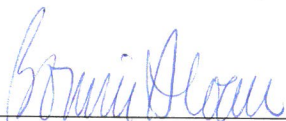


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

08/14/2017

\_\_\_\_\_  
Date

Yuba Superior

\_\_\_\_\_  
Court

FY 2016-17; 4th Quarter

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Yuba Superior  
Court

FY 2016-17; 4th Quarter  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Yuba Superior  
 Court

FY 2016-17; 4th Quarter  
 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	47	47	49

<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  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended June											
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 4,657,451	\$ 18,325					\$ 4,675,776	\$ 4,639,850	\$ 4,027,540	\$ 4,147,432	
Improvement and Modernization Fund	\$ 9,393						\$ 9,393	\$ 9,392	\$ 8,101	\$ 9,392	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 59,422						\$ 59,422	\$ 43,837	\$ 38,205	\$ 36,419	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 316,904						\$ 316,904	\$ 338,075	\$ 260,516	\$ 259,834	
Other Miscellaneous	\$ 90,867						\$ 90,867	\$ 90,867	\$ 90,867	\$ 90,867	
	\$ 5,134,037	\$ 18,325					\$ 5,152,362	\$ 5,122,021	\$ 4,425,230	\$ 4,543,944	
Grants											
AB 1058 Commissioner/Facilitator			\$ 328,718				\$ 328,718	\$ 327,453	\$ 342,218	\$ 336,094	
Other Judicial Council Grants			\$ 223,846				\$ 223,846	\$ 227,941	\$ 259,814	\$ 80,827	
Non-Judicial Council Grants											
			\$ 552,564				\$ 552,564	\$ 555,394	\$ 602,033	\$ 416,921	
Other Financing Sources											
Interest Income	\$ 6,845	\$ 92					\$ 6,938	\$ 3,696	\$ 3,756	\$ 2,171	
Investment Income											
Donations											
Local Fees	\$ 49,129	\$ 7,880					\$ 57,009	\$ 135,833	\$ 130,074	\$ 139,521	
Non-Fee Revenues		\$ 5,628					\$ 5,628	\$ 10,515	\$ 10,515	\$ 13,012	
Enhanced Collections	\$ 0	\$ 466,002					\$ 466,002	\$ 437,884	\$ 570,090	\$ 369,434	
Escheatment											
Prior Year Revenue	\$ (941)						\$ (941)				
County Program - Restricted											
Reimbursement Other	\$ 18,230						\$ 18,230	\$ 32,249	\$ 16,113	\$ 2,335	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,010						\$ 2,010	\$ 4,627	\$ 4,718	\$ 13,239	
	\$ 75,273	\$ 479,603					\$ 554,876	\$ 624,804	\$ 735,266	\$ 539,712	
<b>Total Revenues</b>	<b>\$ 5,209,310</b>	<b>\$ 497,928</b>	<b>\$ 552,564</b>				<b>\$ 6,259,801</b>	<b>\$ 6,302,219</b>	<b>\$ 5,762,528</b>	<b>\$ 5,500,577</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,524,248	\$ 187,043	\$ 125,818				\$ 2,837,108	\$ 3,006,443	\$ 2,802,237	\$ 2,818,537	
Temp Help											
Overtime	\$ 439	\$ 0	\$ 5				\$ 445		\$ 3,268		
Staff Benefits	\$ 1,091,437	\$ 59,966	\$ 57,041				\$ 1,208,444	\$ 1,350,914	\$ 1,127,647	\$ 1,170,212	
	\$ 3,616,123	\$ 247,009	\$ 182,864				\$ 4,045,996	\$ 4,357,357	\$ 3,933,152	\$ 3,988,749	
Operating Expenses and Equipment											
General Expense	\$ 105,424	\$ 6,459	\$ 3,670				\$ 115,553	\$ 197,739	\$ 134,760	\$ 124,981	
Printing	\$ 186	\$ 1,070	\$ 212				\$ 1,469	\$ 3,200	\$ 3,968	\$ 3,837	
Telecommunications	\$ 72,470		\$ 60				\$ 72,531	\$ 86,225	\$ 9,585	\$ 14,881	
Postage	\$ 26,641	\$ 6,578	\$ 864				\$ 34,083	\$ 66,383	\$ 64,656	\$ 65,433	
Insurance	\$ 1,524						\$ 1,524	\$ 1,550	\$ 1,524	\$ 1,675	
In-State Travel	\$ 15,179		\$ 2,879				\$ 18,058	\$ 18,506	\$ 14,017	\$ 14,783	
Out-of-State Travel											
Training	\$ 3,073		\$ 880				\$ 3,953	\$ 8,375	\$ 1,517	\$ 1,740	
Security Services	\$ 90,541		\$ 14,924				\$ 105,464	\$ 102,443	\$ 102,445	\$ 99,560	
Facility Operations	\$ 109,487		\$ 50,981				\$ 160,469	\$ 157,480	\$ 157,488	\$ 157,083	
Utilities	\$ 8,625		\$ 8,624				\$ 17,249	\$ 16,662	\$ 16,656	\$ 18,320	
Contracted Services	\$ 471,091	\$ 192,454	\$ 299,044				\$ 962,589	\$ 1,051,057	\$ 1,390,127	\$ 1,158,385	
Consulting and Professional Services	\$ 29,857						\$ 29,857	\$ 31,730	\$ 35,359	\$ 35,150	
Information Technology	\$ 118,311						\$ 118,311	\$ 170,752	\$ 75,462	\$ 97,855	
Major Equipment	\$ 9,200						\$ 9,200	\$ 20,000	\$ 40,402		
Other Items of Expense	\$ 131						\$ 131		\$ 111	\$ 319	
	\$ 1,061,740	\$ 206,561	\$ 382,139				\$ 1,650,440	\$ 1,932,102	\$ 2,048,077	\$ 1,794,002	
Special Items of Expense											
Grand Jury	\$ 9,510						\$ 9,510	\$ 25,342	\$ 25,275	\$ 12,709	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 545						\$ 545				
Capital Costs											
Internal Cost Recovery	\$ (60,287)	\$ 23,714	\$ 36,573				\$ 0		\$ 0	\$ 37,283	
Prior Year Expense Adjustment											
	\$ (50,231)	\$ 23,714	\$ 36,573				\$ 10,055	\$ 25,342	\$ 25,275	\$ 49,992	
<b>Total Expenditures</b>	<b>\$ 4,627,632</b>	<b>\$ 477,284</b>	<b>\$ 601,576</b>				<b>\$ 5,706,492</b>	<b>\$ 6,314,801</b>	<b>\$ 6,006,503</b>	<b>\$ 5,832,743</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 581,678	\$ 20,643	\$ (49,012)				\$ 553,309	\$ (12,582)	\$ (243,975)	\$ (332,166)	
Operating Transfers In (Out)	\$ (49,012)	\$ 0	\$ 49,012				\$ 0	\$ 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)	\$ 637,899	\$ 79,511	\$ 0				\$ 717,411	\$ 151,519	\$ 164,101	\$ 76,910	

Superior Court of California, County of Yuba  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended June									
Fiscal Year 2016/17									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2015/16 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 225,085	\$ (329,301)	\$ 0				\$ 9,370	\$ (94,846)	\$ (40,390)
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card								\$ 350	\$ 350
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County	\$ (194,805)	\$ 452,112	\$ 0				\$ 786,238	\$ 1,043,545	\$ 524,439
Cash Outside of the JCC							\$ 395,192	\$ 395,192	\$ 297,278
Cash Equivalents	\$ 671,191						\$ 93,440	\$ 764,630	\$ 580,496
<b>Total Cash and Cash Equivalents</b>	<b>\$ 701,821</b>	<b>\$ 122,811</b>	<b>\$ 0</b>				<b>\$ 1,284,240</b>	<b>\$ 2,108,871</b>	<b>\$ 1,362,173</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 1,823	\$ 21						\$ 1,844	\$ (1,145)
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 1,549							\$ 1,549	\$ 9,393
Civil Jury Fees	\$ 369							\$ 369	\$ 13,165
Trust									
Due From Other Funds	\$ 134,996							\$ 134,996	\$ 180,885
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 114,246
Due From Other Courts								\$ 0	\$ 0
Due From State	\$ 138,550	\$ 3,180	\$ 194,189					\$ 335,918	\$ 300,088
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 277,288</b>	<b>\$ 3,200</b>	<b>\$ 194,189</b>				<b>\$ 0</b>	<b>\$ 474,677</b>	<b>\$ 616,632</b>
Prepaid Expenses - General	\$ 47,473							\$ 47,473	\$ 42,972
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 47,473</b>							<b>\$ 47,473</b>	<b>\$ 42,972</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,026,581</b>	<b>\$ 126,011</b>	<b>\$ 194,189</b>				<b>\$ 1,284,240</b>	<b>\$ 2,631,020</b>	<b>\$ 2,021,777</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 34,808	\$ 1,832	\$ 14,449					\$ 51,090	\$ 245,816
Accounts Payable - General	\$ 4,409	\$ 0	\$ 33					\$ 4,442	\$ 3,366
Due to Other Funds	\$ 0	\$ 0	\$ 134,996				\$ 0	\$ 134,996	\$ 180,885
Due to Other Courts	\$ 282	\$ 17,418	\$ 7,470					\$ 25,170	\$ 51,948
Due to State	\$ 7,891		\$ 7,812					\$ 15,704	\$ 14,831
TC145 Liability							\$ 102,797	\$ 102,797	\$ 0
Due to Other Governments	\$ 19,472	\$ 3,934	\$ 10,404					\$ 33,810	\$ 85,960
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 380
Interest								\$ 13	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 66,863</b>	<b>\$ 23,184</b>	<b>\$ 175,164</b>				<b>\$ 102,810</b>	<b>\$ 388,022</b>	<b>\$ 583,187</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,181,430	\$ 1,181,430	\$ 565,134
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,181,430</b>	<b>\$ 1,181,430</b>	<b>\$ 565,134</b>
Accrued Payroll	\$ 317,483	\$ 23,316	\$ 11,146					\$ 351,944	\$ 319,780
Benefits Payable	\$ 10							\$ 10	\$ 51
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 317,492</b>	<b>\$ 23,316</b>	<b>\$ 11,146</b>					<b>\$ 351,954</b>	<b>\$ 319,830</b>
Revenue Collected in Advance	\$ 0		\$ 7,878					\$ 7,878	\$ 386,691
Liabilities For Deposits	\$ 3,239							\$ 3,239	\$ 2,833
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 1,087							\$ 1,087	
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 4,326</b>		<b>\$ 7,878</b>					<b>\$ 12,205</b>	<b>\$ 389,524</b>
<b>Total Liabilities</b>	<b>\$ 388,682</b>	<b>\$ 46,500</b>	<b>\$ 194,189</b>				<b>\$ 1,284,240</b>	<b>\$ 1,913,610</b>	<b>\$ 1,857,676</b>
<b>Total Fund Balance</b>	<b>\$ 637,899</b>	<b>\$ 79,511</b>	<b>\$ 0</b>					<b>\$ 717,411</b>	<b>\$ 164,101</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,026,581</b>	<b>\$ 126,011</b>	<b>\$ 194,189</b>				<b>\$ 1,284,240</b>	<b>\$ 2,631,020</b>	<b>\$ 2,021,777</b>

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

For the month ended June										
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	\$ 908,142	\$ 115,062								
Traffic & Other Infractions	\$ 92,916						\$ 1,023,205	\$ 1,164,041	\$ 1,165,505	\$ 1,189,736
Other Criminal Cases	\$ 532,896	\$ 151,200					\$ 92,916	\$ 183,206	\$ 167,114	\$ 201,777
Civil	\$ 183,980	\$ 1,500					\$ 684,095	\$ 751,736	\$ 591,945	\$ 432,744
Family & Children Services	\$ 633,478	\$ 295,397					\$ 185,480	\$ 186,882	\$ 152,151	\$ 219,413
Probate, Guardianship & Mental Health Services	\$ 75,684	\$ 49,569			\$ 36,573		\$ 965,448	\$ 923,281	\$ 964,462	\$ 975,786
Juvenile Dependency Services	\$ 67,420	\$ 255,540					\$ 125,253	\$ 97,872	\$ 93,157	\$ 140,525
Juvenile Delinquency Services	\$ 63,415						\$ 322,960	\$ 339,765	\$ 268,125	\$ 260,933
Other Court Operations	\$ 204,756	\$ 3,883					\$ 63,415	\$ 60,848	\$ 61,281	\$ 60,078
Court Interpreters		\$ 57,178					\$ 208,639	\$ 437,019	\$ 132,215	\$ 175,832
Jury Services	\$ 52,869	\$ 19,581	\$ 9,510				\$ 57,178	\$ 44,137	\$ 41,909	\$ 37,100
Security		\$ 105,464					\$ 81,960	\$ 131,812	\$ 107,885	\$ 108,503
<b>Trial Court Operations Program</b>	<b>\$ 2,815,556</b>	<b>\$ 1,054,374</b>	<b>\$ 9,510</b>		<b>\$ 36,573</b>		<b>\$ 3,916,013</b>	<b>\$ 4,423,042</b>	<b>\$ 3,888,998</b>	<b>\$ 3,908,832</b>
Enhanced Collections	\$ 267,001	\$ 206,002								
Other Non-Court Operations							\$ 496,717	\$ 442,136	\$ 595,242	\$ 388,721
<b>Non-Court Operations Program</b>	<b>\$ 267,001</b>	<b>\$ 206,002</b>			<b>\$ 23,714</b>		<b>\$ 496,717</b>	<b>\$ 442,136</b>	<b>\$ 595,242</b>	<b>\$ 388,721</b>
Executive Office	\$ 293,901	\$ 535								
Fiscal Services	\$ 350,438	\$ 32,212					\$ 294,436	\$ 319,748	\$ 280,861	\$ 222,160
Human Resources	\$ 51,421	\$ 712					\$ 382,651	\$ 366,700	\$ 363,721	\$ 299,804
Business & Facilities Services		\$ 143,491	\$ 545				\$ 52,132	\$ 14,054	\$ 51,281	\$ 67,234
Information Technology	\$ 267,679	\$ 213,114				\$ (60,287)	\$ 83,749	\$ 152,954	\$ 57,180	\$ 123,278
<b>Court Administration Program</b>	<b>\$ 963,439</b>	<b>\$ 390,064</b>	<b>\$ 545</b>		<b>\$ (60,287)</b>		<b>\$ 480,793</b>	<b>\$ 596,167</b>	<b>\$ 769,219</b>	<b>\$ 822,714</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 4,045,996</b>	<b>\$ 1,650,440</b>	<b>\$ 10,055</b>		<b>\$ 0</b>		<b>\$ 5,706,492</b>	<b>\$ 6,314,801</b>	<b>\$ 6,006,503</b>	<b>\$ 5,832,743</b>

### 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	47,473	-	47,473	-	-	-	-	-	47,473	
Restricted	-	-	-	79,511	-	-	-	-	79,511	
Committed	548,728	-	548,728	-	-	-	-	-	548,728	
Assigned	15,059	26,640	41,699	-	-	-	-	-	41,699	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 611,260</b>	<b>\$ 26,640</b>	<b>\$ 637,899</b>	<b>\$ 79,511</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 717,411</b>	