

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.

Stew Konishi

Signature of Presiding Judge or Court Executive

12/7/12

Date

Yuba

Court

FY 2012/2013 Qtr 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

FY 2012/2013 Qtr 1

Fiscal Year and Ending Quarter

FOOTNOTES

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

Yuba

Court

FY 2012/2013 Qtr 1

Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)				
Court Employee Positions (FTEs)	51.75			

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 Sep						2011/12	
		Fiscal Year 2012/13						2011/12	
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ 98,914	\$ 146,356	\$ (247,354)				\$ 1,803	\$ (280)	\$ (12,543)
Payroll									\$ 0
Jury									
Revolving									
Other									
Distribution								\$ 0	\$ 0
Civil Filing Fees									
Trust									
Credit Card	\$ 350							\$ 350	\$ 350
Cash on Hand	\$ 169,928	\$ (18,958)	\$ 0				\$ 301,216	\$ 452,186	\$ 860,788
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ 269,192	\$ 127,399	\$ (247,354)				\$ 303,018	\$ 452,256	\$ 848,596
Short Term Investment									
Investment in Financial Institution	\$ 218,279						\$ 87,793	\$ 306,072	\$ 684,887
Total Investments	\$ 218,279						\$ 87,793	\$ 306,072	\$ 684,887
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks								\$ 0	
Due From Employee	\$ 0								
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 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	\$ 487,471	\$ 127,399	\$ (247,354)				\$ 390,812	\$ 758,328	\$ 1,533,483
LIABILITIES AND FUND BALANCES									
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
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 89,589	\$ 89,589	\$ 76,086
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 69		\$ 0					\$ 69	\$ 0
Interest							\$ 7	\$ 7	\$ 5
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 69	\$ 0	\$ 0				\$ 89,596	\$ 89,654	\$ 76,091
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 301,216	\$ 301,216	\$ 338,723
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 301,216	\$ 301,216	\$ 338,723
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance									
Liabilities For Deposits	\$ 812							\$ 812	\$ 812
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 812							\$ 812	\$ 812
Total Liabilities	\$ 880	\$ 0	\$ 0				\$ 390,812	\$ 391,692	\$ 415,626
Total Fund Balance	\$ 486,590	\$ 127,399	\$ (247,354)					\$ 366,636	\$ 1,117,857
Total Liabilities and Fund Balance	\$ 487,471	\$ 127,399	\$ (247,354)				\$ 390,812	\$ 758,328	\$ 1,533,483

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 Sep											
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								
REVENUES											
State Financing Sources							\$ 719,447	\$ 3,294,982	\$ 1,008,261	\$ 3,985,131	
Trial Court Trust Fund	\$ 719,447						\$ (2,698)	\$ 12,090	\$ (9,505)	\$ 13,825	
Trial Court Improvement Fund											
Judicial Administration Efficiency & Mod Fund							\$ 0				
Judges' Compensation (45.25)	\$ 0						\$ 6,252	\$ 60,482	\$ 14,129	\$ 58,069	
Court Interpreter (45.45)	\$ 6,252										
Civil Coordination Reimbursement (45.55)							\$ 45,831	\$ 267,365	\$ 30,149	\$ 286,011	
MOU Reimbursements (45.10 and General)	\$ 45,831							\$ 67,652		\$ 67,652	
Other Miscellaneous											
	\$ 768,832						\$ 768,832	\$ 3,702,571	\$ 1,043,034	\$ 4,410,688	
Grants											
AB 1058 Commissioner/Facilitator			\$ (173,798)				\$ (173,798)	\$ 341,666	\$ (109,082)	\$ 344,048	
Other AOC Grants			\$ (18,847)				\$ (18,847)	\$ 42,842	\$ (10,348)	\$ 55,222	
Non-AOC Grants											
			\$ (192,644)				\$ (192,644)	\$ 384,508	\$ (119,430)	\$ 399,270	
Other Financing Sources											
Interest Income	\$ 54	\$ 11					\$ 65	\$ 8,551	\$ 23	\$ 8,409	
Investment Income											
Donations											
Local Fees	\$ 0						\$ 0	\$ 164,958		\$ 137,911	
Non-Fee Revenues										\$ 8,388	
Enhanced Collections		\$ 0					\$ 0	\$ 546,876		\$ 473,487	
Escheatment										\$ 162	
Prior Year Revenue								\$ 10,000			
County Program - Restricted								\$ 4,100		\$ 1,617	
Reimbursement Other											
Sale of Fixed Assets	\$ 0						\$ 0	\$ 44,502	\$ 1,040	\$ 63,137	
Other Miscellaneous	\$ 54	\$ 11					\$ 65	\$ 778,987	\$ 1,063	\$ 693,111	
Total Revenues	\$ 768,886	\$ 11	\$ (192,644)				\$ 576,252	\$ 4,866,066	\$ 924,667	\$ 5,503,069	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 707,458	\$ 43,935	\$ 30,766				\$ 782,159	\$ 3,147,300	\$ 540,021	\$ 3,157,134	
Temp Help									\$ 3,781	\$ 39,852	
Overtime	\$ 6	\$ 0					\$ 6			\$ 652	
Staff Benefits	\$ 225,464	\$ 14,143	\$ 7,366				\$ 246,973	\$ 1,043,133	\$ 175,455	\$ 1,099,779	
	\$ 932,929	\$ 58,077	\$ 38,132				\$ 1,029,138	\$ 4,190,433	\$ 719,257	\$ 4,297,417	
Operating Expenses and Equipment											
General Expense	\$ 22,067	\$ 579	\$ 430				\$ 23,075	\$ 136,426	\$ 28,459	\$ 154,704	
Printing	\$ 1,937						\$ 1,937	\$ 20,477	\$ 2,883	\$ 29,019	
Telecommunications	\$ 320		\$ 42				\$ 362	\$ 6,212	\$ 2,812	\$ 21,200	
Postage	\$ 315	\$ 0	\$ 0				\$ 315	\$ 69,626	\$ 7,952	\$ 62,114	
Insurance	\$ 398						\$ 398	\$ 2,000		\$ 7,000	
In-State Travel	\$ 1,547		\$ 543				\$ 2,090	\$ 14,544	\$ 2,175	\$ 10,098	
Out-of-State Travel											
Training	\$ 0		\$ 690				\$ 690	\$ 3,610	\$ 1,325	\$ 3,584	
Security Services	\$ 17,684		\$ 3,142				\$ 20,827	\$ 97,338	\$ 22,588	\$ 106,473	
Facility Operations	\$ 3,473		\$ 3,128				\$ 6,600	\$ 146,347	\$ 6,859	\$ 231,459	
Utilities	\$ 0		\$ 0				\$ 0	\$ 17,260	\$ 0	\$ 12,688	
Contracted Services	\$ 116,180	\$ 40,543	\$ 8,602				\$ 166,326	\$ 856,809	\$ 158,959	\$ 877,077	
Consulting and Professional Services	\$ 4,759						\$ 4,759	\$ 39,953	\$ 1,085	\$ 46,225	
Information Technology	\$ 22,701	\$ 3,218					\$ 25,918	\$ 65,572	\$ 39,817	\$ 64,773	
Major Equipment	\$ 0						\$ 0		\$ 22,587		
Other Items of Expense	\$ 0						\$ 0				
	\$ 191,381	\$ 44,339	\$ 16,577				\$ 252,297	\$ 1,476,174	\$ 297,502	\$ 1,626,394	
Special Items of Expense											
Grand Jury								\$ 10,000			
Jury Costs	\$ 4,649						\$ 4,649	\$ 12,956	\$ 4,028	\$ 10,783	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs									\$ 0	\$ 43,486	
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 4,649						\$ 4,649	\$ 22,956	\$ 4,028	\$ 54,269	
Total Expenditures	\$ 1,128,959	\$ 102,417	\$ 54,709				\$ 1,286,085	\$ 5,689,563	\$ 1,020,788	\$ 5,978,080	
Excess (Deficit) of Revenues Over Expenditures	\$ (360,073)	\$ (102,406)	\$ (247,354)				\$ (709,832)	\$ (823,497)	\$ (96,120)	\$ (475,011)	
Operating Transfers In (Out)								\$ 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)	\$ 486,590	\$ 127,399	\$ (247,354)				\$ 366,636	\$ 252,971	\$ 1,117,857	\$ 738,966	

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

For the month ended Sep										
Fiscal Year 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	\$ 266,541	\$ 47,723					\$ 314,264	\$ 1,244,075	\$ 235,029	\$ 1,311,665
Traffic & Other Infractions	\$ 62,581						\$ 62,581	\$ 325,009	\$ 49,586	\$ 306,794
Other Criminal Cases	\$ 115,637						\$ 115,637	\$ 381,431	\$ 80,124	\$ 503,256
Civil	\$ 39,147	\$ 875					\$ 40,022	\$ 171,003	\$ 24,282	\$ 243,145
Family & Children Services	\$ 190,638	\$ 22,202					\$ 212,840	\$ 1,059,984	\$ 133,416	\$ 992,397
Probate, Guardianship & Mental Health Services	\$ 8,994	\$ 11,210					\$ 20,204	\$ 81,356	\$ 16,615	\$ 94,123
Juvenile Dependency Services	\$ 8,918	\$ 56,090					\$ 65,008	\$ 232,705	\$ 57,893	\$ 137,564
Juvenile Delinquency Services	\$ 8,918						\$ 8,918	\$ 37,970	\$ 5,893	\$ 137,565
Other Court Operations	\$ 34,185						\$ 34,185	\$ 197,678	\$ 22,603	\$ 140,881
Court Interpreters	\$ 4,678	\$ 9,595					\$ 14,274	\$ 63,864	\$ 14,214	\$ 69,626
Jury Services	\$ 20,098	\$ 103	\$ 4,649				\$ 24,851	\$ 116,622	\$ 20,269	\$ 114,111
Security	\$ 760,335	\$ 21,054					\$ 21,054	\$ 97,338	\$ 22,588	\$ 106,473
		\$ 168,852	\$ 4,649				\$ 933,837	\$ 4,009,035	\$ 682,512	\$ 4,157,640
Trial Court Operations Program										
Enhanced Collections	\$ 65,917	\$ 44,346					\$ 110,264	\$ 573,511	\$ 106,295	\$ 568,313
Other Non-Court Operations	\$ 65,917	\$ 44,346					\$ 110,264	\$ 583,511	\$ 106,295	\$ 568,313
Non-Court Operations Program										
Executive Office	\$ 94,761	\$ 46					\$ 94,807	\$ 383,325	\$ 62,358	\$ 374,902
Fiscal Services	\$ 49,868	\$ 173					\$ 50,040	\$ 233,620	\$ 31,912	\$ 223,179
Human Resources	\$ 0						\$ 0		\$ 10,018	\$ 5,665
Business & Facilities Services	\$ 58,256	\$ 15,532					\$ 15,532	\$ 134,331	\$ 47,627	\$ 300,220
Information Technology	\$ 202,886	\$ 23,349					\$ 81,605	\$ 345,741	\$ 80,066	\$ 348,171
Court Administration Program		\$ 39,099					\$ 241,984	\$ 1,097,017	\$ 231,981	\$ 1,252,127
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,029,138	\$ 252,297	\$ 4,649				\$ 1,286,085	\$ 5,689,563	\$ 1,020,788	\$ 5,978,080