

**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

12/05/2014

\_\_\_\_\_  
Date

Yuba

\_\_\_\_\_  
Court

2014/2015 Qtr 1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Yuba

Court

2014/2015 Qtr 1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Yuba

Court	
2014/2015	Qtr 1
Fiscal Year and Ending Quarter	

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
	48.50	45.75			

<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 September  
 Fiscal Year 2014/15

2013/14

	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	\$ 454,460	\$ (333,911)	\$ (135,101)				\$ 10,161	\$ (4,391)	\$ 10,826
Payroll	\$ 0						\$ (25)	\$ (25)	
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County	\$ (236,197)	\$ 528,301	\$ (469)				\$ 387,256	\$ 678,892	\$ 1,001,375
Cash Outside of the AOC							\$ 120,103	\$ 120,103	
Total Cash	\$ 218,613	\$ 194,390	\$ (135,570)				\$ 517,495	\$ 794,928	\$ 1,012,551
Short Term Investment	\$ 1,087,194						\$ 62,785	\$ 1,149,979	\$ 875,819
Investment in Financial Institution									
Total Investments	\$ 1,087,194						\$ 62,785	\$ 1,149,979	\$ 875,819
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Prepaid Expenses - General	\$ 5,813							\$ 5,813	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 5,813							\$ 5,813	
Other Assets									
Total Other Assets									
Total Assets	\$ 1,311,620	\$ 194,390	\$ (135,570)				\$ 580,280	\$ 1,950,720	\$ 1,888,370
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,033	\$ 0	\$ 28				\$ 0	\$ 4,061	\$ 920
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 72,920	\$ 72,920	\$ 78,744
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 120
Interest							\$ 1	\$ 1	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4,033	\$ 0	\$ 28				\$ 72,921	\$ 76,982	\$ 79,785
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 507,359	\$ 507,359	\$ 640,515
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 507,359	\$ 507,359	\$ 640,515
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (1,465)							\$ (1,465)	
Deferred Compensation Payable	\$ 0							\$ 0	
Deductions Payable	\$ 0							\$ 0	
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (1,465)	\$ 0	\$ 0					\$ (1,465)	\$ 0
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,259							\$ 1,259	\$ 1,282
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,259							\$ 1,259	\$ 1,282
Total Liabilities	\$ 3,828	\$ 0	\$ 28				\$ 580,280	\$ 584,135	\$ 721,582
Total Fund Balance	\$ 1,307,792	\$ 194,390	\$ (135,598)					\$ 1,366,584	\$ 1,166,788
Total Liabilities and Fund Balance	\$ 1,311,620	\$ 194,390	\$ (135,570)				\$ 580,280	\$ 1,950,720	\$ 1,888,370

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

For the month ended September										
Fiscal Year 2014/15									2013/14	
	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	\$ 182,612	\$ 19,689					\$ 202,302	\$ 1,198,467	\$ 192,823	\$ 1,244,637
Traffic & Other Infractions	\$ 43,301						\$ 43,301	\$ 131,848	\$ 35,126	\$ 243,295
Other Criminal Cases	\$ 66,206	\$ 125					\$ 66,331	\$ 467,051	\$ 75,257	\$ 488,633
Civil	\$ 32,390						\$ 32,390	\$ 193,674	\$ 21,689	\$ 155,060
Family & Children Services	\$ 91,257	\$ 44,768					\$ 136,025	\$ 877,605	\$ 119,303	\$ 978,492
Probate, Guardianship & Mental Health Services	\$ 8,694	\$ 9,179					\$ 17,873	\$ 93,946	\$ 14,747	\$ 77,024
Juvenile Dependency Services	\$ 9,487	\$ 58,500					\$ 67,987	\$ 258,099	\$ 56,960	\$ 257,472
Juvenile Delinquency Services	\$ 9,487						\$ 9,487	\$ 57,477	\$ 9,024	\$ 57,740
Other Court Operations	\$ 12,694						\$ 12,694	\$ 148,454	\$ 26,728	\$ 195,767
Court Interpreters		\$ 7,330					\$ 7,330	\$ 38,734	\$ 7,963	\$ 48,545
Jury Services	\$ 12,110	\$ 152	\$ 1,535				\$ 13,797	\$ 179,305	\$ 19,607	\$ 111,531
Security		\$ 21,986					\$ 21,986	\$ 104,031	\$ 21,608	\$ 116,094
Trial Court Operations Program	\$ 468,237	\$ 161,728	\$ 1,535				\$ 631,500	\$ 3,748,691	\$ 600,834	\$ 3,974,290
Enhanced Collections	\$ 21,274	\$ 34,300					\$ 55,574	\$ 411,286	\$ 74,799	\$ 471,521
Other Non-Court Operations		\$ 28					\$ 28	\$ 10,000		\$ 10,000
Non-Court Operations Program	\$ 21,274	\$ 34,328					\$ 55,602	\$ 421,286	\$ 74,799	\$ 481,521
Executive Office	\$ 35,564						\$ 35,564	\$ 214,706	\$ 33,595	\$ 212,064
Fiscal Services	\$ 50,249	\$ 591					\$ 50,840	\$ 367,901	\$ 46,777	\$ 331,925
Human Resources	\$ 21,931	\$ 395					\$ 22,326	\$ 67,876	\$ 11,483	\$ 7,065
Business & Facilities Services		\$ 7,110					\$ 7,110	\$ 118,079	\$ 7,973	\$ 136,345
Information Technology	\$ 40,724	\$ 88,292					\$ 129,015	\$ 704,673	\$ 78,956	\$ 344,979
Court Administration Program	\$ 148,469	\$ 96,387					\$ 244,856	\$ 1,473,235	\$ 178,783	\$ 1,032,378
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 637,980	\$ 292,444	\$ 1,535				\$ 931,959	\$ 5,643,212	\$ 854,416	\$ 5,488,189

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 September											
Fiscal Year 2014/15										2013/14	
	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	\$ 1,756,934	\$ 1,316					\$ 1,758,250	\$ 3,763,883	\$ 1,431,555	\$ 3,508,456	
Improvement and Modernization Fund	\$ (10,066)						\$ (10,066)	\$ 69,392	\$ (2,982)	\$ 12,348	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 4,700						\$ 4,700	\$ 36,734	\$ 5,931	\$ 46,705	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 43,710						\$ 43,710	\$ 271,725	\$ 33,690	\$ 264,500	
Other Miscellaneous								\$ 90,867		\$ 90,867	
	\$ 1,795,278	\$ 1,316					\$ 1,796,594	\$ 4,232,601	\$ 1,468,194	\$ 3,922,876	
Grants											
AB 1058 Commissioner/Facilitator			\$ (54,755)				\$ (54,755)	\$ 341,666	\$ (44,669)	\$ 341,666	
Other AOC Grants			\$ (17,655)				\$ (17,655)	\$ 62,270	\$ (18,329)	\$ 54,059	
Non-AOC Grants											
			\$ (72,410)				\$ (72,410)	\$ 403,936	\$ (62,998)	\$ 395,725	
Other Financing Sources											
Interest Income	\$ 193	\$ 0					\$ 194	\$ 3,041	\$ 439	\$ 4,862	
Investment Income											
Donations											
Local Fees	\$ 15,671	\$ 4,952					\$ 20,622	\$ 146,254	\$ 11,549	\$ 175,177	
Non-Fee Revenues		\$ 2,959					\$ 2,959	\$ 9,464			
Enhanced Collections		\$ 53,951					\$ 53,951	\$ 411,066	\$ 39,314	\$ 426,990	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 0					\$ 0	\$ 10,000	\$ (5,000)	\$ 10,000	
Reimbursement Other								\$ 1,020	\$ (1,546)	\$ 4,255	
Sale of Fixed Assets											
Other Miscellaneous	\$ 17						\$ 17	\$ 5,350	\$ 8,568	\$ 32,913	
	\$ 15,881	\$ 61,861					\$ 77,742	\$ 586,195	\$ 53,325	\$ 654,197	
Total Revenues	\$ 1,811,159	\$ 63,177	\$ (72,410)				\$ 1,801,926	\$ 5,222,732	\$ 1,458,520	\$ 4,972,798	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 420,717	\$ 19,680	\$ 25,038				\$ 465,434	\$ 2,732,461	\$ 445,188	\$ 2,890,442	
Temp Help											
Overtime	\$ 20						\$ 20		\$ 20		
Staff Benefits	\$ 160,100	\$ 5,013	\$ 7,412				\$ 172,526	\$ 1,078,418	\$ 161,051	\$ 1,068,493	
	\$ 580,837	\$ 24,693	\$ 32,450				\$ 637,980	\$ 3,810,879	\$ 606,259	\$ 3,958,935	
Operating Expenses and Equipment											
General Expense	\$ 13,250	\$ 537	\$ 473				\$ 14,260	\$ 130,991	\$ 22,580	\$ 142,773	
Printing		\$ 688					\$ 688	\$ 2,900	\$ 907	\$ 4,610	
Telecommunications	\$ 374		\$ 44				\$ 418	\$ 7,074	\$ 288	\$ 6,423	
Postage	\$ 149	\$ 0	\$ 0				\$ 149	\$ 57,461	\$ 1,130	\$ 58,264	
Insurance								\$ 1,657		\$ 1,884	
In-State Travel	\$ 2,381		\$ 1,736				\$ 4,117	\$ 12,332	\$ 1,819	\$ 9,493	
Out-of-State Travel											
Training			\$ 945				\$ 945	\$ 3,045	\$ 650	\$ 4,060	
Security Services	\$ 18,886		\$ 3,100				\$ 21,986	\$ 97,731	\$ 21,608	\$ 110,091	
Facility Operations	\$ 6,311		\$ 6,085				\$ 12,396	\$ 152,776	\$ 12,711	\$ 145,858	
Utilities	\$ 1,432		\$ 1,431				\$ 2,863	\$ 6,210	\$ (6,004)	\$ 18,541	
Contracted Services	\$ 139,942	\$ 28,965	\$ 16,923				\$ 185,829	\$ 1,114,225	\$ 138,336	\$ 822,331	
Consulting and Professional Services	\$ 945						\$ 945	\$ 45,526	\$ 1,120	\$ 49,812	
Information Technology	\$ 43,704	\$ 4,138					\$ 47,842	\$ 117,369	\$ 46,038	\$ 65,950	
Major Equipment								\$ 13,406		\$ 16,228	
Other Items of Expense	\$ 5						\$ 5	\$ 164		\$ 301	
	\$ 227,378	\$ 34,328	\$ 30,738				\$ 292,444	\$ 1,762,867	\$ 241,183	\$ 1,456,619	
Special Items of Expense											
Grand Jury								\$ 10,000		\$ 10,000	
Jury Costs	\$ 1,535						\$ 1,535	\$ 22,790	\$ 6,974	\$ 20,764	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 36,676		\$ 41,871	
Prior Year Expense Adjustment											
	\$ 1,535						\$ 1,535	\$ 69,466	\$ 6,974	\$ 72,635	
Total Expenditures	\$ 809,750	\$ 59,021	\$ 63,188				\$ 931,959	\$ 5,643,212	\$ 854,416	\$ 5,488,189	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,001,409	\$ 4,157	\$ (135,598)				\$ 869,968	\$ (420,480)	\$ 604,104	\$ (515,391)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 306,383	\$ 190,234	\$ 0				\$ 496,617	\$ 496,617	\$ 562,683	\$ 562,683	
Ending Balance (Deficit)	\$ 1,307,792	\$ 194,390	\$ (135,598)				\$ 1,366,584	\$ 76,137	\$ 1,166,788	\$ 47,292	