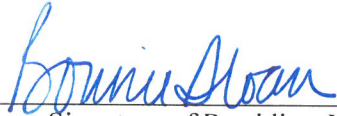


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

12/09/2016

\_\_\_\_\_  
Date

Yuba Superior

\_\_\_\_\_  
Court

FY 2016-17; 1st Quarter

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Yuba Superior  
Court

FY 2016-17; 1<sup>st</sup> Quarter  
Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Statement of Revenues, Expenditures and Changes in Fund Balance. In Other Financing Sources under Revenues the amounts stated in Local Fees, Enhanced Collections, and Reimbursement Other contain a negative balance due to implementation of a new CMS system which has caused untimely revenue reporting.
2	Statement of Revenues, Expenditures and Changes in Fund Balance. Negative revenue in the grant fund \$(2,769) is caused by accrued revenue not received.
3	Statement of Revenues, Expenditures and Changes in Fund Balance. Negative telecommunication expenditure under Operating Expenses and Equipment \$(2,013) was caused by an invoice dispute. Dispute has been resolved and cleared in Quarter 2.
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Yuba Superior  


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 Court  
 FY 2016-17; 1st Quarter  


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 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	49.50	45.50			

<sup>1</sup> 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 September									
Fiscal Year 2016/17									
	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							
<b>ASSETS</b>									
Operations	\$ 527,041	\$ (366,344)	\$ (113,577)				\$ 0	\$ 47,120	\$ 40,093
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees									
Trust									
Credit Card									
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County	\$ (36,214)	\$ 341,160	\$ 0				\$ 267,856	\$ 572,803	\$ 779,213
Cash Outside of the JCC							\$ 297,278	\$ 297,278	\$ 133,304
Cash Equivalents	\$ 1,013,019						\$ 0	\$ 1,013,019	\$ 914,649
<b>Total Cash and Cash Equivalents</b>	\$ 1,504,196	\$ (25,183)	\$ (113,577)				\$ 565,134	\$ 1,930,570	\$ 1,867,609
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 1,844							\$ 1,844	\$ 242
Civil Jury Fees	\$ 0							\$ 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	\$ 1,650	\$ 0	\$ 46,849					\$ 48,499	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	\$ 3,494	\$ 0	\$ 46,849				\$ 0	\$ 50,343	\$ 242
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 661							\$ 661	\$ 950
Counties									
<b>Total Prepaid Expenses</b>	\$ 661							\$ 661	\$ 950
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,508,351</b>	<b>\$ (25,183)</b>	<b>\$ (66,728)</b>				<b>\$ 565,134</b>	<b>\$ 1,981,574</b>	<b>\$ 1,868,801</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 643	\$ 0	\$ 51				\$ 0	\$ 693	\$ 558
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 78,245
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 8		\$ 0					\$ 8	\$ 0
Interest							\$ 0	\$ 0	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	\$ 651	\$ 0	\$ 51				\$ 0	\$ 702	\$ 78,806
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 565,134	\$ 565,134	\$ 539,112
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							\$ 565,134	\$ 565,134	\$ 539,112
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (46,701)							\$ (46,701)	\$ (40,288)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	\$ (46,701)	\$ 0	\$ 0					\$ (46,701)	\$ (40,288)
Revenue Collected in Advance	\$ 0		\$ 3,858					\$ 3,858	\$ 41,660
Liabilities For Deposits	\$ 2,616							\$ 2,616	\$ 1,259
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	\$ 2,616		\$ 3,858					\$ 6,474	\$ 42,920
<b>Total Liabilities</b>	<b>\$ (43,433)</b>	<b>\$ 0</b>	<b>\$ 3,909</b>				<b>\$ 565,134</b>	<b>\$ 525,610</b>	<b>\$ 620,550</b>
<b>Total Fund Balance</b>	<b>\$ 1,551,785</b>	<b>\$ (25,183)</b>	<b>\$ (70,637)</b>					<b>\$ 1,455,965</b>	<b>\$ 1,248,252</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,508,351</b>	<b>\$ (25,183)</b>	<b>\$ (66,728)</b>				<b>\$ 565,134</b>	<b>\$ 1,981,574</b>	<b>\$ 1,868,801</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 September											
	Fiscal Year 2016/17							2015/16			
	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	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 2,220,107	\$ 1,643					\$ 2,221,750	\$ 4,639,850	\$ 1,870,647	\$ 4,147,432	
Improvement and Modernization Fund							\$ 9,392	\$ (60,000)	\$ 9,392		
Judges' Compensation (45.25)	\$ 13,652						\$ 13,652	\$ 43,837	\$ 5,143	\$ 36,419	
Court Interpreter (45.45)											
Civil Coordination Reimbursement (45.55)	\$ 34,474						\$ 34,474	\$ 338,075	\$ 42,303	\$ 259,834	
MOU Reimbursements (45.10 and General)								\$ 90,867		\$ 90,867	
Other Miscellaneous											
<b>Total Revenues</b>	<b>\$ 2,268,233</b>	<b>\$ 1,643</b>					<b>\$ 2,269,876</b>	<b>\$ 5,122,021</b>	<b>\$ 1,858,093</b>	<b>\$ 4,543,944</b>	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ (2,769)				\$ (2,769)	\$ 327,453	\$ (37,038)	\$ 336,094	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 227,941	\$ (12,201)	\$ 80,827	
Non-Judicial Council Grants											
<b>Total Grants</b>			<b>\$ (2,769)</b>				<b>\$ (2,769)</b>	<b>\$ 555,394</b>	<b>\$ (49,239)</b>	<b>\$ 416,921</b>	
<b>Other Financing Sources</b>											
Interest Income	\$ 126	\$ 3					\$ 129	\$ 3,696	\$ 292	\$ 2,171	
Investment Income											
Donations											
Local Fees	\$ (4,394)	\$ (1,278)					\$ (5,672)	\$ 135,833	\$ 23,082	\$ 139,521	
Non-Fee Revenues								\$ 10,515	\$ 3,461	\$ 13,012	
Enhanced Collections	\$ (36,338)	\$ (22,007)					\$ (58,345)	\$ 437,884	\$ 66,546	\$ 369,434	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ (1,864)						\$ (1,864)	\$ 32,249	\$ 0	\$ 2,335	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,288						\$ 1,288	\$ 4,627	\$ 4,434	\$ 13,239	
<b>Total Other Financing Sources</b>	<b>\$ (41,182)</b>	<b>\$ (23,283)</b>					<b>\$ (84,464)</b>	<b>\$ 624,804</b>	<b>\$ 97,815</b>	<b>\$ 539,712</b>	
<b>Total Revenues</b>	<b>\$ 2,227,051</b>	<b>\$ (21,640)</b>	<b>\$ (2,769)</b>				<b>\$ 2,202,642</b>	<b>\$ 6,302,219</b>	<b>\$ 1,906,669</b>	<b>\$ 5,500,577</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 398,804	\$ 30,253	\$ 20,487				\$ 449,544	\$ 3,006,443	\$ 467,712	\$ 2,818,537	
Temp Help											
Overtime	\$ 168	\$ 9					\$ 177				
Staff Benefits	\$ 184,105	\$ 8,534	\$ 7,435				\$ 200,074	\$ 1,350,914	\$ 189,582	\$ 1,170,212	
<b>Total Personal Services</b>	<b>\$ 583,078</b>	<b>\$ 38,795</b>	<b>\$ 27,922</b>				<b>\$ 649,795</b>	<b>\$ 4,357,357</b>	<b>\$ 657,294</b>	<b>\$ 3,988,749</b>	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 11,560	\$ 258	\$ 934				\$ 12,752	\$ 197,739	\$ 30,110	\$ 124,981	
Printing	\$ 0		\$ 145				\$ 145	\$ 3,200	\$ 1,299	\$ 3,837	
Telecommunications	\$ (2,013)		\$ 26				\$ (1,987)	\$ 86,225	\$ 484	\$ 14,881	
Postage	\$ 3,097	\$ 54	\$ 151				\$ 3,302	\$ 66,383	\$ 6,142	\$ 65,433	
Insurance								\$ 1,550		\$ 1,675	
In-State Travel	\$ 1,007		\$ 1,767				\$ 2,773	\$ 18,506	\$ 1,241	\$ 14,783	
Out-of-State Travel											
Training			\$ 880				\$ 880	\$ 8,375	\$ 765	\$ 1,740	
Security Services	\$ 17,292		\$ 3,132				\$ 20,425	\$ 102,443	\$ 23,329	\$ 99,560	
Facility Operations	\$ 8,738		\$ 4,190				\$ 12,928	\$ 157,480	\$ 6,819	\$ 157,083	
Utilities	\$ 77		\$ 77				\$ 154	\$ 16,662	\$ 15	\$ 18,320	
Contracted Services	\$ 72,266	\$ 23,305	\$ 28,644				\$ 124,215	\$ 1,051,057	\$ 322,001	\$ 1,158,385	
Consulting and Professional Services	\$ 1,185						\$ 1,185	\$ 31,730	\$ 1,230	\$ 35,150	
Information Technology	\$ 84,192						\$ 84,192	\$ 170,752	\$ 13,146	\$ 97,855	
Major Equipment								\$ 20,000			
Other Items of Expense	\$ 20						\$ 20		\$ 10	\$ 319	
<b>Total Operating Expenses and Equipment</b>	<b>\$ 197,422</b>	<b>\$ 23,616</b>	<b>\$ 39,945</b>				<b>\$ 280,983</b>	<b>\$ 1,932,102</b>	<b>\$ 408,591</b>	<b>\$ 1,794,002</b>	
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 0						\$ 0	\$ 25,342	\$ 2,608	\$ 12,709	
Judgements, Settlements and Claims											
Debt Service											
Other											
<b>Capital Costs</b>											
Internal Cost Recovery									\$ 0	\$ 37,283	
Prior Year Expense Adjustment											
<b>Total Capital Costs</b>	<b>\$ 0</b>						<b>\$ 0</b>	<b>\$ 25,342</b>	<b>\$ 2,608</b>	<b>\$ 49,992</b>	
<b>Total Expenditures</b>	<b>\$ 780,499</b>	<b>\$ 62,411</b>	<b>\$ 67,867</b>				<b>\$ 910,778</b>	<b>\$ 6,314,801</b>	<b>\$ 1,066,493</b>	<b>\$ 5,632,743</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 1,446,552</b>	<b>\$ (84,051)</b>	<b>\$ (70,637)</b>				<b>\$ 1,291,864</b>	<b>\$ (12,582)</b>	<b>\$ 840,176</b>	<b>\$ (332,166)</b>	
<b>Operating Transfers In (Out)</b>											
<b>Fund Balance (Deficit)</b>									\$ 0	\$ 0	
Beginning Balance (Deficit)	\$ 105,233	\$ 58,868	\$ 0				\$ 164,101	\$ 164,101	\$ 408,076	\$ 408,076	
Ending Balance (Deficit)	<b>\$ 1,551,785</b>	<b>\$ (25,183)</b>	<b>\$ (70,637)</b>				<b>\$ 1,455,965</b>	<b>\$ 151,519</b>	<b>\$ 1,248,252</b>	<b>\$ 75,910</b>	

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

For the month ended September										
Fiscal Year 2016/17									2015/16	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 155,368	\$ 12,260					\$ 167,628	\$ 1,164,041	\$ 206,122	\$ 1,189,736
Traffic & Other Infractions	\$ 16,417						\$ 16,417	\$ 183,206	\$ 39,882	\$ 201,777
Other Criminal Cases	\$ 69,936	\$ 19,178					\$ 89,114	\$ 751,736	\$ 66,437	\$ 432,744
Civil	\$ 26,476	\$ 250					\$ 26,726	\$ 186,882	\$ 27,149	\$ 219,413
Family & Children Services	\$ 99,253	\$ 23,835					\$ 123,088	\$ 923,281	\$ 130,672	\$ 975,786
Probate, Guardianship & Mental Health Services	\$ 6,908	\$ 9,977					\$ 16,885	\$ 97,872	\$ 15,270	\$ 140,525
Juvenile Dependency Services	\$ 10,281	\$ 40,570					\$ 50,851	\$ 339,765	\$ 60,960	\$ 260,933
Juvenile Delinquency Services	\$ 10,281						\$ 10,281	\$ 60,848	\$ 10,028	\$ 60,078
Other Court Operations	\$ 39,827						\$ 39,827	\$ 437,019	\$ 13,431	\$ 175,832
Court Interpreters		\$ 11,570					\$ 11,570	\$ 44,137	\$ 8,597	\$ 37,100
Jury Services	\$ 8,545	\$ 1,912	\$ 0				\$ 10,456	\$ 131,812	\$ 12,111	\$ 108,503
Security		\$ 20,425					\$ 20,425	\$ 102,443	\$ 23,329	\$ 106,405
Trial Court Operations Program	<b>\$ 443,293</b>	<b>\$ 139,976</b>	<b>\$ 0</b>				<b>\$ 583,269</b>	<b>\$ 4,423,042</b>	<b>\$ 613,990</b>	<b>\$ 3,908,832</b>
Enhanced Collections	\$ 38,007	\$ 23,622					\$ 61,629	\$ 442,136	\$ 73,096	\$ 388,721
Other Non-Court Operations										
Non-Court Operations Program	<b>\$ 38,007</b>	<b>\$ 23,622</b>					<b>\$ 61,629</b>	<b>\$ 442,136</b>	<b>\$ 73,096</b>	<b>\$ 388,721</b>
Executive Office	\$ 47,581						\$ 47,581	\$ 319,748	\$ 37,356	\$ 222,160
Fiscal Services	\$ 56,101	\$ 1,927					\$ 58,028	\$ 366,700	\$ 52,335	\$ 299,804
Human Resources	\$ 21,529	\$ 175					\$ 21,704	\$ 14,054	\$ 22,331	\$ 67,234
Business & Facilities Services		\$ 9,651					\$ 9,651	\$ 152,954	\$ 8,773	\$ 123,278
Information Technology	\$ 43,285	\$ 85,631					\$ 128,916	\$ 596,167	\$ 258,611	\$ 822,714
Court Administration Program	<b>\$ 168,495</b>	<b>\$ 97,385</b>					<b>\$ 265,879</b>	<b>\$ 1,449,623</b>	<b>\$ 379,407</b>	<b>\$ 1,535,190</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 649,795</b>	<b>\$ 260,983</b>	<b>\$ 0</b>				<b>\$ 910,778</b>	<b>\$ 6,314,801</b>	<b>\$ 1,066,493</b>	<b>\$ 5,832,743</b>