>					<b>\$ 932,438</b>	<b>\$ 1,116,216</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 40,370,002</b>	<b>\$ 23,257</b>	<b>\$ (593,926)</b>				<b>\$ 21,199,459</b>	<b>\$ 60,998,792</b>	<b>\$ 77,647,603</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 57,032	\$ 0	\$ 7				\$ 0	\$ 57,039	\$ 652,349
Due to Other Funds	\$ 1	\$ 0	\$ 0				\$ 203	\$ 204	\$ 0
Due to Other Courts									
Due to State	\$ 2,116,352							\$ 2,116,352	\$ 0
TC145 Liability							\$ 2,488,344	\$ 2,488,344	\$ 2,746,907
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 7		\$ 0					\$ 7	\$ 76
Interest							\$ 264	\$ 264	\$ 242
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 2,173,391</b>	<b>\$ 0</b>	<b>\$ 7</b>				<b>\$ 2,488,812</b>	<b>\$ 4,662,216</b>	<b>\$ 3,399,573</b>
Civil							\$ 532,509	\$ 532,509	\$ 335,839
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC	\$ 286,477						\$ 18,165,598	\$ 18,452,075	\$ 17,622,402
Trust Interest Payable							\$ 6,548	\$ 6,548	\$ 12,046
Miscellaneous Trust							\$ 0	\$ 0	\$ 0
<b>Total Trust Deposits</b>	<b>\$ 286,477</b>						<b>\$ 18,704,655</b>	<b>\$ 18,991,132</b>	<b>\$ 17,970,087</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 122,733							\$ 122,733	\$ 900,358
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 1,225
Payroll Clearing	\$ (852)	\$ 0	\$ 0					\$ (852)	\$ (1)
<b>Total Payroll Liabilities</b>	<b>\$ 121,881</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 121,881</b>	<b>\$ 901,583</b>
Revenue Collected in Advance			\$ 20,000					\$ 20,000	
Liabilities For Deposits	\$ 97,799		\$ 0				\$ 5,992	\$ 103,790	\$ 187,317
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 97,799</b>		<b>\$ 20,000</b>				<b>\$ 5,992</b>	<b>\$ 123,790</b>	<b>\$ 187,317</b>
<b>Total Liabilities</b>	<b>\$ 2,673,448</b>	<b>\$ 0</b>	<b>\$ 20,007</b>				<b>\$ 24,199,459</b>	<b>\$ 23,698,014</b>	<b>\$ 22,458,560</b>
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 253,295	\$ (93,856)	\$ (613,933)					\$ (414,495)	\$ 16,092,745
<b>Total Fund Balance</b>	<b>\$ 2,926,743</b>	<b>\$ 23,257</b>	<b>\$ (613,933)</b>					<b>\$ 37,099,778</b>	<b>\$ 55,999,043</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 40,370,002</b>	<b>\$ 23,257</b>	<b>\$ (593,926)</b>				<b>\$ 21,199,459</b>	<b>\$ 60,998,792</b>	<b>\$ 77,647,603</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 2011/12				2010/11		
	Governmental Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue					
Non-Grant		Grant					
<b>REVENUES</b>							
<b>State Financing Sources</b>							
Trial Court Trust Fund	\$ 38,591,223			\$ 38,591,223	\$ 80,777,403	\$ 52,872,149	\$ 111,966,439
Trial Court Improvement Fund	\$ 1,915			\$ 1,915	\$ 284,408	\$ 0	\$ 295,201
Judicial Administration Efficiency & Mod Fund						\$ 0	\$ 50,200
Judges' Compensation (45.25)	\$ 281,509			\$ 281,509	\$ 678,876	\$ 281,845	\$ 741,000
Court Interpreter (45.45)	\$ 2,375,591			\$ 2,375,591	\$ 4,790,979	\$ 2,274,987	\$ 4,603,773
Civil Coordination Reimbursement (45.55)							
MOU Reimbursements (45.10 and General)	\$ 1,665,733			\$ 1,665,733	\$ 4,847,888	\$ 1,325,891	\$ 4,931,426
Other Miscellaneous						\$ (117,200)	\$ 0
	<b>\$ 42,915,972</b>			<b>\$ 42,915,972</b>	<b>\$ 91,379,554</b>	<b>\$ 56,637,671</b>	<b>\$ 122,588,039</b>
<b>Grants</b>							
AB 1058 Commissioner/Facilitator			\$ 996,099	\$ 996,099	\$ 3,900,672	\$ 895,792	\$ 3,900,672
Other AOC Grants					\$ 84,000		\$ 62,000
Non-AOC Grants	\$ 52,908			\$ 52,908	\$ 235,701	\$ 114,719	\$ 307,963
	<b>\$ 52,908</b>		<b>\$ 996,099</b>	<b>\$ 1,049,007</b>	<b>\$ 4,220,373</b>	<b>\$ 1,010,511</b>	<b>\$ 4,270,635</b>
<b>Other Financing Sources</b>							
Interest Income	\$ 16,184	\$ 52		\$ 16,236	\$ 51,568	\$ 46,602	\$ 91,111
Investment Income							
Donations							
Local Fees	\$ 74,016			\$ 74,016	\$ 446,576	\$ 88,680	\$ 461,352
Non-Fee Revenues	\$ 1,888,299			\$ 1,888,299	\$ 6,048,199	\$ 2,202,522	\$ 6,244,289
Enhanced Collections							
Escheatment	\$ 305			\$ 305	\$ 15,526		
Prior Year Revenue							
County Program - Restricted	\$ 38,709	\$ 138,845		\$ 177,554	\$ 527,667	\$ 222,135	\$ 556,196
Reimbursement Other	\$ 647,615			\$ 647,615	\$ 172,080	\$ 123,817	\$ 161,580
Sale of Fixed Assets							
Other Miscellaneous	\$ 28,313			\$ 28,313	\$ 6,543	\$ 5,070	\$ 23,400
	<b>\$ 2,693,441</b>	<b>\$ 138,897</b>		<b>\$ 2,832,338</b>	<b>\$ 7,268,159</b>	<b>\$ 2,793,416</b>	<b>\$ 7,537,928</b>
<b>Total Revenues</b>	<b>\$ 45,662,321</b>	<b>\$ 138,897</b>	<b>\$ 996,099</b>	<b>\$ 46,797,317</b>	<b>\$ 102,868,086</b>	<b>\$ 60,441,598</b>	<b>\$ 134,396,602</b>
<b>EXPENDITURES</b>							
<b>Personal Services</b>							
Salaries - Permanent	\$ 25,779,947	\$ 134,231	\$ 915,062	\$ 26,829,240	\$ 59,112,113	\$ 26,468,252	\$ 58,229,059
Temp Help	\$ 151,456		\$ 15,800	\$ 167,256	\$ 129,224	\$ 91,432	\$ 46,203
Overtime	\$ 17,173			\$ 17,173		\$ 53,043	\$ 38,676
Staff Benefits	\$ 12,723,495	\$ 54,736	\$ 425,645	\$ 13,203,876	\$ 29,038,960	\$ 12,502,728	\$ 26,085,303
	<b>\$ 38,672,071</b>	<b>\$ 188,967</b>	<b>\$ 1,356,507</b>	<b>\$ 40,217,544</b>	<b>\$ 88,280,297</b>	<b>\$ 39,115,454</b>	<b>\$ 84,399,241</b>
<b>Operating Expenses and Equipment</b>							
General Expense	\$ 789,703	\$ 1,608	\$ 23,571	\$ 814,883	\$ 3,346,373	\$ 800,096	\$ 3,903,312
Printing	\$ 229,999		\$ 32	\$ 230,031	\$ 867,344	\$ 132,760	\$ 740,536
Telecommunications	\$ (317,843)	\$ 214	\$ (3,393)	\$ (321,023)	\$ 1,870,882	\$ 466,015	\$ 3,688,333
Postage	\$ 312,875	\$ 1,566	\$ 3,345	\$ 317,786	\$ 1,054,068	\$ 481,246	\$ 1,155,909
Insurance	\$ 36,110		\$ 1,069	\$ 37,180		\$ 43,563	
In-State Travel	\$ 26,326		\$ 4,141	\$ 30,467	\$ 91,956	\$ 45,070	\$ 117,002
Out-of-State Travel	\$ 2,438			\$ 2,438	\$ 10,172	\$ 762	\$ 26,249
Training	\$ 13,301		\$ 5,155	\$ 18,456	\$ 53,101	\$ 9,255	\$ 100,489
Security Services	\$ 411,437		\$ 25,540	\$ 436,977	\$ 1,377,573	\$ 661,670	\$ 26,290,551
Facility Operations	\$ 427,660	\$ 0	\$ 4,869	\$ 432,528	\$ 4,443,629	\$ (563,756)	\$ 4,244,672
Utilities	\$ 8,716			\$ 8,716		\$ 3,855	
Contracted Services	\$ 3,202,993	\$ 398	\$ 23,738	\$ 3,227,129	\$ 8,303,233	\$ 2,777,710	\$ 9,190,034
Consulting and Professional Services	\$ 34,142			\$ 34,142	\$ 162,392	\$ 104,159	\$ 139,977
Information Technology	\$ 859,955			\$ 859,955	\$ 2,779,199	\$ 1,170,235	\$ 2,181,572
Major Equipment	\$ 541,613			\$ 541,613	\$ 937,238	\$ 24,572	\$ 1,105,159
Other Items of Expense	\$ 1,553	\$ 0	\$ 0	\$ 1,553	\$ 105,333	\$ 28,485	\$ 116,361
	<b>\$ 6,580,978</b>	<b>\$ 3,786</b>	<b>\$ 88,067</b>	<b>\$ 6,672,830</b>	<b>\$ 25,402,493</b>	<b>\$ 6,185,698</b>	<b>\$ 53,000,156</b>
<b>Special Items of Expense</b>							
Grand Jury	\$ 85			\$ 85		\$ 64	
Jury Costs	\$ 343,817			\$ 343,817	\$ 846,920	\$ 397,616	\$ 875,880
Judgements, Settlements and Claims	\$ 0			\$ 0			
Debt Service							
Other	\$ 0			\$ 0		\$ (1,350,358)	\$ 440,000
<b>Capital Costs</b>							
Internal Cost Recovery	\$ (165,459)		\$ 165,459	\$ 0			
Prior Year Expense Adjustment	\$ (22,465)			\$ (22,465)		\$ 379	
	<b>\$ 155,978</b>		<b>\$ 165,459</b>	<b>\$ 321,437</b>	<b>\$ 846,920</b>	<b>\$ (952,299)</b>	<b>\$ 1,315,880</b>
<b>Total Expenditures</b>	<b>\$ 45,409,027</b>	<b>\$ 192,753</b>	<b>\$ 1,610,033</b>	<b>\$ 47,211,812</b>	<b>\$ 114,529,710</b>	<b>\$ 44,348,853</b>	<b>\$ 138,715,277</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 253,295</b>	<b>\$ (53,856)</b>	<b>\$ (613,933)</b>	<b>\$ (414,495)</b>	<b>\$ (11,661,624)</b>	<b>\$ 16,092,745</b>	<b>\$ (4,318,675)</b>
<b>Operating Transfers In (Out)</b>							
					\$ 0		
<b>Fund Balance (Deficit)</b>							
Beginning Balance (Deficit)	\$ 37,437,160	\$ 77,113	\$ 0	\$ 37,514,273	\$ 37,514,273	\$ 39,296,299	\$ 39,296,299
Ending Balance (Deficit)	<b>\$ 37,690,454</b>	<b>\$ 23,257</b>	<b>\$ (613,933)</b>	<b>\$ 37,099,778</b>	<b>\$ 25,852,649</b>	<b>\$ 55,389,043</b>	<b>\$ 34,977,624</b>

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

Fiscal Year 2011/12										2010/11	
For the month ended Dec											
	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	\$ 14,711,845	\$ 1,155,867				\$ (1,247)	\$ 15,866,265	\$ 34,664,800	\$ 15,486,051	\$ 34,067,232	
Traffic & Other Infractions	\$ 2,557,859	\$ 16,964					\$ 2,584,823	\$ 5,729,866	\$ 2,311,200	\$ 4,937,743	
Other Criminal Cases	\$ 1,699,888	\$ 53,252					\$ 1,753,140	\$ 3,919,205	\$ 1,981,250	\$ 4,380,820	
Civil	\$ 2,870,162	\$ 63,771					\$ 2,933,932	\$ 6,635,869	\$ 3,042,916	\$ 6,478,148	
Family & Children Services	\$ 3,979,099	\$ 95,034			\$ 165,459		\$ 4,239,591	\$ 8,862,810	\$ 3,842,522	\$ 9,281,031	
Probate, Guardianship & Mental Health Services	\$ 1,218,358	\$ 7,319					\$ 1,225,677	\$ 2,694,890	\$ 3,091,971	\$ 3,091,971	
Juvenile Delinquency Services	\$ 209,864	\$ 1,326,045					\$ 1,535,729	\$ 3,929,458	\$ 1,575,371	\$ 4,123,864	
Juvenile Delinquency Services	\$ 303,308	\$ 12,065					\$ 315,373	\$ 830,214	\$ 309,846	\$ 671,552	
Other Court Operations	\$ 4,013,700	\$ 482,263					\$ 4,495,963	\$ 20,081,372	\$ 3,218,985	\$ 9,911,645	
Court Interpreters	\$ 1,863,709	\$ 325,675					\$ 2,209,383	\$ 4,999,784	\$ 2,183,388	\$ 5,048,047	
Jury Services	\$ 463,048	\$ 201,863	\$ 343,817				\$ 1,008,727	\$ 1,901,791	\$ 1,087,756	\$ 2,454,890	
Security	\$ 811,805	\$ 680,588	\$ 343,817				\$ 1,492,393	\$ 3,314,103	\$ 1,506,198	\$ 27,976,419	
<b>Trial Court Operations Program</b>	<b>\$ 34,732,265</b>	<b>\$ 4,420,725</b>	<b>\$ 343,817</b>		<b>\$ 165,459</b>	<b>\$ (1,247)</b>	<b>\$ 39,661,019</b>	<b>\$ 97,674,182</b>	<b>\$ 37,919,003</b>	<b>\$ 112,423,172</b>	
Enhanced Collections											
Other Non-Court Operations	\$ 235,391	\$ 3,779	\$ 85				\$ 239,255	\$ 1,119,112	\$ 319,928	\$ 676,749	
<b>Non-Court Operations Program</b>	<b>\$ 235,391</b>	<b>\$ 3,779</b>	<b>\$ 85</b>				<b>\$ 239,255</b>	<b>\$ 1,119,112</b>	<b>\$ 319,928</b>	<b>\$ 676,749</b>	
Executive Office	\$ 1,008,280	\$ 84,137	\$ 0				\$ 1,071,199	\$ 2,285,219	\$ (278,562)	\$ 6,989,216	
Fiscal Services	\$ 956,966	\$ 623,967	\$ 0		\$ (165,459)	\$ (21,218)	\$ 1,415,474	\$ 2,242,039	\$ 1,210,261	\$ 3,234,576	
Human Resources	\$ 1,234,953	\$ 167,818	\$ 0				\$ 1,402,770	\$ 1,518,169	\$ 1,358,754	\$ 2,831,032	
Business & Facilities Services	\$ 621,177	\$ 419,522					\$ 1,240,699	\$ 4,260,717	\$ 1,036,230	\$ 3,462,977	
Information Technology	\$ 1,228,512	\$ 952,893					\$ 2,181,396	\$ 5,530,232	\$ 2,786,240	\$ 8,997,555	
<b>Court Administration Program</b>	<b>\$ 5,249,888</b>	<b>\$ 2,248,327</b>	<b>\$ 0</b>		<b>\$ (165,459)</b>	<b>\$ (21,218)</b>	<b>\$ 7,311,658</b>	<b>\$ 16,836,436</b>	<b>\$ 6,114,923</b>	<b>\$ 25,816,356</b>	
Expenditures Not Distributed or Posted to a Program									\$ 0		
Prior Year Adjustments Not Posted to a Program											
<b>Total</b>	<b>\$ 40,217,544</b>	<b>\$ 6,672,830</b>	<b>\$ 343,902</b>		<b>\$ 0</b>	<b>\$ (22,465)</b>	<b>\$ 47,211,812</b>	<b>\$ 114,629,710</b>	<b>\$ 44,348,863</b>	<b>\$ 138,715,277</b>	

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

San Bernardino  
 Court

FY 2011-12 12/31/11  
 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)	1067	999.5	996.5		

<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 2<sup>nd</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 (13.0 FTE).
4	
5	
6	
7	
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9	
10	
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12	