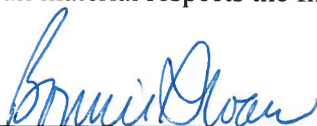


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

4-25-19

Date

Yuba

Court

FY2018-19: 3rd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

FY2018-19: 3rd Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Yuba

Court

FY2018-19: 3rd 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	47.5	

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 March									
Fiscal Year 2018/19									
	Governmental Funds						2017/18		
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	
	General	Non-Grant	Grant					(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	\$ 469,201	\$ (270,837)	\$ (219,184)				\$ 2,112	\$ (18,708)	\$ 140,483
Payroll	\$ (10)						\$ 0	\$ (10)	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees									
Trust							\$ 0	\$ 0	\$ 0
Credit Card									
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County	\$ 33,471	\$ 296,547	\$ 0				\$ 723,692	\$ 1,053,710	\$ 838,173
Cash Outside of the JCC							\$ 118,087	\$ 118,087	\$ 132,783
Cash Equivalents	\$ 364,899						\$ 60,800	\$ 425,698	\$ 301,911
Total Cash and Cash Equivalents	\$ 867,911	\$ 25,710	\$ (219,184)				\$ 904,690	\$ 1,579,128	\$ 1,413,700
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	\$ 117	\$ 0	\$ 0					\$ 117	\$ 0
Due From Other Courts								\$ 0	\$ 17
Due From State	\$ 0	\$ 0	\$ 112,268				\$ 0	\$ 112,268	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 117	\$ 0	\$ 112,268				\$ 0	\$ 112,385	\$ 17
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 96							\$ 96	\$ 338
Counties									
Total Prepaid Expenses	\$ 96							\$ 96	\$ 338
Other Assets									
Total Other Assets									
Total Assets	\$ 868,124	\$ 25,710	\$ (106,916)				\$ 904,690	\$ 1,691,608	\$ 1,414,055
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 7,488	\$ 0	\$ 67					\$ 7,555	\$ 553
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								\$ 0	\$ 0
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 62,849	\$ 62,849	\$ 61,533
AB145 Due to Other Government Agency								\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 23		\$ 0					\$ 23	\$ 36
Interest							\$ 62	\$ 62	\$ 37
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 7,511	\$ 0	\$ 67				\$ 62,911	\$ 70,489	\$ 62,159
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 841,779	\$ 841,779	\$ 921,127
Miscellaneous Trust									
Total Trust Deposits							\$ 841,779	\$ 841,779	\$ 921,127
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (48,743)							\$ (48,743)	\$ (51,366)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 21
Deductions Payable	\$ (213)							\$ (213)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (48,956)	\$ 0	\$ 0					\$ (48,956)	\$ (51,345)
Revenue Collected in Advance			\$ 86					\$ 86	\$ 7,878
Liabilities For Deposits	\$ 4,490							\$ 4,490	\$ 3,239
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0	\$ 0						\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 0	\$ 0	\$ 0
Total Other Liabilities	\$ 4,490	\$ 0	\$ 86				\$ 0	\$ 4,576	\$ 11,118
Total Liabilities	\$ (36,955)	\$ 0	\$ 153				\$ 904,690	\$ 867,888	\$ 943,059
Total Fund Balance	\$ 905,079	\$ 25,710	\$ (107,069)					\$ 823,720	\$ 470,996
Total Liabilities and Fund Balance	\$ 868,124	\$ 25,710	\$ (106,916)				\$ 904,690	\$ 1,691,608	\$ 1,414,055

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 2018/19										2017/18	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,896,201	\$ 10,517						\$ 3,906,718	\$ 5,200,497	\$ 3,592,206	\$ 4,783,891
Improvement and Modernization Fund									\$ 9,434		\$ 9,393
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 32,516							\$ 32,516	\$ 68,736	\$ 32,924	\$ 57,073
Civil Coordination Reimbursement (0150091)	\$ 397,617							\$ 397,617	\$ 563,763	\$ 198,062	\$ 536,171
MOU Reimbursements (0150010 and General)	\$ 90,867							\$ 90,867	\$ 90,867	\$ 90,867	\$ 90,867
Other Miscellaneous											
	\$ 4,417,201	\$ 10,517						\$ 4,427,718	\$ 5,933,297	\$ 3,914,059	\$ 5,477,395
Grants											
AB 1058 Commissioner/Facilitator			\$ 99,147					\$ 99,147	\$ 329,725	\$ 115,223	\$ 342,279
Other Judicial Council Grants			\$ 13,121					\$ 13,121	\$ 79,277	\$ 77,153	\$ 158,713
Non-Judicial Council Grants											
			\$ 112,268					\$ 112,268	\$ 409,002	\$ 192,376	\$ 500,992
Other Financing Sources											
Interest Income	\$ 12,179	\$ 811						\$ 12,990	\$ 14,244	\$ 9,723	\$ 6,938
Investment Income											
Donations											
Local Fees	\$ 16,220	\$ 778						\$ 16,999	\$ 50,789	\$ 23,730	\$ 50,892
Non-Fee Revenues		\$ 4,019						\$ 4,019	\$ 9,228	\$ 6,062	\$ 5,628
Enhanced Collections		\$ 208,281						\$ 208,281	\$ 486,644	\$ 218,234	\$ 444,387
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 10,918							\$ 10,918	\$ 26,781	\$ 14,676	\$ 22,846
Sale of Fixed Assets											
Other Miscellaneous	\$ 7,108							\$ 7,108	\$ 1,618	\$ 1,847	\$ 1,491
	\$ 46,424	\$ 213,890						\$ 269,314	\$ 589,304	\$ 274,273	\$ 532,182
Total Revenues	\$ 4,463,625	\$ 224,407	\$ 112,268					\$ 4,800,300	\$ 6,931,603	\$ 4,380,708	\$ 6,510,569
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,885,206	\$ 141,116	\$ 74,858					\$ 2,101,179	\$ 3,156,972	\$ 2,090,452	\$ 2,977,450
Temp Help	\$ 12,984							\$ 12,984	\$ 45,471	\$ 1,563	
Overtime	\$ 42							\$ 42		\$ 1,344	
Staff Benefits	\$ 1,005,751	\$ 35,107	\$ 31,695					\$ 1,072,552	\$ 1,754,412	\$ 999,675	\$ 1,557,895
	\$ 2,903,983	\$ 176,223	\$ 106,552					\$ 3,186,758	\$ 4,956,855	\$ 3,093,033	\$ 4,535,345
Operating Expenses and Equipment											
General Expense	\$ 126,728	\$ 2,588	\$ 2,373					\$ 131,689	\$ 382,218	\$ 435,537	\$ 538,482
Printing	\$ 1,557	\$ 2,034						\$ 3,591	\$ 4,061		\$ 2,089
Telecommunications	\$ 10,756							\$ 10,756	\$ 13,388	\$ 10,682	\$ 12,285
Postage	\$ 12,650	\$ 16,488	\$ 223					\$ 29,361	\$ 49,049	\$ 23,793	\$ 46,300
Insurance	\$ 1,828							\$ 1,828	\$ 1,590	\$ 1,590	\$ 1,524
In-State Travel	\$ 23,346		\$ 3,637					\$ 26,983	\$ 31,939	\$ 25,768	\$ 18,195
Out-of-State Travel											
Training	\$ 5,837		\$ 1,205					\$ 7,042	\$ 10,071	\$ 9,025	\$ 10,737
Security Services	\$ 63,609		\$ 11,183					\$ 74,793	\$ 219,049	\$ 71,685	\$ 105,651
Facility Operations	\$ 40,048		\$ 5,599					\$ 45,647	\$ 90,449	\$ 64,350	\$ 200,368
Utilities									\$ 14,940	\$ 7,279	\$ 16,907
Contracted Services	\$ 521,723	\$ 94,680	\$ 75,838					\$ 692,241	\$ 1,106,582	\$ 696,285	\$ 1,236,896
Consulting and Professional Services	\$ 16,217							\$ 16,217	\$ 27,592	\$ 4,425	\$ 31,378
Information Technology	\$ 127,533							\$ 127,533	\$ 183,322	\$ 126,103	\$ 156,187
Major Equipment									\$ 32,942	\$ 46,625	\$ 142,888
Other Items of Expense	\$ 10							\$ 10		\$ 16	
	\$ 951,843	\$ 115,790	\$ 100,057					\$ 1,167,690	\$ 2,167,192	\$ 1,523,162	\$ 2,519,887
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 8,211							\$ 8,211	\$ 13,169	\$ 10,926	\$ 14,126
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (21,295)	\$ 8,568	\$ 12,727					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ (13,084)	\$ 8,568	\$ 12,727					\$ 8,211	\$ 13,169	\$ 10,926	\$ 14,126
Total Expenditures	\$ 3,842,743	\$ 300,580	\$ 219,337					\$ 4,362,660	\$ 7,137,216	\$ 4,627,122	\$ 7,069,358
Excess (Deficit) of Revenues Over Expenditures	\$ 620,883	\$ (76,173)	\$ (107,069)					\$ 437,641	\$ (205,613)	\$ (246,414)	\$ (558,789)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 284,196	\$ 101,883	\$ 0					\$ 386,080	\$ 386,080	\$ 717,411	\$ 717,411
Ending Balance (Deficit)	\$ 905,079	\$ 25,710	\$ (107,069)					\$ 823,720	\$ 180,467	\$ 470,996	\$ 158,622

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

For the month ended March										
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	\$ 620,247	\$ 70,369					\$ 690,616	\$ 1,056,582	\$ 653,441	\$ 1,079,727
Traffic & Other Infractions	\$ 66,624						\$ 66,624	\$ 124,311	\$ 55,302	\$ 72,728
Other Criminal Cases	\$ 369,580						\$ 369,580	\$ 691,070	\$ 468,034	\$ 732,630
Civil	\$ 113,248	\$ 1,000					\$ 114,248	\$ 264,696	\$ 166,349	\$ 314,960
Family & Children Services	\$ 427,082	\$ 108,701			\$ 12,727		\$ 548,510	\$ 1,045,515	\$ 588,044	\$ 1,058,231
Probate, Guardianship & Mental Health Services	\$ 102,170	\$ 34,807					\$ 136,977	\$ 222,902	\$ 133,367	\$ 225,665
Juvenile Dependency Services	\$ 45,730	\$ 354,264					\$ 399,993	\$ 515,209	\$ 353,039	\$ 538,925
Juvenile Delinquency Services	\$ 56,673						\$ 56,673	\$ 44,465	\$ 38,774	\$ 64,157
Other Court Operations	\$ 160,459	\$ 8,979					\$ 169,439	\$ 274,711	\$ 94,010	\$ 177,391
Court Interpreters	\$ 14,052	\$ 36,943					\$ 50,995	\$ 68,423	\$ 33,550	\$ 59,527
Jury Services	\$ 34,267	\$ 15,649	\$ 8,211				\$ 58,126	\$ 121,128	\$ 66,272	\$ 151,510
Security		\$ 74,793					\$ 74,793	\$ 225,921	\$ 71,685	\$ 105,651
Trial Court Operations Program	\$ 2,010,132	\$ 705,505	\$ 8,211		\$ 12,727		\$ 2,736,575	\$ 4,654,933	\$ 2,721,868	\$ 4,581,102
Enhanced Collections	\$ 189,347	\$ 101,781			\$ 8,568		\$ 299,696	\$ 510,805	\$ 276,386	\$ 507,448
Other Non-Court Operations										
Non-Court Operations Program	\$ 189,347	\$ 101,781			\$ 8,568		\$ 299,696	\$ 510,805	\$ 276,386	\$ 507,448
Executive Office	\$ 206,738	\$ 835					\$ 207,574	\$ 206,219	\$ 148,808	\$ 221,762
Fiscal Services	\$ 498,002	\$ 42,847					\$ 540,850	\$ 751,134	\$ 563,402	\$ 390,259
Human Resources	\$ 139,387	\$ 2,663					\$ 142,049	\$ 215,779	\$ 151,370	\$ 129,368
Business & Facilities Services		\$ 88,905					\$ 67,611	\$ 169,037	\$ 262,107	\$ 327,248
Information Technology	\$ 143,152	\$ 225,154			\$ (21,295)		\$ 368,306	\$ 629,309	\$ 503,183	\$ 912,171
Court Administration Program	\$ 987,279	\$ 360,405			\$ (21,295)		\$ 1,326,389	\$ 1,971,478	\$ 1,628,868	\$ 1,980,808
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,186,758	\$ 1,167,690	\$ 8,211		\$ 0		\$ 4,362,660	\$ 7,137,216	\$ 4,627,122	\$ 7,069,358