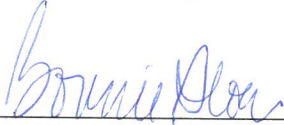


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2/10/2017

Date

Yuba Superior

Court

FY 2016-17; 2nd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba Superior
Court

FY 2016-17; 2nd Quarter
Fiscal Year and Ending Quarter

FOOTNOTES

1	Statement of Revenue, Expenditures and Changes in Fund Balance. In Other Financing Sources Under Revenues the amounts states in Enhanced Collections contain a negative balance due to the implementation of a new CMS system which has caused untimely revenue reporting. Revenue has been collected and will be recorded in Quarter 3.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Yuba Superior
 Court

FY 2016-17; 2nd 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)	49.50	45.50	47.00		

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 December
 Fiscal Year 2016/17

2015/16

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ 644,938	\$ (462,124)	\$ (136,772)				\$ 0	\$ 46,042	\$ 73,790
Payroll	\$ 0						\$ 0	\$ 0	\$ (7,378)
Jury Revolving									
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card								\$ 350	\$ 350
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County	\$ (26,959)	\$ 348,334	\$ 0				\$ 461,211	\$ 782,586	\$ 708,187
Cash Outside of the JCC							\$ 273,979	\$ 273,979	\$ 136,631
Cash Equivalents	\$ 734,202						\$ 0	\$ 734,202	\$ 567,784
Total Cash and Cash Equivalents	\$ 1,352,532	\$ (113,790)	\$ (136,772)				\$ 735,190	\$ 1,837,159	\$ 1,479,363
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 1,469							\$ 1,469	\$ 0
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	\$ 0	\$ 0	\$ 81,876					\$ 81,876	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 1,469	\$ 0	\$ 81,876				\$ 0	\$ 83,345	\$ 0
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,354,001	\$ (113,790)	\$ (54,896)				\$ 735,190	\$ 1,920,505	\$ 1,479,363
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 551	\$ 0	\$ (73)				\$ 0	\$ 478	\$ 4,590
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	\$ 53,929
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	\$ 5
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 559	\$ 0	\$ (73)				\$ 0	\$ 486	\$ 58,524
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 735,190	\$ 735,190	\$ 454,335
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 735,190	\$ 735,190	\$ 454,335
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (51,717)							\$ (51,717)	\$ (50,720)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (51,717)	\$ 0	\$ 0					\$ (51,717)	\$ (50,720)
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 2,616							\$ 2,616	\$ 2,882
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,616		\$ 0					\$ 2,616	\$ 2,882
Total Liabilities	\$ (48,542)	\$ 0	\$ (73)				\$ 735,190	\$ 686,575	\$ 465,020
Total Fund Balance	\$ 1,402,543	\$ (113,790)	\$ (54,823)					\$ 1,233,930	\$ 1,014,343
Total Liabilities and Fund Balance	\$ 1,354,001	\$ (113,790)	\$ (54,896)				\$ 735,190	\$ 1,920,505	\$ 1,479,363

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 2016/17										2015/16	
	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	\$ 3,026,465	\$ 6,069					\$ 3,032,534	\$ 4,639,850	\$ 2,478,401	\$ 4,147,432	
Improvement and Modernization Fund								\$ 9,392	\$ (60,000)	\$ 9,392	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 21,666						\$ 21,666	\$ 43,837	\$ 13,728	\$ 36,419	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 102,398						\$ 102,398	\$ 338,075	\$ 115,393	\$ 259,834	
Other Miscellaneous	\$ 90,867						\$ 90,867	\$ 90,867	\$ 90,867	\$ 90,867	
	\$ 3,241,396	\$ 6,069					\$ 3,247,465	\$ 5,122,021	\$ 2,638,389	\$ 4,543,944	
Grants											
AB 1058 Commissioner/Facilitator			\$ 130,145				\$ 130,145	\$ 327,453	\$ 80,747	\$ 336,094	
Other Judicial Council Grants			\$ 48,748				\$ 48,748	\$ 227,941	\$ 47,482	\$ 80,827	
Non-Judicial Council Grants											
			\$ 178,893				\$ 178,893	\$ 555,394	\$ 128,229	\$ 416,921	
Other Financing Sources											
Interest Income	\$ 1,430	\$ 21					\$ 1,451	\$ 3,696	\$ 1,045	\$ 2,171	
Investment Income											
Donations											
Local Fees	\$ 1,878	\$ 437					\$ 2,315	\$ 135,833	\$ 57,985	\$ 139,521	
Non-Fee Revenues		\$ 5,458					\$ 5,458	\$ 10,515	\$ 3,735	\$ 13,012	
Enhanced Collections	\$ (36,338)	\$ (22,007)					\$ (58,345)	\$ 437,884	\$ 192,230	\$ 369,434	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 1,117						\$ 1,117	\$ 32,249	\$ 1,084	\$ 2,335	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,414						\$ 1,414	\$ 4,627	\$ 4,594	\$ 13,239	
	\$ (30,499)	\$ (16,092)					\$ (46,590)	\$ 624,804	\$ 260,673	\$ 539,712	
Total Revenues	\$ 3,210,897	\$ (10,023)	\$ 178,893				\$ 3,379,768	\$ 6,302,219	\$ 3,027,292	\$ 5,500,577	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,001,869	\$ 73,498	\$ 53,454				\$ 1,128,821	\$ 3,006,443	\$ 1,166,961	\$ 2,818,537	
Temp Help											
Overtime	\$ 245	\$ 0	\$ 5				\$ 251		\$ 373		
Staff Benefits	\$ 447,944	\$ 22,327	\$ 22,720				\$ 492,992	\$ 1,350,914	\$ 463,484	\$ 1,170,212	
	\$ 1,450,058	\$ 95,826	\$ 76,180				\$ 1,622,064	\$ 4,357,357	\$ 1,630,818	\$ 3,988,749	
Operating Expenses and Equipment											
General Expense	\$ 31,000	\$ 1,277	\$ 1,294				\$ 33,571	\$ 197,739	\$ 71,414	\$ 124,981	
Printing	\$ 67		\$ 212				\$ 280	\$ 3,200	\$ 1,299	\$ 3,837	
Telecommunications	\$ 62,945		\$ 60				\$ 63,005	\$ 86,225	\$ 1,094	\$ 14,881	
Postage	\$ 9,497	\$ 360	\$ 442				\$ 10,299	\$ 66,383	\$ 31,069	\$ 65,433	
Insurance	\$ 1,524						\$ 1,524	\$ 1,550	\$ 1,524	\$ 1,675	
In-State Travel	\$ 3,176		\$ 2,020				\$ 5,196	\$ 18,506	\$ 7,098	\$ 14,783	
Out-of-State Travel											
Training	\$ 400		\$ 880				\$ 1,280	\$ 8,375	\$ 940	\$ 1,740	
Security Services	\$ 38,904		\$ 6,450				\$ 45,354	\$ 102,443	\$ 46,457	\$ 99,560	
Facility Operations	\$ 35,836		\$ 16,953				\$ 52,788	\$ 157,480	\$ 25,565	\$ 157,083	
Utilities	\$ 3,859		\$ 3,859				\$ 7,718	\$ 16,662	\$ 7,912	\$ 18,320	
Contracted Services	\$ 200,290	\$ 65,172	\$ 113,990				\$ 379,452	\$ 1,051,057	\$ 538,442	\$ 1,158,385	
Consulting and Professional Services	\$ 2,955						\$ 2,955	\$ 31,730	\$ 2,200	\$ 35,150	
Information Technology	\$ 84,231						\$ 84,231	\$ 170,752	\$ 47,027	\$ 97,855	
Major Equipment								\$ 20,000			
Other Items of Expense	\$ 140						\$ 140		\$ 21	\$ 319	
	\$ 474,825	\$ 66,810	\$ 146,159				\$ 687,793	\$ 1,932,102	\$ 782,063	\$ 1,794,002	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,395						\$ 3,395	\$ 25,342	\$ 8,144	\$ 12,709	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 545						\$ 545				
Capital Costs											
Internal Cost Recovery	\$ (15,236)		\$ 15,236				\$ 0		\$ 0	\$ 37,283	
Prior Year Expense Adjustment											
	\$ (11,296)		\$ 15,236				\$ 3,940	\$ 25,342	\$ 8,144	\$ 49,992	
Total Expenditures	\$ 1,913,588	\$ 162,635	\$ 237,574				\$ 2,313,798	\$ 6,314,801	\$ 2,421,025	\$ 5,832,743	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,297,309	\$ (172,658)	\$ (58,681)				\$ 1,065,970	\$ (12,582)	\$ 606,267	\$ (332,166)	
Operating Transfers In (Out)			\$ 3,858				\$ 3,858	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 105,233	\$ 58,868	\$ 0				\$ 164,101	\$ 164,101	\$ 408,076	\$ 408,076	
Ending Balance (Deficit)	\$ 1,402,543	\$ (113,790)	\$ (54,823)				\$ 1,233,930	\$ 151,519	\$ 1,014,343	\$ 75,910	

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

For the month ended December										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 391,751	\$ 43,603					\$ 435,353	\$ 1,164,041	\$ 488,378	\$ 1,189,736
Traffic & Other Infractions	\$ 40,761						\$ 40,761	\$ 183,206	\$ 87,174	\$ 201,777
Other Criminal Cases	\$ 182,125	\$ 64,304					\$ 246,429	\$ 751,736	\$ 218,924	\$ 432,744
Civil	\$ 66,044	\$ 500					\$ 66,544	\$ 186,882	\$ 59,120	\$ 219,413
Family & Children Services	\$ 248,265	\$ 101,627			\$ 15,236		\$ 365,127	\$ 923,281	\$ 369,668	\$ 975,786
Probate, Guardianship & Mental Health Services	\$ 17,560	\$ 17,624					\$ 35,185	\$ 97,872	\$ 37,169	\$ 140,525
Juvenile Dependency Services	\$ 26,016	\$ 112,820					\$ 138,836	\$ 339,765	\$ 129,247	\$ 260,933
Juvenile Delinquency Services	\$ 26,016						\$ 26,016	\$ 60,848	\$ 24,803	\$ 60,078
Other Court Operations	\$ 107,671						\$ 107,671	\$ 437,019	\$ 31,813	\$ 175,832
Court Interpreters		\$ 22,152					\$ 22,152	\$ 44,137	\$ 18,234	\$ 37,100
Jury Services	\$ 21,703	\$ 5,726	\$ 3,395				\$ 30,824	\$ 131,812	\$ 42,879	\$ 108,503
Security		\$ 45,354					\$ 45,354	\$ 102,443	\$ 46,457	\$ 106,405
Trial Court Operations Program	\$ 1,127,910	\$ 413,710	\$ 3,395		\$ 15,236		\$ 1,560,251	\$ 4,423,042	\$ 1,553,863	\$ 3,908,832
Enhanced Collections	\$ 99,130	\$ 66,850					\$ 165,980	\$ 442,136	\$ 193,222	\$ 388,721
Other Non-Court Operations										
Non-Court Operations Program	\$ 99,130	\$ 66,850					\$ 165,980	\$ 442,136	\$ 193,222	\$ 388,721
Executive Office	\$ 130,932						\$ 130,932	\$ 319,748	\$ 93,290	\$ 222,160
Fiscal Services	\$ 143,051	\$ 14,507					\$ 157,558	\$ 366,700	\$ 142,498	\$ 299,804
Human Resources	\$ 11,510	\$ 355					\$ 11,865	\$ 14,054	\$ 49,525	\$ 67,234
Business & Facilities Services		\$ 40,465	\$ 545		\$ (15,236)		\$ 25,774	\$ 152,954	\$ 24,884	\$ 123,278
Information Technology	\$ 109,531	\$ 151,908					\$ 261,438	\$ 596,167	\$ 363,742	\$ 822,714
Court Administration Program	\$ 395,024	\$ 207,234	\$ 545		\$ (15,236)		\$ 587,567	\$ 1,449,623	\$ 673,940	\$ 1,535,190
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,622,064	\$ 687,793	\$ 3,940		\$ 0		\$ 2,313,798	\$ 6,314,801	\$ 2,421,025	\$ 5,832,743