

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

08/11/2023

Date

Yuba

Court

2022-23 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

2022-23 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Yuba

Court

2022-23 Q4

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	53.25	52.75	47.25	49.75	50.75

¹ Total 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 2022/23									2021/22
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (736,596)	\$ 271,863	\$ 0				\$ 1,281	\$ (463,452)	\$ (57,142)
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving									
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 168,176
Trust Credit Card									
Cash on Hand	\$ 1,400							\$ 1,400	\$ 1,400
Cash with County	\$ 7,950	\$ 6,319	\$ 0				\$ 722,266	\$ 736,536	\$ 653,263
Cash Outside of the JCC							\$ 153,153	\$ 153,153	\$ 491,594
Cash Equivalents	\$ 1,310,753						\$ 65,401	\$ 1,376,154	\$ 1,114,655
Total Cash and Cash Equivalents	\$ 583,507	\$ 278,182	\$ 0				\$ 942,101	\$ 1,803,790	\$ 2,371,947
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 48	\$ 9						\$ 57	\$ 961
Accounts Receivable - General	\$ 0	\$ 0						\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 60,423
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 103,475							\$ 103,475	\$ 64,414
Due From Other Governments	\$ 2,467	\$ 37,977						\$ 40,443	\$ 2,467
Due From Other Courts	\$ 0							\$ 0	\$ 663
Due From State	\$ 99,076	\$ 3,044	\$ 110,912					\$ 213,033	\$ 241,360
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 205,066	\$ 41,030	\$ 110,912					\$ 357,008	\$ 370,287
Prepaid Expenses - General	\$ 57,963							\$ 57,963	\$ 195,017
Salary and Travel Advances	\$ 0							\$ 0	\$ 304
Counties									
Total Prepaid Expenses	\$ 57,963							\$ 57,963	\$ 195,321
Other Assets									
Total Other Assets									
Total Assets	\$ 846,536	\$ 319,211	\$ 110,912				\$ 942,101	\$ 2,218,761	\$ 2,937,555
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 51,348	\$ 373	\$ 4,500					\$ 56,220	\$ 106,669
Accounts Payable - General	\$ 29,239	\$ 1,391	\$ 61				\$ 0	\$ 30,692	\$ 858
Due to Other Funds	\$ 0	\$ 10,748	\$ 92,727					\$ 103,475	\$ 64,414
Due to Other Courts	\$ 0	\$ 12,121	\$ 0					\$ 12,121	\$ 26,424
Due to State	\$ 32,985	\$ 221						\$ 33,206	\$ 105,728
TC145 Liability							\$ 66,641	\$ 66,641	\$ 168,176
Due to Other Governments	\$ 29,534	\$ 53,025	\$ 729					\$ 83,289	\$ 137,788
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 115							\$ 115	\$ 46
Interest							\$ 41	\$ 41	\$ 16
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 143,221	\$ 77,879	\$ 98,018				\$ 66,682	\$ 385,800	\$ 610,119
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 875,419	\$ 875,419	\$ 1,018,839
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 875,419	\$ 875,419	\$ 1,018,839
Accrued Payroll	\$ 408,163	\$ 11,741	\$ 12,783					\$ 432,687	\$ 384,284
Benefits Payable	\$ 0							\$ 0	\$ 1,823
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 408,163	\$ 11,741	\$ 12,783					\$ 432,687	\$ 386,107
Revenue Collected in Advance	\$ 3,319	\$ 15,056						\$ 18,375	\$ 302,744
Liabilities For Deposits	\$ 8,765		\$ 112					\$ 8,877	\$ 6,963
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 12,084	\$ 15,056	\$ 112					\$ 27,252	\$ 309,707
Total Liabilities	\$ 563,468	\$ 104,677	\$ 110,912				\$ 942,101	\$ 1,721,158	\$ 2,324,772
Total Fund Balance	\$ 283,068	\$ 214,535	\$ 0					\$ 497,603	\$ 612,783
Total Liabilities and Fund Balance	\$ 846,536	\$ 319,211	\$ 110,912				\$ 942,101	\$ 2,218,761	\$ 2,937,555

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 2022/23										2021/22	
	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	\$ 6,153,476	\$ 17,716					\$ 6,171,193	\$ 5,925,437	\$ 5,956,312	\$ 5,837,194	
Improvement and Modernization Fund	\$ 38,743						\$ 38,743		\$ 6,284	\$ 8,558	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 84,349						\$ 84,349	\$ 78,007	\$ 57,285	\$ 58,597	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 600,405						\$ 600,405	\$ 477,939	\$ 904,437	\$ 880,199	
Other Miscellaneous	\$ 90,867	\$ 343,780					\$ 434,647	\$ 290,867	\$ 132,030	\$ 90,867	
	\$ 6,967,841	\$ 361,497					\$ 7,329,338	\$ 6,772,250	\$ 7,056,349	\$ 6,875,415	
Grants											
AB 1058 Commissioner/Facilitator			\$ 191,847				\$ 191,847	\$ 328,812	\$ 198,241	\$ 328,381	
Other Judicial Council Grants			\$ 81,392				\$ 81,392	\$ 81,482	\$ 74,022	\$ 81,055	
Non-Judicial Council Grants											
			\$ 273,239				\$ 273,239	\$ 410,294	\$ 272,263	\$ 409,436	
Other Financing Sources											
Interest Income	\$ 39,710	\$ 12,347					\$ 52,056	\$ 11,500	\$ 3,943	\$ 17,188	
Investment Income											
Donations											
Local Fees	\$ 8,416	\$ 824					\$ 9,240	\$ 27,978	\$ 19,961	\$ 42,787	
Non-Fee Revenues		\$ 9,875					\$ 9,875	\$ 7,115	\$ 8,909	\$ 7,130	
Enhanced Collections		\$ 399,769					\$ 399,769	\$ 506,667	\$ 567,166	\$ 468,343	
Escheatment											
Prior Year Revenue	\$ 7,313	\$ 0					\$ 7,313		\$ 2,282		
County Program - Restricted											
Reimbursement Other	\$ 66,419						\$ 66,419	\$ 68,547	\$ 75,111	\$ 86,543	
Sale of Fixed Assets											
Other Miscellaneous	\$ 785						\$ 785		\$ 1,332	\$ 2,868	
	\$ 122,642	\$ 422,815					\$ 545,457	\$ 621,807	\$ 678,705	\$ 624,860	
Total Revenues	\$ 7,090,483	\$ 784,311	\$ 273,239				\$ 8,148,033	\$ 7,804,351	\$ 8,007,317	\$ 7,909,711	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 3,289,818	\$ 142,264	\$ 103,202				\$ 3,535,284	\$ 3,718,416	\$ 3,808,103	\$ 3,753,716	
Temp Help	\$ 58,256						\$ 58,256		\$ 35,007		
Overtime	\$ 23,158						\$ 23,158	\$ 5,000	\$ 6,459		
Staff Benefits	\$ 2,287,626	\$ 64,408	\$ 52,191				\$ 2,404,225	\$ 1,976,242	\$ 1,804,789	\$ 1,709,283	
	\$ 5,658,858	\$ 206,672	\$ 155,393				\$ 6,020,923	\$ 5,699,659	\$ 5,654,358	\$ 5,462,999	
Operating Expenses and Equipment											
General Expense	\$ 198,038	\$ 5,740	\$ 8,844				\$ 212,622	\$ 193,448	\$ 137,550	\$ 171,497	
Printing	\$ 7,336	\$ 2,031	\$ 5				\$ 9,372	\$ 5,800	\$ 3,040	\$ 4,568	
Telecommunications	\$ 23,291	\$ 456					\$ 23,747	\$ 38,033	\$ 18,948	\$ 14,523	
Postage	\$ 40,146	\$ 17,549	\$ 718				\$ 58,413	\$ 50,250	\$ 48,078	\$ 45,587	
Insurance	\$ 3,038						\$ 3,038	\$ 3,000	\$ 2,759	\$ 2,003	
In-State Travel	\$ 15,702						\$ 15,702	\$ 15,000	\$ 5,989	\$ 25,069	
Out-of-State Travel											
Training	\$ 5,934						\$ 5,934	\$ 5,500	\$ 7,309	\$ 4,577	
Security Services	\$ 102,777		\$ 2,808				\$ 105,585	\$ 115,000	\$ 127,483	\$ 120,783	
Facility Operations	\$ 94,965		\$ 7,949				\$ 102,914	\$ 102,500	\$ 119,966	\$ 436,522	
Utilities											
Contracted Services	\$ 696,078	\$ 500,224	\$ 72,734				\$ 1,269,036	\$ 1,140,475	\$ 1,440,752	\$ 1,270,186	
Consulting and Professional Services	\$ 33,820						\$ 33,820	\$ 33,604	\$ 33,050	\$ 30,482	
Information Technology	\$ 160,568						\$ 160,568	\$ 174,008	\$ 153,112	\$ 182,156	
Major Equipment	\$ 75,708						\$ 75,708	\$ 38,250	\$ 10,501	\$ 32,000	
Other Items of Expense	\$ 40						\$ 40		\$ 21	\$ 100	
	\$ 1,457,439	\$ 526,000	\$ 93,058				\$ 2,076,497	\$ 1,914,867	\$ 2,108,559	\$ 2,340,053	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 13,656						\$ 13,656	\$ 15,000	\$ 14,895	\$ 10,614	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs	\$ 145,554						\$ 145,554		\$ 196,500		
Internal Cost Recovery	\$ (50,230)	\$ 20,569	\$ 29,661				\$ 0	\$ 115,852	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 6,582						\$ 6,582		\$ (13,710)		
	\$ 115,563	\$ 20,569	\$ 29,661				\$ 165,793	\$ 130,852	\$ 197,685	\$ 10,614	
Total Expenditures	\$ 7,231,860	\$ 753,241	\$ 278,112				\$ 8,263,213	\$ 7,745,377	\$ 7,960,601	\$ 7,813,666	
Excess (Deficit) of Revenues Over Expenditures	\$ (141,377)	\$ 31,071	\$ (4,874)				\$ (115,180)	\$ 58,974	\$ 46,716	\$ 96,045	
Operating Transfers In (Out)	\$ (4,874)		\$ 4,874				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 429,319	\$ 183,464	\$ 0				\$ 612,783	\$ 612,783	\$ 566,066	\$ 566,066	
Ending Balance (Deficit)	\$ 283,068	\$ 214,535	\$ 0				\$ 497,603	\$ 671,756	\$ 612,783	\$ 662,112	

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

For the month ended June

Fiscal Year 2022/23

2021/22

	Personnel 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	\$ 1,019,072	\$ 511,994				\$ 6,031	\$ 1,537,097	\$ 1,289,179	\$ 1,577,361	\$ 1,972,562
Traffic & Other Infractions	\$ 46,716						\$ 46,716	\$ 122,620	\$ 108,709	\$ 238,075
Other Criminal Cases	\$ 597,557				\$ 43		\$ 597,600	\$ 437,168	\$ 525,715	\$ 350,141
Civil	\$ 266,403	\$ 944					\$ 267,346	\$ 362,413	\$ 240,587	\$ 202,699
Family & Children Services	\$ 1,012,526	\$ 125,748			\$ 29,661	\$ 155	\$ 1,168,090	\$ 996,761	\$ 1,105,639	\$ 883,873
Probate, Guardianship & Mental Health Services	\$ 99,487	\$ 64,780					\$ 164,267	\$ 253,232	\$ 152,558	\$ 207,383
Juvenile Dependency Services	\$ 85,518	\$ 335,789				\$ 396	\$ 421,703	\$ 390,279	\$ 391,211	\$ 397,807
Juvenile Delinquency Services	\$ 120,761	\$ 0					\$ 120,761	\$ 15,030	\$ 43,214	\$ 20,516
Other Court Operations	\$ 154,078	\$ 8,462					\$ 162,541	\$ 612,829	\$ 251,762	\$ 549,050
Court Interpreters	\$ 0	\$ 85,479					\$ 85,479	\$ 101,669	\$ 82,386	\$ 65,208
Jury Services	\$ 34,716	\$ 37,269	\$ 13,656				\$ 85,640	\$ 56,963	\$ 108,421	\$ 78,436
Security		\$ 142,891					\$ 142,891	\$ 115,000	\$ 129,076	\$ 120,783
Trial Court Operations Program	\$ 3,436,833	\$ 1,313,355	\$ 13,656		\$ 29,705	\$ 6,582	\$ 4,800,131	\$ 4,753,141	\$ 4,716,639	\$ 5,086,532
Enhanced Collections	\$ 228,745	\$ 180,080			\$ 20,216		\$ 429,040	\$ 589,464	\$ 576,402	\$ 544,529
Other Non-Court Operations										
Non-Court Operations Program	\$ 228,745	\$ 180,080			\$ 20,216		\$ 429,040	\$ 589,464	\$ 576,402	\$ 544,529
Executive Office	\$ 220,647	\$ 273					\$ 220,920	\$ 233,423	\$ 352,001	\$ 181,568
Fiscal Services	\$ 320,413	\$ 29,266			\$ 101		\$ 349,779	\$ 321,810	\$ 350,177	\$ 324,276
Human Resources	\$ 1,369,947	\$ 26,184					\$ 1,396,132	\$ 928,508	\$ 982,449	\$ 871,050
Business & Facilities Services		\$ 151,952		\$ 145,554	\$ (50,230)		\$ 247,276	\$ 209,235	\$ 264,959	\$ 138,260
Information Technology	\$ 444,338	\$ 375,388			\$ 209		\$ 819,934	\$ 709,796	\$ 717,974	\$ 667,450
Court Administration Program	\$ 2,355,345	\$ 583,063		\$ 145,554	\$ (49,920)		\$ 3,034,041	\$ 2,402,772	\$ 2,667,559	\$ 2,182,604
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,020,923	\$ 2,076,497	\$ 13,656	\$ 145,554	\$ 0	\$ 6,582	\$ 8,263,213	\$ 7,745,377	\$ 7,960,601	\$ 7,813,666