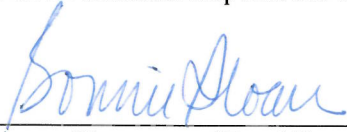


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

05/11/2016

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Date

Yuba Superior

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Court

FY 2015-16 3rd Quarter

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Yuba Superior

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Court

FY 2015-16 3rd Quarter

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Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Yuba Superior

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Court

FY 2015-16 3rd Quarter

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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)	47.25	45.25	44.25	43.50	

<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						2014/15		
		Fiscal Year 2015/16								
		Governmental Funds								
		Special Revenue								
		General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
<b>ASSETS</b>										
Operations		\$ 303,280	\$ (131,161)	\$ (151,794)				\$ 13,952	\$ 34,277	\$ 14,331
Payroll		\$ (23)						\$ 54	\$ 31	\$ 0
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees										
Trust								\$ 0	\$ 0	\$ 0
Credit Card										
Cash on Hand		\$ 350							\$ 350	\$ 350
Cash with County		\$ (148,888)	\$ 187,394	\$ 0				\$ 433,892	\$ 472,397	\$ 700,741
Cash Outside of the JCC								\$ 181,704	\$ 181,704	\$ 124,035
Cash Equivalents		\$ 377,477						\$ 75,206	\$ 452,683	\$ 609,789
<b>Total Cash and Cash Equivalents</b>		<b>\$ 532,196</b>	<b>\$ 56,233</b>	<b>\$ (151,794)</b>				<b>\$ 704,808</b>	<b>\$ 1,141,442</b>	<b>\$ 1,449,245</b>
Short-Term Investment										
Investments										
<b>Total Investments</b>										
Accrued Revenue		\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General				\$ 105,218					\$ 105,218	\$ 0
Dishonored Checks										
Due From Employee		\$ 589							\$ 589	
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
Due From State		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Trust Due To/From									\$ 0	\$ 0
Distribution Due To/From									\$ 0	\$ 0
Civil Filing Fee Due To/From									\$ 0	\$ 0
General Due To/From									\$ 0	\$ 0
<b>Total Receivables</b>		<b>\$ 589</b>	<b>\$ 0</b>	<b>\$ 105,218</b>				<b>\$ 0</b>	<b>\$ 105,807</b>	<b>\$ 0</b>
Prepaid Expenses - General		\$ 0							\$ 0	\$ 5,813
Salary and Travel Advances		\$ 0							\$ 0	
Counties										
<b>Total Prepaid Expenses</b>		<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 5,813</b>
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>		<b>\$ 532,785</b>	<b>\$ 56,233</b>	<b>\$ (46,576)</b>				<b>\$ 704,808</b>	<b>\$ 1,247,249</b>	<b>\$ 1,455,058</b>
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities		\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General		\$ 12,305	\$ 16,972	\$ 6,584				\$ 0	\$ 35,862	\$ 532
Due to Other Funds		\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts		\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to State		\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
TC145 Liability								\$ 89,204	\$ 89,204	\$ 99,309
Due to Other Governments		\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency								\$ 0	\$ 0	\$ 0
Due to Other Public Agencies										
Sales and Use Tax		\$ 0		\$ 0					\$ 0	\$ 0
Interest								\$ 8	\$ 8	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>		<b>\$ 12,305</b>	<b>\$ 16,972</b>	<b>\$ 6,584</b>				<b>\$ 89,212</b>	<b>\$ 125,074</b>	<b>\$ 99,843</b>
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable								\$ 615,596	\$ 615,596	\$ 483,356
Miscellaneous Trust										
<b>Total Trust Deposits</b>								<b>\$ 615,596</b>	<b>\$ 615,596</b>	<b>\$ 483,356</b>
Accrued Payroll		\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable		\$ (50,263)							\$ (50,263)	\$ (76,260)
Deferred Compensation Payable		\$ 0							\$ 0	\$ 0
Deductions Payable		\$ 0							\$ 0	\$ 0
Payroll Clearing		\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>		<b>\$ (50,263)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (50,263)</b>	<b>\$ (76,260)</b>
Revenue Collected in Advance		\$ 0		\$ 0					\$ 0	\$ 300,000
Liabilities For Deposits		\$ 2,833							\$ 2,833	\$ 1,259
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>		<b>\$ 2,833</b>		<b>\$ 0</b>					<b>\$ 2,833</b>	<b>\$ 301,259</b>
<b>Total Liabilities</b>		<b>\$ (35,125)</b>	<b>\$ 16,972</b>	<b>\$ 6,584</b>				<b>\$ 704,808</b>	<b>\$ 693,240</b>	<b>\$ 808,198</b>
<b>Total Fund Balance</b>		<b>\$ 567,910</b>	<b>\$ 39,260</b>	<b>\$ (53,161)</b>					<b>\$ 554,009</b>	<b>\$ 646,859</b>
<b>Total Liabilities and Fund Balance</b>		<b>\$ 532,785</b>	<b>\$ 56,233</b>	<b>\$ (46,576)</b>				<b>\$ 704,808</b>	<b>\$ 1,247,249</b>	<b>\$ 1,455,058</b>



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 2015/16										2014/15	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,918,770	\$ 10,278									
Improvement and Modernization Fund	\$ (1,292)						\$ 2,929,048	\$ 4,147,432	\$ 2,768,883	\$ 3,763,883	
Judges' Compensation (45.25)							\$ (1,292)	\$ 9,392	\$ 0	\$ 69,392	
Court Interpreter (45.45)	\$ 27,931						\$ 27,931	\$ 36,419	\$ 21,089	\$ 36,734	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 187,428						\$ 187,428	\$ 259,834	\$ 194,199	\$ 271,725	
Other Miscellaneous	\$ 90,867						\$ 90,867	\$ 90,867	\$ 90,867	\$ 90,867	
	\$ 3,223,704	\$ 10,278					\$ 3,233,982	\$ 4,543,944	\$ 3,075,038	\$ 4,232,601	
Grants											
AB 1058 Commissioner/Facilitator			\$ 260,662				\$ 260,662	\$ 336,094	\$ 116,042	\$ 341,666	
Other Judicial Council Grants			\$ 62,900				\$ 62,900	\$ 80,827	\$ 5,981	\$ 62,270	
Non-Judicial Council Grants											
			\$ 323,562				\$ 323,562	\$ 416,921	\$ 122,023	\$ 403,936	
Other Financing Sources											
Interest Income	\$ 2,495	\$ 24					\$ 2,519	\$ 2,171	\$ 1,544	\$ 3,041	
Investment Income											
Donations											
Local Fees	\$ 65,058	\$ 14,260					\$ 79,318	\$ 139,521	\$ 88,511	\$ 146,254	
Non-Fee Revenues		\$ 7,650					\$ 7,650	\$ 13,012	\$ 12,815	\$ 9,464	
Enhanced Collections	\$ 129,775	\$ 163,568					\$ 293,343	\$ 369,434	\$ 233,491	\$ 411,066	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 1,084						\$ 1,084	\$ 2,335	\$ 5,000	\$ 10,000	
Sale of Fixed Assets									\$ 1,943	\$ 1,020	
Other Miscellaneous	\$ 4,655						\$ 4,655	\$ 13,239	\$ 901	\$ 5,350	
	\$ 203,067	\$ 185,503					\$ 388,569	\$ 539,712	\$ 344,206	\$ 586,195	
<b>Total Revenues</b>	<b>\$ 3,428,771</b>	<b>\$ 195,781</b>	<b>\$ 323,562</b>				<b>\$ 3,946,114</b>	<b>\$ 5,500,577</b>	<b>\$ 3,541,266</b>	<b>\$ 5,222,732</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,735,902	\$ 49,632	\$ 107,555				\$ 1,893,090	\$ 2,818,537	\$ 1,888,653	\$ 2,732,461	
Temp Help	\$ 55		\$ 317				\$ 373		\$ 314		
Overtime	\$ 695,170	\$ 13,640	\$ 46,374				\$ 755,184	\$ 1,170,212	\$ 592,984	\$ 1,078,418	
Staff Benefits											
	\$ 2,431,128	\$ 63,272	\$ 154,247				\$ 2,648,646	\$ 3,988,749	\$ 2,481,951	\$ 3,810,879	
Operating Expenses and Equipment											
General Expense	\$ 88,009	\$ 0	\$ 5,464				\$ 93,473	\$ 124,981	\$ 54,968	\$ 130,991	
Printing	\$ 2,695						\$ 2,695	\$ 3,837	\$ 1,485	\$ 2,900	
Telecommunications	\$ 1,599		\$ 106				\$ 1,705	\$ 14,881	\$ 5,372	\$ 7,074	
Postage	\$ 35,987	\$ 0	\$ 679				\$ 36,666	\$ 65,433	\$ 16,684	\$ 57,461	
Insurance	\$ 1,524						\$ 1,524	\$ 1,675	\$ 1,675	\$ 1,657	
In-State Travel	\$ 5,911		\$ 2,807				\$ 8,718	\$ 14,783	\$ 9,144	\$ 12,332	
Out-of-State Travel											
Training	\$ 175		\$ 765				\$ 940	\$ 1,740	\$ 1,240	\$ 3,045	
Security Services	\$ 63,132		\$ 10,496				\$ 73,628	\$ 99,560	\$ 69,482	\$ 97,731	
Facility Operations	\$ 62,101		\$ 29,283				\$ 91,384	\$ 157,083	\$ 69,611	\$ 152,776	
Utilities	\$ 4,782		\$ 4,783				\$ 9,564	\$ 18,320	\$ 12,092	\$ 6,210	
Contracted Services	\$ 328,684	\$ 283,499	\$ 144,215				\$ 756,398	\$ 1,158,385	\$ 572,846	\$ 1,114,225	
Consulting and Professional Services	\$ 12,782						\$ 12,782	\$ 35,150	\$ 15,798	\$ 45,526	
Information Technology	\$ 53,077						\$ 53,077	\$ 97,855	\$ 55,222	\$ 117,369	
Major Equipment									\$ 7,163	\$ 13,406	
Other Items of Expense	\$ 66						\$ 66	\$ 319	\$ 111	\$ 164	
	\$ 660,522	\$ 283,499	\$ 198,578				\$ 1,142,599	\$ 1,794,002	\$ 892,894	\$ 1,762,867	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 8,935						\$ 8,935	\$ 12,709	\$ 5,000	\$ 10,000	
Judgements, Settlements and Claims									\$ 11,178	\$ 22,790	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (29,290)		\$ 29,290				\$ 0	\$ 37,283		\$ 36,676	
Prior Year Expense Adjustment											
	\$ (20,355)		\$ 29,290				\$ 8,935	\$ 49,992	\$ 16,178	\$ 69,466	
<b>Total Expenditures</b>	<b>\$ 3,071,295</b>	<b>\$ 346,772</b>	<b>\$ 382,114</b>				<b>\$ 3,800,181</b>	<b>\$ 5,832,743</b>	<b>\$ 3,391,023</b>	<b>\$ 5,643,212</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 355,476	\$ (150,991)	\$ (58,552)				\$ 145,933	\$ (332,166)	\$ 150,243	\$ (420,480)	
Operating Transfers In (Out)	\$ (5,392)		\$ 5,392				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 217,825	\$ 190,251	\$ 0				\$ 408,076	\$ 408,076	\$ 496,617	\$ 496,617	
Ending Balance (Deficit)	\$ 567,910	\$ 39,280	\$ (53,161)				\$ 554,009	\$ 75,910	\$ 646,859	\$ 76,137	

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

For the month ended March										
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 712,737	\$ 84,764					\$ 797,500	\$ 1,189,736	\$ 798,112	\$ 1,198,467
Traffic & Other Infractions	\$ 146,733						\$ 146,733	\$ 201,777	\$ 169,340	\$ 131,848
Other Criminal Cases	\$ 267,586	\$ 41,705					\$ 309,291	\$ 432,744	\$ 262,520	\$ 467,051
Civil	\$ 95,252	\$ 750					\$ 96,002	\$ 219,413	\$ 127,577	\$ 193,674
Family & Children Services	\$ 411,108	\$ 186,453			\$ 29,290		\$ 626,851	\$ 975,786	\$ 543,338	\$ 877,605
Probate, Guardianship & Mental Health Services	\$ 33,539	\$ 31,373					\$ 64,912	\$ 140,525	\$ 58,458	\$ 93,946
Juvenile Dependency Services	\$ 40,386	\$ 150,444					\$ 190,830	\$ 260,933	\$ 198,474	\$ 258,099
Juvenile Delinquency Services	\$ 40,386						\$ 40,386	\$ 60,078	\$ 38,064	\$ 57,477
Other Court Operations	\$ 52,396						\$ 52,396	\$ 175,832	\$ 48,723	\$ 148,454
Court Interpreters		\$ 29,594					\$ 29,594	\$ 37,100	\$ 26,932	\$ 38,734
Jury Services	\$ 33,709	\$ 19,349	\$ 8,935				\$ 61,993	\$ 108,503	\$ 71,081	\$ 179,305
Security		\$ 73,628					\$ 73,628	\$ 106,405	\$ 69,482	\$ 104,031
Trial Court Operations Program	\$ 1,833,832	\$ 618,061	\$ 8,935		\$ 29,290		\$ 2,490,117	\$ 3,908,832	\$ 2,412,102	\$ 3,748,691
Enhanced Collections	\$ 186,980	\$ 167,071					\$ 354,052	\$ 388,721	\$ 221,361	\$ 411,286
Other Non-Court Operations									\$ 5,028	\$ 10,000
Non-Court Operations Program	\$ 186,980	\$ 167,071					\$ 354,052	\$ 388,721	\$ 226,389	\$ 421,286
Executive Office	\$ 195,386						\$ 195,386	\$ 222,160	\$ 142,944	\$ 214,706
Fiscal Services	\$ 208,143	\$ 29,160					\$ 237,303	\$ 299,804	\$ 219,443	\$ 367,901
Human Resources	\$ 52,499	\$ 1,131					\$ 53,630	\$ 67,234	\$ (1,300)	\$ 67,876
Business & Facilities Services		\$ 68,103			\$ (29,290)		\$ 38,813	\$ 123,278	\$ 59,957	\$ 118,079
Information Technology	\$ 171,806	\$ 259,074					\$ 430,880	\$ 822,714	\$ 331,487	\$ 704,673
Court Administration Program	\$ 627,834	\$ 357,468			\$ (29,290)		\$ 956,012	\$ 1,535,190	\$ 752,532	\$ 1,473,235
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,648,646</b>	<b>\$ 1,142,599</b>	<b>\$ 8,935</b>		<b>\$ 0</b>		<b>\$ 3,800,181</b>	<b>\$ 5,832,743</b>	<b>\$ 3,391,023</b>	<b>\$ 5,643,212</b>