

**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*

01/28/2021

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Signature of Presiding Judge or Court Executive

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Date

Yuba

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Court

FY 2020 Q2

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Yuba

Court

FY 2020 Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Yuba

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Court

FY 2020 Q2

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Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	48.5	48.5	47.5		

<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 December  
 Fiscal Year 2020/21

2019/20

	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						
<b>ASSETS</b>									
Operations	\$ (100,999)	\$ 235,661	\$ (158,929)				\$ 0	\$ (24,267)	\$ 14,210
Payroll	\$ (4)						\$ 0	\$ (4)	\$ (4)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 1,400							\$ 1,400	\$ 1,400
Cash with County	\$ 24,575	\$ 209,405	\$ 0				\$ 573,347	\$ 807,327	\$ 1,127,902
Cash Outside of the JCC							\$ 168,085	\$ 168,085	\$ 478,846
Cash Equivalents	\$ 1,284,785						\$ 0	\$ 1,284,786	\$ 1,377,294
Total Cash and Cash Equivalents	\$ 1,209,757	\$ 445,066	\$ (158,929)				\$ 741,432	\$ 2,237,327	\$ 2,999,648
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 907							\$ 907	\$ 907
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 117	\$ 24,324						\$ 24,441	\$ 117
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 5,128
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 1,024	\$ 24,324	\$ 0				\$ 0	\$ 25,349	\$ 6,152
Prepaid Expenses - General	\$ 196,500							\$ 196,500	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 196,500							\$ 196,500	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,407,282	\$ 469,390	\$ (158,929)				\$ 741,432	\$ 2,459,175	\$ 3,005,800
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,763	\$ 0	\$ 18				\$ 0	\$ 3,781	\$ 1,053
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State								\$ 0	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 70,855
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									\$ 31
Interest							\$ 0	\$ 0	\$ 46
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,763	\$ 0	\$ 18				\$ 0	\$ 3,781	\$ 71,986
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 741,432	\$ 741,432	\$ 1,300,505
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 741,432	\$ 741,432	\$ 1,300,505
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (47,448)							\$ (47,448)	\$ (49,062)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 2
Payroll Clearing	\$ (27)							\$ (27)	\$ 0
Total Payroll Liabilities	\$ (47,475)	\$ 0	\$ 0					\$ (47,475)	\$ (49,060)
Revenue Collected in Advance		\$ 510,784	\$ 0					\$ 510,784	\$ 298,539
Liabilities For Deposits	\$ 5,439		\$ 112					\$ 5,550	\$ 4,905
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 5,439	\$ 510,784	\$ 112					\$ 516,334	\$ 303,444
Total Liabilities	\$ (38,273)	\$ 510,784	\$ 129				\$ 741,432	\$ 1,214,072	\$ 1,626,874
Total Fund Balance	\$ 1,445,555	\$ (41,394)	\$ (159,058)					\$ 1,245,103	\$ 1,378,926
Total Liabilities and Fund Balance	\$ 1,407,282	\$ 469,390	\$ (158,929)				\$ 741,432	\$ 2,459,175	\$ 3,005,800

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 2020/21										2019/20	
	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	\$ 3,489,336	\$ 5,812					\$ 3,495,148	\$ 5,145,053	\$ 3,627,441	\$ 5,331,453	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 9,434	\$ 9,434	\$ 9,434	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 23,005						\$ 23,005	\$ 57,400	\$ (8,884)	\$ 78,413	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 147,840						\$ 147,840	\$ 455,523	\$ 181,502	\$ 518,017	
Other Miscellaneous	\$ 90,867						\$ 90,867	\$ 90,867	\$ 90,867	\$ 90,867	
	<b>\$ 3,751,049</b>	<b>\$ 5,812</b>					<b>\$ 3,756,861</b>	<b>\$ 5,758,277</b>	<b>\$ 3,890,926</b>	<b>\$ 6,028,184</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ (65,678)				\$ (65,678)	\$ 284,369	\$ (28,720)	\$ 331,674	
Other Judicial Council Grants			\$ 8,232				\$ 8,232	\$ 436,283	\$ (10,629)	\$ 591,829	
Non-Judicial Council Grants											
			<b>\$ (57,445)</b>				<b>\$ (57,445)</b>	<b>\$ 720,652</b>	<b>\$ (39,349)</b>	<b>\$ 923,503</b>	
Other Financing Sources											
Interest Income	\$ 4,040	\$ 1,030					\$ 5,070	\$ 26,700	\$ 8,557	\$ 22,200	
Investment Income											
Donations											
Local Fees	\$ 6,524	\$ 334					\$ 6,858	\$ 36,500	\$ 11,946	\$ 40,200	
Non-Fee Revenues		\$ 1,829					\$ 1,829	\$ 8,000	\$ 8,000	\$ 8,000	
Enhanced Collections		\$ 103,743					\$ 103,743	\$ 518,019	\$ 110,487	\$ 473,402	
Escheatment											
Prior Year Revenue	\$ 165						\$ 165				
County Program - Restricted											
Reimbursement Other	\$ 5,847						\$ 5,847	\$ 20,000	\$ 6,671	\$ 23,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 411						\$ 411	\$ 1,500	\$ 759	\$ 8,000	
	<b>\$ 16,987</b>	<b>\$ 106,936</b>					<b>\$ 123,923</b>	<b>\$ 610,719</b>	<b>\$ 138,419</b>	<b>\$ 574,802</b>	
<b>Total Revenues</b>	<b>\$ 3,768,036</b>	<b>\$ 112,748</b>	<b>\$ (57,445)</b>				<b>\$ 3,823,339</b>	<b>\$ 7,089,648</b>	<b>\$ 3,989,996</b>	<b>\$ 7,526,489</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,321,887	\$ 65,610	\$ 51,197				\$ 1,438,694	\$ 3,500,744	\$ 1,348,695	\$ 3,191,729	
Temp Help	\$ 9,005						\$ 9,005		\$ 54,773	\$ 50,000	
Overtime	\$ 30						\$ 30		\$ 633		
Staff Benefits	\$ 963,950	\$ 19,393	\$ 14,322				\$ 997,665	\$ 1,540,127	\$ 925,012	\$ 2,190,488	
	<b>\$ 2,294,872</b>	<b>\$ 85,003</b>	<b>\$ 65,519</b>				<b>\$ 2,445,395</b>	<b>\$ 5,040,871</b>	<b>\$ 2,329,112</b>	<b>\$ 5,432,217</b>	
Operating Expenses and Equipment											
General Expense	\$ 45,554	\$ 3,352	\$ 9,520				\$ 58,427	\$ 104,864	\$ 160,296	\$ 173,724	
Printing	\$ 617	\$ 804					\$ 1,421	\$ 1,100	\$ 1,791	\$ 2,259	
Telecommunications	\$ 14,765	\$ 250					\$ 15,014	\$ 22,447	\$ 41,643	\$ 10,506	
Postage	\$ 9,374	\$ 3,681	\$ 340				\$ 13,395	\$ 47,200	\$ 14,885	\$ 61,963	
Insurance	\$ 2,606						\$ 2,606	\$ 3,000	\$ 2,321	\$ 2,000	
In-State Travel	\$ 812						\$ 812	\$ 5,300	\$ 17,669	\$ 33,804	
Out-of-State Travel											
Training	\$ 1,431						\$ 1,431	\$ 1,500	\$ 8,771	\$ 12,017	
Security Services	\$ 54,967		\$ 4,431				\$ 59,398	\$ 236,000	\$ 56,808	\$ 215,344	
Facility Operations	\$ 50,410		\$ 2,245				\$ 52,655	\$ 91,000	\$ 22,527	\$ 93,730	
Utilities											
Contracted Services	\$ 243,691	\$ 198,019	\$ 19,557				\$ 461,267	\$ 1,363,527	\$ 413,561	\$ 1,484,169	
Consulting and Professional Services	\$ 9,081						\$ 9,081	\$ 38,104	\$ 3,220	\$ 29,104	
Information Technology	\$ 32,097						\$ 32,097	\$ 163,374	\$ 32,901	\$ 163,334	
Major Equipment	\$ 0						\$ 0	\$ 13,300	\$ 19,141	\$ 29,593	
Other Items of Expense									\$ 5		
	<b>\$ 465,404</b>	<b>\$ 206,106</b>	<b>\$ 36,094</b>				<b>\$ 707,603</b>	<b>\$ 2,090,716</b>	<b>\$ 795,539</b>	<b>\$ 2,311,547</b>	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 6,000	\$ 623	\$ 8,500	
Judgements, Settlements and Claims											
Debt Service	\$ 1						\$ 1				
Other	\$ 25						\$ 25				
Capital Costs											
Internal Cost Recovery								\$ (1)		\$ 0	
Prior Year Expense Adjustment									\$ 13,786		
	<b>\$ 26</b>						<b>\$ 26</b>	<b>\$ 5,999</b>	<b>\$ 14,409</b>	<b>\$ 8,500</b>	
<b>Total Expenditures</b>	<b>\$ 2,760,302</b>	<b>\$ 291,109</b>	<b>\$ 101,613</b>				<b>\$ 3,153,024</b>	<b>\$ 7,137,586</b>	<b>\$ 3,139,060</b>	<b>\$ 7,752,264</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,007,734	\$ (178,361)	\$ (159,058)				\$ 670,315	\$ (47,938)	\$ 850,935	\$ (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)	<b>\$ 1,445,555</b>	<b>\$ (41,394)</b>	<b>\$ (159,058)</b>				<b>\$ 1,245,103</b>	<b>\$ 526,850</b>	<b>\$ 1,378,926</b>	<b>\$ 302,215</b>	

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

For the month ended December  
 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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 519,602	\$ 166,399					\$ 686,001	\$ 1,445,249	\$ 578,126	\$ 1,600,882
Traffic & Other Infractions	\$ 0						\$ 0	\$ 158,948	\$ 27,477	\$ 156,424
Other Criminal Cases	\$ 240,909	\$ 0					\$ 240,909	\$ 371,275	\$ 233,038	\$ 405,853
Civil	\$ 103,478	\$ 750					\$ 104,228	\$ 163,802	\$ 87,705	\$ 166,074
Family & Children Services	\$ 300,766	\$ 33,645					\$ 334,411	\$ 970,637	\$ 370,343	\$ 935,994
Probate, Guardianship & Mental Health Services	\$ 48,691	\$ 18,070					\$ 66,760	\$ 164,450	\$ 54,634	\$ 160,424
Juvenile Dependency Services	\$ 18,091	\$ 158,785					\$ 176,876	\$ 390,307	\$ 214,433	\$ 453,903
Juvenile Delinquency Services	\$ 18,091						\$ 18,091	\$ 26,487	\$ 18,120	\$ 29,953
Other Court Operations	\$ 80,138	\$ 270					\$ 80,408	\$ 665,459	\$ 94,812	\$ 551,975
Court Interpreters	\$ 9,677	\$ 33,453					\$ 43,130	\$ 81,895	\$ 38,988	\$ 78,413
Jury Services	\$ 23,354	\$ 5,310					\$ 28,665	\$ 57,681	\$ 27,600	\$ 77,315
Security		\$ 59,398					\$ 59,398	\$ 220,000	\$ 56,808	\$ 210,000
Trial Court Operations Program	\$ 1,362,798	\$ 476,080					\$ 1,838,878	\$ 4,716,190	\$ 1,802,084	\$ 4,827,210
Enhanced Collections	\$ 94,401	\$ 86,273					\$ 180,674	\$ 554,078	\$ 192,037	\$ 514,206
Other Non-Court Operations										
Non-Court Operations Program	\$ 94,401	\$ 86,273					\$ 180,674	\$ 554,078	\$ 192,037	\$ 514,206
Executive Office	\$ 88,624						\$ 88,624	\$ 216,569	\$ 89,944	\$ 213,701
Fiscal Services	\$ 120,738	\$ 21,736	\$ 26				\$ 142,500	\$ 310,048	\$ 625,366	\$ 280,302
Human Resources	\$ 661,401	\$ 1,187	\$ 0				\$ 662,588	\$ 697,524	\$ 95,468	\$ 1,237,938
Business & Facilities Services		\$ 66,258					\$ 66,258	\$ 108,200	\$ 70,591	\$ 124,000
Information Technology	\$ 117,433	\$ 56,069					\$ 173,502	\$ 534,977	\$ 263,571	\$ 554,907
Court Administration Program	\$ 988,196	\$ 145,250	\$ 26				\$ 1,133,472	\$ 1,867,318	\$ 1,144,940	\$ 2,410,848
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,445,395	\$ 707,603	\$ 26				\$ 3,153,024	\$ 7,137,586	\$ 3,139,060	\$ 7,752,264