

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

12/19/2018

Date

Yuba

Court

FY2018-19: 1st Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Yuba

Court

FY2018-19: 1st Quarter

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)	59.25	52			

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 September										
Fiscal Year 2018/19										
	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	\$ 161,876	\$ (44,860)	\$ (108,166)					\$ 0	\$ 8,850	\$ (12,641)
Payroll	\$ 0							\$ 0	\$ 0	\$ 0
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees								\$ (63,275)	\$ (63,275)	\$ 0
Trust										
Credit Card										
Cash on Hand	\$ 350								\$ 350	\$ 350
Cash with County	\$ 0	\$ 52,995	\$ 0					\$ 496,647	\$ 549,642	\$ 502,289
Cash Outside of the JCC								\$ 149,358	\$ 149,358	\$ 134,001
Cash Equivalents	\$ 1,079,366							\$ 35	\$ 1,079,401	\$ 1,606,918
Total Cash and Cash Equivalents	\$ 1,241,592	\$ 8,135	\$ (108,166)					\$ 582,765	\$ 1,724,326	\$ 2,230,917
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0							\$ 0	\$ 0
Accounts Receivable - General										
Dishonored Checks										\$ 344
Due From Employee	\$ 0								\$ 0	\$ 0
Civil Jury Fees	\$ 0								\$ 0	\$ 0
Trust										
Due From Other Funds	\$ 0								\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 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										
Total Receivables	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	\$ 344
Prepaid Expenses - General	\$ 0								\$ 0	\$ 0
Salary and Travel Advances	\$ 0								\$ 0	\$ 837
Counties										
Total Prepaid Expenses	\$ 0								\$ 0	\$ 837
Other Assets										
Total Other Assets										
Total Assets	\$ 1,241,592	\$ 8,135	\$ (108,166)					\$ 582,765	\$ 1,724,326	\$ 2,232,099
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 1,317	\$ 0	\$ 118					\$ 0	\$ 1,435	\$ 3,024
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 0								\$ 0	\$ 0
TC145 Liability								\$ (63,275)	\$ (63,275)	\$ 63,602
Due to Other Governments	\$ 0	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 0		\$ 0						\$ 0	\$ 10
Interest								\$ 35	\$ 35	\$ 22
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 1,317	\$ 0	\$ 118					\$ (63,240)	\$ (61,804)	\$ 66,658
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC								\$ 646,005	\$ 646,005	\$ 375,637
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits								\$ 646,005	\$ 646,005	\$ 375,637
Accrued Payroll	\$ 0	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (50,013)								\$ (50,013)	\$ 54
Deferred Compensation Payable	\$ 0								\$ 0	\$ 21
Deductions Payable	\$ 0								\$ 0	\$ 0
Payroll Clearing	\$ 0								\$ 0	\$ 0
Total Payroll Liabilities	\$ (50,013)	\$ 0	\$ 0						\$ (50,013)	\$ 75
Revenue Collected in Advance			\$ 86						\$ 86	\$ 7,878
Liabilities For Deposits	\$ 3,239								\$ 3,239	\$ 3,239
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										\$ 0
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 3,239		\$ 86						\$ 3,326	\$ 11,118
Total Liabilities	\$ (45,456)	\$ 0	\$ 205					\$ 582,765	\$ 537,514	\$ 453,488
Total Fund Balance	\$ 1,287,049	\$ 8,135	\$ (108,371)					\$ 1,186,812	\$ 1,778,611	
Total Liabilities and Fund Balance	\$ 1,241,592	\$ 8,135	\$ (108,166)					\$ 582,765	\$ 1,724,326	\$ 2,232,099

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 2018/19													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2017/18			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 2,294,262	\$ 2,704						\$ 2,296,966	\$ 5,200,497	\$ 2,287,015	\$ 4,783,891		
Improvement and Modernization Fund								\$ 9,434	\$ 9,434		\$ 9,393		
Judges' Compensation (0150019)													
Court Interpreter (0150037)	\$ (21,065)							\$ (21,065)	\$ 68,736	\$ 3,328	\$ 57,073		
Civil Coordination Reimbursement (0150091)													
MOU Reimbursements (0150010 and General)	\$ 48,355							\$ 48,355	\$ 563,763	\$ 41,140	\$ 536,171		
Other Miscellaneous									\$ 90,867		\$ 90,867		
	\$ 2,321,552	\$ 2,704						\$ 2,324,256	\$ 5,933,297	\$ 2,331,483	\$ 5,477,395		
Grants													
AB 1058 Commissioner/Facilitator			\$ (53,109)					\$ (53,109)	\$ 329,725	\$ (54,533)	\$ 342,279		
Other Judicial Council Grants			\$ (25,215)					\$ (25,215)	\$ 79,277	\$ (48,405)	\$ 158,713		
Non-Judicial Council Grants													
			\$ (78,324)					\$ (78,324)	\$ 409,002	\$ (100,938)	\$ 500,992		
Other Financing Sources													
Interest Income	\$ 418	\$ 36						\$ 454	\$ 14,244	\$ 439	\$ 6,938		
Investment Income													
Donations													
Local Fees													
Non-Fee Revenues	\$ (2,869)	\$ (148)						\$ (3,017)	\$ 50,789		\$ 50,892		
Enhanced Collections									\$ 9,228	\$ 3,347	\$ 5,628		
Escheatment		\$ (46,326)						\$ (46,326)	\$ 486,644		\$ 444,387		
Prior Year Revenue													
County Program - Restricted													
Reimbursement Other	\$ (2,868)							\$ (2,868)	\$ 26,781	\$ (369)	\$ 22,846		
Sale of Fixed Assets													
Other Miscellaneous	\$ 5,363							\$ 5,363	\$ 1,618	\$ 0	\$ 1,491		
	\$ 44	\$ (46,438)						\$ (46,394)	\$ 585,394	\$ 3,417	\$ 532,182		
Total Revenues	\$ 2,321,596	\$ (43,734)	\$ (78,324)					\$ 2,199,538	\$ 6,931,603	\$ 2,233,961	\$ 6,510,969		
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 497,966	\$ 34,110	\$ 13,584					\$ 545,659	\$ 3,156,972	\$ 511,009	\$ 2,977,450		
Temp Help									\$ 45,471				
Overtime													
Staff Benefits	\$ 566,258	\$ 7,943	\$ 4,412					\$ 578,612	\$ 1,754,412	\$ 170,269	\$ 1,557,895		
	\$ 1,064,223	\$ 42,052	\$ 17,996					\$ 1,124,271	\$ 4,956,855	\$ 681,278	\$ 4,535,345		
Operating Expenses and Equipment													
General Expense	\$ 32,771	\$ 268	\$ 533					\$ 33,572	\$ 382,218	\$ 180,470	\$ 538,482		
Printing	\$ 127							\$ 127	\$ 4,061		\$ 2,089		
Telecommunications	\$ 1,532							\$ 1,532	\$ 13,388	\$ 1,367	\$ 12,285		
Postage	\$ 33	\$ 0	\$ 0					\$ 33	\$ 49,049	\$ 61	\$ 46,300		
Insurance									\$ 1,590		\$ 1,524		
In-State Travel	\$ 4,457							\$ 4,457	\$ 31,939	\$ 10,445	\$ 18,195		
Out-of-State Travel													
Training	\$ 1,726							\$ 1,726	\$ 10,071	\$ 4,964	\$ 10,737		
Security Services	\$ 18,935		\$ 3,272					\$ 22,208	\$ 219,049	\$ 22,882	\$ 105,651		
Facility Operations	\$ 0		\$ 0					\$ 0	\$ 90,449	\$ 6,277	\$ 200,368		
Utilities									\$ 14,940	\$ 19	\$ 16,907		
Contracted Services	\$ 110,093	\$ 7,695	\$ 8,246					\$ 126,034	\$ 1,106,582	\$ 153,549	\$ 1,236,896		
Consulting and Professional Services	\$ 1,569							\$ 1,569	\$ 27,592	\$ 1,550	\$ 31,378		
Information Technology	\$ 83,277							\$ 83,277	\$ 183,322	\$ 99,879	\$ 156,187		
Major Equipment									\$ 32,942	\$ 4,501	\$ 142,888		
Other Items of Expense													
	\$ 254,520	\$ 7,963	\$ 12,052					\$ 274,535	\$ 2,167,192	\$ 485,963	\$ 2,518,887		
Special Items of Expense													
Grand Jury													
Jury Costs									\$ 13,169	\$ 5,520	\$ 14,126		
Judgements, Settlements and Claims													
Debt Service													
Other													
Capital Costs													
Internal Cost Recovery									\$ 0		\$ 0		
Prior Year Expense Adjustment													
									\$ 13,169	\$ 5,520	\$ 14,126		
Total Expenditures	\$ 1,318,744	\$ 50,015	\$ 30,047					\$ 1,398,806	\$ 7,137,216	\$ 1,172,781	\$ 7,069,359		
Excess (Deficit) of Revenues Over Expenditures	\$ 1,002,852	\$ (93,749)	\$ (108,371)					\$ 800,732	\$ (205,613)	\$ 1,061,201	\$ (558,789)		
Operating Transfers In (Out)													
Fund Balance (Deficit)									\$ 0		\$ 0		
Beginning Balance (Deficit)	\$ 284,196	\$ 101,883	\$ 0					\$ 386,080	\$ 386,080	\$ 717,411	\$ 717,411		
Ending Balance (Deficit)	\$ 1,287,049	\$ 8,135	\$ (108,371)					\$ 1,188,812	\$ 180,467	\$ 1,778,611	\$ 158,622		

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

For the month ended September										
Fiscal Year 2018/19									2017/18	
	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	\$ 148,175	\$ 11,534					\$ 159,709	\$ 1,056,582	\$ 170,351	\$ 1,079,727
Traffic & Other Infractions	\$ 17,551						\$ 17,551	\$ 124,311	\$ 9,830	\$ 72,728
Other Criminal Cases	\$ 106,015						\$ 106,015	\$ 691,070	\$ 116,516	\$ 732,630
Civil	\$ 34,955	\$ 250					\$ 35,205	\$ 264,696	\$ 42,239	\$ 314,960
Family & Children Services	\$ 116,792	\$ 13,085					\$ 129,877	\$ 1,045,515	\$ 136,436	\$ 1,058,231
Probate, Guardianship & Mental Health Services	\$ 23,590	\$ 8,828					\$ 32,418	\$ 222,902	\$ 38,537	\$ 225,665
Juvenile Dependency Services	\$ 10,622	\$ 85,500					\$ 96,122	\$ 515,209	\$ 62,375	\$ 538,925
Juvenile Delinquency Services	\$ 10,622						\$ 10,622	\$ 44,465	\$ 9,875	\$ 64,157
Other Court Operations	\$ 35,682	\$ 1,560					\$ 37,242	\$ 274,711	\$ 17,557	\$ 177,391
Court Interpreters		\$ 10,531					\$ 10,531	\$ 68,423	\$ 10,059	\$ 59,527
Jury Services	\$ 9,156	\$ 67					\$ 9,222	\$ 121,128	\$ 27,712	\$ 151,510
Security		\$ 22,208					\$ 22,208	\$ 225,921	\$ 22,882	\$ 105,651
Trial Court Operations Program	\$ 513,159	\$ 153,562					\$ 666,721	\$ 4,654,933	\$ 664,370	\$ 4,581,102
Enhanced Collections	\$ 45,719	\$ 7,963					\$ 53,682	\$ 510,805	\$ 68,750	\$ 507,448
Other Non-Court Operations										
Non-Court Operations Program	\$ 45,719	\$ 7,963					\$ 53,682	\$ 510,805	\$ 68,750	\$ 507,448
Executive Office	\$ 47,766						\$ 47,766	\$ 206,219	\$ 35,100	\$ 221,762
Fiscal Services	\$ 453,594	\$ 4,088					\$ 457,682	\$ 751,134	\$ 55,336	\$ 390,259
Human Resources	\$ 40,097	\$ 344					\$ 40,441	\$ 215,779	\$ 45,959	\$ 129,368
Business & Facilities Services		\$ 6,352					\$ 6,352	\$ 169,037	\$ 16,018	\$ 327,248
Information Technology	\$ 23,936	\$ 102,227					\$ 126,163	\$ 629,309	\$ 287,227	\$ 912,171
Court Administration Program	\$ 565,393	\$ 113,010					\$ 678,403	\$ 1,971,478	\$ 439,640	\$ 1,980,808
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,124,271	\$ 274,535					\$ 1,398,806	\$ 7,137,216	\$ 1,172,761	\$ 7,069,358