

**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the *Trial Court Financial 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

**04/28/2023**

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Date

Yuba

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Court

2022-23 Q3

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Yuba

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Court

2022-23 Q3

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Yuba

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Court

2022-23 Q3

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	53.25	52.75	47.25	49.75	

<sup>1</sup> Total 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									
Fiscal Year 2022/23									2021/22
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 71,232	\$ (59,862)	\$ (98,258)				\$ 674	\$ (86,214)	\$ 98,841
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving									
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 1,400							\$ 1,400	\$ 1,400
Cash with County	\$ 22,034	\$ 363,815	\$ 0				\$ 503,631	\$ 889,480	\$ 1,032,955
Cash Outside of the JCC							\$ 191,308	\$ 191,308	\$ 105,914
Cash Equivalents	\$ 1,024,386						\$ 50,452	\$ 1,074,838	\$ 799,979
Total Cash and Cash Equivalents	\$ 1,119,053	\$ 303,953	\$ (98,258)				\$ 746,065	\$ 2,070,813	\$ 2,039,088
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 245	\$ 0						\$ 245	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2,589	\$ 0						\$ 2,589	\$ 13,746
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 3,344	\$ 0	\$ 66,231					\$ 69,575	\$ 53,565
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 6,179	\$ 0	\$ 66,231					\$ 72,409	\$ 67,311
Prepaid Expenses - General	\$ 203,517							\$ 203,517	\$ 196,500
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 203,517							\$ 203,517	\$ 196,500
Other Assets									
Total Other Assets									
Total Assets	\$ 1,328,748	\$ 303,953	\$ (32,027)				\$ 746,065	\$ 2,346,739	\$ 2,302,899
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,385	\$ 0	\$ 28				\$ 0	\$ 3,413	\$ 11,587
Due to Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 19,837	\$ 15,528						\$ 35,365	\$ 0
TC145 Liability							\$ 50,949	\$ 50,949	\$ 58,502
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 115							\$ 115	\$ 0
Interest							\$ 177	\$ 177	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 23,337	\$ 15,528	\$ 28				\$ 51,126	\$ 90,018	\$ 70,090
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 694,939	\$ 694,939	\$ 719,906
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 694,939	\$ 694,939	\$ 719,906
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (69,384)							\$ (69,384)	\$ (617)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 12							\$ 12	\$ (35)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (69,372)	\$ 0	\$ 0					\$ (69,372)	\$ (652)
Revenue Collected in Advance	\$ 75,000	\$ 0						\$ 75,000	\$ 398,614
Liabilities For Deposits	\$ 8,435		\$ 112					\$ 8,547	\$ 6,557
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 83,435	\$ 0	\$ 112					\$ 83,547	\$ 405,172
Total Liabilities	\$ 37,401	\$ 15,528	\$ 139				\$ 746,065	\$ 799,133	\$ 1,194,516
Total Fund Balance	\$ 1,291,347	\$ 288,425	\$ (32,167)					\$ 1,547,606	\$ 1,108,384
Total Liabilities and Fund Balance	\$ 1,328,748	\$ 303,953	\$ (32,027)				\$ 746,065	\$ 2,346,739	\$ 2,302,899

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 2022/23										2021/22	
	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	\$ 4,739,755	\$ 10,060					\$ 4,749,815	\$ 5,925,437	\$ 4,680,860	\$ 5,837,194	
Improvement and Modernization Fund	\$ 2,000						\$ 2,000			\$ 8,558	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 58,505						\$ 58,505	\$ 78,007	\$ 42,964	\$ 58,597	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 368,354						\$ 368,354	\$ 477,939	\$ 512,586	\$ 880,199	
Other Miscellaneous	\$ 90,867	\$ 358,837					\$ 449,704	\$ 290,867	\$ 90,867	\$ 90,867	
	\$ 5,259,481	\$ 368,897					\$ 5,628,378	\$ 6,772,250	\$ 5,327,277	\$ 6,875,415	
Grants											
AB 1058 Commissioner/Facilitator			\$ 87,267				\$ 87,267	\$ 328,812	\$ 144,701	\$ 328,381	
Other Judicial Council Grants			\$ 37,727				\$ 37,727	\$ 81,482	\$ 37,736	\$ 81,055	
Non-Judicial Council Grants											
			\$ 124,994				\$ 124,994	\$ 410,294	\$ 182,437	\$ 409,436	
Other Financing Sources											
Interest Income	\$ 29,560	\$ 8,854					\$ 38,414	\$ 11,500	\$ 1,959	\$ 17,188	
Investment Income											
Donations											
Local Fees	\$ 5,063	\$ 404					\$ 5,467	\$ 27,978	\$ 15,621	\$ 42,787	
Non-Fee Revenues		\$ 5,079					\$ 5,079	\$ 7,115	\$ 4,624	\$ 7,130	
Enhanced Collections		\$ 237,282					\$ 237,282	\$ 506,667	\$ 255,060	\$ 468,343	
Escheatment											
Prior Year Revenue	\$ 1,249	\$ 0					\$ 1,249		\$ (226)		
County Program - Restricted											
Reimbursement Other	\$ 56,524						\$ 56,524	\$ 68,547	\$ 65,630	\$ 86,543	
Sale of Fixed Assets											
Other Miscellaneous	\$ 196						\$ 196		\$ 275	\$ 2,868	
	\$ 92,592	\$ 251,619					\$ 344,211	\$ 621,807	\$ 342,942	\$ 624,860	
Total Revenues	\$ 5,352,073	\$ 620,516	\$ 124,994				\$ 6,097,583	\$ 7,804,351	\$ 5,852,655	\$ 7,909,711	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 2,104,791	\$ 99,735	\$ 57,743				\$ 2,262,269	\$ 3,718,416	\$ 2,693,984	\$ 3,753,716	
Temp Help	\$ 54,902						\$ 54,902		\$ 26,002		
Overtime	\$ 15,157						\$ 15,157	\$ 5,000	\$ 133		
Staff Benefits	\$ 1,522,978	\$ 44,225	\$ 29,234				\$ 1,596,437	\$ 1,976,242	\$ 1,414,174	\$ 1,709,283	
	\$ 3,697,828	\$ 143,960	\$ 86,977				\$ 3,928,764	\$ 5,699,659	\$ 4,134,293	\$ 5,462,999	
Operating Expenses and Equipment											
General Expense	\$ 113,717	\$ 4,151	\$ 1,205				\$ 119,073	\$ 193,448	\$ 90,973	\$ 171,497	
Printing	\$ 3,538	\$ 640	\$ 5				\$ 4,183	\$ 5,800	\$ 2,720	\$ 4,568	
Telecommunications	\$ 13,410	\$ 304					\$ 13,714	\$ 38,033	\$ 14,347	\$ 14,523	
Postage	\$ 25,736	\$ 8,364	\$ 326				\$ 34,426	\$ 50,250	\$ 22,882	\$ 45,587	
Insurance	\$ 3,038						\$ 3,038	\$ 3,000	\$ 2,759	\$ 2,003	
In-State Travel	\$ 7,809						\$ 7,809	\$ 15,000	\$ 2,110	\$ 25,069	
Out-of-State Travel											
Training	\$ 3,835						\$ 3,835	\$ 5,500	\$ 3,999	\$ 4,577	
Security Services	\$ 63,431		\$ 2,808				\$ 66,239	\$ 115,000	\$ 52,706	\$ 120,783	
Facility Operations	\$ 45,115		\$ 3,826				\$ 48,941	\$ 102,500	\$ 50,314	\$ 436,522	
Utilities											
Contracted Services	\$ 436,216	\$ 344,688	\$ 48,602				\$ 829,507	\$ 1,140,475	\$ 840,422	\$ 1,270,186	
Consulting and Professional Services	\$ 9,378						\$ 9,378	\$ 33,604	\$ 16,948	\$ 30,482	
Information Technology	\$ 53,131						\$ 53,131	\$ 174,008	\$ 51,067	\$ 182,156	
Major Equipment	\$ 25,226						\$ 25,226	\$ 38,250	\$ 10,501	\$ 32,000	
Other Items of Expense	\$ 20						\$ 20			\$ 100	
	\$ 803,601	\$ 358,146	\$ 56,772				\$ 1,218,519	\$ 1,914,867	\$ 1,161,751	\$ 2,340,053	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 8,894						\$ 8,894	\$ 15,000	\$ 8,198	\$ 10,614	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (26,860)	\$ 13,449	\$ 13,412				\$ 0	\$ 115,852	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 6,582						\$ 6,582		\$ 6,097		
	\$ (11,384)	\$ 13,449	\$ 13,412				\$ 15,476	\$ 130,852	\$ 14,294	\$ 10,614	
Total Expenditures	\$ 4,490,044	\$ 515,555	\$ 157,161				\$ 5,162,760	\$ 7,745,377	\$ 5,310,338	\$ 7,813,666	
Excess (Deficit) of Revenues Over Expenditures	\$ 862,029	\$ 104,961	\$ (32,167)				\$ 934,824	\$ 58,974	\$ 542,317	\$ 96,045	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 429,319	\$ 183,464	\$ 0				\$ 612,783	\$ 612,783	\$ 566,066	\$ 566,066	
Ending Balance (Deficit)	\$ 1,291,347	\$ 288,425	\$ (32,167)				\$ 1,547,606	\$ 671,756	\$ 1,108,384	\$ 662,112	

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

For the month ended March

Fiscal Year 2022/23

2021/22

	Personnel 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	\$ 625,770	\$ 323,779				\$ 6,031	\$ 955,580	\$ 1,289,179	\$ 1,042,020	\$ 1,972,562
Traffic & Other Infractions	\$ 26,102						\$ 26,102	\$ 122,620	\$ 68,986	\$ 238,075
Other Criminal Cases	\$ 391,094						\$ 391,094	\$ 437,168	\$ 341,151	\$ 350,141
Civil	\$ 179,318	\$ 250					\$ 179,568	\$ 362,413	\$ 156,548	\$ 202,699
Family & Children Services	\$ 644,130	\$ 73,162			\$ 13,412	\$ 155	\$ 730,858	\$ 996,761	\$ 779,803	\$ 883,873
Probate, Guardianship & Mental Health Services	\$ 65,503	\$ 34,282					\$ 99,784	\$ 253,232	\$ 89,314	\$ 207,383
Juvenile Dependency Services	\$ 55,253	\$ 236,625				\$ 396	\$ 292,274	\$ 390,279	\$ 248,910	\$ 397,807
Juvenile Delinquency Services	\$ 77,854	\$ 0					\$ 77,854	\$ 15,030	\$ 24,632	\$ 20,516
Other Court Operations	\$ 109,889	\$ 5,645					\$ 115,534	\$ 612,829	\$ 169,460	\$ 549,050
Court Interpreters	\$ 5,033	\$ 58,163					\$ 63,196	\$ 101,669	\$ 63,978	\$ 65,208
Jury Services	\$ 20,233	\$ 17,623	\$ 8,894				\$ 46,750	\$ 56,963	\$ 59,951	\$ 78,436
Security		\$ 66,239					\$ 66,239	\$ 115,000	\$ 53,788	\$ 120,783
Trial Court Operations Program	\$ 2,200,178	\$ 815,767	\$ 8,894		\$ 13,412	\$ 6,582	\$ 3,044,833	\$ 4,753,141	\$ 3,098,540	\$ 5,086,532
Enhanced Collections	\$ 161,491	\$ 117,695			\$ 13,449		\$ 292,635	\$ 589,464	\$ 327,357	\$ 544,529
Other Non-Court Operations										
Non-Court Operations Program	\$ 161,491	\$ 117,695			\$ 13,449		\$ 292,635	\$ 589,464	\$ 327,357	\$ 544,529
Executive Office	\$ 147,098	\$ 273					\$ 147,371	\$ 233,423	\$ 279,909	\$ 181,568
Fiscal Services	\$ 218,344	\$ 8,009					\$ 226,353	\$ 321,810	\$ 226,322	\$ 324,276
Human Resources	\$ 913,645	\$ 18,726					\$ 932,371	\$ 928,508	\$ 903,170	\$ 871,050
Business & Facilities Services		\$ 92,205			\$ (26,860)		\$ 65,344	\$ 209,235	\$ 32,477	\$ 138,260
Information Technology	\$ 288,008	\$ 165,844					\$ 453,853	\$ 709,796	\$ 442,563	\$ 667,450
Court Administration Program	\$ 1,567,095	\$ 285,057			\$ (26,860)		\$ 1,825,292	\$ 2,402,772	\$ 1,884,441	\$ 2,182,604
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,928,764	\$ 1,218,519	\$ 8,894		\$ 0	\$ 6,582	\$ 5,162,760	\$ 7,745,377	\$ 5,310,338	\$ 7,813,666