


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

02/15/2013  
\_\_\_\_\_  
Date

Yuba

Court

FY 2012/2013    qtr 2

Fiscal Year and Ending Quarter

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

		For the month ended December							2011/12	
		Fiscal Year 2012/13								
		Governmental Funds						Total Funds	Total Funds	
		Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
		General	Non-Grant	Grant						
<b>ASSETS</b>										
Operations		\$ 209,082	\$ 54,654	\$ (230,863)				\$ 1,381	\$ 34,254	\$ 20,970
Payroll										\$ 0
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees								\$ 0	\$ 0	\$ 0
Trust										
Credit Card										
Cash on Hand		\$ 350							\$ 350	\$ 350
Cash with County		\$ (79,901)	\$ 152,550	\$ 0				\$ 301,216	\$ 373,865	\$ 954,044
Cash Outside of the AOC										
<b>Total Cash</b>		<b>\$ 129,531</b>	<b>\$ 207,204</b>	<b>\$ (230,863)</b>				<b>\$ 302,597</b>	<b>\$ 408,469</b>	<b>\$ 975,364</b>
Short Term Investment		\$ 256,726						\$ 69,029	\$ 325,756	\$ 492,203
Investment in Financial Institution										
<b>Total Investments</b>		<b>\$ 256,726</b>						<b>\$ 69,029</b>	<b>\$ 325,756</b>	<b>\$ 492,203</b>
Accrued Revenue		\$ 0							\$ 0	\$ 0
Accounts Receivable - General										
Dishonored Checks		\$ 0							\$ 0	
Due From Employee										
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										
<b>Total Receivables</b>		<b>\$ 0</b>		<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>										
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>		<b>\$ 386,258</b>	<b>\$ 207,204</b>	<b>\$ (230,863)</b>				<b>\$ 371,626</b>	<b>\$ 734,225</b>	<b>\$ 1,467,567</b>
<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								\$ 70,403	\$ 70,403	\$ 72,063
Due to Other Governments		\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax		\$ 138		\$ 0					\$ 138	\$ 0
Interest								\$ 7	\$ 7	\$ 8
Miscellaneous Accts. Pay. and Accrued Liab.										\$ 94
<b>Total Accounts Payable and Accrued Liab.</b>		<b>\$ 138</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 70,411</b>	<b>\$ 70,549</b>	<b>\$ 72,185</b>
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC								\$ 301,216	\$ 301,216	\$ 338,723
Trust Interest Payable										
Miscellaneous Trust										
<b>Total Trust Deposits</b>								<b>\$ 301,216</b>	<b>\$ 301,216</b>	<b>\$ 338,723</b>
Accrued Payroll		\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing										
<b>Total Payroll Liabilities</b>		<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Revenue Collected in Advance										
Liabilities For Deposits		\$ 812							\$ 812	\$ 812
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>		<b>\$ 812</b>							<b>\$ 812</b>	<b>\$ 812</b>
<b>Total Liabilities</b>		<b>\$ 950</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 371,626</b>	<b>\$ 372,576</b>	<b>\$ 411,700</b>
<b>Total Fund Balance</b>		<b>\$ 385,308</b>	<b>\$ 207,204</b>	<b>\$ (230,863)</b>					<b>\$ 361,649</b>	<b>\$ 1,055,867</b>
<b>Total Liabilities and Fund Balance</b>		<b>\$ 386,258</b>	<b>\$ 207,204</b>	<b>\$ (230,863)</b>				<b>\$ 371,626</b>	<b>\$ 734,225</b>	<b>\$ 1,467,567</b>

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 December													
Fiscal Year 2012/13													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2011/12			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
<b>REVENUES</b>													
State Financing Sources													
Trial Court Trust Fund	\$ 1,558,710	\$ 5,264					\$ 1,563,974	\$ 3,294,982	\$ 2,030,697	\$ 3,985,131			
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 12,090	\$ 0	\$ 13,825			
Judicial Administration Efficiency & Mod Fund													
Judges' Compensation (45.25)	\$ 0						\$ 0						
Court Interpreter (45.45)	\$ 15,926						\$ 15,926	\$ 60,482	\$ 26,943	\$ 58,069			
Civil Coordination Reimbursement (45.55)													
MOU Reimbursements (45.10 and General)	\$ 114,250						\$ 114,250	\$ 267,365	\$ 86,936	\$ 286,011			
Other Miscellaneous	\$ 67,652						\$ 67,652	\$ 67,652		\$ 67,652			
	\$ 1,756,538	\$ 5,264					\$ 1,761,802	\$ 3,702,571	\$ 2,144,576	\$ 4,410,688			
Grants													
AB 1058 Commissioner/Facilitator			\$ (58,684)				\$ (58,684)	\$ 341,666	\$ (58,727)	\$ 344,048			
Other AOC Grants			\$ 0				\$ 0	\$ 42,842	\$ (10,348)	\$ 55,222			
Non-AOC Grants			\$ (58,684)				\$ (58,684)	\$ 384,508	\$ (69,075)	\$ 399,270			
Other Financing Sources													
Interest Income	\$ 2,841	\$ 117					\$ 2,958	\$ 8,551	\$ 2,313	\$ 8,409			
Investment Income													
Donations													
Local Fees	\$ 74,177						\$ 74,177	\$ 164,958	\$ 20,679	\$ 137,911			
Non-Fee Revenues									\$ 2,220	\$ 8,388			
Enhanced Collections		\$ 209,408					\$ 209,408	\$ 546,876	\$ 94,180	\$ 473,487			
Escheatment										\$ 162			
Prior Year Revenue								\$ 10,000	\$ 2,500				
County Program - Restricted								\$ 4,100		\$ 1,617			
Reimbursement Other													
Sale of Fixed Assets													
Other Miscellaneous	\$ 882						\$ 882	\$ 44,502	\$ 1,593	\$ 63,137			
	\$ 77,899	\$ 209,526					\$ 287,425	\$ 778,987	\$ 123,485	\$ 693,111			
<b>Total Revenues</b>	\$ 1,834,437	\$ 214,790	\$ (58,684)				\$ 1,990,543	\$ 4,866,066	\$ 2,198,986	\$ 5,503,069			
<b>EXPENDITURES</b>													
Personal Services													
Salaries - Permanent	\$ 1,411,223	\$ 86,505	\$ 64,995				\$ 1,562,723	\$ 3,147,300	\$ 1,304,553	\$ 3,157,134			
Temp Help									\$ 6,804	\$ 39,852			
Overtime	\$ 21	\$ 1					\$ 22		\$ 37	\$ 652			
Staff Benefits	\$ 464,263	\$ 27,663	\$ 16,767				\$ 508,693	\$ 1,043,133	\$ 427,034	\$ 1,099,779			
	\$ 1,875,508	\$ 114,169	\$ 81,762				\$ 2,071,438	\$ 4,190,433	\$ 1,738,427	\$ 4,297,417			
Operating Expenses and Equipment													
General Expense	\$ 45,014	\$ 1,483	\$ 1,992				\$ 48,488	\$ 136,426	\$ 53,851	\$ 154,704			
Printing	\$ 2,725	\$ 650					\$ 3,375	\$ 20,477	\$ 11,963	\$ 29,019			
Telecommunications	\$ 1,697		\$ 106				\$ 1,803	\$ 6,212	\$ 5,567	\$ 21,200			
Postage	\$ 12,057	\$ 5,122	\$ 192				\$ 17,370	\$ 69,626	\$ 8,417	\$ 62,114			
Insurance	\$ 1,884						\$ 1,884	\$ 2,000	\$ 220	\$ 7,000			
In-State Travel	\$ 2,979		\$ 2,234				\$ 5,213	\$ 14,544	\$ 5,789	\$ 10,098			
Out-of-State Travel													
Training	\$ 0		\$ 985				\$ 985	\$ 3,610	\$ 1,725	\$ 3,584			
Security Services	\$ 36,381		\$ 6,456				\$ 42,837	\$ 97,338	\$ 44,560	\$ 106,473			
Facility Operations	\$ 28,763		\$ 15,330				\$ 44,093	\$ 146,347	\$ 57,181	\$ 231,459			
Utilities	\$ 2,690		\$ 2,689				\$ 5,379	\$ 17,260	\$ 2,239	\$ 12,668			
Contracted Services	\$ 211,694	\$ 112,751	\$ 60,433				\$ 384,877	\$ 856,809	\$ 346,463	\$ 877,077			
Consulting and Professional Services	\$ 11,861						\$ 11,861	\$ 39,953	\$ 7,918	\$ 46,225			
Information Technology	\$ 48,890	\$ 3,218					\$ 52,108	\$ 65,572	\$ 44,645	\$ 64,773			
Major Equipment									\$ 22,587				
Other Items of Expense	\$ 211						\$ 211	\$ 60	\$ 60				
	\$ 406,846	\$ 123,222	\$ 90,417				\$ 620,485	\$ 1,476,174	\$ 613,185	\$ 1,626,394			
Special Items of Expense													
Grand Jury								\$ 10,000					
Jury Costs	\$ 13,439						\$ 13,439	\$ 12,956	\$ 5,484	\$ 10,783			
Judgements, Settlements and Claims													
Debt Service													
Other													
Capital Costs													
Internal Cost Recovery								\$ 0		\$ 43,486			
Prior Year Expense Adjustment													
	\$ 13,439						\$ 13,439	\$ 22,956	\$ 5,484	\$ 54,269			
<b>Total Expenditures</b>	\$ 2,295,793	\$ 237,391	\$ 172,179				\$ 2,705,362	\$ 5,689,563	\$ 2,357,096	\$ 5,978,080			
Excess (Deficit) of Revenues Over Expenditures	\$ (461,355)	\$ (22,601)	\$ (230,863)				\$ (714,819)	\$ (823,497)	\$ (158,110)	\$ (475,011)			
Operating Transfers In (Out)													
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)	\$ 385,308	\$ 207,204	\$ (230,863)				\$ 361,649	\$ 252,971	\$ 1,055,867	\$ 738,966			



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

PROGRAM EXPENDITURES:	For the month ended December							2011/12			
	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)
Judges & Courtroom Support	\$ 536,319	\$ 69,377						\$ 605,696	\$ 1,244,075	\$ 516,561	\$ 1,311,665
Traffic & Other Infractions	\$ 131,656							\$ 131,656	\$ 325,009	\$ 124,287	\$ 306,794
Other Criminal Cases	\$ 223,451							\$ 223,451	\$ 381,431	\$ 192,017	\$ 503,256
Civil	\$ 79,073	\$ 1,125						\$ 80,198	\$ 171,003	\$ 70,385	\$ 243,145
Family & Children Services	\$ 383,482	\$ 122,601						\$ 506,083	\$ 1,059,984	\$ 367,982	\$ 992,397
Probate, Guardianship & Mental Health Services	\$ 17,789	\$ 22,326						\$ 40,115	\$ 81,356	\$ 36,836	\$ 94,123
Juvenile Dependency Services	\$ 17,828	\$ 100,845						\$ 118,673	\$ 232,705	\$ 111,208	\$ 137,584
Juvenile Delinquency Services	\$ 17,828							\$ 17,828	\$ 37,970	\$ 14,808	\$ 137,585
Other Court Operations	\$ 69,022							\$ 69,022	\$ 197,678	\$ 57,366	\$ 140,881
Court Interpreters	\$ 9,351	\$ 21,847						\$ 31,197	\$ 63,864	\$ 29,892	\$ 69,626
Jury Services	\$ 40,443	\$ 2,921		\$ 13,439				\$ 56,803	\$ 116,622	\$ 43,664	\$ 114,111
Security		\$ 43,249						\$ 43,249	\$ 97,338	\$ 44,560	\$ 106,473
Trial Court Operations Program	\$ 1,526,242	\$ 384,291		\$ 13,439				\$ 1,923,972	\$ 4,009,035	\$ 1,609,567	\$ 4,157,640
Enhanced Collections	\$ 133,698	\$ 124,564						\$ 258,262	\$ 573,511	\$ 232,899	\$ 568,313
Other Non-Court Operations									\$ 10,000		
Non-Court Operations Program	\$ 133,698	\$ 124,564						\$ 258,262	\$ 583,511	\$ 232,899	\$ 568,313
Executive Office	\$ 193,513	\$ 91						\$ 193,604	\$ 383,325	\$ 156,633	\$ 374,902
Fiscal Services	\$ 99,323	\$ 451						\$ 99,774	\$ 233,620	\$ 94,451	\$ 223,179
Human Resources	\$ 0	\$ 57,686						\$ 57,686	\$ 134,331	\$ 5,506	\$ 5,655
Business & Facilities Services	\$ 2,790	\$ 53,401						\$ 56,191	\$ 345,741	\$ 111,191	\$ 300,220
Information Technology	\$ 115,872							\$ 115,872	\$ 345,741	\$ 148,849	\$ 348,171
Court Administration Program	\$ 411,498	\$ 111,630						\$ 523,128	\$ 1,097,017	\$ 514,630	\$ 1,252,127
Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program											
<b>Total</b>	<b>\$ 2,071,438</b>	<b>\$ 620,485</b>	<b>\$ 13,439</b>					<b>\$ 2,705,362</b>	<b>\$ 5,689,563</b>	<b>\$ 2,357,096</b>	<b>\$ 5,978,080</b>

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Yuba

Court

FY 2012/2013 qtr 2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Yuba

Court

FY 2012/2013    Qtr 2

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			

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