

**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*

04/23/2021

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Signature of Presiding Judge or Court Executive

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Date

Yuba

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Court

FY 2020 Q3

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Yuba

Court

FY 2020 Q3

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 Q3

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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)	48.5	48.5	47.5	48.5	

<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 March											
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	\$ 137,833	\$ 121,379	\$ (254,281)				\$ 1,767	\$ 6,697	\$ 20,417		
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	\$ 31,919	\$ 287,539	\$ 0				\$ 627,574	\$ 947,032	\$ 1,075,458		
Cash Outside of the JCC							\$ 126,520	\$ 126,520	\$ 165,588		
Cash Equivalents	\$ 826,956						\$ 55,285	\$ 882,241	\$ 1,001,403		
Total Cash and Cash Equivalents	\$ 998,104	\$ 408,918	\$ (254,281)				\$ 811,145	\$ 1,963,886	\$ 2,264,262		
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	\$ 2,410	\$ 0	\$ 169,547					\$ 171,957	\$ 5,128		
Trust Due To/From											
Distribution Due To/From											
Civil Filing Fee Due To/From											
General Due To/From											
Total Receivables	\$ 3,434	\$ 24,324	\$ 169,547				\$ 0	\$ 197,306	\$ 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	\$ 1,198,038	\$ 433,242	\$ (84,734)				\$ 811,145	\$ 2,357,692	\$ 2,270,414		
<b>LIABILITIES AND FUND BALANCES</b>											
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Accounts Payable - General	\$ 3,764	\$ 0	\$ 19				\$ 0	\$ 3,784	\$ 651		
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							\$ 57,051	\$ 57,051	\$ 71,631		
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							\$ 1	\$ 1	\$ 14		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 3,764	\$ 0	\$ 19				\$ 57,051	\$ 60,835	\$ 72,327		
Civil											
Criminal											
Unreconciled - Civil and Criminal											
Trust Held Outside of the JCC							\$ 754,094	\$ 754,094	\$ 932,159		
Trust Interest Payable											
Miscellaneous Trust											
Total Trust Deposits							\$ 754,094	\$ 754,094	\$ 932,159		
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Benefits Payable	\$ (38,589)							\$ (38,589)	\$ (46,117)		
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0		
Deductions Payable	\$ 0							\$ 0	\$ 0		
Payroll Clearing	\$ (27)							\$ (27)	\$ 0		
Total Payroll Liabilities	\$ (38,616)	\$ 0	\$ 0					\$ (38,616)	\$ (46,117)		
Revenue Collected in Advance	\$ 40,000	\$ 541,322	\$ 0					\$ 581,322	\$ 390,153		
Liabilities For Deposits	\$ 5,621		\$ 112					\$ 5,733	\$ 4,905		
Jury Fees - Non-Interest											
Fees - Partial Payment & Overpayment											
Uncleared Collections									\$ 0		
Other Miscellaneous Liabilities											
Total Other Liabilities	\$ 45,621	\$ 541,322	\$ 112					\$ 587,055	\$ 395,058		
Total Liabilities	\$ 10,770	\$ 541,322	\$ 131				\$ 811,145	\$ 1,363,368	\$ 1,353,427		
Total Fund Balance	\$ 1,187,268	\$ (108,080)	\$ (84,865)					\$ 994,324	\$ 916,987		
Total Liabilities and Fund Balance	\$ 1,198,038	\$ 433,242	\$ (84,734)				\$ 811,145	\$ 2,357,692	\$ 2,270,414		

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 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	\$ 4,296,302	\$ 10,164					\$ 4,306,466	\$ 5,145,053	\$ 4,455,581	\$ 5,331,453	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 9,434	\$ 9,434	\$ 9,434	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 38,841						\$ 38,841	\$ 57,400	\$ 9,185	\$ 78,413	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 272,649						\$ 272,649	\$ 455,523	\$ 324,400	\$ 518,017	
Other Miscellaneous	\$ 100,867						\$ 100,867	\$ 90,867	\$ 90,867	\$ 90,867	
	\$ 4,708,659	\$ 10,164					\$ 4,718,823	\$ 5,758,277	\$ 4,880,033	\$ 6,028,184	
Grants											
AB 1058 Commissioner/Facilitator			\$ 134,965				\$ 134,965	\$ 284,369	\$ 14,961	\$ 331,674	
Other Judicial Council Grants			\$ 42,815				\$ 42,815	\$ 436,283	\$ (270)	\$ 591,829	
Non-Judicial Council Grants											
			\$ 177,780				\$ 177,780	\$ 720,652	\$ 14,691	\$ 923,503	
Other Financing Sources											
Interest Income	\$ 5,201	\$ 1,700					\$ 6,901	\$ 26,700	\$ 15,933	\$ 22,200	
Investment Income											
Donations											
Local Fees	\$ 10,697	\$ 600					\$ 11,297	\$ 36,500	\$ 11,946	\$ 40,200	
Non-Fee Revenues		\$ 2,824					\$ 2,824	\$ 8,000	\$ 2,177	\$ 8,000	
Enhanced Collections		\$ 180,507					\$ 180,507	\$ 518,019	\$ 110,487	\$ 473,402	
Escheatment											
Prior Year Revenue	\$ 165						\$ 165				
County Program - Restricted											
Reimbursement Other	\$ 8,851						\$ 8,851	\$ 20,000	\$ 7,683	\$ 23,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 589						\$ 589	\$ 1,500	\$ 771	\$ 8,000	
	\$ 25,503	\$ 185,631					\$ 211,134	\$ 610,719	\$ 148,997	\$ 574,802	
Total Revenues	\$ 4,734,162	\$ 195,795	\$ 177,780				\$ 5,107,737	\$ 7,089,648	\$ 5,043,721	\$ 7,526,489	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,112,810	\$ 96,469	\$ 92,858				\$ 2,302,137	\$ 3,500,744	\$ 2,172,951	\$ 3,191,729	
Temp Help	\$ 13,383		\$ 2,165				\$ 15,548		\$ 82,830	\$ 50,000	
Overtime	\$ 150						\$ 150		\$ 633		
Staff Benefits	\$ 1,187,104	\$ 29,095	\$ 35,807				\$ 1,252,006	\$ 1,540,127	\$ 1,177,972	\$ 2,190,488	
	\$ 3,313,447	\$ 125,564	\$ 130,830				\$ 3,569,841	\$ 5,040,871	\$ 3,434,386	\$ 5,432,217	
Operating Expenses and Equipment											
General Expense	\$ 70,176	\$ 4,171	\$ 10,303				\$ 84,650	\$ 104,864	\$ 187,396	\$ 173,724	
Printing	\$ 1,117	\$ 804					\$ 1,921	\$ 1,100	\$ 2,181	\$ 2,259	
Telecommunications	\$ 16,922	\$ 328					\$ 17,250	\$ 22,447	\$ 44,211	\$ 10,506	
Postage	\$ 12,276	\$ 4,691	\$ 383				\$ 17,351	\$ 47,200	\$ 30,641	\$ 61,963	
Insurance	\$ 2,606						\$ 2,606	\$ 3,000	\$ 2,467	\$ 2,000	
In-State Travel	\$ 1,134						\$ 1,134	\$ 5,300	\$ 21,295	\$ 33,804	
Out-of-State Travel											
Training	\$ 1,724						\$ 1,724	\$ 1,500	\$ 10,114	\$ 12,017	
Security Services	\$ 75,378		\$ 5,589				\$ 80,967	\$ 236,000	\$ 89,360	\$ 215,344	
Facility Operations	\$ 74,129		\$ 7,432				\$ 81,562	\$ 91,000	\$ 52,360	\$ 93,730	
Utilities											
Contracted Services	\$ 384,731	\$ 305,284	\$ 89,168				\$ 779,183	\$ 1,363,527	\$ 691,216	\$ 1,484,169	
Consulting and Professional Services	\$ 11,362						\$ 11,362	\$ 38,104	\$ 19,462	\$ 29,104	
Information Technology	\$ 38,310		\$ 341				\$ 38,651	\$ 163,374	\$ 34,772	\$ 163,334	
Major Equipment	\$ 0						\$ 0	\$ 13,300	\$ 19,141	\$ 29,593	
Other Items of Expense									\$ 5		
	\$ 689,866	\$ 315,278	\$ 113,216				\$ 1,118,360	\$ 2,090,716	\$ 1,204,621	\$ 2,311,547	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 6,000	\$ 1,913	\$ 8,500	
Judgements, Settlements and Claims											
Debt Service	\$ 0						\$ 0		\$ 18		
Other	\$ 0						\$ 0				
Capital Costs											
Internal Cost Recovery	\$ (18,598)		\$ 18,598				\$ 0	\$ (1)		\$ 0	
Prior Year Expense Adjustment									\$ 13,786		
	\$ (18,598)		\$ 18,598				\$ 0	\$ 5,999	\$ 15,717	\$ 8,500	
Total Expenditures	\$ 3,984,715	\$ 440,842	\$ 262,644				\$ 4,688,201	\$ 7,137,586	\$ 4,654,724	\$ 7,752,264	
Excess (Deficit) of Revenues Over Expenditures	\$ 749,448	\$ (245,046)	\$ (84,865)				\$ 419,536	\$ (47,938)	\$ 388,997	\$ (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)	\$ 1,187,268	\$ (108,080)	\$ (84,865)				\$ 994,324	\$ 526,850	\$ 916,987	\$ 302,215	

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

For the month ended March										
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	\$ 799,646	\$ 264,094					\$ 1,063,741	\$ 1,445,249	\$ 896,077	\$ 1,600,882
Traffic & Other Infractions	\$ 2,755						\$ 2,755	\$ 158,948	\$ 38,461	\$ 156,424
Other Criminal Cases	\$ 376,696	\$ 0					\$ 376,696	\$ 371,275	\$ 380,727	\$ 405,853
Civil	\$ 165,438	\$ 750					\$ 166,188	\$ 163,802	\$ 144,669	\$ 166,074
Family & Children Services	\$ 502,981	\$ 112,094			\$ 18,598		\$ 633,674	\$ 970,637	\$ 620,250	\$ 935,994
Probate, Guardianship & Mental Health Services	\$ 73,614	\$ 28,434					\$ 102,048	\$ 164,450	\$ 93,103	\$ 160,424
Juvenile Dependency Services	\$ 28,305	\$ 244,585					\$ 272,890	\$ 390,307	\$ 337,795	\$ 453,903
Juvenile Delinquency Services	\$ 28,305						\$ 28,305	\$ 26,487	\$ 27,904	\$ 29,953
Other Court Operations	\$ 162,953	\$ 270					\$ 163,223	\$ 665,459	\$ 147,889	\$ 551,975
Court Interpreters	\$ 15,211	\$ 45,833					\$ 61,044	\$ 81,895	\$ 65,308	\$ 78,413
Jury Services	\$ 36,643	\$ 7,279					\$ 43,922	\$ 57,681	\$ 47,236	\$ 77,315
Security		\$ 80,967					\$ 80,967	\$ 220,000	\$ 89,360	\$ 210,000
Trial Court Operations Program	\$ 2,192,547	\$ 784,307			\$ 18,598		\$ 2,995,452	\$ 4,716,190	\$ 2,888,778	\$ 4,827,210
Enhanced Collections	\$ 148,268	\$ 137,085					\$ 285,353	\$ 554,078	\$ 315,255	\$ 514,206
Other Non-Court Operations										
Non-Court Operations Program	\$ 148,268	\$ 137,085					\$ 285,353	\$ 554,078	\$ 315,255	\$ 514,206
Executive Office	\$ 145,110						\$ 145,110	\$ 216,569	\$ 142,714	\$ 213,701
Fiscal Services	\$ 181,618	\$ 30,647	\$ 0				\$ 212,265	\$ 310,048	\$ 718,391	\$ 280,302
Human Resources	\$ 699,770	\$ 1,689	\$ 0				\$ 701,459	\$ 697,524	\$ 140,681	\$ 1,237,938
Business & Facilities Services		\$ 92,369			\$ (18,598)		\$ 73,771	\$ 108,200	\$ 104,681	\$ 124,000
Information Technology	\$ 202,528	\$ 72,263					\$ 274,791	\$ 534,977	\$ 344,225	\$ 554,907
Court Administration Program	\$ 1,229,026	\$ 196,968	\$ 0		\$ (18,598)		\$ 1,407,396	\$ 1,867,318	\$ 1,450,692	\$ 2,410,848
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,569,841	\$ 1,118,360	\$ 0		\$ 0		\$ 4,688,201	\$ 7,137,586	\$ 4,654,724	\$ 7,752,264