

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

10/23/2020

Signature of Presiding Judge or Court Executive

Date

Yuba

Court

FY 2020 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

FY 2020 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Yuba

Court

FY 2020 Q1

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	48.5	48.5			

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 2020/21									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (858,183)	\$ 188,142	\$ (154,472)				\$ 0	\$ (824,513)	\$ 66,426
Payroll	\$ (4)						\$ 0	\$ (4)	\$ (4)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ (58,532)	\$ (58,532)	\$ 88,089
Trust									
Credit Card									
Cash on Hand	\$ 1,400							\$ 1,400	\$ 1,400
Cash with County	\$ 11,574	\$ 103,366	\$ 0				\$ 533,866	\$ 648,806	\$ 653,481
Cash Outside of the JCC							\$ 158,881	\$ 158,881	\$ 215,583
Cash Equivalents	\$ 1,400,850						\$ 0	\$ 1,400,850	\$ 931,984
Total Cash and Cash Equivalents	\$ 555,637	\$ 291,508	\$ (154,472)				\$ 634,215	\$ 1,326,888	\$ 1,956,959
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 2,057
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 907							\$ 907	\$ 907
Civil Jury Fees	\$ 0							\$ 0	\$ 639
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 77,876
Due From Other Governments	\$ 117	\$ 24,324	\$ 0					\$ 24,441	\$ 24,441
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 26,738					\$ 26,738	\$ 247,898
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 1,024	\$ 24,324	\$ 26,738				\$ 0	\$ 52,087	\$ 353,818
Prepaid Expenses - General	\$ 196,500							\$ 196,500	\$ 245,046
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 196,500							\$ 196,500	\$ 245,046
Other Assets									
Total Other Assets									
Total Assets	\$ 753,162	\$ 315,832	\$ (127,734)				\$ 634,215	\$ 1,575,474	\$ 2,555,823
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 163,870
Accounts Payable - General	\$ 325	\$ 0	\$ 30				\$ 0	\$ 355	\$ 50,974
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 77,876
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 26,436
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ (58,532)	\$ (58,532)	\$ 88,089
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 45,397
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 0	\$ 0	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 325	\$ 0	\$ 30				\$ (58,532)	\$ (58,177)	\$ 452,644
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 692,747	\$ 692,747	\$ 757,281
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 692,747	\$ 692,747	\$ 757,281
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 433,280
Benefits Payable	\$ (44,688)							\$ (44,688)	\$ 5,369
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ (27)							\$ (27)	\$ 0
Total Payroll Liabilities	\$ (44,715)	\$ 0	\$ 0					\$ (44,715)	\$ 438,649
Revenue Collected in Advance		\$ 327,556	\$ 0					\$ 327,556	\$ 327,556
Liabilities For Deposits	\$ 5,401		\$ 112					\$ 5,513	\$ 4,905
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 5,401	\$ 327,556	\$ 112					\$ 333,068	\$ 332,461
Total Liabilities	\$ (38,990)	\$ 327,556	\$ 142				\$ 634,215	\$ 922,923	\$ 1,981,035
Total Fund Balance	\$ 792,151	\$ (11,724)	\$ (127,876)					\$ 652,551	\$ 574,788
Total Liabilities and Fund Balance	\$ 753,162	\$ 315,832	\$ (127,734)				\$ 634,215	\$ 1,575,474	\$ 2,555,823

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 2020/21										2019/20	
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,236,954	\$ 1,546					\$ 2,238,501		\$ 5,346,688	\$ 5,331,453	
Improvement and Modernization Fund	\$ (9,434)						\$ (9,434)		\$ 9,434	\$ 9,434	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 7,233						\$ 7,233		\$ 64,094	\$ 78,413	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 36,495						\$ 36,495		\$ 647,597	\$ 518,017	
Other Miscellaneous									\$ 90,867	\$ 90,867	
	\$ 2,271,248	\$ 1,546					\$ 2,272,794		\$ 6,158,680	\$ 6,028,184	
Grants											
AB 1058 Commissioner/Facilitator			\$ (65,678)				\$ (65,678)		\$ 315,811	\$ 331,674	
Other Judicial Council Grants			\$ (9,690)				\$ (9,690)		\$ 81,443	\$ 591,829	
Non-Judicial Council Grants											
			\$ (75,368)				\$ (75,368)		\$ 397,254	\$ 923,503	
Other Financing Sources											
Interest Income	\$ 4,369	\$ 283					\$ 4,651		\$ 26,468	\$ 22,200	
Investment Income											
Donations									\$ 34,749	\$ 40,200	
Local Fees									\$ 5,597	\$ 8,000	
Non-Fee Revenues											
Enhanced Collections		\$ 0					\$ 0		\$ 512,199	\$ 473,402	
Escheatment											
Prior Year Revenue	\$ 165						\$ 165				
County Program - Restricted											
Reimbursement Other	\$ (639)						\$ (639)		\$ 20,106	\$ 23,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 1,019	\$ 8,000	
	\$ 3,895	\$ 283					\$ 4,177		\$ 600,138	\$ 574,802	
Total Revenues	\$ 2,275,143	\$ 1,829	\$ (75,368)				\$ 2,201,604		\$ 7,156,071	\$ 7,526,489	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 822,022	\$ 38,642	\$ 30,766				\$ 891,430		\$ 3,382,353	\$ 3,191,729	
Temp Help	\$ 6,048						\$ 6,048		\$ 95,719	\$ 50,000	
Overtime	\$ 10						\$ 10		\$ 788		
Staff Benefits	\$ 819,807	\$ 11,588	\$ 8,655				\$ 840,049		\$ 1,503,781	\$ 2,190,488	
	\$ 1,647,887	\$ 50,229	\$ 39,421				\$ 1,737,538		\$ 4,982,641	\$ 5,432,217	
Operating Expenses and Equipment											
General Expense	\$ 28,087	\$ 1,921	\$ 3,620				\$ 33,628		\$ 316,080	\$ 173,724	
Printing	\$ 617	\$ 804					\$ 1,421		\$ 3,166	\$ 2,259	
Telecommunications	\$ 5,550	\$ 136					\$ 5,685		\$ 47,797	\$ 10,506	
Postage	\$ 5,571	\$ 1,751	\$ 233				\$ 7,555		\$ 46,821	\$ 61,963	
Insurance									\$ 2,467	\$ 2,000	
In-State Travel	\$ 198						\$ 198		\$ 23,378	\$ 33,804	
Out-of-State Travel											
Training	\$ 1,431						\$ 1,431		\$ 9,575	\$ 12,017	
Security Services	\$ 34,102		\$ 2,595				\$ 36,696		\$ 131,556	\$ 215,344	
Facility Operations	\$ 26,634		\$ 1,100				\$ 27,734		\$ 97,760	\$ 93,730	
Utilities											
Contracted Services	\$ 135,649	\$ 95,678	\$ 5,540				\$ 236,867		\$ 1,208,917	\$ 1,484,169	
Consulting and Professional Services	\$ 3,303						\$ 3,303		\$ 37,189	\$ 29,104	
Information Technology	\$ 31,784						\$ 31,784		\$ 137,990	\$ 163,334	
Major Equipment	\$ 0						\$ 0		\$ 45,154	\$ 29,593	
Other Items of Expense									\$ 5		
	\$ 272,925	\$ 100,290	\$ 13,088				\$ 386,303		\$ 2,107,855	\$ 2,311,547	
Special Items of Expense											
Grand Jury											
Jury Costs									\$ 4,806	\$ 8,500	
Judgements, Settlements and Claims											
Debt Service									\$ 0		
Other	\$ 0						\$ 0		\$ 187		
Capital Costs											
Internal Cost Recovery									\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 13,786		
	\$ 0						\$ 0		\$ 18,779	\$ 8,500	
Total Expenditures	\$ 1,920,812	\$ 150,520	\$ 52,509				\$ 2,123,841		\$ 7,109,274	\$ 7,752,264	
Excess (Deficit) of Revenues Over Expenditures	\$ 354,330	\$ (148,691)	\$ (127,876)				\$ 77,763		\$ 46,798	\$ (225,775)	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 437,821	\$ 136,967	\$ 0				\$ 574,788	\$ 574,788	\$ 527,990	\$ 527,990	
Ending Balance (Deficit)	\$ 792,151	\$ (11,724)	\$ (127,876)				\$ 652,551	\$ 574,788	\$ 574,788	\$ 302,215	

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

For the month ended June										
Fiscal Year 2020/21								2019/20		
	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	\$ 340,873	\$ 84,350					\$ 425,223		\$ 1,451,561	\$ 1,600,882
Traffic & Other Infractions								\$ 38,461	\$ 156,424	
Other Criminal Cases	\$ 144,648	\$ 0					\$ 144,648	\$ 595,731	\$ 405,853	
Civil	\$ 62,327	\$ 500					\$ 62,827	\$ 257,764	\$ 166,074	
Family & Children Services	\$ 181,285	\$ 12,534					\$ 193,819	\$ 1,022,872	\$ 935,994	
Probate, Guardianship & Mental Health Services	\$ 29,432	\$ 2,583					\$ 32,015	\$ 139,247	\$ 160,424	
Juvenile Dependency Services	\$ 10,873	\$ 94,435					\$ 105,308	\$ 459,854	\$ 453,903	
Juvenile Delinquency Services	\$ 10,873						\$ 10,873	\$ 35,706	\$ 29,953	
Other Court Operations	\$ 48,534	\$ 270					\$ 48,804	\$ 229,007	\$ 551,975	
Court Interpreters	\$ 5,853	\$ 19,288					\$ 25,142	\$ 84,375	\$ 78,413	
Jury Services	\$ 14,122	\$ 3,605					\$ 17,727	\$ 97,512	\$ 77,315	
Security		\$ 36,696					\$ 36,696	\$ 132,068	\$ 210,000	
Trial Court Operations Program	\$ 848,821	\$ 254,262					\$ 1,103,082		\$ 4,544,158	\$ 4,827,210
Enhanced Collections	\$ 56,952	\$ 50,668					\$ 107,620		\$ 563,530	\$ 514,206
Other Non-Court Operations										
Non-Court Operations Program	\$ 56,952	\$ 50,668					\$ 107,620		\$ 563,530	\$ 514,206
Executive Office	\$ 53,175						\$ 53,175		\$ 223,061	\$ 213,701
Fiscal Services	\$ 71,950	\$ 6,356					\$ 78,305		\$ 813,009	\$ 280,302
Human Resources	\$ 635,983	\$ 448	\$ 0				\$ 636,431		\$ 206,407	\$ 1,237,938
Business & Facilities Services		\$ 31,727					\$ 31,727		\$ 99,182	\$ 124,000
Information Technology	\$ 70,658	\$ 42,843					\$ 113,501		\$ 659,928	\$ 554,907
Court Administration Program	\$ 831,765	\$ 81,373	\$ 0				\$ 913,138		\$ 2,001,586	\$ 2,410,848
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,737,538	\$ 386,303	\$ 0				\$ 2,123,841		\$ 7,109,274	\$ 7,752,264