

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 Knishi

Signature of Presiding Judge or Court Executive

08/15/2014

Date

Yuba

Court

2013/2014 Quarter 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

2013/2014 Quarter 4

Fiscal Year and Ending Quarter

FOOTNOTES

1	QTR 2: An error in reporting in Quarter 1, the Court originally reported that it had 47.60 filled FTE, when in fact in only had 46.60 filled
2	FTE. Therefore, the change was made to reflect the correct filled FTE.
3	QTR 3: None
4	QTR 4: None
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Yuba

Court

2013/2014 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)	51.75	46.60	46.35	46.35	45.75

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 June
 Fiscal Year 2013/14

2012/13

	Governmental Funds								Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)		
		Non-Grant	Grant							
ASSETS										
Operations	\$ 352,698	\$ (252,555)	\$ 11,069				\$ 8,765	\$ 119,976	\$ 23,926	
Payroll	\$ 0						\$ 0	\$ 0		
Jury Revolving										
Other Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust										
Credit Card										
Cash on Hand	\$ 350							\$ 350	\$ 350	
Cash with County	\$ (250,206)	\$ 466,440	\$ (469)				\$ 358,499	\$ 574,265	\$ 1,088,740	
Cash Outside of the AOC							\$ 120,103	\$ 120,103		
Total Cash	\$ 102,842	\$ 213,885	\$ 10,600				\$ 487,367	\$ 814,694	\$ 1,113,016	
Short Term Investment	\$ 388,062						\$ 91,047	\$ 479,108	\$ 316,449	
Investment in Financial Institution										
Total Investments	\$ 388,062						\$ 91,047	\$ 479,108	\$ 316,449	
Accrued Revenue	\$ 156	\$ 8						\$ 164	\$ 119	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 0							\$ 0	\$ 36	
Civil Jury Fees	\$ 0							\$ 0	\$ 1,546	
Trust										
Due From Other Funds	\$ 91,095							\$ 91,095	\$ 155,310	
Due From Other Governments	\$ 0	\$ 5,028	\$ 0					\$ 5,028	\$ 5,000	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 84,673	\$ 2,632	\$ 109,618					\$ 196,923	\$ 244,513	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 0							\$ 0		
Total Receivables	\$ 175,924	\$ 7,668	\$ 109,618				\$ 0	\$ 293,210	\$ 406,524	
Prepaid Expenses - General	\$ 5,813							\$ 5,813		
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 5,813							\$ 5,813		
Other Assets										
Total Other Assets										
Total Assets	\$ 672,641	\$ 221,552	\$ 120,218				\$ 578,413	\$ 1,592,825	\$ 1,835,989	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 72,617	\$ 16,676	\$ 28,342					\$ 117,635	\$ 87,603	
Accounts Payable - General	\$ 957	\$ 0	\$ 33				\$ 0	\$ 990	\$ 3,668	
Due to Other Funds	\$ 6,583	\$ 5,028	\$ 79,484				\$ 0	\$ 91,095	\$ 155,310	
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0	
Due to State	\$ 3,541		\$ 3,541					\$ 7,082	\$ 0	
TC145 Liability							\$ 99,810	\$ 99,810	\$ 89,225	
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	\$ 1	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 83,698	\$ 21,704	\$ 111,400				\$ 99,811	\$ 316,613	\$ 335,809	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC		\$ 0					\$ 478,602	\$ 478,602	\$ 640,515	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits		\$ 0					\$ 478,602	\$ 478,602	\$ 640,515	
Accrued Payroll	\$ 281,744	\$ 9,615	\$ 8,818					\$ 300,177	\$ 0	
Benefits Payable	\$ (443)							\$ (443)		
Deferred Compensation Payable	\$ 0							\$ 0		
Deductions Payable	\$ 0							\$ 0		
Payroll Clearing	\$ 0	\$ 0						\$ 0	\$ 295,683	
Total Payroll Liabilities	\$ 281,301	\$ 9,615	\$ 8,818					\$ 299,733	\$ 295,683	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 1,259							\$ 1,259	\$ 1,299	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 1,259							\$ 1,259	\$ 1,299	
Total Liabilities	\$ 366,258	\$ 31,319	\$ 120,218				\$ 578,413	\$ 1,096,208	\$ 1,273,306	
Total Fund Balance	\$ 306,383	\$ 190,234	\$ 0					\$ 496,617	\$ 562,683	
Total Liabilities and Fund Balance	\$ 672,641	\$ 221,552	\$ 120,218				\$ 578,413	\$ 1,592,825	\$ 1,835,989	

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 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)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,600,721	\$ 15,792					\$ 3,616,513	\$ 3,508,456	\$ 3,315,598	\$ 3,294,982	
Improvement and Modernization Fund	\$ 12,959						\$ 12,959	\$ 12,348	\$ 12,348	\$ 12,090	
Judges' Compensation (45.25)									\$ 0		
Court Interpreter (45.45)	\$ 37,592						\$ 37,592	\$ 46,705	\$ 46,705	\$ 60,482	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 271,914						\$ 271,914	\$ 264,500	\$ 259,917	\$ 267,365	
Other Miscellaneous	\$ 90,867						\$ 90,867	\$ 90,867	\$ 146,093	\$ 67,652	
	\$ 4,014,053	\$ 15,792					\$ 4,029,845	\$ 3,922,876	\$ 3,780,661	\$ 3,702,571	
Grants											
AB 1058 Commissioner/Facilitator			\$ 316,885				\$ 316,885	\$ 341,666	\$ 324,628	\$ 341,666	
Other AOC Grants			\$ 69,922				\$ 69,922	\$ 54,059	\$ 60,568	\$ 42,842	
Non-AOC Grants											
			\$ 386,807				\$ 386,807	\$ 395,725	\$ 385,196	\$ 384,508	
Other Financing Sources											
Interest Income	\$ 3,007	\$ 34					\$ 3,041	\$ 4,862	\$ 4,862	\$ 8,551	
Investment Income											
Donations											
Local Fees	\$ 116,649	\$ 29,606					\$ 146,255	\$ 175,177	\$ 175,176	\$ 164,958	
Non-Fee Revenues		\$ 9,464					\$ 9,464				
Enhanced Collections		\$ 413,822					\$ 413,822	\$ 426,990	\$ 496,880	\$ 546,876	
Escheatment											
Prior Year Revenue	\$ (12,495)	\$ 149,146					\$ 136,651				
County Program - Restricted		\$ 10,000					\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Reimbursement Other	\$ 955						\$ 955	\$ 4,255	\$ 4,255	\$ 4,100	
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,326	\$ 0					\$ 5,326	\$ 32,913	\$ 36,913	\$ 44,502	
	\$ 113,443	\$ 612,071					\$ 725,515	\$ 654,197	\$ 728,086	\$ 778,987	
Total Revenues	\$ 4,127,496	\$ 627,863	\$ 386,807				\$ 5,142,167	\$ 4,972,798	\$ 4,893,944	\$ 4,866,066	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,480,911	\$ 160,327	\$ 130,267				\$ 2,771,504	\$ 2,890,442	\$ 2,942,341	\$ 3,147,300	
Temp Help											
Overtime	\$ 225						\$ 225		\$ 54		
Staff Benefits	\$ 909,050	\$ 40,493	\$ 38,633				\$ 988,176	\$ 1,068,493	\$ 1,004,565	\$ 1,043,133	
	\$ 3,390,186	\$ 200,820	\$ 168,900				\$ 3,759,905	\$ 3,958,935	\$ 3,946,961	\$ 4,190,433	
Operating Expenses and Equipment											
General Expense	\$ 113,338	\$ 4,689	\$ 3,316				\$ 121,343	\$ 142,773	\$ 128,341	\$ 136,426	
Printing	\$ 1,519	\$ 614					\$ 2,134	\$ 4,610	\$ 4,609	\$ 20,477	
Telecommunications	\$ 6,714		\$ 259				\$ 6,973	\$ 6,423	\$ 5,910	\$ 6,212	
Postage	\$ 39,609	\$ 17,987	\$ 690				\$ 58,286	\$ 58,264	\$ 59,136	\$ 69,626	
Insurance	\$ 1,657						\$ 1,657	\$ 1,884	\$ 1,884	\$ 2,000	
In-State Travel	\$ 9,383		\$ 1,792				\$ 11,176	\$ 9,493	\$ 8,757	\$ 14,544	
Out-of-State Travel											
Training	\$ 1,934		\$ 930				\$ 2,864	\$ 4,060	\$ 1,468	\$ 3,610	
Security Services	\$ 83,917		\$ 13,815				\$ 97,731	\$ 110,091	\$ 94,347	\$ 97,338	
Facility Operations	\$ 102,143		\$ 50,135				\$ 152,278	\$ 145,858	\$ 149,460	\$ 146,347	
Utilities	\$ 3,106		\$ 3,105				\$ 6,210	\$ 18,541	\$ 20,531	\$ 17,260	
Contracted Services	\$ 481,203	\$ 215,299	\$ 132,332				\$ 828,834	\$ 822,331	\$ 845,974	\$ 856,809	
Consulting and Professional Services	\$ 53,642						\$ 53,642	\$ 49,812	\$ 36,050	\$ 39,953	
Information Technology	\$ 56,543	\$ 4,018	\$ 62				\$ 60,622	\$ 65,950	\$ 73,235	\$ 65,572	
Major Equipment	\$ 11,553						\$ 11,553	\$ 16,228	\$ 0		
Other Items of Expense	\$ 164						\$ 164	\$ 301	\$ 302		
	\$ 966,424	\$ 242,607	\$ 206,436				\$ 1,415,467	\$ 1,456,619	\$ 1,430,003	\$ 1,476,174	
Special Items of Expense											
Grand Jury		\$ 10,000					\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Jury Costs	\$ 22,725						\$ 22,725	\$ 20,764	\$ 20,765	\$ 12,956	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (32,567)		\$ 32,567				\$ 0	\$ 41,871	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 136						\$ 136		\$ 0		
	\$ (9,706)	\$ 10,000	\$ 32,567				\$ 32,861	\$ 72,635	\$ 30,765	\$ 22,956	
Total Expenditures	\$ 4,346,904	\$ 453,427	\$ 407,902				\$ 5,208,233	\$ 5,488,189	\$ 5,407,729	\$ 5,689,563	
Excess (Deficit) of Revenues Over Expenditures	\$ (219,408)	\$ 174,436	\$ (21,095)				\$ (66,067)	\$ (515,391)	\$ (513,785)	\$ (823,497)	
Operating Transfers In (Out)	\$ (21,095)		\$ 21,095				\$ 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)	\$ 306,383	\$ 190,234	\$ 0				\$ 496,617	\$ 47,292	\$ 562,683	\$ 252,971	

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

For the month ended June										
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	\$ 1,060,275	\$ 139,510					\$ 1,199,785	\$ 1,244,637	\$ 1,242,596	\$ 1,244,075
Traffic & Other Infractions	\$ 214,004						\$ 214,004	\$ 243,295	\$ 262,961	\$ 325,009
Other Criminal Cases	\$ 461,795	\$ 1,551					\$ 463,345	\$ 488,633	\$ 434,222	\$ 381,431
Civil	\$ 156,132	\$ 1,023					\$ 157,155	\$ 155,060	\$ 159,805	\$ 171,003
Family & Children Services	\$ 552,927	\$ 283,152			\$ 32,567		\$ 868,646	\$ 978,492	\$ 1,065,651	\$ 1,059,984
Probate, Guardianship & Mental Health Services	\$ 35,276	\$ 41,409					\$ 76,685	\$ 77,024	\$ 80,655	\$ 81,356
Juvenile Dependency Services	\$ 56,908	\$ 203,818					\$ 260,726	\$ 257,472	\$ 230,689	\$ 232,705
Juvenile Delinquency Services	\$ 56,907						\$ 56,907	\$ 57,740	\$ 35,352	\$ 37,970
Other Court Operations	\$ 131,209						\$ 131,209	\$ 195,767	\$ 124,328	\$ 197,678
Court Interpreters		\$ 40,310					\$ 40,310	\$ 48,545	\$ 64,037	\$ 63,864
Jury Services	\$ 71,081	\$ 19,419	\$ 22,725				\$ 113,225	\$ 111,531	\$ 117,897	\$ 116,622
Security		\$ 104,347					\$ 104,347	\$ 116,094	\$ 100,235	\$ 97,338
Trial Court Operations Program	\$ 2,796,515	\$ 834,538	\$ 22,725		\$ 32,567		\$ 3,686,345	\$ 3,974,290	\$ 3,918,428	\$ 4,009,035
Enhanced Collections	\$ 203,650	\$ 249,756					\$ 453,406	\$ 471,521	\$ 770,797	\$ 573,511
Other Non-Court Operations		\$ 0	\$ 10,000				\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Non-Court Operations Program	\$ 203,650	\$ 249,756	\$ 10,000				\$ 463,406	\$ 481,521	\$ 780,797	\$ 583,511
Executive Office	\$ 210,465	\$ 56					\$ 210,521	\$ 212,064	\$ 293,430	\$ 383,325
Fiscal Services	\$ 296,598	\$ 16,188					\$ 312,786	\$ 331,925	\$ 206,825	\$ 233,620
Human Resources	\$ 19,993	\$ 9,299					\$ 29,292	\$ 7,065	\$ 1,479	
Business & Facilities Services	\$ 0	\$ 159,913			\$ (32,567)	\$ 136	\$ 127,482	\$ 136,345	\$ (103,345)	\$ 134,331
Information Technology	\$ 232,684	\$ 145,717					\$ 378,401	\$ 344,979	\$ 310,114	\$ 345,741
Court Administration Program	\$ 759,740	\$ 331,172			\$ (32,567)	\$ 136	\$ 1,058,482	\$ 1,032,378	\$ 708,504	\$ 1,097,017
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,759,905	\$ 1,415,467	\$ 32,725		\$ 0	\$ 136	\$ 5,208,233	\$ 5,488,189	\$ 5,407,729	\$ 5,689,563

