

**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

05/11/2018

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Date

Yuba Superior

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Court

FY2017-18; 3rd Quarter

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Yuba Superior

Court

FY2017-18; 3rd Quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Yuba Superior

Court

FY2017-18; 3rd 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	51.50	54	

<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  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)**

	For the month ended March										
	Fiscal Year 2017/18							2018/17			
	Governmental Funds							Total Funds (Info. Purpose Only)	Current Budget (Annual)	Total Funds (Info. Purpose Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
	Non-Grant	Grant									
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 3,581,506	\$ 10,700					\$ 3,592,206	\$ 4,783,801	\$ 3,588,375	\$ 4,830,850	
Improvement and Modernization Fund							\$ 9,393	\$ 429	\$ 0	\$ 9,392	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 32,924						\$ 32,924	\$ 57,073	\$ 32,847	\$ 43,837	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 198,082						\$ 198,082	\$ 836,171	\$ 210,104	\$ 338,075	
Other Miscellaneous	\$ 90,887						\$ 90,887	\$ 90,887	\$ 90,887	\$ 90,887	
	\$ 3,903,359	\$ 10,700					\$ 3,914,556	\$ 5,471,195	\$ 3,922,418	\$ 5,122,021	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 115,223				\$ 115,223	\$ 342,279	\$ 142,846	\$ 327,483	
Other Judicial Council Grants			\$ 77,153				\$ 77,153	\$ 158,713	\$ 105,035	\$ 227,941	
Non-Judicial Council Grants											
			\$ 192,376				\$ 192,376	\$ 500,992	\$ 247,879	\$ 555,394	
<b>Other Financing Sources</b>											
Interest Income	\$ 9,554	\$ 189					\$ 9,723	\$ 9,938	\$ 4,544	\$ 3,896	
Investment Income											
Donations											
Local Fees	\$ 19,447	\$ 4,283					\$ 23,730	\$ 50,892	\$ 30,413	\$ 135,833	
Non-Fee Revenues		\$ 6,082					\$ 6,082	\$ 8,828	\$ 5,571	\$ 10,519	
Enhanced Collections		\$ 218,234					\$ 218,234	\$ 444,387	\$ (58,345)	\$ 437,884	
Escrowment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 14,678						\$ 14,678	\$ 22,848	\$ 9,780	\$ 32,246	
Sale of Fixed Assets	\$ 1,847						\$ 1,847	\$ 1,491	\$ 1,586	\$ 4,827	
Other Miscellaneous	\$ 45,524	\$ 228,740					\$ 274,273	\$ 530,182	\$ (8,451)	\$ 624,804	
<b>Total Revenues</b>	<b>\$ 3,948,863</b>	<b>\$ 239,448</b>	<b>\$ 192,376</b>				<b>\$ 4,380,738</b>	<b>\$ 6,510,589</b>	<b>\$ 4,163,848</b>	<b>\$ 6,302,918</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 1,876,713	\$ 137,184	\$ 76,575				\$ 2,090,452	\$ 2,977,480	\$ 1,842,974	\$ 3,008,443	
Temp Help	\$ 1,583		\$ 0				\$ 1,583				
Overtime	\$ 1,344						\$ 1,344		\$ 411		
Staff Benefits	\$ 938,448	\$ 35,143	\$ 26,084				\$ 999,675	\$ 1,057,898	\$ 798,148	\$ 1,350,814	
	\$ 2,818,088	\$ 172,307	\$ 102,659				\$ 3,093,039	\$ 4,035,378	\$ 2,642,533	\$ 4,359,357	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 430,136	\$ 2,299	\$ 3,102				\$ 435,537	\$ 538,482	\$ 58,249	\$ 197,739	
Printing								\$ 2,089	\$ 280	\$ 3,200	
Telecommunications	\$ 10,882						\$ 10,882	\$ 12,285	\$ 67,011	\$ 88,225	
Postage	\$ 13,753	\$ 9,759	\$ 281				\$ 23,793	\$ 48,300	\$ 15,857	\$ 68,383	
Insurance	\$ 1,590						\$ 1,590	\$ 1,524	\$ 1,824	\$ 1,560	
In-State Travel	\$ 22,951		\$ 2,817				\$ 25,768	\$ 18,195	\$ 9,598	\$ 18,508	
Out-of-State Travel											
Training	\$ 8,145		\$ 880				\$ 9,025	\$ 10,737	\$ 1,878	\$ 8,378	
Security Services	\$ 81,773		\$ 9,913				\$ 91,686	\$ 105,651	\$ 58,805	\$ 102,443	
Facility Operations	\$ 49,260		\$ 15,090				\$ 64,350	\$ 200,388	\$ 85,900	\$ 157,480	
Utilities	\$ 3,998		\$ 3,279				\$ 7,279	\$ 18,907	\$ 11,194	\$ 18,882	
Contracted Services	\$ 463,763	\$ 79,249	\$ 153,272				\$ 696,285	\$ 1,238,898	\$ 562,338	\$ 1,051,057	
Consulting and Professional Services	\$ 4,425						\$ 4,425	\$ 31,378	\$ 4,285	\$ 31,730	
Information Technology	\$ 128,103						\$ 128,103	\$ 158,187	\$ 108,885	\$ 170,782	
Major Equipment	\$ 48,625						\$ 48,625	\$ 142,888		\$ 20,900	
Other Items of Expense	\$ 18						\$ 18		\$ 140		
	\$ 1,243,221	\$ 91,307	\$ 188,634				\$ 1,523,162	\$ 2,519,837	\$ 988,439	\$ 1,832,102	
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 10,928						\$ 10,928	\$ 14,128	\$ 7,990	\$ 25,342	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 545		
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (2,503)	\$ 2,503					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 8,423	\$ 2,503					\$ 10,926	\$ 14,128	\$ 8,536	\$ 25,342	
<b>Total Expenditures</b>	<b>\$ 4,089,711</b>	<b>\$ 294,118</b>	<b>\$ 291,293</b>				<b>\$ 4,675,122</b>	<b>\$ 7,069,358</b>	<b>\$ 3,637,907</b>	<b>\$ 6,314,801</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ (120,828)</b>	<b>\$ (26,669)</b>	<b>\$ (98,917)</b>				<b>\$ (248,414)</b>	<b>\$ (558,769)</b>	<b>\$ 628,138</b>	<b>\$ (12,962)</b>	
<b>Operating Transfers In (Out)</b>								\$ 0	\$ 3,858	\$ 0	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 637,899	\$ 79,511	\$ 0				\$ 717,411	\$ 717,411	\$ 184,101	\$ 184,101	
Ending Balance (Deficit)	\$ 517,071	\$ 52,842	\$ (98,917)				\$ 470,996	\$ 158,642	\$ 884,997	\$ 181,139	

Superior Court of California, County of Yuba  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended March									
Fiscal Year 2017/18									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2016/17 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 491,788	\$ (264,925)	\$ (90,965)				\$ 4,585	\$ 140,483	\$ 21,048
Payroll	\$ 0						\$ 0	\$ 0	\$ (2,414)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County	\$ (267,938)	\$ 317,767	\$ 0				\$ 788,344	\$ 836,179	\$ 1,184,344
Cash Outside of the JCC							\$ 132,783	\$ 132,783	\$ 200,988
Cash Equivalents	\$ 244,943						\$ 55,968	\$ 301,911	\$ 545,839
<b>Total Cash and Cash Equivalents</b>	<b>\$ 489,144</b>	<b>\$ 52,842</b>	<b>\$ (90,965)</b>				<b>\$ 982,897</b>	<b>\$ 1,414,955</b>	<b>\$ 1,949,853</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 1,094
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
Due From State	\$ 0	\$ 0	\$ 0				\$ 17	\$ 17	\$ 0
Trust Due To/From								\$ 0	\$ 72,907
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 17</b>	<b>\$ 17</b>	<b>\$ 74,001</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 338							\$ 338	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 338</b>							<b>\$ 338</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 489,482</b>	<b>\$ 52,842</b>	<b>\$ (90,965)</b>				<b>\$ 982,897</b>	<b>\$ 1,414,955</b>	<b>\$ 2,023,854</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 480	\$ 0	\$ 73				\$ 0	\$ 553	\$ 25,784
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							\$ 61,533	\$ 61,533	\$ 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	\$ 36		\$ 0					\$ 36	\$ 19
Interest							\$ 37	\$ 37	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 516</b>	<b>\$ 0</b>	<b>\$ 73</b>				<b>\$ 61,570</b>	<b>\$ 62,159</b>	<b>\$ 25,788</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 921,127	\$ 921,127	\$ 1,300,110
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 921,127</b>	<b>\$ 921,127</b>	<b>\$ 1,300,110</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (51,366)							\$ (51,366)	\$ 1,245
Deferred Compensation Payable	\$ 21							\$ 21	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (51,345)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (51,345)</b>	<b>\$ 1,245</b>
Revenue Collected in Advance			\$ 7,878					\$ 7,878	\$ 0
Liabilities For Deposits	\$ 3,239							\$ 3,239	\$ 2,818
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>\$ 11,116</b>	<b>\$ 2,818</b>
<b>Total Liabilities</b>	<b>\$ (47,589)</b>	<b>\$ 0</b>	<b>\$ 7,951</b>				<b>\$ 982,897</b>	<b>\$ 943,959</b>	<b>\$ 1,329,787</b>
<b>Total Fund Balance</b>	<b>\$ 517,071</b>	<b>\$ 52,842</b>	<b>\$ (92,917)</b>					<b>\$ 470,996</b>	<b>\$ 694,067</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 469,482</b>	<b>\$ 52,842</b>	<b>\$ (92,965)</b>				<b>\$ 982,897</b>	<b>\$ 1,414,955</b>	<b>\$ 2,023,854</b>



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

For the month ended March										
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	\$ 555,447	\$ 97,994					\$ 653,441	\$ 1,079,727	\$ 674,216	\$ 1,164,041
Traffic & Other Infractions	\$ 55,302						\$ 55,302	\$ 72,728	\$ 68,818	\$ 183,208
Other Criminal Cases	\$ 405,330	\$ 62,704					\$ 468,034	\$ 732,830	\$ 418,089	\$ 751,736
Civil	\$ 166,324	\$ 25					\$ 166,349	\$ 314,860	\$ 108,454	\$ 186,882
Family & Children Services	\$ 442,263	\$ 145,780					\$ 588,044	\$ 1,058,231	\$ 558,325	\$ 923,281
Probate, Guardianship & Mental Health Services	\$ 95,313	\$ 38,054					\$ 133,367	\$ 225,665	\$ 54,784	\$ 97,872
Juvenile Dependency Services	\$ 38,774	\$ 314,265					\$ 353,039	\$ 538,925	\$ 231,151	\$ 339,765
Juvenile Delinquency Services	\$ 38,774						\$ 38,774	\$ 64,157	\$ 41,581	\$ 60,848
Other Court Operations	\$ 86,046	\$ 7,964					\$ 94,010	\$ 177,391	\$ 175,037	\$ 437,019
Court Interpreters		\$ 33,550					\$ 33,550	\$ 58,527	\$ 35,177	\$ 44,137
Jury Services	\$ 32,470	\$ 22,876	\$ 10,926				\$ 66,272	\$ 151,510	\$ 51,945	\$ 131,812
Security		\$ 71,685					\$ 71,685	\$ 105,651	\$ 58,805	\$ 102,443
Trial Court Operations Program	\$ 1,916,045	\$ 794,897	\$ 10,926				\$ 2,721,868	\$ 4,581,102	\$ 2,472,160	\$ 4,423,042
Enhanced Collections	\$ 181,389	\$ 92,493			\$ 2,503		\$ 276,386	\$ 507,448	\$ 263,190	\$ 442,136
Other Non-Court Operations										
Non-Court Operations Program	\$ 181,389	\$ 92,493			\$ 2,503		\$ 276,386	\$ 507,448	\$ 263,190	\$ 442,136
Executive Office	\$ 145,100	\$ 3,708					\$ 148,808	\$ 221,782	\$ 214,453	\$ 319,748
Fiscal Services	\$ 523,354	\$ 40,048					\$ 563,402	\$ 390,259	\$ 258,639	\$ 366,700
Human Resources	\$ 150,559	\$ 811					\$ 151,370	\$ 129,368	\$ 24,273	\$ 14,054
Business & Facilities Services		\$ 264,610			\$ (2,503)		\$ 262,107	\$ 327,248	\$ 47,583	\$ 152,954
Information Technology	\$ 176,587	\$ 326,596					\$ 503,183	\$ 912,171	\$ 357,210	\$ 566,167
Court Administration Program	\$ 895,589	\$ 635,772			\$ (2,503)		\$ 1,628,868	\$ 1,980,808	\$ 902,157	\$ 1,448,623
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 3,093,033</b>	<b>\$ 1,823,162</b>	<b>\$ 10,926</b>		<b>\$ 0</b>		<b>\$ 4,627,122</b>	<b>\$ 7,069,358</b>	<b>\$ 3,637,907</b>	<b>\$ 6,314,901</b>