

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.

A Stephen Kanicki

Signature of Presiding Judge or Court Executive

08/16/2012

Date

Yuba

Court

2011/2012 Quarter 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

2011/2012 Quarter 4

Fiscal Year and Ending Quarter

FOOTNOTES

1	In Quarter 3, prior year adjustment of \$22,751.73 to reclass IT software maintenance to WBS element.
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Yuba

Court
2011/2012 Quarter 4

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	57.25	53.75	53.75	53.75	51.75

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 Jun									
Fiscal Year 2011/12									2010/11
	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						
ASSETS									
Operations	\$ (326,930)	\$ 255,142	\$ 0				\$ 2,009	\$ (69,779)	\$ 7,732
Payroll		\$ 0						\$ 0	
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County	\$ 490,662	\$ 0	\$ 0				\$ 301,216	\$ 791,877	\$ 860,788
Cash Outside of the AOC									
Total Cash	\$ 164,081	\$ 255,142	\$ 0				\$ 303,225	\$ 722,449	\$ 868,871
Short Term Investment	\$ 367,107						\$ 89,132	\$ 456,239	\$ 511,776
Investment in Financial Institution									
Total Investments	\$ 367,107						\$ 89,132	\$ 456,239	\$ 511,776
Accrued Revenue	\$ 716							\$ 716	\$ 419
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 606							\$ 606	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 263,715							\$ 263,715	\$ 225,842
Due From Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Courts								\$ 0	\$ 0
Due From State	\$ 81,957		\$ 277,352				\$ 0	\$ 0	\$ 0
Trust Due To/From								\$ 359,309	\$ 324,279
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 346,994		\$ 277,352				\$ 0	\$ 624,346	\$ 550,539
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									\$ 0
Counties									\$ 0
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 878,183	\$ 255,142	\$ 277,352				\$ 392,357	\$ 1,803,034	\$ 1,931,186
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 30,708	\$ 25,337	\$ 13,637					\$ 69,682	\$ 73,362
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 263,715				\$ 0	\$ 263,715	\$ 225,842
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability								\$ 0	\$ 0
Due to Other Governments	\$ 0		\$ 0				\$ 91,130	\$ 91,130	\$ 78,467
AB145 Due to Other Government Agency								\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest								\$ 11	\$ 4
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 30,708	\$ 25,337	\$ 277,352				\$ 91,141	\$ 424,538	\$ 377,674
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 301,216	\$ 301,216	\$ 338,723
Miscellaneous Trust									
Total Trust Deposits							\$ 301,216	\$ 301,216	\$ 338,723
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	\$ 812
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ 812							\$ 812	\$ 812
Total Liabilities	\$ 31,520	\$ 25,337	\$ 277,352				\$ 392,357	\$ 726,566	\$ 717,209
Total Fund Balance	\$ 846,663	\$ 229,805	\$ 0					\$ 1,076,468	\$ 1,213,977
Total Liabilities and Fund Balance	\$ 878,183	\$ 255,142	\$ 277,352				\$ 392,357	\$ 1,803,034	\$ 1,931,186

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

For the month ended Jun													
Fiscal Year 2011/12													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2010/11			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 4,139,011							\$ 4,139,011	\$ 3,985,131	\$ 4,866,195	\$ 4,780,389		
Trial Court Improvement Fund	\$ 12,090							\$ 12,090	\$ 13,825	\$ 12,355	\$ 3,682		
Judicial Administration Efficiency & Mod Fund													
Judges' Compensation (45.25)													
Court Interpreter (45.45)	\$ 60,482							\$ 60,482	\$ 58,069	\$ 58,069	\$ 63,859		
Civil Coordination Reimbursement (45.55)													
MOU Reimbursements (45.10 and General)	\$ 272,122							\$ 272,122	\$ 286,011	\$ 288,638	\$ 280,478		
Other Miscellaneous	\$ 67,652							\$ 67,652	\$ 67,652				
	\$ 4,551,357							\$ 4,551,357	\$ 4,410,688	\$ 5,225,257	\$ 5,128,408		
Grants													
AB 1058 Commissioner/Facilitator			\$ 331,293					\$ 331,293	\$ 344,048	\$ 316,909	\$ 326,608		
Other AOC Grants			\$ 51,190					\$ 51,190	\$ 55,222	\$ 34,679	\$ 29,630		
Non-AOC Grants													
			\$ 382,484					\$ 382,484	\$ 399,270	\$ 351,588	\$ 356,238		
Other Financing Sources													
Interest Income	\$ 8,551	\$ 0						\$ 8,551	\$ 8,409	\$ 8,409	\$ 11,000		
Investment Income											\$ 9,456		
Donations													
Local Fees	\$ 164,958							\$ 164,958	\$ 137,911	\$ 137,910	\$ 159,808		
Non-Fee Revenues	\$ 2,220							\$ 2,220	\$ 8,388	\$ 8,388	\$ 10,330		
Enhanced Collections		\$ 556,714						\$ 556,714	\$ 473,487	\$ 630,919	\$ 431,569		
Escheatment									\$ 162	\$ 162			
Prior Year Revenue													
County Program - Restricted		\$ 5,000						\$ 5,000					
Reimbursement Other	\$ 4,567							\$ 4,567	\$ 1,617	\$ 1,617	\$ 3,725		
Sale of Fixed Assets													
Other Miscellaneous	\$ 44,502							\$ 44,502	\$ 63,137	\$ 64,841	\$ 44,000		
	\$ 224,798	\$ 561,714						\$ 786,511	\$ 693,111	\$ 852,246	\$ 869,888		
Total Revenues	\$ 4,776,155	\$ 561,714	\$ 382,484					\$ 5,720,362	\$ 5,503,069	\$ 6,429,091	\$ 6,154,534		
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 2,809,902	\$ 168,660	\$ 146,612					\$ 3,125,174	\$ 3,157,134	\$ 3,142,520	\$ 3,293,390		
Temp Help	\$ 14,262	\$ 69						\$ 14,331	\$ 39,852	\$ 28,839	\$ 113,190		
Overtime	\$ 134	\$ 23						\$ 157	\$ 652	\$ 725			
Staff Benefits	\$ 928,878	\$ 57,611	\$ 39,093					\$ 1,025,582	\$ 1,099,779	\$ 1,079,435	\$ 1,116,548		
	\$ 3,763,175	\$ 226,363	\$ 185,705					\$ 4,165,244	\$ 4,297,417	\$ 4,261,519	\$ 4,523,128		
Operating Expenses and Equipment													
General Expense	\$ 130,699	\$ 6,222	\$ 10,589					\$ 147,510	\$ 154,704	\$ 178,870	\$ 184,938		
Printing	\$ 18,910	\$ 1,622	\$ 62					\$ 20,584	\$ 29,019	\$ 28,588	\$ 26,619		
Telecommunications	\$ 13,942		\$ 248					\$ 14,190	\$ 21,200	\$ 19,478	\$ 21,362		
Postage	\$ 50,586	\$ 18,107	\$ 114					\$ 68,807	\$ 62,114	\$ 62,092	\$ 52,140		
Insurance	\$ 6,979							\$ 6,979	\$ 7,000	\$ 6,510	\$ 6,510		
In-State Travel	\$ 12,330		\$ 2,940					\$ 15,270	\$ 10,098	\$ 10,098	\$ 4,692		
Out-of-State Travel													
Training	\$ 1,788		\$ 1,225					\$ 3,013	\$ 3,584	\$ 3,149	\$ 7,761		
Security Services	\$ 82,305		\$ 14,688					\$ 96,993	\$ 106,473	\$ 564,844	\$ 575,962		
Facility Operations	\$ 183,736		\$ 51,769					\$ 235,495	\$ 231,459	\$ 226,623	\$ 234,069		
Utilities	\$ 8,536		\$ 8,535					\$ 17,071	\$ 12,668	\$ 11,935	\$ 15,796		
Contracted Services	\$ 435,699	\$ 304,302	\$ 112,990					\$ 852,990	\$ 877,077	\$ 842,704	\$ 857,578		
Consulting and Professional Services	\$ 36,740							\$ 36,740	\$ 46,225	\$ 40,275	\$ 45,066		
Information Technology	\$ 123,558	\$ 5,097	\$ 0					\$ 128,655	\$ 64,773	\$ 67,894	\$ 64,680		
Major Equipment	\$ 57,612							\$ 57,612					
Other Items of Expense	\$ 502							\$ 502		\$ 476			
	\$ 1,163,921	\$ 335,350	\$ 203,141					\$ 1,702,412	\$ 1,626,394	\$ 2,053,334	\$ 2,097,173		
Special Items of Expense													
Grand Jury													
Jury Costs	\$ 12,957							\$ 12,957	\$ 10,783	\$ 10,782	\$ 19,025		
Judgements, Settlements and Claims													
Debt Service													
Other													
Capital Costs													
Internal Cost Recovery	\$ (37,141)		\$ 37,141					\$ 0	\$ 43,486	\$ 0			
Prior Year Expense Adjustment	\$ (22,752)							\$ (22,752)					
	\$ (46,936)		\$ 37,141					\$ (9,795)	\$ 54,269	\$ 10,782	\$ 19,025		
Total Expenditures	\$ 4,870,160	\$ 561,714	\$ 425,987					\$ 5,857,861	\$ 5,978,080	\$ 6,315,635	\$ 6,639,326		
Excess (Deficit) of Revenues Over Expenditures	\$ (94,005)	\$ 0	\$ (43,503)					\$ (137,508)	\$ (475,011)	\$ 113,456	\$ (484,792)		
Operating Transfers In (Out)	\$ (43,503)		\$ 43,503					\$ 0	\$ 0	\$ 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)	\$ 846,663	\$ 229,805	\$ 0					\$ 1,076,468	\$ 738,968	\$ 1,213,977	\$ 615,729		

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

	For the month ended Jun									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,093,193	\$ 140,354					\$ 1,233,547	\$ 1,311,665	\$ 1,309,568	\$ 1,477,739
Traffic & Other Infractions	\$ 276,230	\$ 383					\$ 276,613	\$ 306,794	\$ 247,258	\$ 248,283
Other Criminal Cases	\$ 467,371	\$ 606					\$ 467,977	\$ 503,256	\$ 493,636	\$ 499,820
Civil	\$ 170,127	\$ 4,678					\$ 174,805	\$ 243,145	\$ 171,505	\$ 231,968
Family & Children Services	\$ 729,597	\$ 280,707			\$ 37,141		\$ 1,047,445	\$ 992,397	\$ 935,548	\$ 1,076,625
Probate, Guardianship & Mental Health Services	\$ 35,310	\$ 50,325					\$ 85,635	\$ 94,123	\$ 78,885	\$ 35,607
Juvenile Dependency Services	\$ 31,138	\$ 194,735					\$ 225,873	\$ 137,584	\$ 230,814	\$ 232,175
Juvenile Delinquency Services	\$ 31,138						\$ 31,138	\$ 137,585	\$ 35,319	\$ 35,594
Other Court Operations	\$ 137,640						\$ 137,640	\$ 140,881	\$ 129,172	\$ 194,321
Court Interpreters	\$ 19,117	\$ 45,171					\$ 64,288	\$ 69,626	\$ 69,782	\$ 71,652
Jury Services	\$ 81,442	\$ 20,635	\$ 12,957				\$ 115,033	\$ 114,111	\$ 117,539	\$ 123,209
Security		\$ 97,337					\$ 97,337	\$ 106,473	\$ 573,139	\$ 578,206
Trial Court Operations Program	\$ 3,072,300	\$ 834,932	\$ 12,957		\$ 37,141		\$ 3,957,330	\$ 4,157,640	\$ 4,392,166	\$ 4,805,199
Enhanced Collections	\$ 282,235	\$ 341,674					\$ 623,909	\$ 568,313	\$ 733,731	\$ 579,112
Other Non-Court Operations										
Non-Court Operations Program	\$ 282,235	\$ 341,674					\$ 623,909	\$ 568,313	\$ 733,731	\$ 579,112
Executive Office	\$ 376,726	\$ 158					\$ 376,884	\$ 374,902	\$ 370,300	\$ 367,911
Fiscal Services	\$ 193,734	\$ 29,089					\$ 222,823	\$ 223,179	\$ 197,133	\$ 223,869
Human Resources	\$ 0	\$ 5,558					\$ 5,558	\$ 5,655	\$ 0	\$ 0
Business & Facilities Services	\$ 5,501	\$ 286,018			\$ (37,141)		\$ 254,377	\$ 300,220	\$ 272,997	\$ 290,994
Information Technology	\$ 234,747	\$ 204,983				\$ (22,752)	\$ 416,978	\$ 348,171	\$ 349,309	\$ 372,241
Court Administration Program	\$ 810,708	\$ 525,806			\$ (37,141)	\$ (22,752)	\$ 1,276,621	\$ 1,252,127	\$ 1,189,738	\$ 1,255,015
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,165,244	\$ 1,702,412	\$ 12,957		\$ 0	\$ (22,752)	\$ 5,857,861	\$ 5,978,080	\$ 6,315,635	\$ 6,639,326

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Yuba
as of June 30, 2012

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-
Restricted	316,303	-	-	-	-	-	-	316,303
Committed	78,701	229,805	-	-	-	-	-	308,506
Assigned	451,660	-	-	-	-	-	-	451,660
Unassigned	-	-	-	-	-	N/A	N/A	-
Total	\$ 846,664	\$ 229,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,076,469