

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.



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Signature of Presiding Judge or Court Executive

08/12/2015

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Date

Yuba

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Court

2014/2015 Qtr 4

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Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

2014/2015 Qtr 4

Fiscal Year and Ending Quarter

FOOTNOTES

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

Yuba  


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 Court  
 2014/2015 Qtr 4  


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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)	48.50	45.75	45.25	45.25	44.25

<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 June  
 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	Total Funds (Info. Purposes Only)		
		Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ 664,825	\$ (617,594)	\$ 20,200				\$ 0	\$ 67,431	\$ 119,976	
Payroll	\$ 0						\$ 0	\$ 0	\$ 0	
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0	
Trust										
Credit Card								\$ 350	\$ 350	
Cash on Hand	\$ 350							\$ 350	\$ 350	
Cash with County	\$ (556,344)	\$ 834,395	\$ (469)				\$ 468,473	\$ 746,055	\$ 574,265	
Cash Outside of the AOC							\$ 156,781	\$ 156,781	\$ 120,103	
Total Cash	\$ 108,831	\$ 216,801	\$ 19,731				\$ 625,255	\$ 970,618	\$ 814,694	
Short Term Investment	\$ 615,745							\$ 1	\$ 615,746	
Investment in Financial Institution								\$ 1	\$ 479,108	
Total Investments	\$ 615,745							\$ 1	\$ 479,108	
Accrued Revenue	\$ 245	\$ 9						\$ 254	\$ 164	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee									\$ 0	
Civil Jury Fees	\$ 423							\$ 423	\$ 0	
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 91,095	
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 5,028	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 137,840	\$ 3,021	\$ 75,600					\$ 216,461	\$ 196,923	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 0							\$ 0	\$ 0	
Total Receivables	\$ 138,508	\$ 3,030	\$ 75,600				\$ 0	\$ 217,138	\$ 293,210	
Prepaid Expenses - General	\$ 44,178							\$ 44,178	\$ 5,813	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 44,178							\$ 44,178	\$ 5,813	
Other Assets										
Total Other Assets										
Total Assets	\$ 907,262	\$ 219,831	\$ 95,331				\$ 625,256	\$ 1,847,681	\$ 1,592,825	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 58,127	\$ 23,058	\$ 29,712					\$ 110,897	\$ 117,635	
Accounts Payable - General	\$ 722	\$ 0	\$ 113				\$ 0	\$ 835	\$ 990	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 91,095	
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0	
Due to State	\$ 7,938		\$ 7,938					\$ 15,876	\$ 7,082	
TC145 Liability							\$ 0	\$ 0	\$ 99,810	
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 59		\$ 0					\$ 59	\$ 0	
Interest							\$ 1	\$ 1	\$ 1	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0		
Total Accounts Payable and Accrued Liab.	\$ 66,846	\$ 23,058	\$ 37,763				\$ 1	\$ 127,668	\$ 316,613	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 625,255	\$ 625,255	\$ 478,602	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 625,255	\$ 625,255	\$ 478,602	
Accrued Payroll	\$ 291,385	\$ 6,522	\$ 15,908					\$ 313,815	\$ 300,177	
Benefits Payable	\$ 842							\$ 842	\$ (443)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 0							\$ 0	\$ 0	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 292,227	\$ 6,522	\$ 15,908					\$ 314,658	\$ 299,733	
Revenue Collected in Advance	\$ 329,105		\$ 41,660					\$ 370,765		
Liabilities For Deposits	\$ 1,259							\$ 1,259	\$ 1,259	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 330,364		\$ 41,660					\$ 372,025	\$ 1,259	
Total Liabilities	\$ 689,438	\$ 29,580	\$ 95,331				\$ 625,256	\$ 1,439,605	\$ 1,096,208	
Total Fund Balance	\$ 217,825	\$ 190,251	\$ 0					\$ 408,076	\$ 496,617	
Total Liabilities and Fund Balance	\$ 907,262	\$ 219,831	\$ 95,331				\$ 625,256	\$ 1,847,681	\$ 1,592,825	

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 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	\$ 3,761,224	\$ 17,731					\$ 3,778,955	\$ 3,763,883	\$ 3,616,513	\$ 3,508,456	
Improvement and Modernization Fund	\$ 69,392						\$ 69,392	\$ 69,392	\$ 12,959	\$ 12,348	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 34,041						\$ 34,041	\$ 36,734	\$ 37,592	\$ 46,705	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 262,488						\$ 262,488	\$ 271,725	\$ 271,914	\$ 264,500	
Other Miscellaneous	\$ 90,867						\$ 90,867	\$ 90,867	\$ 90,867	\$ 90,867	
	\$ 4,218,012	\$ 17,731					\$ 4,235,743	\$ 4,232,601	\$ 4,029,845	\$ 3,922,876	
Grants											
AB 1058 Commissioner/Facilitator			\$ 328,199				\$ 328,199	\$ 341,666	\$ 316,885	\$ 341,666	
Other AOC Grants			\$ 50,293				\$ 50,293	\$ 62,270	\$ 69,922	\$ 54,059	
Non-AOC Grants											
			\$ 378,491				\$ 378,491	\$ 403,936	\$ 386,807	\$ 395,725	
Other Financing Sources											
Interest Income	\$ 2,127	\$ 44					\$ 2,171	\$ 3,041	\$ 3,041	\$ 4,862	
Investment Income											
Donations											
Local Fees	\$ 111,757	\$ 27,768					\$ 139,526	\$ 146,254	\$ 146,255	\$ 175,177	
Non-Fee Revenues		\$ 13,012					\$ 13,012	\$ 9,464	\$ 9,464		
Enhanced Collections	\$ 69,567	\$ 327,175					\$ 396,741	\$ 411,066	\$ 413,822	\$ 426,990	
Escheatment									\$ 136,651		
Prior Year Revenue									\$ 10,000	\$ 10,000	
County Program - Restricted		\$ 10,000					\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Reimbursement Other	\$ 2,366						\$ 2,366	\$ 1,020	\$ 955	\$ 4,255	
Sale of Fixed Assets											
Other Miscellaneous	\$ 13,239						\$ 13,239	\$ 5,350	\$ 5,326	\$ 32,913	
	\$ 199,056	\$ 377,998					\$ 577,055	\$ 586,195	\$ 725,515	\$ 654,197	
<b>Total Revenues</b>	<b>\$ 4,417,068</b>	<b>\$ 395,729</b>	<b>\$ 378,491</b>				<b>\$ 5,191,289</b>	<b>\$ 5,222,732</b>	<b>\$ 5,142,167</b>	<b>\$ 4,972,798</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,545,690	\$ 111,314	\$ 145,615				\$ 2,802,620	\$ 2,732,461	\$ 2,771,504	\$ 2,890,442	
Temp Help											
Overtime	\$ 276		\$ 58				\$ 334		\$ 225		
Staff Benefits	\$ 921,326	\$ 28,652	\$ 44,796				\$ 994,775	\$ 1,078,418	\$ 988,176	\$ 1,068,493	
	\$ 3,467,292	\$ 139,966	\$ 190,470				\$ 3,797,729	\$ 3,810,879	\$ 3,759,905	\$ 3,958,935	
Operating Expenses and Equipment											
General Expense	\$ 87,766	\$ 2,525	\$ 4,213				\$ 94,504	\$ 130,991	\$ 121,343	\$ 142,773	
Printing	\$ 1,511	\$ 688	\$ 109				\$ 2,309	\$ 2,900	\$ 2,134	\$ 4,610	
Telecommunications	\$ 11,698		\$ 166				\$ 11,864	\$ 7,074	\$ 6,973	\$ 6,423	
Postage	\$ 51,708	\$ 12,621	\$ 1,105				\$ 65,433	\$ 57,461	\$ 58,286	\$ 58,264	
Insurance	\$ 1,675						\$ 1,675	\$ 1,657	\$ 1,657	\$ 1,884	
In-State Travel	\$ 10,198		\$ 2,304				\$ 12,503	\$ 12,332	\$ 11,176	\$ 9,493	
Out-of-State Travel											
Training	\$ 295		\$ 945				\$ 1,240	\$ 3,045	\$ 2,864	\$ 4,060	
Security Services	\$ 84,467		\$ 13,783				\$ 98,250	\$ 97,731	\$ 97,731	\$ 110,091	
Facility Operations	\$ 112,032		\$ 53,444				\$ 165,476	\$ 152,776	\$ 152,278	\$ 145,858	
Utilities	\$ 9,469		\$ 9,468				\$ 18,938	\$ 6,210	\$ 6,210	\$ 18,541	
Contracted Services	\$ 508,417	\$ 196,971	\$ 131,083				\$ 836,471	\$ 1,114,225	\$ 828,834	\$ 822,331	
Consulting and Professional Services	\$ 36,635						\$ 36,635	\$ 45,526	\$ 53,642	\$ 49,812	
Information Technology	\$ 102,475	\$ 4,138					\$ 106,614	\$ 117,369	\$ 60,622	\$ 65,950	
Major Equipment	\$ 7,163						\$ 7,163	\$ 13,406	\$ 11,553	\$ 16,228	
Other Items of Expense	\$ 319						\$ 319	\$ 164	\$ 164	\$ 301	
	\$ 1,025,829	\$ 216,943	\$ 216,620				\$ 1,459,392	\$ 1,762,867	\$ 1,415,467	\$ 1,456,619	
Special Items of Expense											
Grand Jury		\$ 10,000					\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Jury Costs	\$ 12,709						\$ 12,709	\$ 22,790	\$ 22,725	\$ 20,764	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (36,114)		\$ 36,114				\$ 0	\$ 36,676	\$ 0	\$ 41,871	
Prior Year Expense Adjustment									\$ 136		
	\$ (23,405)	\$ 10,000	\$ 36,114				\$ 22,709	\$ 69,466	\$ 32,861	\$ 72,635	
<b>Total Expenditures</b>	<b>\$ 4,469,716</b>	<b>\$ 366,909</b>	<b>\$ 443,204</b>				<b>\$ 5,279,830</b>	<b>\$ 5,643,212</b>	<b>\$ 5,208,233</b>	<b>\$ 5,488,189</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (52,648)	\$ 28,820	\$ (64,713)				\$ (88,541)	\$ (420,480)	\$ (66,067)	\$ (515,391)	
Operating Transfers In (Out)	\$ (35,910)	\$ (28,802)	\$ 64,713				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 306,383	\$ 190,234	\$ 0				\$ 496,617	\$ 496,617	\$ 562,683	\$ 562,683	
Ending Balance (Deficit)	\$ 217,825	\$ 190,251	\$ 0				\$ 408,076	\$ 76,137	\$ 496,617	\$ 47,292	

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

For the month ended June										
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	\$ 1,098,590	\$ 112,269					\$ 1,210,859	\$ 1,198,467	\$ 1,199,785	\$ 1,244,637
Traffic & Other Infractions	\$ 244,171						\$ 244,171	\$ 131,848	\$ 214,004	\$ 243,295
Other Criminal Cases	\$ 391,457	\$ 373					\$ 391,830	\$ 467,051	\$ 463,345	\$ 488,633
Civil	\$ 178,876	\$ 914					\$ 179,790	\$ 193,674	\$ 157,155	\$ 155,060
Family & Children Services	\$ 575,039	\$ 282,094			\$ 36,114		\$ 893,247	\$ 877,605	\$ 868,646	\$ 978,492
Probate, Guardianship & Mental Health Services	\$ 46,722	\$ 40,702					\$ 87,424	\$ 93,946	\$ 76,685	\$ 77,024
Juvenile Dependency Services	\$ 57,789	\$ 216,903					\$ 274,692	\$ 258,099	\$ 260,726	\$ 257,472
Juvenile Delinquency Services	\$ 57,789						\$ 57,789	\$ 57,477	\$ 56,907	\$ 57,740
Other Court Operations	\$ 75,259						\$ 75,259	\$ 148,454	\$ 131,209	\$ 195,767
Court Interpreters		\$ 37,100					\$ 37,100	\$ 38,734	\$ 40,310	\$ 48,545
Jury Services	\$ 63,647	\$ 72,864	\$ 12,709				\$ 149,219	\$ 179,305	\$ 113,225	\$ 111,531
Security		\$ 104,223					\$ 104,223	\$ 104,031	\$ 104,347	\$ 116,094
Trial Court Operations Program	\$ 2,789,340	\$ 867,440	\$ 12,709		\$ 36,114		\$ 3,705,603	\$ 3,748,691	\$ 3,686,345	\$ 3,974,290
Enhanced Collections	\$ 186,839	\$ 238,186					\$ 425,025	\$ 411,286	\$ 453,406	\$ 471,521
Other Non-Court Operations		\$ 28	\$ 10,000				\$ 10,028	\$ 10,000	\$ 10,000	\$ 10,000
Non-Court Operations Program	\$ 186,839	\$ 238,215	\$ 10,000				\$ 435,053	\$ 421,286	\$ 463,406	\$ 481,521
Executive Office	\$ 215,509						\$ 215,509	\$ 214,706	\$ 210,521	\$ 212,064
Fiscal Services	\$ 298,798	\$ 47,544					\$ 346,342	\$ 367,901	\$ 312,786	\$ 331,925
Human Resources	\$ 61,454	\$ 1,832					\$ 63,285	\$ 67,876	\$ 29,292	\$ 7,065
Business & Facilities Services		\$ 124,330			\$ (36,114)		\$ 88,216	\$ 118,079	\$ 127,482	\$ 136,345
Information Technology	\$ 245,789	\$ 180,032					\$ 425,821	\$ 704,673	\$ 378,401	\$ 344,979
Court Administration Program	\$ 821,550	\$ 353,738			\$ (36,114)		\$ 1,139,174	\$ 1,473,235	\$ 1,058,482	\$ 1,032,378
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,797,729	\$ 1,459,392	\$ 22,709		\$ 0		\$ 5,279,830	\$ 5,643,212	\$ 5,208,233	\$ 5,488,189

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - 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	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	190,251	-	-	-	-	-	<b>190,251</b>
Committed	208,830	-	208,830	-	-	-	-	-	-	<b>208,830</b>
Assigned	8,995	-	8,995	-	-	-	-	-	-	<b>8,995</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 217,825</b>	<b>\$ -</b>	<b>\$ 217,825</b>	<b>\$ 190,251</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 408,076</b>