

**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 Konishi*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

09/14/2011

\_\_\_\_\_  
Date

Yuba

\_\_\_\_\_  
Court

2010-2011 4th Quarter

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

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions**

Yuba

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Court

2010-2011 4th Quarter

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Fiscal Year and Ending Quarter

		Positions Filled				
		Total Authorized Court Positions <sup>1</sup>	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	59.00	55.75	55.75	55.75	54.75	

<sup>1</sup> Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

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

For the month ended Jun									
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	\$ (252,831)	\$ 258,971	\$ 0				\$ 1,593	\$ 7,732	\$ 548,221
Payroll									\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 82,583
Trust									
Credit Card									
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County	\$ 522,065	\$ 0	\$ 0				\$ 338,723	\$ 860,788	\$ 380,642
Total Cash	\$ 269,584	\$ 258,971	\$ 0				\$ 340,316	\$ 868,871	\$ 1,011,796
Short Term Investment	\$ 434,898						\$ 76,878	\$ 511,776	
Investment in Financial Institution									
Total Investments	\$ 434,898						\$ 76,878	\$ 511,776	
Accrued Revenue	\$ 419							\$ 419	\$ 2,919
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 371
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 225,842							\$ 225,842	\$ 323,313
Due From Other Governments	\$ 0		\$ 0					\$ 0	\$ 425
Due From Other Courts	\$ 0						\$ 0	\$ 0	
Due From State	\$ 77,969		\$ 246,310					\$ 324,279	\$ 410,214
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 304,229		\$ 246,310				\$ 0	\$ 550,539	\$ 737,242
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 1,008,711	\$ 258,971	\$ 246,310				\$ 417,194	\$ 1,931,186	\$ 1,749,039
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 23,727	\$ 29,166	\$ 20,469					\$ 73,362	\$ 62,404
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 225,842				\$ 0	\$ 225,842	\$ 323,313
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 78,467	\$ 78,467	\$ 82,583
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 4	\$ 4	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 23,727	\$ 29,166	\$ 246,310				\$ 78,471	\$ 377,674	\$ 468,300
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									\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	
Liabilities For Deposits	\$ 812							\$ 812	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	
Total Other Liabilities	\$ 812						\$ 0	\$ 812	\$ 0
Total Liabilities	\$ 24,539	\$ 29,166	\$ 246,310				\$ 417,194	\$ 717,209	\$ 648,518
Fund Balance - Restricted	\$ 109,951	\$ 229,805	\$ 8,352					\$ 348,108	\$ 389,283
Fund Balance - Unrestricted									
Designated	\$ 752,413							\$ 752,413	\$ 709,023
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ (35,945)
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 121,808	\$ 0	\$ (8,352)					\$ 113,456	\$ 38,160
Total Fund Balance	\$ 984,172	\$ 229,805	\$ 0					\$ 1,213,977	\$ 1,100,521
Total Liabilities and Fund Balance	\$ 1,008,711	\$ 258,971	\$ 246,310				\$ 417,194	\$ 1,931,186	\$ 1,749,039

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

For the month ended Jun											
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)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 4,866,195						\$ 4,866,195	\$ 4,780,389	\$ 4,521,825	\$ 4,617,846	
Trial Court Improvement Fund	\$ 12,355						\$ 12,355	\$ 3,682	\$ 11,890	\$ 13,749	
Judicial Administration Efficiency & Mod Fund									\$ 0		
Judges' Compensation (45.25)									\$ 0		
Court Interpreter (45.45)	\$ 58,069						\$ 58,069	\$ 63,859	\$ 61,353	\$ 131,826	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 288,638						\$ 288,638	\$ 280,478	\$ 275,739	\$ 321,348	
Other Miscellaneous										\$ 43,000	
	\$ 5,225,257						\$ 5,225,257	\$ 5,128,408	\$ 4,870,807	\$ 5,127,769	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 316,909				\$ 316,909	\$ 326,608	\$ 326,608	\$ 340,563	
Other AOC Grants	\$ 6,689		\$ 27,990				\$ 34,679	\$ 29,630	\$ 50,002	\$ 51,208	
Non-AOC Grants									\$ 0		
	\$ 6,689		\$ 344,899				\$ 351,588	\$ 356,238	\$ 376,609	\$ 391,771	
Other Financing Sources											
Interest Income	\$ 8,409						\$ 8,409	\$ 11,000	\$ 9,456	\$ 13,200	
Investment Income								\$ 9,456			
Donations											
Local Fees	\$ 137,910						\$ 137,910	\$ 159,808	\$ 54,225	\$ 40,550	
Non-Fee Revenues	\$ 8,388						\$ 8,388	\$ 10,330	\$ 10,330	\$ 13,200	
Enhanced Collections		\$ 630,919					\$ 630,919	\$ 431,569	\$ 589,644	\$ 450,000	
Escheatment	\$ 162						\$ 162	\$ 447	\$ 447	\$ 1,400	
Prior Year Revenue									\$ (33,429)		
County Program - Restricted											
Reimbursement Other	\$ 1,617						\$ 1,617	\$ 3,725	\$ 2,421	\$ 7,600	
Sale of Fixed Assets											
Other Miscellaneous	\$ 64,841						\$ 64,841	\$ 44,000	\$ 122,740	\$ 46,300	
	\$ 221,327	\$ 630,919					\$ 852,246	\$ 669,888	\$ 755,834	\$ 572,250	
<b>Total Revenues</b>	<b>\$ 5,453,273</b>	<b>\$ 630,919</b>	<b>\$ 344,899</b>				<b>\$ 6,429,091</b>	<b>\$ 6,154,534</b>	<b>\$ 6,003,250</b>	<b>\$ 6,091,790</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,791,421	\$ 215,500	\$ 135,599				\$ 3,142,520	\$ 3,293,390	\$ 2,854,112	\$ 2,887,363	
Temp Help	\$ 22,096	\$ 6,744					\$ 28,839	\$ 113,190	\$ 68,717	\$ 115,230	
Overtime	\$ 689	\$ 36					\$ 725	\$ 2,219	\$ 2,219		
Staff Benefits	\$ 960,268	\$ 80,488	\$ 38,678				\$ 1,079,435	\$ 1,116,548	\$ 784,778	\$ 870,770	
	\$ 3,774,474	\$ 302,768	\$ 174,277				\$ 4,251,519	\$ 4,523,128	\$ 3,709,826	\$ 3,873,363	
Operating Expenses and Equipment											
General Expense	\$ 166,935	\$ 4,701	\$ 7,233				\$ 178,870	\$ 184,938	\$ 160,348	\$ 194,637	
Printing	\$ 27,148	\$ 1,372	\$ 69				\$ 28,588	\$ 26,619	\$ 19,453	\$ 36,300	
Telecommunications	\$ 19,192	\$ 33	\$ 254				\$ 19,478	\$ 21,362	\$ 19,412	\$ 21,150	
Postage	\$ 53,295	\$ 8,797					\$ 62,092	\$ 52,140	\$ 44,540	\$ 46,802	
Insurance	\$ 6,510						\$ 6,510	\$ 6,510	\$ 7,968	\$ 9,571	
In-State Travel	\$ 8,324		\$ 1,774				\$ 10,098	\$ 4,692	\$ 7,728	\$ 16,648	
Out-of-State Travel									\$ 0	\$ 1,161	
Training	\$ 2,034		\$ 1,115				\$ 3,149	\$ 7,761	\$ 3,828	\$ 4,400	
Security Services	\$ 533,527		\$ 21,317				\$ 554,844	\$ 575,962	\$ 573,561	\$ 588,232	
Facility Operations	\$ 182,058		\$ 44,565				\$ 226,623	\$ 234,069	\$ 230,291	\$ 237,382	
Utilities	\$ 5,967		\$ 5,967				\$ 11,935	\$ 15,796	\$ 15,293	\$ 16,178	
Contracted Services	\$ 435,054	\$ 313,247	\$ 94,402				\$ 842,704	\$ 857,578	\$ 1,020,606	\$ 1,040,822	
Consulting and Professional Services	\$ 40,275						\$ 40,275	\$ 45,066	\$ 53,973	\$ 50,492	
Information Technology	\$ 67,009		\$ 685				\$ 67,694	\$ 64,680	\$ 73,320	\$ 69,756	
Major Equipment									\$ 7,403		
Other Items of Expense	\$ 476						\$ 476		\$ 42		
	\$ 1,547,804	\$ 328,151	\$ 177,380				\$ 2,053,334	\$ 2,097,173	\$ 2,237,766	\$ 2,333,531	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 10,782						\$ 10,782	\$ 19,025	\$ 17,498	\$ 48,378	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (34,802)		\$ 34,802				\$ 0				
Prior Year Expense Adjustment											
	\$ (24,020)		\$ 34,802				\$ 10,782	\$ 19,025	\$ 17,498	\$ 48,378	
<b>Total Expenditures</b>	<b>\$ 5,298,257</b>	<b>\$ 630,919</b>	<b>\$ 386,459</b>				<b>\$ 6,315,635</b>	<b>\$ 6,639,326</b>	<b>\$ 5,965,090</b>	<b>\$ 6,255,272</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 155,016	\$ 0	\$ (41,560)				\$ 113,456	\$ (484,792)	\$ 38,160	\$ (163,482)	
Operating Transfers In (Out)	\$ (33,208)		\$ 33,208				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 862,364	\$ 229,805	\$ 8,352				\$ 1,100,521	\$ 1,100,521	\$ 1,062,361	\$ 1,062,361	
Ending Balance (Deficit)	\$ 984,172	\$ 229,805	\$ 0				\$ 1,213,977	\$ 615,729	\$ 1,100,521	\$ 898,879	

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

For the month ended Jun

Fiscal Year 2010/11 2009/10

	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	\$ 1,162,548	\$ 147,020					\$ 1,309,568	\$ 1,477,739	\$ 1,179,412	\$ 1,234,937
Traffic & Other Infractions	\$ 247,178	\$ 81					\$ 247,258	\$ 248,283	\$ 283,137	\$ 369,178
Other Criminal Cases	\$ 493,190	\$ 446					\$ 493,636	\$ 499,820	\$ 425,978	\$ 506,193
Civil	\$ 169,495	\$ 2,010					\$ 171,505	\$ 231,968	\$ 163,261	\$ 240,642
Family & Children Services	\$ 650,557	\$ 250,189			\$ 34,802		\$ 935,548	\$ 1,076,625	\$ 908,150	\$ 923,226
Probate, Guardianship & Mental Health Services	\$ 35,197	\$ 43,687					\$ 78,885	\$ 35,607	\$ 144,219	\$ 152,684
Juvenile Dependency Services	\$ 35,319	\$ 195,495					\$ 230,814	\$ 232,175	\$ 206,795	\$ 195,340
Juvenile Delinquency Services	\$ 35,319						\$ 35,319	\$ 35,594	\$ 30	
Other Court Operations	\$ 129,172						\$ 129,172	\$ 194,321	\$ 128,817	\$ 160,164
Court Interpreters	\$ 18,711	\$ 51,071					\$ 69,782	\$ 71,652	\$ 69,757	\$ 128,559
Jury Services	\$ 80,816	\$ 25,941	\$ 10,782				\$ 117,539	\$ 123,209	\$ 110,835	\$ 158,614
Security	\$ 16,337	\$ 556,801					\$ 573,139	\$ 578,206	\$ 589,315	\$ 588,263
Trial Court Operations Program	\$ 3,073,840	\$ 1,272,742	\$ 10,782		\$ 34,802		\$ 4,392,166	\$ 4,805,199	\$ 4,209,705	\$ 4,657,800
Enhanced Collections	\$ 394,771	\$ 338,960					\$ 733,731	\$ 579,112	\$ 535,523	\$ 326,136
Other Non-Court Operations										
Non-Court Operations Program	\$ 394,771	\$ 338,960					\$ 733,731	\$ 579,112	\$ 535,523	\$ 326,136
Executive Office	\$ 370,218	\$ 82					\$ 370,300	\$ 367,911	\$ 352,324	\$ 353,126
Fiscal Services	\$ 177,756	\$ 19,377					\$ 197,133	\$ 223,869	\$ 205,295	\$ 213,479
Human Resources	\$ 0						\$ 0		\$ 290	
Business & Facilities Services	\$ 4,216	\$ 303,583			\$ (34,802)		\$ 272,997	\$ 290,994	\$ 314,528	\$ 367,392
Information Technology	\$ 230,718	\$ 118,591					\$ 349,309	\$ 372,241	\$ 347,425	\$ 337,339
Court Administration Program	\$ 782,908	\$ 441,633			\$ (34,802)		\$ 1,189,738	\$ 1,255,015	\$ 1,219,862	\$ 1,271,336
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 4,251,519	\$ 2,053,334	\$ 10,782		\$ 0		\$ 6,315,635	\$ 6,639,326	\$ 5,965,090	\$ 6,255,272

