

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.

Bronnie Sloan

Signature of Presiding Judge or Court Executive

1-30-19

Date

Yuba

Court

FY2018-19: 2nd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

FY2018-19: 2nd Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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

Yuba

Court

FY2018-19: 2nd 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	49.5		

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 December							2017/18	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2018/19									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ 372,201	\$ (155,814)	\$ (133,189)				\$ 4,405	\$ 87,804	\$ 58,135	
Payroll	\$ (6)						\$ 0	\$ (6)	\$ 0	
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust										
Credit Card										
Cash on Hand	\$ 350							\$ 350	\$ 350	
Cash with County	\$ 9,624	\$ 133,978	\$ 0				\$ 648,978	\$ 792,579	\$ 901,134	
Cash Outside of the JCC							\$ 150,231	\$ 150,231	\$ 99,372	
Cash Equivalents	\$ 831,468						\$ 48,226	\$ 879,692	\$ 1,086,669	
Total Cash and Cash Equivalents	\$ 1,213,635	\$ (21,835)	\$ (133,189)				\$ 851,840	\$ 1,910,650	\$ 2,145,660	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General										
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	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Due From Other Courts								\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 53,012					\$ 53,012	\$ 31,957	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables	\$ 0	\$ 0	\$ 53,012				\$ 0	\$ 53,012	\$ 31,957	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances	\$ 96							\$ 96	\$ 765	
Counties										
Total Prepaid Expenses	\$ 96							\$ 96	\$ 765	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,213,731	\$ (21,835)	\$ (80,176)				\$ 851,840	\$ 1,963,758	\$ 2,178,383	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 947	\$ 0	\$ 67				\$ 0	\$ 1,013	\$ 18,359	
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							\$ 52,585	\$ 52,585	\$ 55,734	
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	\$ 17	
Interest								\$ 47	\$ 8	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 957	\$ 0	\$ 67				\$ 52,632	\$ 53,635	\$ 74,118	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 799,208	\$ 799,208	\$ 656,573	
Miscellaneous Trust										
Total Trust Deposits							\$ 799,208	\$ 799,208	\$ 656,573	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 3,433							\$ 3,433	\$ (53,608)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 21	
Deductions Payable	\$ 0							\$ 0	\$ 0	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 3,433	\$ 0	\$ 0					\$ 3,433	\$ (53,587)	
Revenue Collected in Advance			\$ 86					\$ 86	\$ 7,878	
Liabilities For Deposits	\$ 4,322							\$ 4,322	\$ 3,239	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 4,322	\$ 0	\$ 86				\$ 0	\$ 4,408	\$ 11,118	
Total Liabilities	\$ 8,712	\$ 0	\$ 153				\$ 851,840	\$ 860,705	\$ 688,221	
Total Fund Balance	\$ 1,205,019	\$ (21,835)	\$ (80,329)					\$ 1,103,054	\$ 1,490,161	
Total Liabilities and Fund Balance	\$ 1,213,731	\$ (21,835)	\$ (80,176)				\$ 851,840	\$ 1,963,758	\$ 2,178,383	

**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 December											
Fiscal Year 2018/19											
	Governmental Funds							2017/18			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purpose Only)	Current Budget (Annual)	Total Funds (Info. Purpose Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,175,209	\$ 8,092					\$ 3,183,301	\$ 5,200,497	\$ 3,087,864	\$ 4,783,891	
Improvement and Modernization Fund								\$ 9,434		\$ 9,393	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ (8,474)						\$ (8,474)	\$ 88,736	\$ 11,039	\$ 57,073	
Civil Coordination Reimbursement (0150091)	\$ 228,867						\$ 228,867	\$ 563,783	\$ 130,064	\$ 536,171	
MOU Reimbursements (0150010 and General)	\$ 90,867						\$ 90,867	\$ 90,867	\$ 90,867	\$ 90,867	
Other Miscellaneous											
	\$ 3,484,469	\$ 8,092					\$ 3,492,561	\$ 5,953,277	\$ 3,319,874	\$ 5,477,382	
Grants											
AB 1058 Commissioner/Facilitator			\$ 12,880				\$ 12,880	\$ 328,725	\$ 16,793	\$ 342,279	
Other Judicial Council Grants			\$ 13,121				\$ 13,121	\$ 79,277	\$ 31,462	\$ 158,713	
Non-Judicial Council Grants											
			\$ 25,791				\$ 25,791	\$ 408,002	\$ 48,255	\$ 500,992	
Other Financing Sources											
Interest Income	\$ 4,045	\$ 380					\$ 4,425	\$ 14,244	\$ 3,568	\$ 6,934	
Investment Income											
Donations											
Local Fees	\$ 2,884	\$ 153					\$ 3,037	\$ 56,789	\$ 6,360	\$ 50,892	
Non-Fee Revenues		\$ 2,897					\$ 2,897	\$ 9,422	\$ 3,422	\$ 5,828	
Enhanced Collections		\$ 31,535					\$ 31,535	\$ 488,844	\$ 71,207	\$ 444,387	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 584						\$ 584	\$ 28,781	\$ 8,377	\$ 22,846	
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,420						\$ 5,420	\$ 1,618	\$ 1,893	\$ 1,491	
	\$ 12,914	\$ 34,775					\$ 47,689	\$ 519,334	\$ 98,674	\$ 532,182	
Total Revenues	\$ 3,497,383	\$ 48,867	\$ 25,791				\$ 3,564,930	\$ 6,831,631	\$ 3,484,782	\$ 6,810,568	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,209,648	\$ 64,325	\$ 44,238				\$ 1,338,211	\$ 3,158,972	\$ 1,325,040	\$ 2,977,450	
Temp Help								\$ 45,471	\$ 1,563		
Overtime	\$ 22						\$ 22		\$ 1,344		
Staff Benefits	\$ 788,508	\$ 21,805	\$ 13,747				\$ 823,347	\$ 1,754,412	\$ 425,249	\$ 1,557,895	
	\$ 1,998,178	\$ 105,420	\$ 57,984				\$ 2,161,586	\$ 4,958,855	\$ 1,783,198	\$ 4,535,345	
Operating Expenses and Equipment											
General Expense	\$ 88,703	\$ 1,582	\$ 1,368				\$ 91,653	\$ 382,218	\$ 248,074	\$ 538,482	
Printing	\$ 1,036	\$ 739					\$ 1,775	\$ 4,081	\$ 2,089	\$ 2,089	
Telecommunications	\$ 8,832						\$ 8,832	\$ 13,380	\$ 3,851	\$ 12,285	
Postage	\$ 2,337	\$ 2,746	\$ 51				\$ 5,134	\$ 48,049	\$ 18,984	\$ 48,300	
Insurance								\$ 1,500	\$ 1,500	\$ 1,524	
In-State Travel	\$ 17,673		\$ 3,425				\$ 21,297	\$ 31,939	\$ 18,784	\$ 18,185	
Out-of-State Travel											
Training	\$ 3,955		\$ 1,205				\$ 5,160	\$ 10,071	\$ 7,377	\$ 10,737	
Security Services	\$ 49,110		\$ 7,867				\$ 56,977	\$ 219,046	\$ 48,378	\$ 105,851	
Facility Operations	\$ 6,324		\$ 939				\$ 7,263	\$ 90,449	\$ 49,863	\$ 200,388	
Utilities								\$ 14,940	\$ 6,558	\$ 16,907	
Contracted Services	\$ 308,891	\$ 45,335	\$ 33,252				\$ 387,478	\$ 1,108,582	\$ 373,375	\$ 1,236,896	
Consulting and Professional Services	\$ 5,338						\$ 5,338	\$ 27,592	\$ 3,770	\$ 31,378	
Information Technology	\$ 92,228						\$ 92,228	\$ 183,322	\$ 103,802	\$ 158,187	
Major Equipment								\$ 32,942	\$ 48,825	\$ 142,888	
Other Items of Expense	\$ 5						\$ 5				
	\$ 582,232	\$ 50,398	\$ 48,128				\$ 680,758	\$ 2,161,103	\$ 928,510	\$ 2,519,887	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,721						\$ 4,721	\$ 13,189	\$ 10,295	\$ 14,128	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (8,368)	\$ 8,368					\$ 0	\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ (3,847)	\$ 8,508					\$ 4,721	\$ 13,189	\$ 10,295	\$ 14,128	
Total Expenditures	\$ 2,576,860	\$ 184,386	\$ 106,110				\$ 2,867,356	\$ 7,137,216	\$ 2,862,901	\$ 7,969,368	
Excess (Deficit) of Revenues Over Expenditures	\$ 920,523	\$ (123,519)	\$ (80,320)				\$ 718,974	\$ (205,613)	\$ 772,781	\$ (558,799)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 284,195	\$ 101,683	\$ 0				\$ 385,878	\$ 386,080	\$ 717,411	\$ 717,411	
Ending Balance (Deficit)	\$ 1,208,618	\$ (17,836)	\$ (80,320)				\$ 1,102,054	\$ 180,467	\$ 1,490,181	\$ 168,612	

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

	For the month ended December									
	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	\$ 394,135	\$ 45,521					\$ 439,656	\$ 1,056,582	\$ 404,955	\$ 1,079,727
Traffic & Other Infractions	\$ 43,398						\$ 43,398	\$ 124,311	\$ 32,783	\$ 72,728
Other Criminal Cases	\$ 244,962						\$ 244,962	\$ 691,070	\$ 301,503	\$ 732,630
Civil	\$ 73,618	\$ 750					\$ 74,368	\$ 264,696	\$ 105,300	\$ 314,960
Family & Children Services	\$ 274,461	\$ 51,315					\$ 325,776	\$ 1,045,515	\$ 373,662	\$ 1,058,231
Probate, Guardianship & Mental Health Services	\$ 63,682	\$ 17,697					\$ 81,380	\$ 222,902	\$ 85,001	\$ 225,665
Juvenile Dependency Services	\$ 28,231	\$ 220,521					\$ 248,752	\$ 515,209	\$ 134,477	\$ 538,925
Juvenile Delinquency Services	\$ 28,231						\$ 28,231	\$ 44,465	\$ 24,227	\$ 64,157
Other Court Operations	\$ 100,710	\$ 7,032					\$ 107,742	\$ 274,711	\$ 62,309	\$ 177,391
Court Interpreters		\$ 21,613					\$ 21,613	\$ 68,423	\$ 25,674	\$ 59,527
Jury Services	\$ 21,478	\$ 2,109	\$ 4,721				\$ 28,308	\$ 121,128	\$ 52,071	\$ 151,510
Security		\$ 56,977					\$ 56,977	\$ 225,921	\$ 48,378	\$ 105,651
Trial Court Operations Program	\$ 1,272,907	\$ 423,535	\$ 4,721				\$ 1,701,162	\$ 4,654,933	\$ 1,850,340	\$ 4,581,102
Enhanced Collections	\$ 115,190	\$ 50,940			\$ 8,568		\$ 174,697	\$ 510,805	\$ 179,399	\$ 507,448
Other Non-Court Operations										
Non-Court Operations Program	\$ 115,190	\$ 50,940			\$ 8,568		\$ 174,697	\$ 510,805	\$ 179,399	\$ 507,448
Executive Office	\$ 127,999	\$ 44					\$ 128,044	\$ 206,219	\$ 84,870	\$ 221,762
Fiscal Services	\$ 478,699	\$ 23,752					\$ 502,451	\$ 751,134	\$ 151,076	\$ 390,259
Human Resources	\$ 87,329	\$ 2,189					\$ 89,518	\$ 215,779	\$ 100,240	\$ 129,368
Business & Facilities Services		\$ 27,316			\$ (8,568)		\$ 18,748	\$ 169,037	\$ 87,349	\$ 327,248
Information Technology	\$ 79,456	\$ 152,981					\$ 232,437	\$ 629,309	\$ 438,728	\$ 912,171
Court Administration Program	\$ 773,483	\$ 206,282			\$ (8,568)		\$ 971,197	\$ 1,971,478	\$ 882,282	\$ 1,980,808
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,181,580	\$ 680,788	\$ 4,721		\$ 0		\$ 2,847,056	\$ 7,137,218	\$ 2,682,001	\$ 7,069,358