

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 Kovich
Signature of Presiding Judge or Court Executive

5/15/13
Date

Yuba
Court

FY 2012/2013 Qtr 3
Fiscal Year and Ending Quarter

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

For the month ended March									
Fiscal Year 2012/13									2011/12
	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	\$ 513,181	\$ (258,097)	\$ (260,176)				\$ 14,055	\$ 8,963	\$ (29,540)
Payroll									\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County	\$ (140,331)	\$ 243,167	\$ 0				\$ 301,216	\$ 404,052	\$ 846,779
Cash Outside of the AOC									
Total Cash	\$ 373,200	\$ (14,930)	\$ (260,176)				\$ 315,271	\$ 413,365	\$ 817,589
Short Term Investment	\$ 143,775						\$ 75,957	\$ 219,732	\$ 667,215
Investment in Financial Institution									
Total Investments	\$ 143,775						\$ 75,957	\$ 219,732	\$ 667,215
Accrued Revenue	\$ 0							\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 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	\$ 516,974	\$ (14,930)	\$ (260,176)				\$ 391,228	\$ 633,097	\$ 1,484,804
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	\$ 0
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 90,010	\$ 90,010	\$ 101,379
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							\$ 3	\$ 3	\$ 13
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 138	\$ 0	\$ 0				\$ 90,013	\$ 90,151	\$ 101,392
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	\$ 812							\$ 812	\$ 812
Liabilities For Deposits									
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 812							\$ 812	\$ 812
Total Liabilities	\$ 950	\$ 0	\$ 0				\$ 391,228	\$ 392,178	\$ 440,927
Total Fund Balance	\$ 516,025	\$ (14,930)	\$ (260,176)					\$ 240,919	\$ 1,043,877
Total Liabilities and Fund Balance	\$ 516,974	\$ (14,930)	\$ (260,176)				\$ 391,228	\$ 633,097	\$ 1,484,804

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 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											
Trial Court Trust Fund	\$ 2,386,088	\$ 9,212					\$ 2,395,300	\$ 3,294,982	\$ 3,051,407	\$ 3,985,131	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 12,090	\$ 0	\$ 13,825	
Judicial Administration Efficiency & Mod Fund	\$ 0						\$ 0				
Judges' Compensation (45.25)	\$ 31,254						\$ 31,254	\$ 60,482	\$ 46,920	\$ 58,069	
Court Interpreter (45.45)											
Civil Coordination Reimbursement (45.55)	\$ 179,144						\$ 179,144	\$ 267,365	\$ 192,383	\$ 286,011	
MOU Reimbursements (45.10 and General)	\$ 90,867						\$ 90,867	\$ 67,652	\$ 67,652	\$ 67,652	
Other Miscellaneous											
	\$ 2,687,353	\$ 9,212					\$ 2,696,565	\$ 3,702,571	\$ 3,290,710	\$ 4,410,888	
Grants											
AB 1058 Commissioner/Facilitator			\$ (45)				\$ (45)	\$ 341,666	\$ (58,727)	\$ 344,048	
Other AOC Grants			\$ 17,530				\$ 17,530	\$ 42,842	\$ 0	\$ 55,222	
Non-AOC Grants											
			\$ 17,485				\$ 17,485	\$ 384,508	\$ (58,727)	\$ 399,270	
Other Financing Sources											
Interest Income	\$ 4,067	\$ 1					\$ 4,069	\$ 8,551	\$ 6,130	\$ 8,409	
Investment Income											
Donations											
Local Fees	\$ 119,670						\$ 119,670	\$ 164,958	\$ 88,163	\$ 137,911	
Non-Fee Revenues									\$ 2,220	\$ 8,388	
Enhanced Collections		\$ 325,617					\$ 325,617	\$ 546,876	\$ 294,688	\$ 473,487	
Escheatment										\$ 162	
Prior Year Revenue									\$ 5,000	\$ 5,000	
County Program - Restricted		\$ 5,000					\$ 5,000	\$ 10,000	\$ 423	\$ 1,617	
Reimbursement Other								\$ 4,100			
Sale of Fixed Assets										\$ 63,137	
Other Miscellaneous	\$ 21,417						\$ 21,417	\$ 44,502	\$ 22,465	\$ 63,137	
	\$ 145,155	\$ 330,618					\$ 475,773	\$ 778,987	\$ 419,089	\$ 693,111	
Total Revenues	\$ 2,832,508	\$ 339,830	\$ 17,485				\$ 3,189,823	\$ 4,866,066	\$ 3,651,072	\$ 5,503,069	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,056,100	\$ 120,319	\$ 107,423				\$ 2,283,843	\$ 3,147,300	\$ 2,079,472	\$ 3,157,134	
Temp Help									\$ 11,137	\$ 39,852	
Overtime	\$ 21	\$ 1					\$ 22		\$ 37	\$ 652	
Staff Benefits	\$ 690,832	\$ 38,161	\$ 28,903				\$ 757,897	\$ 1,043,133	\$ 684,286	\$ 1,099,779	
	\$ 2,746,954	\$ 158,481	\$ 136,326				\$ 3,041,762	\$ 4,190,433	\$ 2,774,932	\$ 4,297,417	
Operating Expenses and Equipment											
General Expense	\$ 72,117	\$ 3,169	\$ 3,369				\$ 78,655	\$ 136,426	\$ 80,085	\$ 154,704	
Printing	\$ 3,460	\$ 650					\$ 4,109	\$ 20,477	\$ 13,933	\$ 29,019	
Telecommunications	\$ 3,077		\$ 169				\$ 3,246	\$ 6,212	\$ 10,404	\$ 21,200	
Postage	\$ 21,850	\$ 9,359	\$ 750				\$ 31,960	\$ 69,626	\$ 47,145	\$ 62,114	
Insurance	\$ 1,884						\$ 1,884	\$ 2,000	\$ 3,600	\$ 7,000	
In-State Travel	\$ 4,850		\$ 2,234				\$ 7,084	\$ 14,544	\$ 10,806	\$ 10,098	
Out-of-State Travel											
Training	\$ 483		\$ 985				\$ 1,468	\$ 3,610	\$ 1,906	\$ 3,584	
Security Services	\$ 57,426		\$ 9,749				\$ 67,176	\$ 97,338	\$ 70,089	\$ 106,473	
Facility Operations	\$ 62,125		\$ 27,533				\$ 89,658	\$ 146,347	\$ 117,377	\$ 231,459	
Utilities	\$ 4,266		\$ 4,266				\$ 8,531	\$ 17,260	\$ 2,239	\$ 12,668	
Contracted Services	\$ 321,823	\$ 174,883	\$ 92,279				\$ 588,985	\$ 856,809	\$ 584,216	\$ 877,077	
Consulting and Professional Services	\$ 22,282						\$ 22,282	\$ 39,953	\$ 19,468	\$ 46,225	
Information Technology	\$ 52,103	\$ 3,218					\$ 55,320	\$ 65,572	\$ 74,089	\$ 64,773	
Major Equipment									\$ 22,587		
Other Items of Expense	\$ 237						\$ 237		\$ 289		
	\$ 627,981	\$ 191,279	\$ 141,334				\$ 960,594	\$ 1,476,174	\$ 1,058,212	\$ 1,626,394	
Special Items of Expense											
Grand Jury		\$ 5,000					\$ 5,000	\$ 10,000			
Jury Costs	\$ 18,017						\$ 18,017	\$ 12,956	\$ 10,779	\$ 10,783	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs										\$ 43,486	
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (229,805)	\$ 229,805							\$ (22,752)		
	\$ (211,788)	\$ 234,805					\$ 23,017	\$ 22,956	\$ (11,973)	\$ 54,269	
Total Expenditures	\$ 3,163,147	\$ 584,565	\$ 277,661				\$ 4,025,372	\$ 5,689,563	\$ 3,821,171	\$ 5,978,080	
Excess (Deficit) of Revenues Over Expenditures	\$ (330,639)	\$ (244,735)	\$ (260,176)				\$ (835,549)	\$ (823,497)	\$ (170,099)	\$ (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)	\$ 516,025	\$ (14,930)	\$ (260,176)				\$ 240,919	\$ 252,971	\$ 1,043,877	\$ 738,966	

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

For the month ended March										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)	
PROGRAM EXPENDITURES:											
Judges & Courtroom Support	\$ 797,687	\$ 112,383					\$ 910,070	\$ 1,244,075	\$ 832,376	\$ 1,311,665	
Traffic & Other Infractions	\$ 194,581	\$ 46					\$ 194,627	\$ 325,009	\$ 196,754	\$ 306,794	
Other Criminal Cases	\$ 328,480	\$ 232					\$ 328,712	\$ 381,431	\$ 306,465	\$ 503,256	
Civil	\$ 118,332	\$ 1,125					\$ 119,457	\$ 171,003	\$ 117,346	\$ 243,145	
Family & Children Services	\$ 596,219	\$ 192,548					\$ 788,767	\$ 1,059,984	\$ 599,357	\$ 992,397	
Probate, Guardianship & Mental Health Services	\$ 26,430	\$ 35,895					\$ 62,325	\$ 81,356	\$ 59,626	\$ 94,123	
Juvenile Dependency Services	\$ 26,509	\$ 145,830					\$ 172,339	\$ 232,705	\$ 168,354	\$ 137,584	
Juvenile Delinquency Services	\$ 26,509	\$ 26,509					\$ 26,509	\$ 37,970	\$ 19,619	\$ 137,585	
Other Court Operations	\$ 96,465						\$ 96,465	\$ 197,678	\$ 91,694	\$ 140,881	
Court Interpreters	\$ 13,929	\$ 31,307					\$ 45,236	\$ 63,864	\$ 45,067	\$ 69,626	
Jury Services	\$ 60,351	\$ 5,364	\$ 18,017				\$ 83,732	\$ 116,622	\$ 80,008	\$ 114,111	
Security	\$ 2,285,493	\$ 67,588					\$ 67,588	\$ 97,338	\$ 70,089	\$ 106,473	
		\$ 592,318	\$ 18,017				\$ 2,895,827	\$ 4,009,035	\$ 2,586,755	\$ 4,157,640	
Trial Court Operations Program											
Enhanced Collections	\$ 187,337	\$ 194,141	\$ 5,000			\$ 229,805	\$ 611,283	\$ 573,511	\$ 398,796	\$ 568,313	
Other Non-Court Operations	\$ 187,337	\$ 194,141	\$ 5,000			\$ 229,805	\$ 616,283	\$ 583,511	\$ 398,796	\$ 568,313	
Non-Court Operations Program											
Executive Office	\$ 243,101	\$ 91					\$ 243,192	\$ 383,325	\$ 250,508	\$ 374,902	
Fiscal Services	\$ 148,454	\$ 6,247					\$ 154,700	\$ 233,620	\$ 149,298	\$ 223,179	
Human Resources	\$ 0	\$ 0					\$ 0	\$ 0	\$ 14,582	\$ 5,655	
Business & Facilities Services	\$ 4,685	\$ 103,642				\$ (229,805)	\$ (121,478)	\$ 134,331	\$ 211,892	\$ 300,220	
Information Technology	\$ 172,692	\$ 64,155					\$ 236,848	\$ 345,741	\$ 209,338	\$ 348,171	
Court Administration Program	\$ 568,932	\$ 174,135				\$ (229,805)	\$ 513,262	\$ 1,097,017	\$ 835,620	\$ 1,252,127	
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
Total	\$ 3,041,762	\$ 960,594	\$ 23,017			\$ 0	\$ 4,025,372	\$ 5,689,563	\$ 3,821,171	\$ 5,978,080	

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

Yuba

Court

FY 2012/2013 Qtr 3

Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	51.75	49.25	48.25	
Court Employee Positions (FTEs)	57.25 [*]			

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

FY 2012/2013 Qtr 3

Fiscal Year and Ending Quarter

FOOTNOTES

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