


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

09/02/2016

Date

Yuba Superior

Court

FY 2015-16 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba Superior

Court

FY 2015-16 4th Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Yuba Superior

Court

FY 2015-16 4th Quarter

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	47.25	45.25	44.25	43.50	45.50

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 June									
Fiscal Year 2015/16								2014/15	
	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	\$ 205,564	\$ (251,207)	\$ 5,253				\$ 0	\$ (40,390)	\$ 67,431
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County	\$ (49,493)	\$ 306,076	\$ 0				\$ 267,856	\$ 524,439	\$ 746,055
Cash Outside of the JCC							\$ 297,278	\$ 297,278	\$ 156,781
Cash Equivalents	\$ 580,495						\$ 1	\$ 580,496	\$ 615,746
Total Cash and Cash Equivalents	\$ 736,916	\$ 54,869	\$ 5,253				\$ 565,135	\$ 1,362,173	\$ 1,586,365
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ (1,158)	\$ 13						\$ (1,145)	\$ 254
Accounts Receivable - General			\$ 142,274					\$ 142,274	
Dishonored Checks									
Due From Employee	\$ 9,393							\$ 9,393	
Civil Jury Fees	\$ 13,165							\$ 13,165	\$ 423
Trust									
Due From Other Funds	\$ 180,885							\$ 180,885	\$ 0
Due From Other Governments	\$ 55,876	\$ 58,370	\$ 0					\$ 114,246	\$ 0
Due From Other Courts								\$ 0	\$ 0
Due From State	\$ 43,916	\$ 2,707	\$ 111,190				\$ 0	\$ 157,814	\$ 216,461
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									\$ 0
Total Receivables	\$ 302,078	\$ 61,090	\$ 253,464				\$ 0	\$ 616,632	\$ 217,138
Prepaid Expenses - General	\$ 42,972							\$ 42,972	\$ 44,178
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 42,972							\$ 42,972	\$ 44,178
Other Assets									
Total Other Assets									
Total Assets	\$ 1,081,965	\$ 115,959	\$ 258,717				\$ 565,135	\$ 2,021,777	\$ 1,847,681
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 228,689	\$ 0	\$ 17,127					\$ 245,816	\$ 110,897
Accounts Payable - General	\$ 3,262	\$ 0	\$ 104					\$ 3,366	\$ 835
Due to Other Funds	\$ 22,265	\$ 10,759	\$ 147,860				\$ 0	\$ 180,885	\$ 0
Due to Other Courts	\$ 0	\$ 43,704	\$ 8,244					\$ 51,948	\$ 0
Due to State	\$ 7,416		\$ 7,416					\$ 14,831	\$ 15,876
TC145 Liability								\$ 0	\$ 0
Due to Other Governments	\$ 22,988		\$ 62,972					\$ 85,960	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 380		\$ 0					\$ 380	\$ 59
Interest							\$ 1	\$ 1	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 284,999	\$ 54,463	\$ 243,723				\$ 1	\$ 583,187	\$ 127,668
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 565,134	\$ 565,134	\$ 625,255
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 565,134	\$ 565,134	\$ 625,255
Accrued Payroll	\$ 306,016	\$ 2,628	\$ 11,136					\$ 319,780	\$ 313,815
Benefits Payable	\$ 51							\$ 51	\$ 842
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 306,067	\$ 2,628	\$ 11,136					\$ 319,830	\$ 314,658
Revenue Collected in Advance	\$ 382,833		\$ 3,858					\$ 386,691	\$ 370,765
Liabilities For Deposits	\$ 2,833							\$ 2,833	\$ 1,259
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 385,666		\$ 3,858					\$ 389,524	\$ 372,025
Total Liabilities	\$ 976,732	\$ 57,091	\$ 258,717				\$ 565,135	\$ 1,857,675	\$ 1,439,605
Total Fund Balance	\$ 105,233	\$ 58,868	\$ 0					\$ 164,101	\$ 408,076
Total Liabilities and Fund Balance	\$ 1,081,965	\$ 115,959	\$ 258,717				\$ 565,135	\$ 2,021,777	\$ 1,847,681

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 2015/16								2014/15	
	Governmental 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									
Improvement and Modernization Fund	\$ 4,010,117		\$ 17,423					\$ 3,778,955	\$ 3,763,883
Judges' Compensation (45.25)	\$ 8,101							\$ 69,392	\$ 69,392
Court Interpreter (45.45)	\$ 38,205							\$ 34,041	\$ 36,734
Civil Coordination Reimbursement (45.55)									
MOU Reimbursements (45.10 and General)	\$ 260,516							\$ 262,488	\$ 271,725
Other Miscellaneous	\$ 90,867							\$ 90,867	\$ 90,867
	\$ 4,407,807		\$ 17,423					\$ 4,235,743	\$ 4,232,601
Grants									
AB 1058 Commissioner/Facilitator			\$ 342,218					\$ 328,199	\$ 341,666
Other Judicial Council Grants			\$ 259,814					\$ 50,293	\$ 62,270
Non-Judicial Council Grants									
			\$ 602,033					\$ 378,491	\$ 403,936
Other Financing Sources									
Interest Income	\$ 3,696		\$ 59					\$ 2,171	\$ 3,041
Investment Income									
Donations									
Local Fees	\$ 108,207		\$ 21,867					\$ 139,521	\$ 146,254
Non-Fee Revenues			\$ 10,515					\$ 13,012	\$ 9,464
Enhanced Collections	\$ 239,941		\$ 330,148					\$ 369,434	\$ 411,066
Escheatment									
Prior Year Revenue									
County Program - Restricted								\$ 10,000	\$ 10,000
Reimbursement Other	\$ 16,113							\$ 2,366	\$ 1,020
Sale of Fixed Assets									
Other Miscellaneous	\$ 4,718							\$ 13,239	\$ 5,350
	\$ 372,676		\$ 362,590					\$ 539,712	\$ 566,195
Total Revenues	\$ 4,780,483	\$ 380,013	\$ 602,033					\$ 5,191,289	\$ 5,222,732
EXPENDITURES									
Personal Services									
Salaries - Permanent	\$ 2,562,865	\$ 83,956	\$ 155,416					\$ 2,802,620	\$ 2,732,461
Temps Help									
Overtime	\$ 2,950		\$ 317					\$ 334	
Staff Benefits	\$ 1,036,213		\$ 68,409					\$ 994,775	\$ 1,078,418
	\$ 3,602,028	\$ 106,981	\$ 224,142					\$ 3,797,729	\$ 3,810,879
Operating Expenses and Equipment									
General Expense	\$ 127,245		\$ 6,601					\$ 124,981	\$ 130,991
Printing	\$ 3,968	\$ 913						\$ 3,837	\$ 2,900
Telecommunications	\$ 9,426		\$ 158					\$ 9,585	\$ 7,074
Postage	\$ 63,443		\$ 1,213					\$ 64,656	\$ 57,461
Insurance	\$ 1,524							\$ 1,524	\$ 1,657
In-State Travel	\$ 11,210							\$ 14,017	\$ 12,332
Out-of-State Travel			\$ 2,807					\$ 14,783	\$ 12,332
Training	\$ 752		\$ 765					\$ 1,517	\$ 3,045
Security Services	\$ 87,865		\$ 14,580					\$ 102,445	\$ 97,731
Facility Operations	\$ 106,855		\$ 50,633					\$ 157,488	\$ 152,776
Utilities	\$ 8,327		\$ 8,329					\$ 16,656	\$ 6,210
Contracted Services	\$ 658,443		\$ 341,932					\$ 1,000,375	\$ 1,114,225
Consulting and Professional Services	\$ 35,359							\$ 35,359	\$ 45,526
Information Technology	\$ 61,712		\$ 13,750					\$ 75,462	\$ 117,369
Major Equipment	\$ 40,402							\$ 40,402	\$ 13,406
Other Items of Expense	\$ 111							\$ 111	\$ 164
	\$ 1,216,643	\$ 404,415	\$ 427,019					\$ 2,048,077	\$ 1,762,867
Special Items of Expense									
Grand Jury									
Jury Costs	\$ 25,275							\$ 12,709	\$ 10,000
Judgements, Settlements and Claims									\$ 22,790
Debt Service									
Other									
Capital Costs									
Internal Cost Recovery	\$ (42,288)		\$ 42,288					\$ 0	\$ 36,676
Prior Year Expense Adjustment									
	\$ (17,013)		\$ 42,288					\$ 49,992	\$ 69,466
Total Expenditures	\$ 4,801,658	\$ 511,396	\$ 693,448					\$ 5,832,743	\$ 5,643,212
Excess (Deficit) of Revenues Over Expenditures	\$ (21,176)	\$ (131,383)	\$ (91,416)					\$ (88,541)	\$ (420,480)
Operating Transfers In (Out)	\$ (91,416)		\$ 91,416					\$ 0	\$ 0
Fund Balance (Deficit)									
Beginning Balance (Deficit)	\$ 217,825	\$ 190,251	\$ 0					\$ 496,617	\$ 496,617
Ending Balance (Deficit)	\$ 105,233	\$ 58,868	\$ 0					\$ 408,076	\$ 76,137

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

For the month ended June										
Fiscal Year 2015/16								2014/15		
	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	\$ 1,046,435	\$ 119,069					\$ 1,165,505	\$ 1,189,736	\$ 1,210,859	\$ 1,198,467
Traffic & Other Infractions	\$ 167,114						\$ 167,114	\$ 201,777	\$ 244,171	\$ 131,848
Other Criminal Cases	\$ 407,914	\$ 184,031					\$ 591,945	\$ 432,744	\$ 391,830	\$ 467,051
Civil	\$ 151,401	\$ 750					\$ 152,151	\$ 219,413	\$ 179,790	\$ 193,674
Family & Children Services	\$ 624,435	\$ 297,740			\$ 42,288		\$ 964,462	\$ 975,786	\$ 893,247	\$ 877,605
Probate, Guardianship & Mental Health Services	\$ 46,649	\$ 46,507					\$ 93,157	\$ 140,525	\$ 87,424	\$ 93,946
Juvenile Dependency Services	\$ 61,281	\$ 206,844					\$ 268,125	\$ 260,933	\$ 274,692	\$ 258,099
Juvenile Delinquency Services	\$ 61,281						\$ 61,281	\$ 60,078	\$ 57,789	\$ 57,477
Other Court Operations	\$ 132,215						\$ 132,215	\$ 175,832	\$ 75,259	\$ 148,454
Court Interpreters		\$ 41,909					\$ 41,909	\$ 37,100	\$ 37,100	\$ 38,734
Jury Services	\$ 51,127	\$ 31,483	\$ 25,275				\$ 107,885	\$ 108,503	\$ 149,219	\$ 179,305
Security		\$ 143,251					\$ 143,251	\$ 106,405	\$ 104,223	\$ 104,031
Trial Court Operations Program	\$ 2,749,851	\$ 1,071,585	\$ 25,275		\$ 42,288		\$ 3,888,998	\$ 3,908,832	\$ 3,705,603	\$ 3,748,691
Enhanced Collections	\$ 284,297	\$ 289,448			\$ 21,497		\$ 595,242	\$ 388,721	\$ 425,025	\$ 411,286
Other Non-Court Operations									\$ 10,028	\$ 10,000
Non-Court Operations Program	\$ 284,297	\$ 289,448			\$ 21,497		\$ 595,242	\$ 388,721	\$ 435,053	\$ 421,286
Executive Office	\$ 280,861						\$ 280,861	\$ 222,160	\$ 215,509	\$ 214,706
Fiscal Services	\$ 307,066	\$ 56,655					\$ 363,721	\$ 299,804	\$ 346,342	\$ 367,901
Human Resources	\$ 48,380	\$ 2,901					\$ 51,281	\$ 67,234	\$ 63,285	\$ 67,876
Business & Facilities Services		\$ 120,965			\$ (63,785)		\$ 57,180	\$ 123,278	\$ 88,216	\$ 118,079
Information Technology	\$ 262,696	\$ 506,523					\$ 769,219	\$ 822,714	\$ 425,821	\$ 704,673
Court Administration Program	\$ 899,004	\$ 687,044			\$ (63,785)		\$ 1,522,263	\$ 1,535,190	\$ 1,139,174	\$ 1,473,235
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,933,152	\$ 2,048,077	\$ 25,275		\$ 0		\$ 6,006,503	\$ 5,832,743	\$ 5,279,830	\$ 5,643,212

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Yuba

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	42,972	-	42,972	-	-	-	-	-	42,972	
Restricted	-	-	-	58,868	-	-	-	-	58,868	
Committed	35,515	-	35,515	-	-	-	-	-	35,515	
Assigned	-	26,747	26,747	-	-	-	-	-	26,747	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 78,487	\$ 26,747	\$ 105,234	\$ 58,868	\$ -	\$ -	\$ -	\$ -	\$ 164,101	