

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.

Bonnie Sloan

Signature of Presiding Judge or Court Executive

05/12/2017

Date

Yuba Superior

Court

FY 2016-17; 3rd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba Superior
Court

FY 2016-17; 3rd Quarter
Fiscal Year and Ending Quarter

FOOTNOTES

1	In Other Financing Sources Under Revenues the amounts stated 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 4.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Yuba Superior

Court

FY 2016-17; 3rd 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	47	

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 March									
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						
ASSETS									
Operations	\$ 662,437	\$ (480,354)	\$ (161,038)				\$ 0	\$ 21,046	\$ 34,277
Payroll	\$ (2,414)						\$ 0	\$ (2,414)	\$ 31
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County	\$ (207,511)	\$ 292,633	\$ 0				\$ 1,099,123	\$ 1,184,244	\$ 472,397
Cash Outside of the JCC							\$ 200,988	\$ 200,988	\$ 181,704
Cash Equivalents	\$ 545,636						\$ 3	\$ 545,639	\$ 452,683
Total Cash and Cash Equivalents	\$ 998,498	\$ (187,721)	\$ (161,038)				\$ 1,300,113	\$ 1,949,853	\$ 1,141,442
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 1,094							\$ 1,094	\$ 589
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	\$ 72,907					\$ 72,907	\$ 105,218
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 1,094	\$ 0	\$ 72,907				\$ 0	\$ 74,001	\$ 105,807
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	\$ 999,592	\$ (187,721)	\$ (88,130)				\$ 1,300,113	\$ 2,023,854	\$ 1,247,249
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 25,850	\$ 0	\$ (86)				\$ 0	\$ 25,764	\$ 35,862
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to State	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 89,204
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 19		\$ 0					\$ 19	\$ 0
Interest							\$ 3	\$ 3	\$ 8
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 25,869	\$ 0	\$ (86)				\$ 3	\$ 25,786	\$ 125,074
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,300,110	\$ 1,300,110	\$ 615,596
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 1,300,110	\$ 1,300,110	\$ 615,596
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,245							\$ 1,245	\$ (50,263)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,245	\$ 0	\$ 0					\$ 1,245	\$ (50,263)
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 2,616							\$ 2,616	\$ 2,833
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,616		\$ 0					\$ 2,616	\$ 2,833
Total Liabilities	\$ 29,730	\$ 0	\$ (86)				\$ 1,300,113	\$ 1,329,757	\$ 693,240
Total Fund Balance	\$ 969,863	\$ (187,721)	\$ (88,044)					\$ 694,097	\$ 554,009
Total Liabilities and Fund Balance	\$ 999,592	\$ (187,721)	\$ (88,130)				\$ 1,300,113	\$ 2,023,854	\$ 1,247,249

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 2016/17										
	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				
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 3,577,806	\$ 10,569					\$ 3,588,375	\$ 4,639,850	\$ 2,929,048	\$ 4,147,432
Improvement and Modernization Fund	\$ 423						\$ 423	\$ 9,392	\$ (1,292)	\$ 9,392
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 32,647						\$ 32,647	\$ 43,837	\$ 27,931	\$ 36,419
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 210,104						\$ 210,104	\$ 338,075	\$ 187,428	\$ 259,834
Other Miscellaneous	\$ 90,867						\$ 90,867	\$ 90,867	\$ 90,867	\$ 90,867
	\$ 3,911,847	\$ 10,569					\$ 3,922,416	\$ 5,122,021	\$ 3,233,992	\$ 4,543,944
Grants										
AB 1059 Commissioner/Facilitator			\$ 142,645				\$ 142,645	\$ 327,453	\$ 260,662	\$ 336,094
Other Judicial Council Grants			\$ 105,035				\$ 105,035	\$ 227,941	\$ 62,900	\$ 80,827
Non-Judicial Council Grants										
			\$ 247,679				\$ 247,679	\$ 555,394	\$ 323,562	\$ 416,921
Other Financing Sources										
Interest Income	\$ 4,496	\$ 48					\$ 4,544	\$ 3,696	\$ 2,519	\$ 2,171
Investment Income										
Donations										
Local Fees	\$ 26,125	\$ 4,288					\$ 30,413	\$ 135,833	\$ 79,318	\$ 139,521
Non-Fee Revenues		\$ 5,571					\$ 5,571	\$ 10,515	\$ 7,650	\$ 13,012
Enhanced Collections	\$ (36,338)	\$ (22,007)					\$ (58,345)	\$ 437,884	\$ 293,343	\$ 369,434
Escheatment										
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other	\$ 9,780						\$ 9,780	\$ 32,249	\$ 1,084	\$ 2,335
Sale of Fixed Assets										
Other Miscellaneous	\$ 1,586						\$ 1,586	\$ 4,627	\$ 4,655	\$ 13,239
	\$ 5,649	\$ (12,100)					\$ (6,451)	\$ 624,804	\$ 388,569	\$ 539,712
Total Revenues	\$ 3,917,497	\$ (1,531)	\$ 247,679				\$ 4,163,645	\$ 6,302,219	\$ 3,945,114	\$ 5,500,577
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 1,642,199	\$ 113,795	\$ 86,980				\$ 1,842,974	\$ 3,006,443	\$ 1,893,050	\$ 2,818,537
Temp Help	\$ 406	\$ 0	\$ 5				\$ 411		\$ 373	
Overtime	\$ 724,408	\$ 35,396	\$ 39,344				\$ 799,148	\$ 1,350,914	\$ 755,184	\$ 1,170,212
Staff Benefits										
	\$ 2,367,012	\$ 149,191	\$ 126,329				\$ 2,642,533	\$ 4,357,357	\$ 2,648,646	\$ 3,988,749
Operating Expenses and Equipment										
General Expense	\$ 52,736	\$ 3,728	\$ 1,785				\$ 58,249	\$ 197,739	\$ 93,473	\$ 124,981
Printing	\$ 67		\$ 212				\$ 280	\$ 3,200	\$ 2,695	\$ 3,837
Telecommunications	\$ 66,951		\$ 60				\$ 67,011	\$ 86,225	\$ 1,705	\$ 14,891
Postage	\$ 14,593	\$ 663	\$ 601				\$ 15,857	\$ 66,385	\$ 36,656	\$ 65,433
Insurance	\$ 1,524						\$ 1,524	\$ 1,550	\$ 1,524	\$ 1,675
In-State Travel	\$ 7,576		\$ 2,020				\$ 9,596	\$ 18,506	\$ 8,718	\$ 14,783
Out-of-State Travel										
Training	\$ 1,098		\$ 880				\$ 1,978	\$ 8,376	\$ 940	\$ 1,740
Security Services	\$ 50,250		\$ 8,355				\$ 58,605	\$ 102,443	\$ 73,628	\$ 99,660
Facility Operations	\$ 57,327		\$ 28,573				\$ 85,900	\$ 157,480	\$ 91,364	\$ 157,053
Utilities	\$ 5,597		\$ 5,597				\$ 11,194	\$ 16,662	\$ 9,564	\$ 19,320
Contracted Services	\$ 321,450	\$ 91,476	\$ 150,009				\$ 562,935	\$ 1,051,057	\$ 756,398	\$ 1,158,385
Consulting and Professional Services	\$ 4,285						\$ 4,285	\$ 31,730	\$ 12,782	\$ 35,150
Information Technology	\$ 108,885						\$ 108,885	\$ 170,752	\$ 53,077	\$ 97,855
Major Equipment								\$ 20,000		
Other Items of Expense	\$ 140						\$ 140		\$ 66	\$ 319
	\$ 692,480	\$ 95,867	\$ 198,092				\$ 986,439	\$ 1,932,102	\$ 1,142,599	\$ 1,794,002
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 7,990						\$ 7,990	\$ 25,342	\$ 8,935	\$ 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										
	\$ (6,700)		\$ 15,236				\$ 8,536	\$ 25,342	\$ 8,935	\$ 49,992
Total Expenditures	\$ 3,052,792	\$ 245,058	\$ 339,658				\$ 3,637,507	\$ 6,314,801	\$ 3,800,181	\$ 5,832,743
Excess (Deficit) of Revenues Over Expenditures	\$ 864,705	\$ (246,589)	\$ (91,978)				\$ 526,138	\$ (12,582)	\$ 145,933	\$ (332,165)
Operating Transfers In (Out)	\$ (76)		\$ 3,934				\$ 3,858	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 105,233	\$ 58,868	\$ 0				\$ 164,101	\$ 164,101	\$ 408,076	\$ 408,076
Ending Balance (Deficit)	\$ 99,863	\$ (187,721)	\$ (88,044)				\$ 694,097	\$ 151,519	\$ 554,009	\$ 75,910

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

	For the month ended March									
	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	\$ 603,186	\$ 71,029					\$ 674,216	\$ 1,164,041	\$ 797,500	\$ 1,189,736
Traffic & Other Infractions	\$ 66,816						\$ 66,816	\$ 183,206	\$ 146,733	\$ 201,777
Other Criminal Cases	\$ 326,435	\$ 91,634					\$ 418,069	\$ 751,736	\$ 309,291	\$ 432,744
Civil	\$ 105,454	\$ 1,000					\$ 106,454	\$ 186,882	\$ 96,002	\$ 219,413
Family & Children Services	\$ 401,153	\$ 141,936			\$ 15,236		\$ 558,325	\$ 923,281	\$ 626,851	\$ 975,786
Probate, Guardianship & Mental Health Services	\$ 27,980	\$ 26,804					\$ 54,784	\$ 97,872	\$ 64,912	\$ 140,525
Juvenile Dependency Services	\$ 41,581	\$ 189,570					\$ 231,151	\$ 339,765	\$ 190,830	\$ 260,933
Juvenile Delinquency Services	\$ 41,581						\$ 41,581	\$ 60,848	\$ 40,386	\$ 60,078
Other Court Operations	\$ 174,255	\$ 782					\$ 175,037	\$ 437,019	\$ 52,396	\$ 175,832
Court Interpreters		\$ 35,177					\$ 35,177	\$ 44,137	\$ 29,594	\$ 37,100
Jury Services	\$ 34,653	\$ 9,301	\$ 7,990				\$ 51,945	\$ 131,812	\$ 61,993	\$ 108,503
Security		\$ 58,605					\$ 58,605	\$ 102,443	\$ 73,628	\$ 106,405
Trial Court Operations Program	\$ 1,823,095	\$ 625,839	\$ 7,990		\$ 15,236		\$ 2,472,160	\$ 4,423,042	\$ 2,490,117	\$ 3,908,832
Enhanced Collections	\$ 168,663	\$ 94,527					\$ 263,190	\$ 442,136	\$ 354,052	\$ 388,721
Other Non-Court Operations										
Non-Court Operations Program	\$ 168,663	\$ 94,527					\$ 263,190	\$ 442,136	\$ 354,052	\$ 388,721
Executive Office	\$ 214,453						\$ 214,453	\$ 319,748	\$ 195,386	\$ 222,160
Fiscal Services	\$ 236,687	\$ 21,952					\$ 258,639	\$ 366,700	\$ 237,303	\$ 299,804
Human Resources	\$ 23,907	\$ 365					\$ 24,273	\$ 14,054	\$ 53,630	\$ 67,234
Business & Facilities Services		\$ 62,274	\$ 545				\$ 47,583	\$ 152,954	\$ 38,813	\$ 123,278
Information Technology	\$ 175,728	\$ 181,482					\$ 357,210	\$ 596,167	\$ 430,880	\$ 822,714
Court Administration Program	\$ 650,776	\$ 266,073	\$ 545		\$ (15,236)		\$ 902,157	\$ 1,449,623	\$ 956,012	\$ 1,535,190
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,642,533	\$ 986,439	\$ 8,536		\$ 0		\$ 3,637,507	\$ 6,314,801	\$ 3,800,181	\$ 5,832,743