

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.

Steve Smith
Signature of Presiding Judge or Court Executive

2/16/12
Date

Yuba

Court

2011/2012 Quarter 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

2011/2012 Quarter 2

Fiscal Year and Ending Quarter

FOOTNOTES

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

Yuba

Court

2011/2012 Quarter 2

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
	57.25	53.75	53.75		

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

Yuba Superior Court
Trial Court Operations Fund
Balance Sheet
(Unaudited)

	For the month ended Dec								2010/11	
	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								
ASSETS										
Operations	\$ 147,276	\$ 22,513	\$ (150,559)				\$ 1,740	\$ 20,970	\$ 54,029	
Payroll		\$ 0						\$ 0		
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust										
Credit Card	\$ 350							\$ 350	\$ 350	
Cash on Hand	\$ 518,641						\$ 338,723	\$ 954,044	\$ 739,855	
Cash with County		\$ 96,680	\$ 0							
Cash Outside of the AOC										
Total Cash	\$ 666,267	\$ 119,192	\$ (150,559)				\$ 340,463	\$ 975,364	\$ 794,234	
Short Term Investment	\$ 421,872							\$ 70,331	\$ 492,203	
Investment in Financial Institution								\$ 70,331	\$ 339,093	
Total Investments	\$ 421,872							\$ 140,662	\$ 831,296	
Accrued Revenue	\$ 0							\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee										
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	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
Total Prepaid Expenses										
Other Assets										
Total Other Assets										
Total Assets	\$ 1,088,139	\$ 119,192	\$ (150,559)				\$ 410,794	\$ 1,467,567	\$ 1,133,327	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0	
Due to State	\$ 0							\$ 0	\$ 0	
TC145 Liability							\$ 72,063	\$ 72,063	\$ 68,560	
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies								\$ 0	\$ 0	
Sales and Use Tax	\$ 0						\$ 8	\$ 8	\$ 6	
Interest								\$ 94	\$ 94	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 94							\$ 94	\$ 94	
Total Accounts Payable and Accrued Liab.	\$ 94	\$ 0	\$ 0				\$ 72,071	\$ 72,157	\$ 68,566	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 338,723	\$ 338,723	\$ 180,218	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 338,723	\$ 338,723	\$ 180,218	
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0	
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing										
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 812							\$ 812		
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment									\$ 0	
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 812							\$ 812	\$ 0	
Total Liabilities	\$ 906	\$ 0	\$ 0				\$ 410,794	\$ 411,700	\$ 248,783	
Fund Balance - Nonspendable								\$ 339,756	\$ 348,108	
Fund Balance - Restricted	\$ 109,951	\$ 229,805	\$ 0							
Fund Balance - Committed								\$ 752,413	\$ 752,413	
Fund Balance - Assigned	\$ 752,413							\$ 121,808	\$ 0	
Fund Balance - Unassigned	\$ 121,808	\$ 0	\$ 0					\$ (159,110)	\$ (215,977)	
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 103,062	\$ (110,613)	\$ (150,559)					\$ 1,055,867	\$ 884,543	
Total Fund Balance	\$ 1,087,233	\$ 119,192	\$ (150,559)					\$ 1,467,567	\$ 1,133,327	
Total Liabilities and Fund Balance	\$ 1,088,139	\$ 119,192	\$ (150,559)				\$ 410,794	\$ 1,467,567	\$ 1,133,327	

Yuba 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		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,030,697						\$ 2,030,697	\$ 4,052,302	\$ 2,288,961	\$ 4,760,389	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 13,825	\$ (1,768)	\$ 3,682	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 26,943						\$ 26,943	\$ 58,069	\$ 30,290	\$ 63,859	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 86,936						\$ 86,936	\$ 286,011	\$ 120,421	\$ 280,478	
Other Miscellaneous											
	\$ 2,144,576						\$ 2,144,576	\$ 4,410,207	\$ 2,437,904	\$ 5,128,408	
Grants											
AB 1058 Commissioner/Facilitator			\$ (58,727)				\$ (58,727)	\$ 344,048	\$ (28,758)	\$ 326,608	
Other AOC Grants			\$ (10,348)				\$ (10,348)	\$ 55,222	\$ (8,384)	\$ 29,630	
Non-AOC Grants											
			\$ (69,075)				\$ (69,075)	\$ 399,270	\$ (37,141)	\$ 356,238	
Other Financing Sources											
Interest Income	\$ 2,150	\$ 164					\$ 2,313	\$ 8,409	\$ 2,590	\$ 11,000	
Investment Income										\$ 9,456	
Donations											
Local Fees	\$ 20,679						\$ 20,679	\$ 137,911		\$ 159,808	
Non-Fee Revenues	\$ 2,220						\$ 2,220	\$ 8,388	\$ 0	\$ 10,330	
Enhanced Collections		\$ 94,180					\$ 94,180	\$ 473,487		\$ 431,569	
Escheatment								\$ 162			
Prior Year Revenue											
County Program - Restricted		\$ 2,500					\$ 2,500	\$ 1,617		\$ 3,725	
Reimbursement Other											
Sale of Fixed Assets	\$ 1,593						\$ 1,593	\$ 63,137	\$ 385	\$ 44,000	
Other Miscellaneous	\$ 26,842	\$ 96,843					\$ 123,485	\$ 693,111	\$ 2,975	\$ 669,888	
Total Revenues	\$ 2,171,218	\$ 96,843	\$ (69,075)				\$ 2,198,986	\$ 5,502,588	\$ 2,403,738	\$ 6,154,534	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,214,266	\$ 73,089	\$ 17,198				\$ 1,304,553	\$ 3,157,134	\$ 1,272,435	\$ 3,293,390	
Temp Help	\$ 6,735	\$ 69					\$ 6,804	\$ 39,852	\$ 17,716	\$ 113,190	
Overtime	\$ 37						\$ 37	\$ 652	\$ 106		
Staff Benefits	\$ 398,679	\$ 25,503	\$ 2,852				\$ 427,034	\$ 1,099,779	\$ 445,384	\$ 1,116,548	
	\$ 1,619,717	\$ 98,660	\$ 20,050				\$ 1,738,427	\$ 4,297,417	\$ 1,735,641	\$ 4,523,128	
Operating Expenses and Equipment											
General Expense	\$ 49,403	\$ 2,157	\$ 2,291				\$ 53,851	\$ 154,704	\$ 58,072	\$ 184,938	
Printing	\$ 11,505	\$ 459					\$ 11,963	\$ 29,019	\$ 14,790	\$ 26,619	
Telecommunications	\$ 5,464		\$ 104				\$ 5,567	\$ 21,200	\$ 9,552	\$ 21,362	
Postage	\$ 6,380	\$ 2,037					\$ 8,417	\$ 62,114	\$ 26,676	\$ 52,140	
Insurance	\$ 220						\$ 220	\$ 7,000	\$ 240	\$ 6,510	
In-State Travel	\$ 3,414		\$ 2,375				\$ 5,789	\$ 10,098	\$ 4,311	\$ 4,692	
Out-of-State Travel											
Training	\$ 500		\$ 1,225				\$ 1,725	\$ 3,584	\$ 2,765	\$ 7,761	
Security Services	\$ 37,807		\$ 6,753				\$ 44,560	\$ 106,473	\$ 247,459	\$ 575,962	
Facility Operations	\$ 49,099		\$ 8,082				\$ 57,181	\$ 231,459	\$ 95,312	\$ 234,069	
Utilities	\$ 1,119		\$ 1,119				\$ 2,239	\$ 12,668	\$ 7,355	\$ 15,796	
Contracted Services	\$ 202,836	\$ 104,143	\$ 39,484				\$ 346,463	\$ 877,077	\$ 353,819	\$ 857,578	
Consulting and Professional Services	\$ 7,918						\$ 7,918	\$ 46,225	\$ 6,822	\$ 45,066	
Information Technology	\$ 44,645		\$ 0				\$ 44,645	\$ 64,773	\$ 48,133	\$ 64,880	
Major Equipment	\$ 22,587						\$ 22,587				
Other Items of Expense	\$ 60						\$ 60				
	\$ 442,956	\$ 108,796	\$ 61,434				\$ 613,185	\$ 1,626,394	\$ 875,305	\$ 2,097,173	
Special Items of Expense											
Grand Jury	\$ 5,484						\$ 5,484	\$ 10,783	\$ 8,770	\$ 19,025	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs								\$ 43,486			
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 5,484						\$ 5,484	\$ 54,269	\$ 8,770	\$ 19,025	
Total Expenditures	\$ 2,068,156	\$ 207,456	\$ 81,484				\$ 2,357,096	\$ 5,978,080	\$ 2,819,715	\$ 6,639,326	
Excess (Deficit) of Revenues Over Expenditures	\$ 103,062	\$ (110,613)	\$ (150,559)				\$ (158,110)	\$ (475,492)	\$ (215,977)	\$ (484,792)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 984,172	\$ 229,805	\$ 0				\$ 1,213,977	\$ 1,213,977	\$ 1,100,521	\$ 1,100,521	
Ending Balance (Deficit)	\$ 1,087,233	\$ 119,192	\$ (150,559)				\$ 1,055,867	\$ 738,485	\$ 884,543	\$ 615,729	

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

PROGRAM EXPENDITURES:	Fiscal Year 2011/12							For the month ended Dec 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)
Judges & Courtroom Support	\$ 463,600	\$ 52,960					\$ 516,561	\$ 1,311,665	\$ 554,213	\$ 1,477,739
Traffic & Other Infractions	\$ 124,065	\$ 222					\$ 124,287	\$ 306,794	\$ 96,561	\$ 248,283
Other Criminal Cases	\$ 192,017	\$ 222					\$ 192,017	\$ 503,256	\$ 196,327	\$ 499,820
Civil	\$ 68,635	\$ 1,750					\$ 70,385	\$ 243,145	\$ 80,361	\$ 231,968
Family & Children Services	\$ 291,503	\$ 76,479					\$ 367,982	\$ 992,397	\$ 374,860	\$ 1,076,625
Probate, Guardianship & Mental Health Services	\$ 14,959	\$ 21,877					\$ 36,836	\$ 94,123	\$ 31,535	\$ 35,607
Juvenile Delinquency Services	\$ 14,808	\$ 96,400					\$ 111,208	\$ 137,584	\$ 114,129	\$ 232,175
Other Court Operations	\$ 14,808						\$ 14,808	\$ 137,585	\$ 14,694	\$ 35,594
Court Interpreters	\$ 57,366	\$ 21,926					\$ 79,292	\$ 140,881	\$ 50,684	\$ 194,321
Jury Services	\$ 7,966	\$ 4,387					\$ 12,353	\$ 69,626	\$ 32,347	\$ 71,652
Security	\$ 33,793	\$ 44,560		\$ 5,484			\$ 83,837	\$ 114,111	\$ 50,723	\$ 123,209
Trial Court Operations Program	\$ 1,283,521	\$ 320,562		\$ 5,484			\$ 1,609,567	\$ 4,157,640	\$ 1,851,292	\$ 4,805,199
Enhanced Collections	\$ 121,312	\$ 111,587					\$ 232,899	\$ 568,313	\$ 270,912	\$ 579,112
Other Non-Court Operations	\$ 121,312	\$ 111,587					\$ 232,899	\$ 568,313	\$ 270,912	\$ 579,112
Non-Court Operations Program	\$ 121,312	\$ 111,587					\$ 232,899	\$ 568,313	\$ 270,912	\$ 579,112
Executive Office	\$ 156,624	\$ 9					\$ 156,633	\$ 374,902	\$ 153,794	\$ 367,911
Fiscal Services	\$ 79,427	\$ 15,024					\$ 94,451	\$ 223,179	\$ 79,889	\$ 223,869
Human Resources	\$ 1	\$ 5,505					\$ 5,506	\$ 5,655	\$ 109,468	\$ 290,994
Business & Facilities Services	\$ 97	\$ 111,094					\$ 111,191	\$ 300,220	\$ 154,361	\$ 372,241
Information Technology	\$ 97,444	\$ 49,405					\$ 146,849	\$ 348,171	\$ 154,361	\$ 372,241
Court Administration Program	\$ 333,593	\$ 181,037					\$ 514,630	\$ 1,252,127	\$ 497,512	\$ 1,255,015
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,738,427	\$ 613,185	\$ 5,484				\$ 2,357,096	\$ 5,978,080	\$ 2,619,715	\$ 6,639,326