

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

05/16/2014

Date

Yuba

Court

2013/2014 Quarter 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

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

¹ 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 March									
Fiscal Year 2013/14									2012/13
	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	\$ 351,686	\$ (147,169)	\$ (151,249)				\$ 2,058	\$ 55,326	\$ 8,963
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County	\$ (36,675)	\$ 111,935	\$ (313)				\$ 640,515	\$ 715,461	\$ 404,052
Cash Outside of the AOC									
Total Cash	\$ 315,361	\$ (35,234)	\$ (151,562)				\$ 642,573	\$ 771,137	\$ 413,365
Short Term Investment	\$ 410,544						\$ 97,560	\$ 508,104	\$ 219,732
Investment in Financial Institution									
Total Investments	\$ 410,544						\$ 97,560	\$ 508,104	\$ 219,732
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees	\$ 0							\$ 0	
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 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	\$ 0
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 725,905	\$ (35,234)	\$ (151,562)				\$ 740,133	\$ 1,279,242	\$ 633,097
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,275	\$ 0	\$ 34				\$ 0	\$ 3,309	\$ 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							\$ 99,617	\$ 99,617	\$ 90,010
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	\$ 138
Interest							\$ 2	\$ 2	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,275	\$ 0	\$ 34				\$ 99,618	\$ 102,927	\$ 90,151
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	\$ 0	\$ 0						\$ 0	
Total Payroll Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,259							\$ 1,259	\$ 812
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,259							\$ 1,259	\$ 812
Total Liabilities	\$ 4,535	\$ 0	\$ 34				\$ 740,133	\$ 744,701	\$ 392,178
Total Fund Balance	\$ 721,370	\$ (35,234)	\$ (151,596)					\$ 534,540	\$ 240,919
Total Liabilities and Fund Balance	\$ 725,905	\$ (35,234)	\$ (151,562)				\$ 740,133	\$ 1,279,242	\$ 633,097

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

For the month ended March										
Fiscal Year 2013/14									2012/13	
	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	\$ 692,502	\$ 99,596					\$ 792,098	\$ 1,244,637	\$ 910,070	\$ 1,244,075
Traffic & Other Infractions	\$ 145,316						\$ 145,316	\$ 243,295	\$ 194,627	\$ 325,009
Other Criminal Cases	\$ 317,040	\$ 926					\$ 317,965	\$ 488,633	\$ 328,712	\$ 381,431
Civil	\$ 93,736	\$ 1,023					\$ 94,758	\$ 155,060	\$ 119,457	\$ 171,003
Family & Children Services	\$ 377,414	\$ 179,920			\$ 19,398		\$ 576,732	\$ 978,492	\$ 788,767	\$ 1,059,984
Probate, Guardianship & Mental Health Services	\$ 19,533	\$ 27,835					\$ 47,368	\$ 77,024	\$ 62,325	\$ 81,356
Juvenile Dependency Services	\$ 37,814	\$ 159,498					\$ 197,312	\$ 257,472	\$ 172,339	\$ 232,705
Juvenile Delinquency Services	\$ 37,813						\$ 37,813	\$ 57,740	\$ 26,509	\$ 37,970
Other Court Operations	\$ 92,867						\$ 92,867	\$ 195,767	\$ 96,465	\$ 197,678
Court Interpreters		\$ 28,636					\$ 28,636	\$ 48,545	\$ 45,236	\$ 63,864
Jury Services	\$ 47,171	\$ 9,111	\$ 9,501				\$ 65,783	\$ 111,531	\$ 83,732	\$ 116,622
Security		\$ 69,921					\$ 69,921	\$ 116,094	\$ 67,588	\$ 97,338
Trial Court Operations Program	\$ 1,861,205	\$ 576,465	\$ 9,501		\$ 19,398		\$ 2,466,569	\$ 3,974,290	\$ 2,895,827	\$ 4,009,035
Enhanced Collections	\$ 138,154	\$ 159,453					\$ 297,607	\$ 471,521	\$ 611,283	\$ 573,511
Other Non-Court Operations			\$ 5,000				\$ 5,000	\$ 10,000	\$ 5,000	\$ 10,000
Non-Court Operations Program	\$ 138,154	\$ 159,453	\$ 5,000				\$ 302,607	\$ 481,521	\$ 616,283	\$ 583,511
Executive Office	\$ 139,601	\$ 56					\$ 139,658	\$ 212,064	\$ 243,192	\$ 383,325
Fiscal Services	\$ 197,203	\$ 7,549					\$ 204,752	\$ 331,925	\$ 154,700	\$ 233,620
Human Resources	\$ 11,618	\$ 650					\$ 12,268	\$ 7,065	\$ 0	\$ 0
Business & Facilities Services	\$ 0	\$ 106,246			\$ (19,398)		\$ 86,849	\$ 136,345	\$ (121,478)	\$ 134,331
Information Technology	\$ 152,654	\$ 57,317					\$ 209,970	\$ 344,979	\$ 236,848	\$ 345,741
Court Administration Program	\$ 501,077	\$ 171,818			\$ (19,398)		\$ 653,497	\$ 1,032,378	\$ 513,262	\$ 1,097,017
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,500,436	\$ 907,736	\$ 14,501		\$ 0		\$ 3,422,673	\$ 5,488,189	\$ 4,025,372	\$ 5,689,563

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 March									
		Fiscal Year 2013/14						2012/13			
		Governmental Funds			Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
		Special Revenue		Capital Projects							Debt Service
		General	Non-Grant	Grant							
REVENUES											
State Financing Sources											
		\$ 2,689,189	\$ 9,212				\$ 2,698,401	\$ 3,508,456	\$ 2,395,300	\$ 3,294,982	
	Trial Court Trust Fund	\$ 0					\$ 0	\$ 12,348	\$ 0	\$ 12,090	
	Improvement and Modernization Fund								\$ 0		
	Judges' Compensation (45.25)								\$ 0		
	Court Interpreter (45.45)	\$ 21,852					\$ 21,852	\$ 46,705	\$ 31,254	\$ 60,482	
	Civil Coordination Reimbursement (45.55)										
	MOU Reimbursements (45.10 and General)	\$ 183,084					\$ 183,084	\$ 264,500	\$ 179,144	\$ 267,365	
	Other Miscellaneous	\$ 90,867					\$ 90,867	\$ 90,867	\$ 90,867	\$ 67,652	
		\$ 2,984,992	\$ 9,212				\$ 2,994,204	\$ 3,922,876	\$ 2,696,565	\$ 3,702,571	
Grants											
	AB 1058 Commissioner/Facilitator			\$ 96,672			\$ 96,672	\$ 341,666	\$ (45)	\$ 341,666	
	Other AOC Grants			\$ 5,835			\$ 5,835	\$ 54,059	\$ 17,530	\$ 42,842	
	Non-AOC Grants										
				\$ 102,507			\$ 102,507	\$ 395,725	\$ 17,485	\$ 384,508	
Other Financing Sources											
	Interest Income	\$ 2,326	\$ 21				\$ 2,347	\$ 4,862	\$ 4,069	\$ 8,551	
	Investment Income										
	Donations										
	Local Fees	\$ 81,682					\$ 81,682	\$ 175,177	\$ 119,670	\$ 164,958	
	Non-Fee Revenues										
	Enhanced Collections		\$ 209,431				\$ 209,431	\$ 426,990	\$ 325,617	\$ 546,876	
	Escheatment										
	Prior Year Revenue										
	County Program - Restricted		\$ 0				\$ 0	\$ 10,000	\$ 5,000	\$ 10,000	
	Reimbursement Other	\$ 0					\$ 0	\$ 4,255		\$ 4,100	
	Sale of Fixed Assets										
	Other Miscellaneous	\$ 4,360	\$ 0				\$ 4,360	\$ 32,913	\$ 21,417	\$ 44,502	
		\$ 88,368	\$ 209,451				\$ 297,819	\$ 654,197	\$ 475,773	\$ 778,987	
	Total Revenues	\$ 3,073,360	\$ 218,663	\$ 102,507			\$ 3,394,530	\$ 4,972,798	\$ 3,189,823	\$ 4,866,066	
EXPENDITURES											
Personal Services											
	Salaries - Permanent	\$ 1,674,207	\$ 90,028	\$ 80,834			\$ 1,845,069	\$ 2,890,442	\$ 2,283,843	\$ 3,147,300	
	Temp Help										
	Overtime	\$ 110					\$ 110		\$ 22		
	Staff Benefits	\$ 604,037	\$ 27,003	\$ 24,217			\$ 655,257	\$ 1,068,493	\$ 757,897	\$ 1,043,133	
		\$ 2,278,354	\$ 117,031	\$ 105,052			\$ 2,500,436	\$ 3,958,935	\$ 3,041,762	\$ 4,190,433	
Operating Expenses and Equipment											
	General Expense	\$ 73,218	\$ 3,126	\$ 2,658			\$ 79,002	\$ 142,773	\$ 78,655	\$ 136,426	
	Printing	\$ 1,269	\$ 614				\$ 1,883	\$ 4,610	\$ 4,109	\$ 20,477	
	Telecommunications	\$ 3,507		\$ 173			\$ 3,679	\$ 6,423	\$ 3,246	\$ 6,212	
	Postage	\$ 24,052	\$ 10,177	\$ 357			\$ 34,586	\$ 58,264	\$ 31,960	\$ 69,626	
	Insurance	\$ 1,657					\$ 1,657	\$ 1,884	\$ 1,884	\$ 2,000	
	In-State Travel	\$ 9,530		\$ 980			\$ 10,510	\$ 9,493	\$ 7,084	\$ 14,544	
	Out-of-State Travel										
	Training	\$ 1,934		\$ 930			\$ 2,864	\$ 4,060	\$ 1,468	\$ 3,610	
	Security Services	\$ 59,735		\$ 9,913			\$ 69,648	\$ 110,091	\$ 67,176	\$ 97,338	
	Facility Operations	\$ 61,635		\$ 32,080			\$ 93,714	\$ 145,858	\$ 89,658	\$ 146,347	
	Utilities	\$ 1,216		\$ 1,216			\$ 2,431	\$ 18,541	\$ 8,531	\$ 17,260	
	Contracted Services	\$ 302,724	\$ 129,729	\$ 81,285			\$ 513,738	\$ 822,331	\$ 588,985	\$ 856,809	
	Consulting and Professional Services	\$ 29,560					\$ 29,560	\$ 49,812	\$ 22,282	\$ 39,953	
	Information Technology	\$ 48,718	\$ 4,018	\$ 62			\$ 52,798	\$ 65,950	\$ 55,320	\$ 65,572	
	Major Equipment	\$ 11,553					\$ 11,553	\$ 16,228			
	Other Items of Expense	\$ 111					\$ 111	\$ 301	\$ 237		
		\$ 630,418	\$ 147,664	\$ 129,654			\$ 907,736	\$ 1,456,619	\$ 960,594	\$ 1,476,174	
Special Items of Expense											
	Grand Jury		\$ 5,000				\$ 5,000	\$ 10,000	\$ 5,000	\$ 10,000	
	Jury Costs	\$ 9,501					\$ 9,501	\$ 20,764	\$ 18,017	\$ 12,956	
	Judgements, Settlements and Claims										
	Debt Service										
	Other										
	Capital Costs										
	Internal Cost Recovery	\$ (19,398)		\$ 19,398			\$ 0	\$ 41,871		\$ 0	
	Prior Year Expense Adjustment								\$ 0		
		\$ (9,897)	\$ 5,000	\$ 19,398			\$ 14,501	\$ 72,635	\$ 23,017	\$ 22,956	
	Total Expenditures	\$ 2,898,875	\$ 269,695	\$ 254,103			\$ 3,422,673	\$ 5,488,189	\$ 4,025,372	\$ 5,689,563	
	Excess (Deficit) of Revenues Over Expenditures	\$ 174,484	\$ (51,032)	\$ (151,596)			\$ (28,143)	\$ (515,391)	\$ (835,549)	\$ (823,497)	
	Operating Transfers In (Out)			\$ 0			\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
	Beginning Balance (Deficit)	\$ 546,886	\$ 15,797	\$ 0			\$ 562,683	\$ 562,683	\$ 1,076,468	\$ 1,076,468	
	Ending Balance (Deficit)	\$ 721,370	\$ (35,234)	\$ (151,596)			\$ 534,540	\$ 47,292	\$ 240,919	\$ 252,971	