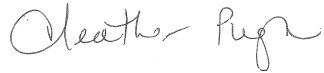


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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.



09/20/2022

Signature of Presiding Judge or Court Executive

Date

Yuba

Court

FY 2021 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

FY 2021 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
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11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Yuba

Court

FY 2021 Q4

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)	55.75	50	43.5	47	49.25

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 2021/22

2020/21

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (409,656)	\$ 352,514	\$ 0				\$ 0	\$ (57,142)	\$ 81,534
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving									
Other Distribution									
Civil Filing Fees							\$ 168,176	\$ 168,176	\$ 76,001
Trust Credit Card									
Cash on Hand	\$ 1,400							\$ 1,400	\$ 1,400
Cash with County	\$ 5,004	\$ 121,015	\$ 0				\$ 527,245	\$ 653,263	\$ 888,925
Cash Outside of the JCC							\$ 491,594	\$ 491,594	\$ 166,013
Cash Equivalents	\$ 1,114,638						\$ 16	\$ 1,114,655	\$ 814,558
Total Cash and Cash Equivalents	\$ 711,386	\$ 473,529	\$ 0				\$ 1,187,031	\$ 2,371,947	\$ 2,028,431
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 633	\$ 328						\$ 961	\$ 509
Accounts Receivable - General	\$ 0	\$ 0						\$ 0	\$ 98,253
Dishonored Checks									
Due From Employee	\$ 60,423							\$ 60,423	\$ 0
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 64,414							\$ 64,414	\$ 96,976
Due From Other Governments	\$ 2,467	\$ 0						\$ 2,467	\$ 2,968
Due From Other Courts	\$ 663							\$ 663	
Due From State	\$ 148,426	\$ 3,107	\$ 89,827					\$ 241,360	\$ 230,255
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 277,026	\$ 3,435	\$ 89,827					\$ 370,287	\$ 428,961
Prepaid Expenses - General	\$ 195,017							\$ 195,017	\$ 252,250
Salary and Travel Advances	\$ 304							\$ 304	
Counties									
Total Prepaid Expenses	\$ 195,321							\$ 195,321	\$ 252,250
Other Assets									
Total Other Assets									
Total Assets	\$ 1,183,733	\$ 476,964	\$ 89,827				\$ 1,187,031	\$ 2,937,555	\$ 2,709,642
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 91,684	\$ 405	\$ 14,581					\$ 106,669	\$ 45,157
Accounts Payable - General	\$ 838	\$ 0	\$ 19				\$ 0	\$ 858	\$ 2,567
Due to Other Funds	\$ 0		\$ 64,414				\$ 0	\$ 64,414	\$ 96,976
Due to Other Courts	\$ 1,447	\$ 24,977	\$ 0					\$ 26,424	\$ 1,182
Due to State	\$ 90,200	\$ 15,528						\$ 105,728	\$ 78,110
TC145 Liability							\$ 168,176	\$ 168,176	\$ 154,543
Due to Other Governments	\$ 58,847	\$ 76,734	\$ 2,207					\$ 137,788	\$ 83,806
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 46							\$ 46	
Interest							\$ 16	\$ 16	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 243,064	\$ 117,643	\$ 81,221				\$ 168,192	\$ 610,119	\$ 462,341
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,018,839	\$ 1,018,839	\$ 921,084
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 1,018,839	\$ 1,018,839	\$ 921,084
Accrued Payroll	\$ 359,028	\$ 16,762	\$ 8,494					\$ 384,284	\$ 394,306
Benefits Payable	\$ 1,823							\$ 1,823	\$ 9,157
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 360,851	\$ 16,762	\$ 8,494					\$ 386,107	\$ 403,463
Revenue Collected in Advance	\$ 143,649	\$ 159,096	\$ 0					\$ 302,744	\$ 350,951
Liabilities For Deposits	\$ 6,851		\$ 112					\$ 6,963	\$ 5,737
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 150,500	\$ 159,096	\$ 112					\$ 309,707	\$ 356,688
Total Liabilities	\$ 754,414	\$ 293,500	\$ 89,827				\$ 1,187,031	\$ 2,324,772	\$ 2,143,576
Total Fund Balance	\$ 429,319	\$ 183,464	\$ 0					\$ 612,783	\$ 566,066
Total Liabilities and Fund Balance	\$ 1,183,733	\$ 476,964	\$ 89,827				\$ 1,187,031	\$ 2,937,555	\$ 2,709,642

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 2021/22										2020/21	
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 5,937,941	\$ 18,371					\$ 5,956,312	\$ 5,837,194	\$ 5,190,511	\$ 5,145,053	
Improvement and Modernization Fund	\$ 6,284						\$ 6,284	\$ 8,558	\$ 5,138	\$ 9,434	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 57,285						\$ 57,285	\$ 58,597	\$ 62,134	\$ 57,400	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 513,452	\$ 390,985					\$ 904,437	\$ 880,199	\$ 736,642	\$ 455,523	
Other Miscellaneous	\$ 90,867	\$ 41,163					\$ 132,030	\$ 90,867	\$ 90,867	\$ 90,867	
	\$ 6,605,829	\$ 450,520					\$ 7,056,349	\$ 6,875,415	\$ 6,085,292	\$ 5,758,277	
Grants											
AB 1058 Commissioner/Facilitator			\$ 198,241				\$ 198,241	\$ 328,381	\$ 280,195	\$ 284,369	
Other Judicial Council Grants			\$ 74,022				\$ 74,022	\$ 81,055	\$ 101,417	\$ 436,283	
Non-Judicial Council Grants											
			\$ 272,263				\$ 272,263	\$ 409,436	\$ 381,612	\$ 720,652	
Other Financing Sources											
Interest Income	\$ 2,925	\$ 1,018					\$ 3,943	\$ 17,188	\$ 8,571	\$ 26,700	
Investment Income											
Donations											
Local Fees	\$ 18,534	\$ 1,427					\$ 19,961	\$ 42,787	\$ 29,225	\$ 36,500	
Non-Fee Revenues		\$ 8,909					\$ 8,909	\$ 7,130	\$ 6,838	\$ 8,000	
Enhanced Collections		\$ 567,166					\$ 567,166	\$ 468,343	\$ 489,023	\$ 518,019	
Escheatment											
Prior Year Revenue	\$ 2,193	\$ 89					\$ 2,282		\$ 5,521		
County Program - Restricted											
Reimbursement Other	\$ 75,111						\$ 75,111	\$ 86,543	\$ 67,416	\$ 20,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,332						\$ 1,332	\$ 2,868	\$ 798	\$ 1,500	
	\$ 100,096	\$ 578,610					\$ 678,705	\$ 624,860	\$ 607,393	\$ 610,719	
Total Revenues	\$ 6,705,925	\$ 1,029,129	\$ 272,263				\$ 8,007,317	\$ 7,909,711	\$ 7,074,297	\$ 7,089,648	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,528,946	\$ 177,899	\$ 101,258				\$ 3,808,103	\$ 3,753,716	\$ 3,494,645	\$ 3,500,744	
Temp Help	\$ 33,464		\$ 1,543				\$ 35,007		\$ 33,311		
Overtime	\$ 6,459						\$ 6,459		\$ 289		
Staff Benefits	\$ 1,672,536	\$ 84,035	\$ 48,218				\$ 1,804,789	\$ 1,709,283	\$ 1,690,287	\$ 1,540,127	
	\$ 5,241,405	\$ 261,934	\$ 151,019				\$ 5,654,358	\$ 5,462,999	\$ 5,218,532	\$ 5,040,871	
Operating Expenses and Equipment											
General Expense	\$ 131,133	\$ 5,518	\$ 900				\$ 137,550	\$ 171,497	\$ 128,312	\$ 104,864	
Printing	\$ 2,784	\$ 256					\$ 3,040	\$ 4,568	\$ 4,316	\$ 1,100	
Telecommunications	\$ 18,492	\$ 456					\$ 18,948	\$ 14,523	\$ 22,964	\$ 22,447	
Postage	\$ 35,275	\$ 11,960	\$ 844				\$ 48,078	\$ 45,587	\$ 40,107	\$ 47,200	
Insurance	\$ 2,759						\$ 2,759	\$ 2,003	\$ 2,606	\$ 3,000	
In-State Travel	\$ 5,989						\$ 5,989	\$ 25,069	\$ 2,366	\$ 5,300	
Out-of-State Travel											
Training	\$ 7,309						\$ 7,309	\$ 4,577	\$ 1,724	\$ 1,500	
Security Services	\$ 119,296		\$ 8,187				\$ 127,483	\$ 120,783	\$ 139,828	\$ 236,000	
Facility Operations	\$ 112,878		\$ 7,088				\$ 119,966	\$ 436,522	\$ 132,680	\$ 91,000	
Utilities											
Contracted Services	\$ 669,548	\$ 697,182	\$ 74,022				\$ 1,440,752	\$ 1,270,186	\$ 1,193,724	\$ 1,363,527	
Consulting and Professional Services	\$ 33,050						\$ 33,050	\$ 30,482	\$ 26,232	\$ 38,104	
Information Technology	\$ 153,112						\$ 153,112	\$ 182,156	\$ 144,152	\$ 163,374	
Major Equipment	\$ 10,501						\$ 10,501	\$ 32,000	\$ 11,576	\$ 13,300	
Other Items of Expense	\$ 21						\$ 21	\$ 100			
	\$ 1,302,148	\$ 715,371	\$ 91,041				\$ 2,108,559	\$ 2,340,053	\$ 1,850,587	\$ 2,090,716	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 14,895						\$ 14,895	\$ 10,614	\$ 8,398	\$ 6,000	
Judgements, Settlements and Claims											
Debt Service									\$ 0		
Other									\$ 0		
Capital Costs	\$ 196,500						\$ 196,500				
Internal Cost Recovery	\$ (56,830)	\$ 26,626	\$ 30,204				\$ 0	\$ 0	\$ 0	\$ (1)	
Prior Year Expense Adjustment	\$ (13,710)						\$ (13,710)		\$ 3,245		
	\$ 140,854	\$ 26,626	\$ 30,204				\$ 197,685	\$ 10,614	\$ 11,643	\$ 5,999	
Total Expenditures	\$ 6,684,407	\$ 1,003,931	\$ 272,263				\$ 7,960,601	\$ 7,813,666	\$ 7,080,761	\$ 7,137,586	
Excess (Deficit) of Revenues Over Expenditures	\$ 21,518	\$ 25,198	\$ 0				\$ 46,716	\$ 96,045	\$ (6,465)	\$ (47,938)	
Operating Transfers In (Out)	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 407,801	\$ 158,266	\$ 0				\$ 566,066	\$ 566,066	\$ 572,531	\$ 572,531	
Ending Balance (Deficit)	\$ 429,319	\$ 183,464	\$ 0				\$ 612,783	\$ 662,112	\$ 566,066	\$ 524,593	

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

For the month ended June										
Fiscal Year 2021/22									2020/21	
	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	\$ 1,023,325	\$ 550,286				\$ 3,750	\$ 1,577,361	\$ 1,972,562	\$ 1,563,856	\$ 1,445,249
Traffic & Other Infractions	\$ 108,479	\$ 230					\$ 108,709	\$ 238,075	\$ 22,551	\$ 158,948
Other Criminal Cases	\$ 525,514				\$ 201		\$ 525,715	\$ 350,141	\$ 556,671	\$ 371,275
Civil	\$ 239,349	\$ 1,238					\$ 240,587	\$ 202,699	\$ 259,424	\$ 163,802
Family & Children Services	\$ 939,100	\$ 136,555			\$ 30,204	\$ (220)	\$ 1,105,639	\$ 883,873	\$ 995,074	\$ 970,637
Probate, Guardianship & Mental Health Services	\$ 105,012	\$ 47,545					\$ 152,558	\$ 207,383	\$ 168,655	\$ 164,450
Juvenile Dependency Services	\$ 42,746	\$ 348,465					\$ 391,211	\$ 397,807	\$ 389,132	\$ 390,307
Juvenile Delinquency Services	\$ 42,746	\$ 468					\$ 43,214	\$ 20,516	\$ 43,394	\$ 26,487
Other Court Operations	\$ 251,602	\$ 160					\$ 251,762	\$ 549,050	\$ 236,598	\$ 665,459
Court Interpreters	\$ 17,818	\$ 63,418				\$ 1,150	\$ 82,386	\$ 65,208	\$ 86,049	\$ 81,895
Jury Services	\$ 58,866	\$ 34,661	\$ 14,895				\$ 108,421	\$ 78,436	\$ 111,514	\$ 57,681
Security		\$ 129,076					\$ 129,076	\$ 120,783	\$ 139,828	\$ 220,000
Trial Court Operations Program	\$ 3,354,556	\$ 1,312,104	\$ 14,895		\$ 30,405	\$ 4,680	\$ 4,716,639	\$ 5,086,532	\$ 4,572,744	\$ 4,716,190
Enhanced Collections	\$ 275,159	\$ 296,136			\$ 24,958	\$ (19,851)	\$ 576,402	\$ 544,529	\$ 525,205	\$ 554,078
Other Non-Court Operations										
Non-Court Operations Program	\$ 275,159	\$ 296,136			\$ 24,958	\$ (19,851)	\$ 576,402	\$ 544,529	\$ 525,205	\$ 554,078
Executive Office	\$ 351,686				\$ 315		\$ 352,001	\$ 181,568	\$ 219,258	\$ 216,569
Fiscal Services	\$ 291,566	\$ 58,328			\$ 283		\$ 350,177	\$ 324,276	\$ 300,759	\$ 310,048
Human Resources	\$ 972,166	\$ 10,283					\$ 982,449	\$ 871,050	\$ 847,695	\$ 697,524
Business & Facilities Services		\$ 125,289		\$ 196,500	\$ (56,830)		\$ 264,959	\$ 138,260	\$ 80,550	\$ 108,200
Information Technology	\$ 409,225	\$ 306,419			\$ 869	\$ 1,460	\$ 717,974	\$ 667,450	\$ 534,549	\$ 534,977
Court Administration Program	\$ 2,024,643	\$ 500,319		\$ 196,500	\$ (55,363)	\$ 1,460	\$ 2,667,559	\$ 2,182,604	\$ 1,982,812	\$ 1,867,318
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,654,358	\$ 2,108,559	\$ 14,895	\$ 196,500	\$ 0	\$ (13,710)	\$ 7,960,601	\$ 7,813,666	\$ 7,080,761	\$ 7,137,586

2021-22 Constraints on Fiscal Year-End Fund Balance - Summary

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	195,321	-	195,321	-	-	-	-	-	195,321	
Restricted	-	-	-	183,464	-	-	-	-	183,464	
Committed	39,560	-	39,560	-	-	-	-	-	39,560	
Assigned	194,437	-	194,437	-	-	-	-	-	194,437	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 429,318	\$ -	\$ 429,318	\$ 183,464	\$ -	\$ -	\$ -	\$ -	\$ 612,783	