

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

For the month ended December										
Fiscal Year 2013/14									2012/13	
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
		Special Revenue								
ASSETS										
Operations	\$ 249,582	\$ (82,765)	\$ (123,008)				\$ 3,013	\$ 46,822	\$ 34,254	
Payroll										
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust										
Credit Card										
Cash on Hand	\$ 350							\$ 350	\$ 350	
Cash with County	\$ 90,543	\$ 76,917	\$ (153)				\$ 640,515	\$ 807,821	\$ 373,865	
Cash Outside of the AOC										
Total Cash	\$ 340,474	\$ (5,848)	\$ (123,162)				\$ 643,528	\$ 854,993	\$ 408,469	
Short Term Investment	\$ 607,808						\$ 62,618	\$ 670,426	\$ 325,756	
Investment in Financial Institution										
Total Investments	\$ 607,808						\$ 62,618	\$ 670,426	\$ 325,756	
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	\$ 948,282	\$ (5,848)	\$ (123,162)				\$ 706,146	\$ 1,525,418	\$ 734,225	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 223	\$ 0	\$ 26				\$ 0	\$ 249	\$ 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							\$ 65,629	\$ 65,629	\$ 70,403	
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 77		\$ 0					\$ 77	\$ 138	
Interest							\$ 1	\$ 1	\$ 7	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 299	\$ 0	\$ 26				\$ 65,631	\$ 65,956	\$ 70,549	
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	\$ 1,559	\$ 0	\$ 26				\$ 706,146	\$ 707,730	\$ 372,576	
Total Fund Balance	\$ 946,724	\$ (5,848)	\$ (123,188)					\$ 817,688	\$ 361,649	
Total Liabilities and Fund Balance	\$ 948,282	\$ (5,848)	\$ (123,162)				\$ 706,146	\$ 1,525,418	\$ 734,225	

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 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	\$ 2,209,222	\$ 5,264					\$ 2,214,486	\$ 3,508,456	\$ 1,563,974	\$ 3,294,982	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 12,348	\$ 0	\$ 12,090	
Judges' Compensation (45.25)									\$ 0		
Court Interpreter (45.45)	\$ 13,326						\$ 13,326	\$ 46,705	\$ 15,926	\$ 60,482	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 98,882						\$ 98,882	\$ 264,500	\$ 114,250	\$ 267,365	
Other Miscellaneous	\$ 90,867						\$ 90,867	\$ 90,867	\$ 67,652	\$ 67,652	
	\$ 2,412,297	\$ 5,264					\$ 2,417,561	\$ 3,922,876	\$ 1,761,802	\$ 3,702,571	
Grants											
AB 1058 Commissioner/Facilitator			\$ 6,790				\$ 6,790	\$ 341,666	\$ (58,684)	\$ 341,666	
Other AOC Grants			\$ (1,614)				\$ (1,614)	\$ 54,059	\$ 0	\$ 42,842	
Non-AOC Grants											
			\$ 5,177				\$ 5,177	\$ 395,725	\$ (58,684)	\$ 384,508	
Other Financing Sources											
Interest Income	\$ 1,294	\$ 11					\$ 1,304	\$ 4,862	\$ 2,958	\$ 8,551	
Investment Income											
Donations											
Local Fees	\$ 60,029						\$ 60,029	\$ 175,177	\$ 74,177	\$ 164,958	
Non-Fee Revenues											
Enhanced Collections		\$ 146,612					\$ 146,612	\$ 426,990	\$ 209,408	\$ 546,876	
Escheatment											
Prior Year Revenue											
County Program - Restricted			\$ 0				\$ 0	\$ 10,000		\$ 10,000	
Reimbursement Other	\$ (1,546)						\$ (1,546)	\$ 4,255		\$ 4,100	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,728	\$ 0					\$ 3,728	\$ 32,913	\$ 882	\$ 44,502	
	\$ 63,505	\$ 146,622					\$ 210,127	\$ 654,197	\$ 287,425	\$ 778,987	
Total Revenues	\$ 2,475,802	\$ 151,886	\$ 5,177				\$ 2,632,865	\$ 4,972,798	\$ 1,990,543	\$ 4,866,066	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,265,259	\$ 68,469	\$ 47,793				\$ 1,381,521	\$ 2,890,442	\$ 1,562,723	\$ 3,147,300	
Temp Help											
Overtime	\$ 110						\$ 110		\$ 22		
Staff Benefits	\$ 451,883	\$ 20,168	\$ 13,592				\$ 485,643	\$ 1,068,493	\$ 508,693	\$ 1,043,133	
	\$ 1,717,253	\$ 88,637	\$ 61,385				\$ 1,867,274	\$ 3,958,935	\$ 2,071,438	\$ 4,190,433	
Operating Expenses and Equipment											
General Expense	\$ 37,590	\$ 2,259	\$ 1,623				\$ 41,471	\$ 142,773	\$ 48,488	\$ 136,426	
Printing	\$ 907						\$ 907	\$ 4,610	\$ 3,375	\$ 20,477	
Telecommunications	\$ 1,092		\$ 108				\$ 1,200	\$ 6,423	\$ 1,803	\$ 6,212	
Postage	\$ 3,482	\$ 1,498	\$ 26				\$ 5,005	\$ 58,264	\$ 17,370	\$ 69,626	
Insurance	\$ 1,657						\$ 1,657	\$ 1,884	\$ 1,884	\$ 2,000	
In-State Travel	\$ 5,096		\$ 980				\$ 6,076	\$ 9,493	\$ 5,213	\$ 14,544	
Out-of-State Travel											
Training	\$ 675		\$ 930				\$ 1,605	\$ 4,060	\$ 985	\$ 3,610	
Security Services	\$ 37,455		\$ 6,312				\$ 43,766	\$ 110,091	\$ 42,837	\$ 97,338	
Facility Operations	\$ 20,905		\$ 16,438				\$ 37,343	\$ 145,858	\$ 44,093	\$ 146,347	
Utilities	\$ (324)		\$ (324)				\$ (649)	\$ 18,541	\$ 5,379	\$ 17,260	
Contracted Services	\$ 191,407	\$ 77,121	\$ 40,860				\$ 309,387	\$ 822,331	\$ 384,877	\$ 856,809	
Consulting and Professional Services	\$ 3,307						\$ 3,307	\$ 59,812	\$ 11,861	\$ 39,953	
Information Technology	\$ 46,914	\$ 4,018	\$ 28				\$ 50,960	\$ 65,950	\$ 52,108	\$ 65,572	
Major Equipment								\$ 6,228			
Other Items of Expense	\$ 1						\$ 1	\$ 301	\$ 211		
	\$ 350,163	\$ 84,895	\$ 66,980				\$ 502,038	\$ 1,456,619	\$ 620,485	\$ 1,476,174	
Special Items of Expense											
Grand Jury								\$ 10,000		\$ 10,000	
Jury Costs	\$ 8,549						\$ 8,549	\$ 20,764	\$ 13,439	\$ 12,956	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 41,871		\$ 0	
Prior Year Expense Adjustment											
	\$ 8,549						\$ 8,549	\$ 72,635	\$ 13,439	\$ 22,956	
Total Expenditures	\$ 2,075,964	\$ 173,532	\$ 128,365				\$ 2,377,860	\$ 5,488,189	\$ 2,705,362	\$ 5,689,563	
Excess (Deficit) of Revenues Over Expenditures	\$ 399,838	\$ (21,645)	\$ (123,188)				\$ 255,005	\$ (515,391)	\$ (714,819)	\$ (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)	\$ 946,724	\$ (5,848)	\$ (123,188)				\$ 817,688	\$ 47,292	\$ 361,649	\$ 252,971	

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

For the month ended December

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	\$ 513,475	\$ 57,241					\$ 570,717	\$ 1,244,637	\$ 605,696	\$ 1,244,075
Traffic & Other Infractions	\$ 109,282						\$ 109,282	\$ 243,295	\$ 131,656	\$ 325,009
Other Criminal Cases	\$ 235,956	\$ 595					\$ 236,551	\$ 488,633	\$ 223,451	\$ 381,431
Civil	\$ 69,012	\$ 273					\$ 69,284	\$ 155,060	\$ 80,198	\$ 171,003
Family & Children Services	\$ 283,556	\$ 93,319					\$ 376,875	\$ 981,448	\$ 506,083	\$ 1,059,984
Probate, Guardianship & Mental Health Services	\$ 14,289	\$ 19,473					\$ 33,762	\$ 77,024	\$ 40,115	\$ 81,356
Juvenile Dependency Services	\$ 28,130	\$ 102,878					\$ 131,008	\$ 257,472	\$ 118,673	\$ 232,705
Juvenile Delinquency Services	\$ 28,129						\$ 28,129	\$ 57,740	\$ 17,828	\$ 37,970
Other Court Operations	\$ 70,394						\$ 70,394	\$ 195,767	\$ 69,022	\$ 197,678
Court Interpreters		\$ 18,155					\$ 18,155	\$ 45,589	\$ 31,197	\$ 63,864
Jury Services	\$ 35,373	\$ 1,804	\$ 8,549				\$ 45,726	\$ 111,531	\$ 56,803	\$ 116,622
Security		\$ 44,039					\$ 44,039	\$ 116,094	\$ 43,249	\$ 97,338
Trial Court Operations Program	\$ 1,387,596	\$ 337,777	\$ 8,549				\$ 1,733,922	\$ 3,974,290	\$ 1,923,972	\$ 4,009,035
Enhanced Collections	\$ 104,619	\$ 86,396					\$ 191,015	\$ 471,521	\$ 258,262	\$ 573,511
Other Non-Court Operations								\$ 10,000		\$ 10,000
Non-Court Operations Program	\$ 104,619	\$ 86,396					\$ 191,015	\$ 481,521	\$ 258,262	\$ 583,511
Executive Office	\$ 104,075	\$ 56					\$ 104,131	\$ 212,064	\$ 193,604	\$ 383,325
Fiscal Services	\$ 146,851	\$ 3,118					\$ 149,969	\$ 331,925	\$ 99,774	\$ 233,620
Human Resources	\$ 7,222	\$ 650					\$ 7,872	\$ 17,065	\$ 0	
Business & Facilities Services	\$ 4,260	\$ 23,998					\$ 28,258	\$ 126,345	\$ 60,476	\$ 134,331
Information Technology	\$ 112,650	\$ 50,043					\$ 162,693	\$ 344,979	\$ 169,273	\$ 345,741
Court Administration Program	\$ 375,059	\$ 77,865					\$ 452,924	\$ 1,032,378	\$ 523,128	\$ 1,097,017
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,867,274	\$ 502,038	\$ 8,549				\$ 2,377,860	\$ 5,488,189	\$ 2,705,362	\$ 5,689,563

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 Grishki

Signature of Presiding Judge or Court Executive

02/14/2014

Date

Yuba

Court

2013/2014 Quarter 2

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.