

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



Date

Yuba

Court

2015-2016 Qtr 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

2015-2016 Qtr 2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Yuba

Court

2015-2016 Qtr 2

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)	47.25	45.25	44.25		

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 December									
Fiscal Year 2015/16									2014/15
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ 223,332	\$ (46,934)	\$ (110,462)				\$ 7,854	\$ 73,790	\$ 5,625
Payroll	\$ (7,378)						\$ 0	\$ (7,378)	\$ (7,061)
Jury Revolving									
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card								\$ 350	\$ 350
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County	\$ 271,454	\$ 119,028	\$ 0				\$ 317,705	\$ 708,187	\$ 548,946
Cash Outside of the JCC							\$ 136,631	\$ 136,631	\$ 133,239
Cash Equivalents	\$ 521,704						\$ 46,080	\$ 567,784	\$ 806,761
Total Cash and Cash Equivalents	\$ 1,009,462	\$ 72,094	\$ (110,462)				\$ 508,269	\$ 1,479,363	\$ 1,487,859
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	
Civil Jury Fees	\$ 0							\$ 0	
Trust									
Due From Other Funds									\$ 0
Due From Other Governments	\$ 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
Total Receivables	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Prepaid Expenses - General	\$ 0							\$ 0	\$ 5,813
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 5,813
Other Assets									
Total Other Assets									
Total Assets	\$ 1,009,462	\$ 72,094	\$ (110,462)				\$ 508,269	\$ 1,479,363	\$ 1,493,672
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,515	\$ 0	\$ 74				\$ 0	\$ 4,590	\$ 2,960
Due to Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 53,929	\$ 53,929	\$ 70,356
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	\$ 0
Interest							\$ 5	\$ 5	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4,515	\$ 0	\$ 74				\$ 53,934	\$ 58,524	\$ 73,319
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 454,335	\$ 454,335	\$ 480,249
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 454,335	\$ 454,335	\$ 480,249
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (50,720)							\$ (50,720)	\$ 621
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (50,720)	\$ 0	\$ 0					\$ (50,720)	\$ 621
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	
Liabilities For Deposits	\$ 2,882							\$ 2,882	\$ 1,259
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,882		\$ 0					\$ 2,882	\$ 1,259
Total Liabilities	\$ (43,323)	\$ 0	\$ 74				\$ 508,269	\$ 465,020	\$ 555,447
Total Fund Balance	\$ 1,052,785	\$ 72,094	\$ (110,536)					\$ 1,014,343	\$ 938,225
Total Liabilities and Fund Balance	\$ 1,009,462	\$ 72,094	\$ (110,462)				\$ 508,269	\$ 1,479,363	\$ 1,493,672

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 2015/16										2014/15	
	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	\$ 2,472,344	\$ 6,057					\$ 2,478,401	\$ 4,147,432	\$ 2,330,350	\$ 3,763,883	
Improvement and Modernization Fund	\$ (60,000)						\$ (60,000)	\$ 9,392	\$ 0	\$ 69,392	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 13,728						\$ 13,728	\$ 36,419	\$ 13,674	\$ 36,734	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 115,393						\$ 115,393	\$ 259,834	\$ 126,816	\$ 271,725	
Other Miscellaneous	\$ 90,867						\$ 90,867	\$ 90,867	\$ 90,867	\$ 90,867	
	\$ 2,632,332	\$ 6,057					\$ 2,638,389	\$ 4,543,944	\$ 2,561,707	\$ 4,232,601	
Grants											
AB 1058 Commissioner/Facilitator			\$ 80,747				\$ 80,747	\$ 336,094	\$ (15,226)	\$ 341,666	
Other Judicial Council Grants			\$ 47,482				\$ 47,482	\$ 80,827	\$ (3,669)	\$ 62,270	
Non-Judicial Council Grants											
			\$ 128,229				\$ 128,229	\$ 416,921	\$ (18,895)	\$ 403,936	
Other Financing Sources											
Interest Income	\$ 1,038	\$ 7					\$ 1,045	\$ 2,171	\$ 718	\$ 3,041	
Investment Income											
Donations											
Local Fees	\$ 47,229	\$ 10,756					\$ 57,985	\$ 139,521	\$ 52,510	\$ 146,254	
Non-Fee Revenues		\$ 3,735					\$ 3,735	\$ 13,012	\$ 9,249	\$ 9,464	
Enhanced Collections	\$ 89,608	\$ 102,622					\$ 192,230	\$ 369,434	\$ 127,887	\$ 411,066	
Escheatment											
Prior Year Revenue											
County Program - Restricted									\$ 0	\$ 10,000	
Reimbursement Other	\$ 1,084						\$ 1,084	\$ 2,335		\$ 1,020	
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,594						\$ 4,594	\$ 13,239	\$ 144	\$ 5,350	
	\$ 143,553	\$ 117,120					\$ 260,673	\$ 539,712	\$ 190,508	\$ 586,195	
Total Revenues	\$ 2,775,885	\$ 123,177	\$ 128,229				\$ 3,027,292	\$ 5,500,577	\$ 2,733,320	\$ 5,222,732	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,066,311	\$ 33,361	\$ 67,289				\$ 1,166,961	\$ 2,818,537	\$ 1,211,166	\$ 2,732,461	
Temp Help											
Overtime	\$ 55		\$ 317				\$ 373		\$ 224		
Staff Benefits	\$ 429,895	\$ 7,768	\$ 25,821				\$ 463,484	\$ 1,170,212	\$ 424,573	\$ 1,078,418	
	\$ 1,496,261	\$ 41,129	\$ 93,428				\$ 1,630,818	\$ 3,988,749	\$ 1,635,963	\$ 3,810,879	
Operating Expenses and Equipment											
General Expense	\$ 66,652	\$ 0	\$ 4,761				\$ 71,414	\$ 124,981	\$ 33,208	\$ 130,991	
Printing	\$ 1,299						\$ 1,299	\$ 3,837	\$ 797	\$ 2,900	
Telecommunications	\$ 1,028		\$ 66				\$ 1,094	\$ 14,881	\$ 3,511	\$ 7,074	
Postage	\$ 30,487	\$ 0	\$ 582				\$ 31,069	\$ 65,433	\$ 16,523	\$ 57,461	
Insurance	\$ 1,524						\$ 1,524	\$ 1,675	\$ 1,675	\$ 1,657	
In-State Travel	\$ 4,291		\$ 2,807				\$ 7,098	\$ 14,783	\$ 6,927	\$ 12,332	
Out-of-State Travel											
Training	\$ 175		\$ 765				\$ 940	\$ 1,740	\$ 1,240	\$ 3,045	
Security Services	\$ 39,812		\$ 6,646				\$ 46,457	\$ 99,560	\$ 45,912	\$ 97,731	
Facility Operations	\$ 13,353		\$ 12,213				\$ 25,565	\$ 157,083	\$ 51,125	\$ 152,776	
Utilities	\$ 3,956		\$ 3,957				\$ 7,912	\$ 18,320	\$ 8,852	\$ 6,210	
Contracted Services	\$ 227,713	\$ 200,205	\$ 110,524				\$ 538,442	\$ 1,158,385	\$ 414,394	\$ 1,114,225	
Consulting and Professional Services	\$ 2,200						\$ 2,200	\$ 35,150	\$ 4,817	\$ 45,526	
Information Technology	\$ 47,027						\$ 47,027	\$ 97,855	\$ 52,162	\$ 117,369	
Major Equipment									\$ 7,163	\$ 13,406	
Other Items of Expense	\$ 21						\$ 21	\$ 319	\$ 101	\$ 164	
	\$ 439,536	\$ 200,205	\$ 142,321				\$ 782,063	\$ 1,794,002	\$ 648,407	\$ 1,762,867	
Special Items of Expense											
Grand Jury										\$ 10,000	
Jury Costs	\$ 8,144						\$ 8,144	\$ 12,709	\$ 7,342	\$ 22,790	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (3,017)		\$ 3,017				\$ 0	\$ 37,283		\$ 36,676	
Prior Year Expense Adjustment											
	\$ 5,128		\$ 3,017				\$ 8,144	\$ 49,992	\$ 7,342	\$ 69,466	
Total Expenditures	\$ 1,940,925	\$ 241,334	\$ 238,766				\$ 2,421,025	\$ 5,832,743	\$ 2,291,712	\$ 5,643,212	
Excess (Deficit) of Revenues Over Expenditures	\$ 834,960	\$ (118,158)	\$ (110,536)				\$ 606,267	\$ (332,166)	\$ 441,608	\$ (420,480)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 217,825	\$ 190,251	\$ 0				\$ 408,076	\$ 408,076	\$ 496,617	\$ 496,617	
Ending Balance (Deficit)	\$ 1,052,785	\$ 72,094	\$ (110,536)				\$ 1,014,343	\$ 75,910	\$ 938,225	\$ 76,137	

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

For the month ended December

Fiscal Year 2015/16 2014/15

	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	\$ 441,641	\$ 46,737					\$ 488,378	\$ 1,189,736	\$ 504,050	\$ 1,198,467
Traffic & Other Infractions	\$ 87,174						\$ 87,174	\$ 201,777	\$ 114,716	\$ 131,848
Other Criminal Cases	\$ 177,219	\$ 41,705					\$ 218,924	\$ 432,744	\$ 166,859	\$ 467,051
Civil	\$ 58,620	\$ 500					\$ 59,120	\$ 219,413	\$ 88,728	\$ 193,674
Family & Children Services	\$ 252,427	\$ 114,224			\$ 3,017		\$ 369,668	\$ 975,786	\$ 346,443	\$ 877,605
Probate, Guardianship & Mental Health Services	\$ 19,955	\$ 17,214					\$ 37,169	\$ 140,525	\$ 39,141	\$ 93,946
Juvenile Dependency Services	\$ 24,802	\$ 104,444					\$ 129,247	\$ 260,933	\$ 136,380	\$ 258,099
Juvenile Delinquency Services	\$ 24,803						\$ 24,803	\$ 60,078	\$ 23,970	\$ 57,477
Other Court Operations	\$ 31,813						\$ 31,813	\$ 175,832	\$ 31,128	\$ 148,454
Court Interpreters		\$ 18,234					\$ 18,234	\$ 37,100	\$ 16,996	\$ 38,734
Jury Services	\$ 20,700	\$ 14,035	\$ 8,144				\$ 42,879	\$ 108,503	\$ 55,760	\$ 179,305
Security		\$ 46,457					\$ 46,457	\$ 106,405	\$ 45,912	\$ 104,031
Trial Court Operations Program	\$ 1,139,153	\$ 403,549	\$ 8,144		\$ 3,017		\$ 1,553,863	\$ 3,908,832	\$ 1,570,084	\$ 3,748,691
Enhanced Collections	\$ 113,727	\$ 79,496					\$ 193,222	\$ 388,721	\$ 136,172	\$ 411,286
Other Non-Court Operations									\$ 28	\$ 10,000
Non-Court Operations Program	\$ 113,727	\$ 79,496					\$ 193,222	\$ 388,721	\$ 136,200	\$ 421,286
Executive Office	\$ 93,290						\$ 93,290	\$ 222,160	\$ 89,520	\$ 214,706
Fiscal Services	\$ 129,892	\$ 12,606					\$ 142,498	\$ 299,804	\$ 137,870	\$ 367,901
Human Resources	\$ 48,429	\$ 1,096					\$ 49,525	\$ 67,234	\$ 49,733	\$ 67,876
Business & Facilities Services		\$ 27,901			\$ (3,017)		\$ 24,884	\$ 123,278	\$ 40,189	\$ 118,079
Information Technology	\$ 106,327	\$ 257,415					\$ 363,742	\$ 822,714	\$ 268,116	\$ 704,673
Court Administration Program	\$ 377,939	\$ 299,018			\$ (3,017)		\$ 673,940	\$ 1,535,190	\$ 585,428	\$ 1,473,235
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,630,818	\$ 782,063	\$ 8,144		\$ 0		\$ 2,421,025	\$ 5,832,743	\$ 2,291,712	\$ 5,643,212