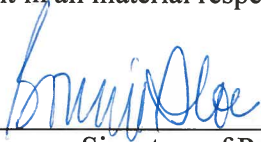


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

12/13/2017

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Date

Yuba Superior

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Court

FY 2017-18; 1st Quarter

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Yuba Superior  
Court  
FY 2017-18; 1st Quarter  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Yuba Superior

Court

FY 2017-18; 1st Quarter

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)	59	52			

<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								2016/17
	Fiscal Year 2017/18								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ 579,872	\$ (437,104)	\$ (160,115)				\$ 4,705	\$ (12,641)	\$ 47,120
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County	\$ (194,805)	\$ 455,458	\$ 0				\$ 241,636	\$ 502,289	\$ 572,803
Cash Outside of the JCC							\$ 134,001	\$ 134,001	\$ 297,278
Cash Equivalents	\$ 1,547,999						\$ 58,919	\$ 1,606,918	\$ 1,013,019
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,933,416</b>	<b>\$ 18,355</b>	<b>\$ (160,115)</b>				<b>\$ 439,261</b>	<b>\$ 2,230,917</b>	<b>\$ 1,930,570</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 344							\$ 344	\$ 1,844
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 48,499
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 344</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 344</b>	<b>\$ 50,343</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 837							\$ 837	\$ 661
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 837</b>							<b>\$ 837</b>	<b>\$ 661</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,934,597</b>	<b>\$ 18,355</b>	<b>\$ (160,115)</b>				<b>\$ 439,261</b>	<b>\$ 2,232,099</b>	<b>\$ 1,981,574</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,966	\$ 0	\$ 58				\$ 0	\$ 3,024	\$ 693
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
TC145 Liability							\$ 63,602	\$ 63,602	\$ 0
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 10		\$ 0					\$ 10	\$ 8
Interest							\$ 22	\$ 22	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 2,976</b>	<b>\$ 0</b>	<b>\$ 58</b>				<b>\$ 63,624</b>	<b>\$ 66,658</b>	<b>\$ 702</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 375,637	\$ 375,637	\$ 565,134
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 375,637</b>	<b>\$ 375,637</b>	<b>\$ 565,134</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 54							\$ 54	\$ (46,701)
Deferred Compensation Payable	\$ 21							\$ 21	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 75</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 75</b>	<b>\$ (46,701)</b>
Revenue Collected in Advance			\$ 7,878					\$ 7,878	\$ 3,858
Liabilities For Deposits	\$ 3,239							\$ 3,239	\$ 2,616
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 3,239</b>		<b>\$ 7,878</b>					<b>\$ 11,118</b>	<b>\$ 6,474</b>
<b>Total Liabilities</b>	<b>\$ 6,290</b>	<b>\$ 0</b>	<b>\$ 7,936</b>				<b>\$ 439,261</b>	<b>\$ 453,488</b>	<b>\$ 525,610</b>
<b>Total Fund Balance</b>	<b>\$ 1,928,307</b>	<b>\$ 18,355</b>	<b>\$ (168,051)</b>					<b>\$ 1,778,611</b>	<b>\$ 1,455,965</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,934,597</b>	<b>\$ 18,355</b>	<b>\$ (160,115)</b>				<b>\$ 439,261</b>	<b>\$ 2,232,099</b>	<b>\$ 1,981,574</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 September											
	Fiscal Year 2017/18								2016/17		
	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	\$ 2,285,360	\$ 1,655						\$ 2,287,015	\$ 4,783,891	\$ 2,221,750	\$ 4,639,850
Improvement and Modernization Fund									\$ 9,393		\$ 9,392
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 3,328							\$ 3,328	\$ 57,073	\$ 13,852	\$ 43,837
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 41,140							\$ 41,140	\$ 536,171	\$ 34,474	\$ 338,075
Other Miscellaneous									\$ 90,867		\$ 90,867
	\$ 2,329,828	\$ 1,655						\$ 2,331,483	\$ 5,477,395	\$ 2,269,878	\$ 5,122,021
Grants											
AB 1058 Commissioner/Facilitator			\$ (54,533)					\$ (54,533)	\$ 342,279	\$ (2,769)	\$ 327,453
Other Judicial Council Grants			\$ (46,405)					\$ (46,405)	\$ 158,713	\$ 0	\$ 227,941
Non-Judicial Council Grants			\$ (100,938)					\$ (100,938)	\$ 500,992	\$ (2,769)	\$ 555,394
Other Financing Sources											
Interest Income	\$ 429	\$ 10						\$ 439	\$ 6,838	\$ 129	\$ 3,696
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues		\$ 3,347						\$ 3,347	\$ 50,892	\$ (5,672)	\$ 135,833
Enhanced Collections									\$ 5,628		\$ 10,515
Escheatment									\$ 444,387	\$ (58,345)	\$ 437,884
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ (369)							\$ (369)	\$ 22,846	\$ (1,864)	\$ 32,249
Sale of Fixed Assets											
Other Miscellaneous	\$ 0							\$ 0	\$ 1,491	\$ 1,288	\$ 4,627
	\$ 60	\$ 3,357						\$ 3,417	\$ 532,182	\$ (64,464)	\$ 624,804
<b>Total Revenues</b>	\$ 2,329,888	\$ 5,012	\$ (100,938)					\$ 2,233,961	\$ 6,510,569	\$ 2,202,642	\$ 6,302,219
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 459,580	\$ 35,634	\$ 15,794					\$ 511,009	\$ 2,977,450	\$ 449,544	\$ 3,006,443
Temp Help											
Overtime											
Staff Benefits	\$ 156,844	\$ 8,421	\$ 5,004					\$ 170,269	\$ 1,557,895	\$ 200,074	\$ 1,350,914
	\$ 616,425	\$ 44,055	\$ 20,799					\$ 681,278	\$ 4,535,345	\$ 649,795	\$ 4,357,357
Operating Expenses and Equipment											
General Expense	\$ 178,666	\$ 280	\$ 1,524					\$ 180,470	\$ 538,482	\$ 12,752	\$ 197,739
Printing									\$ 2,089	\$ 145	\$ 3,200
Telecommunications	\$ 1,367							\$ 1,367	\$ 12,285	\$ (1,987)	\$ 88,225
Postage	\$ 61	\$ 0	\$ 0					\$ 61	\$ 46,300	\$ 3,302	\$ 66,383
Insurance									\$ 1,524		\$ 1,550
In-State Travel	\$ 9,149		\$ 1,296					\$ 10,445	\$ 18,195	\$ 2,773	\$ 18,506
Out-of-State Travel											
Training	\$ 3,724		\$ 1,240					\$ 4,964	\$ 10,737	\$ 880	\$ 8,375
Security Services	\$ 19,566		\$ 3,317					\$ 22,882	\$ 105,651	\$ 20,425	\$ 102,443
Facility Operations	\$ 3,192		\$ 3,085					\$ 6,277	\$ 200,368	\$ 12,928	\$ 157,480
Utilities	\$ 9		\$ 10					\$ 19	\$ 16,907	\$ 154	\$ 16,662
Contracted Services	\$ 95,873	\$ 21,834	\$ 35,842					\$ 153,549	\$ 1,236,896	\$ 124,215	\$ 1,051,057
Consulting and Professional Services	\$ 1,550							\$ 1,550	\$ 31,378	\$ 1,185	\$ 31,730
Information Technology	\$ 99,879							\$ 99,879	\$ 156,187	\$ 84,192	\$ 170,752
Major Equipment	\$ 4,501							\$ 4,501	\$ 142,888		\$ 20,000
Other Items of Expense										\$ 20	
	\$ 417,536	\$ 22,114	\$ 46,314					\$ 485,963	\$ 2,519,887	\$ 280,983	\$ 1,932,102
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,520							\$ 5,520	\$ 14,126	\$ 0	\$ 25,342
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 0		
Prior Year Expense Adjustment											
	\$ 5,520							\$ 5,520	\$ 14,126	\$ 0	\$ 25,342
<b>Total Expenditures</b>	\$ 1,039,480	\$ 66,169	\$ 67,112					\$ 1,172,761	\$ 7,069,358	\$ 910,778	\$ 6,314,801
Excess (Deficit) of Revenues Over Expenditures	\$ 1,290,408	\$ (61,156)	\$ (168,051)					\$ 1,061,201	\$ (558,789)	\$ 1,291,864	\$ (12,582)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 637,899	\$ 79,511	\$ 0					\$ 717,411	\$ 717,411	\$ 164,101	\$ 164,101
Ending Balance (Deficit)	\$ 1,928,307	\$ 18,355	\$ (168,051)					\$ 1,776,611	\$ 158,622	\$ 1,455,965	\$ 151,519



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

For the month ended September										
Fiscal Year 2017/18								2016/17		
	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	\$ 138,210	\$ 32,141					\$ 170,351	\$ 1,079,727	\$ 167,628	\$ 1,164,041
Traffic & Other Infractions	\$ 9,830						\$ 9,830	\$ 72,728	\$ 16,417	\$ 183,206
Other Criminal Cases	\$ 98,288	\$ 18,228					\$ 116,516	\$ 732,630	\$ 89,114	\$ 751,736
Civil	\$ 42,239	\$ 0					\$ 42,239	\$ 314,960	\$ 26,726	\$ 186,882
Family & Children Services	\$ 106,592	\$ 29,844					\$ 136,436	\$ 1,058,231	\$ 123,088	\$ 923,281
Probate, Guardianship & Mental Health Services	\$ 27,266	\$ 11,271					\$ 38,537	\$ 225,665	\$ 16,885	\$ 97,872
Juvenile Dependency Services	\$ 9,875	\$ 52,500					\$ 62,375	\$ 538,925	\$ 50,851	\$ 339,765
Juvenile Delinquency Services	\$ 9,875						\$ 9,875	\$ 64,157	\$ 10,281	\$ 60,848
Other Court Operations	\$ 15,042	\$ 2,515					\$ 17,557	\$ 177,391	\$ 39,827	\$ 437,019
Court Interpreters		\$ 10,059					\$ 10,059	\$ 59,527	\$ 11,570	\$ 44,137
Jury Services	\$ 8,213	\$ 13,980	\$ 5,520				\$ 27,712	\$ 151,510	\$ 10,456	\$ 131,812
Security		\$ 22,882					\$ 22,882	\$ 105,651	\$ 20,425	\$ 102,443
Trial Court Operations Program	\$ 465,430	\$ 193,421	\$ 5,520				\$ 664,370	\$ 4,581,102	\$ 583,269	\$ 4,423,042
Enhanced Collections	\$ 46,636	\$ 22,114					\$ 68,750	\$ 507,448	\$ 61,629	\$ 442,136
Other Non-Court Operations										
Non-Court Operations Program	\$ 46,636	\$ 22,114					\$ 68,750	\$ 507,448	\$ 61,629	\$ 442,136
Executive Office	\$ 32,695	\$ 2,405					\$ 35,100	\$ 221,762	\$ 47,581	\$ 319,748
Fiscal Services	\$ 49,142	\$ 6,194					\$ 55,336	\$ 390,259	\$ 58,028	\$ 366,700
Human Resources	\$ 45,625	\$ 334					\$ 45,959	\$ 129,368	\$ 21,704	\$ 14,054
Business & Facilities Services		\$ 16,018					\$ 16,018	\$ 327,248	\$ 9,651	\$ 152,954
Information Technology	\$ 41,749	\$ 245,478					\$ 287,227	\$ 912,171	\$ 128,916	\$ 596,167
Court Administration Program	\$ 169,212	\$ 270,429					\$ 439,640	\$ 1,980,808	\$ 265,879	\$ 1,449,623
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 681,278	\$ 485,963	\$ 5,520				\$ 1,172,761	\$ 7,069,358	\$ 910,778	\$ 6,314,801