

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

08/15/2013

Date

Yuba

Court

FY 2012/13 Qtr 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

FY 2012/13 Qtr 4

Fiscal Year and Ending Quarter

FOOTNOTES

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

Yuba

Court

FY 2012/13 Qtr 4

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
57.25	51.75	49.25	48.25	48	

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

Superior Court of California, County of Yuba  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended June									
Fiscal Year 2012/13									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						
<b>ASSETS</b>									
Operations	\$ (21,400)	\$ 43,361	\$ 0				\$ 1,964	\$ 23,926	\$ (69,779)
Payroll									\$ 0
Jury Revolving									
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County	\$ 448,225	\$ 0	\$ 0				\$ 640,515	\$ 1,088,740	\$ 791,877
Cash Outside of the AOC									
Total Cash	\$ 427,175	\$ 43,361	\$ 0				\$ 642,479	\$ 1,113,016	\$ 722,449
Short Term Investment	\$ 229,187						\$ 87,263	\$ 316,449	\$ 456,239
Investment in Financial Institution									
Total Investments	\$ 229,187						\$ 87,263	\$ 316,449	\$ 456,239
Accrued Revenue	\$ 117	\$ 2						\$ 119	\$ 716
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 36							\$ 36	\$ 606
Civil Jury Fees	\$ 1,546							\$ 1,546	
Trust									
Due From Other Funds	\$ 155,310							\$ 155,310	\$ 263,715
Due From Other Governments	\$ 0	\$ 5,000	\$ 0					\$ 5,000	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 70,665	\$ 2,632	\$ 171,216					\$ 244,513	\$ 359,309
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 227,674	\$ 7,634	\$ 171,216				\$ 0	\$ 406,524	\$ 624,346
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 884,036	\$ 50,995	\$ 171,216				\$ 729,742	\$ 1,835,989	\$ 1,803,034
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 50,816	\$ 17,745	\$ 19,043					\$ 87,603	\$ 69,682
Accounts Payable - General	\$ 1,805	\$ 0	\$ 1,863				\$ 0	\$ 3,668	\$ 0
Due to Other Funds	\$ 0	\$ 5,000	\$ 150,310				\$ 0	\$ 155,310	\$ 263,715
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 89,225	\$ 89,225	\$ 91,130
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	\$ 0
Interest							\$ 1	\$ 1	\$ 11
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 52,621	\$ 22,745	\$ 171,216				\$ 89,227	\$ 335,809	\$ 424,538
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 640,515	\$ 640,515	\$ 301,216
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 640,515	\$ 640,515	\$ 301,216
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 283,230	\$ 12,453						\$ 295,683	
Total Payroll Liabilities	\$ 283,230	\$ 12,453	\$ 0					\$ 295,683	\$ 0
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,299							\$ 1,299	\$ 812
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,299							\$ 1,299	\$ 812
Total Liabilities	\$ 337,150	\$ 35,198	\$ 171,216				\$ 729,742	\$ 1,273,306	\$ 726,566
Total Fund Balance	\$ 546,886	\$ 15,797	\$ 0					\$ 562,683	\$ 1,076,468
Total Liabilities and Fund Balance	\$ 884,036	\$ 50,995	\$ 171,216				\$ 729,742	\$ 1,835,989	\$ 1,803,034

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

For the month ended June											
Fiscal Year 2012/13										2011/12	
	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	\$ 3,299,806	\$ 15,792					\$ 3,315,598	\$ 3,294,982	\$ 4,139,011	\$ 3,985,131	
Trial Court Improvement Fund	\$ 12,348						\$ 12,348	\$ 12,090	\$ 12,090	\$ 13,825	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 0						\$ 0				
Court Interpreter (45.45)	\$ 46,705						\$ 46,705	\$ 60,482	\$ 60,482	\$ 58,069	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 259,917						\$ 259,917	\$ 267,365	\$ 272,122	\$ 286,011	
Other Miscellaneous	\$ 146,093						\$ 146,093	\$ 67,652	\$ 67,652	\$ 67,652	
	<b>\$ 3,764,869</b>	<b>\$ 15,792</b>					<b>\$ 3,780,661</b>	<b>\$ 3,702,571</b>	<b>\$ 4,551,357</b>	<b>\$ 4,410,688</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 324,628				\$ 324,628	\$ 341,666	\$ 331,293	\$ 344,048	
Other AOC Grants			\$ 60,568				\$ 60,568	\$ 42,842	\$ 51,190	\$ 55,222	
Non-AOC Grants											
			<b>\$ 385,196</b>				<b>\$ 385,196</b>	<b>\$ 384,508</b>	<b>\$ 382,484</b>	<b>\$ 399,270</b>	
Other Financing Sources											
Interest Income	\$ 4,857	\$ 5					\$ 4,862	\$ 8,551	\$ 8,551	\$ 8,409	
Investment Income											
Donations											
Local Fees	\$ 175,176						\$ 175,176	\$ 164,958	\$ 164,958	\$ 137,911	
Non-Fee Revenues									\$ 2,220	\$ 8,388	
Enhanced Collections		\$ 496,880					\$ 496,880	\$ 546,876	\$ 556,714	\$ 473,487	
Escheatment										\$ 162	
Prior Year Revenue											
County Program - Restricted		\$ 10,000					\$ 10,000	\$ 10,000	\$ 5,000		
Reimbursement Other	\$ 4,255						\$ 4,255	\$ 4,100	\$ 4,567	\$ 1,617	
Sale of Fixed Assets											
Other Miscellaneous	\$ 36,913						\$ 36,913	\$ 44,502	\$ 44,502	\$ 63,137	
	<b>\$ 221,201</b>	<b>\$ 506,885</b>					<b>\$ 728,086</b>	<b>\$ 778,987</b>	<b>\$ 786,511</b>	<b>\$ 693,111</b>	
<b>Total Revenues</b>	<b>\$ 3,986,070</b>	<b>\$ 522,677</b>	<b>\$ 385,196</b>				<b>\$ 4,893,944</b>	<b>\$ 4,866,066</b>	<b>\$ 5,720,352</b>	<b>\$ 5,503,069</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,651,318	\$ 147,612	\$ 143,411				\$ 2,942,341	\$ 3,147,300	\$ 3,125,174	\$ 3,157,134	
Temp Help									\$ 14,331	\$ 39,852	
Overtime	\$ 54	\$ 1					\$ 54		\$ 157	\$ 652	
Staff Benefits	\$ 917,866	\$ 47,624	\$ 39,075				\$ 1,004,565	\$ 1,043,133	\$ 1,025,582	\$ 1,099,779	
	<b>\$ 3,569,238</b>	<b>\$ 195,237</b>	<b>\$ 182,486</b>				<b>\$ 3,946,961</b>	<b>\$ 4,190,433</b>	<b>\$ 4,165,244</b>	<b>\$ 4,297,417</b>	
Operating Expenses and Equipment											
General Expense	\$ 115,215	\$ 4,768	\$ 8,358				\$ 128,341	\$ 136,426	\$ 147,510	\$ 154,704	
Printing	\$ 3,959	\$ 650					\$ 4,609	\$ 20,477	\$ 20,584	\$ 29,019	
Telecommunications	\$ 5,656		\$ 253				\$ 5,910	\$ 6,212	\$ 14,190	\$ 21,200	
Postage	\$ 41,455	\$ 16,566	\$ 1,115				\$ 59,136	\$ 69,626	\$ 68,807	\$ 62,114	
Insurance	\$ 1,884						\$ 1,884	\$ 2,000	\$ 6,979	\$ 7,000	
In-State Travel	\$ 6,449		\$ 2,308				\$ 8,757	\$ 14,544	\$ 15,270	\$ 10,098	
Out-of-State Travel											
Training	\$ 483		\$ 985				\$ 1,468	\$ 3,610	\$ 3,013	\$ 3,584	
Security Services	\$ 80,431		\$ 13,916				\$ 94,347	\$ 97,338	\$ 96,993	\$ 106,473	
Facility Operations	\$ 103,649		\$ 45,811				\$ 149,460	\$ 146,347	\$ 235,495	\$ 231,459	
Utilities	\$ 10,266		\$ 10,265				\$ 20,531	\$ 17,260	\$ 17,071	\$ 12,668	
Contracted Services	\$ 432,629	\$ 276,442	\$ 136,903				\$ 845,974	\$ 856,809	\$ 852,990	\$ 877,077	
Consulting and Professional Services	\$ 36,050						\$ 36,050	\$ 39,953	\$ 36,740	\$ 46,225	
Information Technology	\$ 69,997	\$ 3,218	\$ 21				\$ 73,235	\$ 65,572	\$ 128,655	\$ 64,773	
Major Equipment	\$ 0						\$ 0		\$ 57,612		
Other Items of Expense	\$ 302						\$ 302		\$ 502		
	<b>\$ 908,425</b>	<b>\$ 301,643</b>	<b>\$ 219,935</b>				<b>\$ 1,430,003</b>	<b>\$ 1,476,174</b>	<b>\$ 1,702,412</b>	<b>\$ 1,626,394</b>	
Special Items of Expense											
Grand Jury		\$ 10,000					\$ 10,000	\$ 10,000			
Jury Costs	\$ 20,765						\$ 20,765	\$ 12,956	\$ 12,957	\$ 10,783	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (36,497)		\$ 36,497				\$ 0	\$ 0	\$ 0	\$ 43,486	
Prior Year Expense Adjustment	\$ (229,805)	\$ 229,805					\$ 0		\$ (22,752)		
	<b>\$ (245,538)</b>	<b>\$ 239,805</b>	<b>\$ 36,497</b>				<b>\$ 30,765</b>	<b>\$ 22,956</b>	<b>\$ (9,795)</b>	<b>\$ 54,269</b>	
<b>Total Expenditures</b>	<b>\$ 4,232,125</b>	<b>\$ 736,685</b>	<b>\$ 438,919</b>				<b>\$ 5,407,729</b>	<b>\$ 5,689,563</b>	<b>\$ 5,857,861</b>	<b>\$ 5,978,080</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (246,055)	\$ (214,008)	\$ (53,723)				\$ (513,785)	\$ (823,497)	\$ (137,508)	\$ (475,011)	
Operating Transfers In (Out)	\$ (53,723)		\$ 53,723				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 846,663	\$ 229,805	\$ 0				\$ 1,076,468	\$ 1,076,468	\$ 1,213,977	\$ 1,213,977	
Ending Balance (Deficit)	\$ 546,886	\$ 15,797	\$ 0				\$ 562,683	\$ 252,971	\$ 1,076,468	\$ 738,966	

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

For the month ended June

Fiscal Year 2012/13 2011/12

	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	\$ 1,062,047	\$ 180,550					\$ 1,242,596	\$ 1,244,075	\$ 1,233,547	\$ 1,311,665
Traffic & Other Infractions	\$ 262,914	\$ 46					\$ 262,961	\$ 325,009	\$ 276,613	\$ 306,794
Other Criminal Cases	\$ 433,991	\$ 232					\$ 434,222	\$ 381,431	\$ 467,977	\$ 503,256
Civil	\$ 158,648	\$ 1,158					\$ 159,805	\$ 171,003	\$ 174,805	\$ 243,145
Family & Children Services	\$ 739,180	\$ 289,974			\$ 36,497		\$ 1,065,651	\$ 1,059,984	\$ 1,047,445	\$ 992,397
Probate, Guardianship & Mental Health Services	\$ 35,309	\$ 45,346					\$ 80,655	\$ 81,356	\$ 85,635	\$ 94,123
Juvenile Dependency Services	\$ 35,352	\$ 195,337					\$ 230,689	\$ 232,705	\$ 225,873	\$ 137,584
Juvenile Delinquency Services	\$ 35,352						\$ 35,352	\$ 37,970	\$ 31,138	\$ 137,585
Other Court Operations	\$ 124,328						\$ 124,328	\$ 197,678	\$ 137,640	\$ 140,881
Court Interpreters	\$ 18,615	\$ 45,422					\$ 64,037	\$ 63,864	\$ 64,288	\$ 69,626
Jury Services	\$ 80,926	\$ 16,206	\$ 20,765				\$ 117,897	\$ 116,622	\$ 115,033	\$ 114,111
Security		\$ 100,235					\$ 100,235	\$ 97,338	\$ 97,337	\$ 106,473
Trial Court Operations Program	\$ 2,986,662	\$ 874,504	\$ 20,765		\$ 36,497		\$ 3,918,428	\$ 4,009,035	\$ 3,957,330	\$ 4,157,640
Enhanced Collections	\$ 233,368	\$ 307,624				\$ 229,805	\$ 770,797	\$ 573,511	\$ 623,909	\$ 568,313
Other Non-Court Operations			\$ 10,000				\$ 10,000	\$ 10,000		
Non-Court Operations Program	\$ 233,368	\$ 307,624	\$ 10,000			\$ 229,805	\$ 780,797	\$ 583,511	\$ 623,909	\$ 568,313
Executive Office	\$ 293,339	\$ 91					\$ 293,430	\$ 383,325	\$ 376,884	\$ 374,902
Fiscal Services	\$ 198,235	\$ 8,591					\$ 206,825	\$ 233,620	\$ 222,823	\$ 223,179
Human Resources	\$ 0	\$ 1,479					\$ 1,479		\$ 5,558	\$ 5,655
Business & Facilities Services	\$ 5,373	\$ 157,584			\$ (36,497)	\$ (229,805)	\$ (103,345)	\$ 134,331	\$ 254,377	\$ 300,220
Information Technology	\$ 229,985	\$ 80,130					\$ 310,114	\$ 345,741	\$ 416,978	\$ 348,171
Court Administration Program	\$ 726,931	\$ 247,875			\$ (36,497)	\$ (229,805)	\$ 708,504	\$ 1,097,017	\$ 1,276,621	\$ 1,252,127
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,946,961	\$ 1,430,003	\$ 30,765		\$ 0	\$ 0	\$ 5,407,729	\$ 5,689,563	\$ 5,857,861	\$ 5,978,080

