

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

\_\_\_\_\_  
Date

Yuba  
Court

2010-11 1, 2 & 3  
Fiscal Year and Ending Quarter

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

For the month ended Mar									
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	\$ 717,833	\$ (396,714)	\$ (186,938)				\$ 4,209	\$ 138,391	\$ 749,499
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 79,578
Trust									
Credit Card									
Cash on Hand	\$ 350							\$ 350	
Cash with County	\$ 4,806	\$ 470,099	\$ (21,632)				\$ 180,218	\$ 633,491	\$ 508,933
Total Cash	\$ 722,989	\$ 73,385	\$ (208,570)				\$ 184,427	\$ 772,232	\$ 1,338,010
Short Term Investment	\$ 460,695						\$ 96,300	\$ 556,996	
Investment in Financial Institution									
Total Investments	\$ 460,695						\$ 96,300	\$ 556,996	
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 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	\$ 1,183,684	\$ 73,385	\$ (208,570)				\$ 280,727	\$ 1,329,227	\$ 1,338,010
<b>LIABILITIES AND FUND BALANCES</b>									
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	\$ 0
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 100,500	\$ 100,500	\$ 79,578
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 11							\$ 11	\$ 22
Interest							\$ 10	\$ 10	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 11	\$ 0	\$ 0				\$ 100,510	\$ 100,521	\$ 79,600
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 180,218	\$ 180,218	\$ 208,301
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 180,218	\$ 180,218	\$ 208,301
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance									
Liabilities For Deposits	\$ 842							\$ 842	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 842						\$ 0	\$ 842	\$ 0
Total Liabilities	\$ 853	\$ 0	\$ 0				\$ 280,727	\$ 281,580	\$ 287,901
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.	\$ 320,468	\$ (156,420)	\$ (216,922)					\$ (52,874)	\$ (12,251)
Total Fund Balance	\$ 1,182,831	\$ 73,385	\$ (208,570)					\$ 1,047,647	\$ 1,050,109
Total Liabilities and Fund Balance	\$ 1,183,684	\$ 73,385	\$ (208,570)				\$ 280,727	\$ 1,329,227	\$ 1,338,010

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

For the month ended Mar										
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						
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 3,561,583					\$ 3,561,583	\$ 4,780,389	\$ 3,315,538	\$ 4,617,846	
Trial Court Improvement Fund	\$ 0					\$ 0	\$ 3,682	\$ (1,184)	\$ 13,749	
Judicial Administration Efficiency & Mod Fund								\$ 0		
Judges' Compensation (45.25)								\$ 0		
Court Interpreter (45.45)	\$ 41,168					\$ 41,168	\$ 63,859	\$ 49,684	\$ 131,826	
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 185,572					\$ 185,572	\$ 280,478	\$ 196,753	\$ 321,348	
Other Miscellaneous									\$ 43,000	
	\$ 3,788,323					\$ 3,788,323	\$ 5,128,408	\$ 3,560,791	\$ 5,127,769	
Grants										
AB 1058 Commissioner/Facilitator	\$ 1,560		\$ (452)			\$ 1,108	\$ 326,608	\$ (24,770)	\$ 340,563	
Other AOC Grants			\$ (8,299)			\$ (8,299)	\$ 29,630	\$ (9,697)	\$ 51,208	
Non-AOC Grants								\$ 0		
	\$ 1,560		\$ (8,750)			\$ (7,190)	\$ 356,238	\$ (34,466)	\$ 391,771	
Other Financing Sources										
Interest Income	\$ 4,003					\$ 4,003	\$ 11,000	\$ 8,018	\$ 13,200	
Investment Income							\$ 9,456			
Donations										
Local Fees	\$ 55,920					\$ 55,920	\$ 159,808	\$ 33,197	\$ 40,550	
Non-Fee Revenues	\$ 2,124					\$ 2,124	\$ 10,330	\$ 5,482	\$ 13,200	
Enhanced Collections		\$ 246,095				\$ 246,095	\$ 431,569	\$ 319,254	\$ 450,000	
Escheatment								\$ 621	\$ 1,400	
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other	\$ 493					\$ 493	\$ 3,725	\$ 1,163	\$ 7,600	
Sale of Fixed Assets										
Other Miscellaneous	\$ 779					\$ 779	\$ 44,000	\$ 102,407	\$ 46,300	
	\$ 63,319	\$ 246,095				\$ 309,414	\$ 669,888	\$ 470,141	\$ 572,250	
Total Revenues	\$ 3,853,202	\$ 246,095	\$ (8,750)			\$ 4,090,547	\$ 6,154,534	\$ 3,996,465	\$ 6,091,790	
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 1,845,237	\$ 144,150	\$ 73,653			\$ 2,063,039	\$ 3,293,390	\$ 1,894,378	\$ 2,887,363	
Temp Help	\$ 15,798	\$ 6,006				\$ 21,804	\$ 113,190	\$ 49,017	\$ 115,230	
Overtime	\$ 148	\$ 13				\$ 161		\$ 2,035		
Staff Benefits	\$ 614,413	\$ 51,162	\$ 19,049			\$ 684,623	\$ 1,116,548	\$ 493,470	\$ 870,770	
	\$ 2,475,595	\$ 201,331	\$ 92,701			\$ 2,769,628	\$ 4,523,128	\$ 2,438,901	\$ 3,873,363	
Operating Expenses and Equipment										
General Expense	\$ 91,160	\$ 2,079	\$ 3,095			\$ 96,334	\$ 184,938	\$ 104,812	\$ 194,637	
Printing	\$ 21,756	\$ 1,372	\$ 50			\$ 23,177	\$ 26,619	\$ 11,652	\$ 36,300	
Telecommunications	\$ 13,575	\$ 33	\$ 171			\$ 13,779	\$ 21,362	\$ 13,328	\$ 21,150	
Postage	\$ 35,785	\$ 6,190				\$ 41,975	\$ 52,140	\$ 29,253	\$ 46,802	
Insurance	\$ 1,808					\$ 1,808	\$ 6,510	\$ 4,116	\$ 9,571	
In-State Travel	\$ 5,847		\$ 1,774			\$ 7,621	\$ 4,692	\$ 5,930	\$ 16,648	
Out-of-State Travel								\$ 0	\$ 1,161	
Training	\$ 1,909		\$ 1,115			\$ 3,024	\$ 7,761	\$ 2,953	\$ 4,400	
Security Services	\$ 371,103		\$ 11,179			\$ 382,282	\$ 575,962	\$ 389,992	\$ 588,232	
Facility Operations	\$ 107,342		\$ 28,483			\$ 135,826	\$ 234,069	\$ 173,522	\$ 237,382	
Utilities	\$ 4,864		\$ 4,864			\$ 9,727	\$ 15,796	\$ 11,081	\$ 16,178	
Contracted Services	\$ 313,891	\$ 191,510	\$ 64,620			\$ 570,021	\$ 857,578	\$ 720,836	\$ 1,040,822	
Consulting and Professional Services	\$ 22,557					\$ 22,557	\$ 45,066	\$ 26,744	\$ 50,492	
Information Technology	\$ 55,295		\$ 120			\$ 55,415	\$ 64,680	\$ 63,915	\$ 69,756	
Major Equipment								\$ 7,403		
Other Items of Expense	\$ 121					\$ 121		\$ 41		
	\$ 1,047,012	\$ 201,184	\$ 115,470			\$ 1,363,666	\$ 2,097,173	\$ 1,565,579	\$ 2,333,531	
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 10,127					\$ 10,127	\$ 19,025	\$ 4,237	\$ 48,378	
Judgements, Settlements and Claims										
Debt Service										
Other										
Internal Cost Recovery										
Prior Year Expense Adjustment										
	\$ 10,127					\$ 10,127	\$ 19,025	\$ 4,237	\$ 48,378	
Total Expenditures	\$ 3,532,735	\$ 402,515	\$ 208,171			\$ 4,143,421	\$ 6,639,326	\$ 4,008,717	\$ 6,255,272	
Excess (Deficit) of Revenues Over Expenditures	\$ 320,468	\$ (156,420)	\$ (216,922)			\$ (52,874)	\$ (484,792)	\$ (12,251)	\$ (163,482)	
Operating Transfers In (Out)							\$ 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)	\$ 1,182,831	\$ 73,385	\$ (208,570)			\$ 1,047,647	\$ 615,729	\$ 1,050,109	\$ 898,879	

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

For the month ended Mar									
Fiscal Year 2010/11								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	\$ 772,914	\$ 101,402				\$ 874,316	\$ 1,477,739	\$ 819,225	\$ 1,234,937
Traffic & Other Infractions	\$ 157,681	\$ 40				\$ 157,721	\$ 248,283	\$ 239,989	\$ 369,178
Other Criminal Cases	\$ 318,483	\$ 446				\$ 318,928	\$ 499,820	\$ 291,168	\$ 506,193
Civil	\$ 122,938	\$ 1,260				\$ 124,198	\$ 231,968	\$ 123,894	\$ 240,642
Family & Children Services	\$ 416,984	\$ 167,961				\$ 584,945	\$ 1,076,625	\$ 630,779	\$ 923,226
Probate, Guardianship & Mental Health Services	\$ 23,456	\$ 32,532				\$ 55,988	\$ 35,607	\$ 95,328	\$ 152,684
Juvenile Dependency Services	\$ 23,272	\$ 145,435				\$ 168,707	\$ 232,175	\$ 159,705	\$ 195,340
Juvenile Delinquency Services	\$ 23,272					\$ 23,272	\$ 35,594	\$ 30	
Other Court Operations	\$ 83,134					\$ 83,134	\$ 194,321	\$ 88,171	\$ 160,164
Court Interpreters	\$ 12,328	\$ 33,528				\$ 45,857	\$ 71,652	\$ 51,068	\$ 128,559
Jury Services	\$ 53,407	\$ 15,636	\$ 10,127			\$ 79,170	\$ 123,209	\$ 77,030	\$ 158,614
Security	\$ 8,177	\$ 382,282				\$ 390,459	\$ 578,206	\$ 403,502	\$ 588,263
Trial Court Operations Program	\$ 2,016,045	\$ 880,521	\$ 10,127			\$ 2,906,694	\$ 4,805,199	\$ 2,979,889	\$ 4,657,800
Enhanced Collections	\$ 243,393	\$ 208,552				\$ 451,946	\$ 579,112	\$ 206,914	\$ 326,136
Other Non-Court Operations									
Non-Court Operations Program	\$ 243,393	\$ 208,552				\$ 451,946	\$ 579,112	\$ 206,914	\$ 326,136
Executive Office	\$ 245,430	\$ 82				\$ 245,511	\$ 367,911	\$ 234,370	\$ 353,126
Fiscal Services	\$ 112,894	\$ 12,636				\$ 125,530	\$ 223,869	\$ 137,640	\$ 213,479
Human Resources								\$ 290	
Business & Facilities Services	\$ 129	\$ 187,933				\$ 188,062	\$ 290,994	\$ 216,907	\$ 367,392
Information Technology	\$ 151,736	\$ 73,942				\$ 225,678	\$ 372,241	\$ 232,706	\$ 337,339
Court Administration Program	\$ 510,189	\$ 274,592				\$ 784,782	\$ 1,255,015	\$ 821,913	\$ 1,271,336
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	\$ 2,769,628	\$ 1,363,666	\$ 10,127			\$ 4,143,421	\$ 6,639,326	\$ 4,008,717	\$ 6,255,272