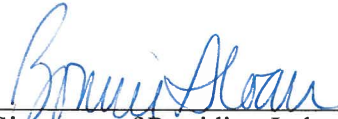


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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



Date

Yuba

Court

FY2018-19: 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

FY2018-19: 4th Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Yuba

Court

FY2018-19: 4th 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	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 June									
Fiscal Year 2018/19								2017/18	
	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	\$ 214,018	\$ (429,981)	\$ 0				\$ 0	\$ (215,963)	\$ 45,513
Payroll	\$ (4)						\$ 0	\$ (4)	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 165,098	\$ 165,098	\$ 79,352
Trust									
Credit Card									
Cash on Hand	\$ 1,400							\$ 1,400	\$ 350
Cash with County	\$ 68,820	\$ 538,267	\$ 0				\$ 821,660	\$ 1,428,747	\$ 597,396
Cash Outside of the JCC							\$ 478,846	\$ 478,846	\$ 149,358
Cash Equivalents	\$ 419,334						\$ 42	\$ 419,375	\$ 433,106
Total Cash and Cash Equivalents	\$ 703,568	\$ 108,286	\$ 0				\$ 1,465,646	\$ 2,277,500	\$ 1,305,075
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 3,749	\$ 138						\$ 3,886	\$ 1,737
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 907							\$ 907	\$ 0
Civil Jury Fees	\$ 1,012							\$ 1,012	\$ 1,208
Trust									
Due From Other Funds	\$ 133,410							\$ 133,410	\$ 109,109
Due From Other Governments	\$ 117	\$ 55,673	\$ 0					\$ 55,790	\$ 51,015
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 146,878	\$ 3,017	\$ 153,590					\$ 303,486	\$ 286,726
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 286,073	\$ 58,827	\$ 153,590				\$ 0	\$ 498,491	\$ 449,796
Prepaid Expenses - General	\$ 0							\$ 0	\$ 54,295
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 54,295
Other Assets									
Total Other Assets									
Total Assets	\$ 989,641	\$ 167,114	\$ 153,590				\$ 1,465,646	\$ 2,775,991	\$ 1,809,166
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 243,314	\$ 268	\$ 5,314					\$ 248,896	\$ 86,231
Accounts Payable - General	\$ 1,478	\$ 0	\$ 224				\$ 0	\$ 1,701	\$ 906
Due to Other Funds	\$ 0	\$ 11,485	\$ 121,924				\$ 0	\$ 133,410	\$ 109,109
Due to Other Courts	\$ 221	\$ 24,191	\$ 7,739					\$ 32,151	\$ 22,824
Due to State	\$ 0							\$ 0	\$ 8
TC145 Liability							\$ 165,098	\$ 165,098	\$ 168,890
Due to Other Governments	\$ 16,808	\$ 2,924	\$ 1,023					\$ 20,754	\$ 50,516
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 66		\$ 0					\$ 66	\$ 26
Interest							\$ 42	\$ 42	\$ 69
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 261,887	\$ 38,868	\$ 136,224				\$ 165,140	\$ 602,119	\$ 438,581
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,300,505	\$ 1,300,505	\$ 646,005
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 1,300,505	\$ 1,300,505	\$ 646,005
Accrued Payroll	\$ 304,899	\$ 16,805	\$ 10,443					\$ 332,146	\$ 335,649
Benefits Payable	\$ 300							\$ 300	\$ (474)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ (30)							\$ (30)	\$ 0
Total Payroll Liabilities	\$ 305,169	\$ 16,805	\$ 10,443					\$ 332,417	\$ 335,175
Revenue Collected in Advance			\$ 6,923					\$ 6,923	\$ 86
Liabilities For Deposits	\$ 4,620							\$ 4,620	\$ 3,239
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 1,415	\$ 0					\$ 0	\$ 1,415	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,035	\$ 0	\$ 6,923				\$ 0	\$ 12,958	\$ 3,326
Total Liabilities	\$ 573,091	\$ 55,673	\$ 153,590				\$ 1,465,646	\$ 2,246,008	\$ 1,423,086
Total Fund Balance	\$ 416,550	\$ 111,441	\$ 0					\$ 527,990	\$ 386,080
Total Liabilities and Fund Balance	\$ 989,641	\$ 167,114	\$ 153,590				\$ 1,465,646	\$ 2,775,991	\$ 1,809,166

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 June										
	Fiscal Year 2018/19								2017/18	
	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						
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 5,144,065	\$ 18,089					\$ 5,162,154	\$ 5,200,497	\$ 4,750,637	\$ 4,783,891
Improvement and Modernization Fund	\$ 9,434						\$ 9,434	\$ 9,434	\$ 9,393	\$ 9,393
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 78,652						\$ 78,652	\$ 68,736	\$ 68,736	\$ 57,073
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 568,572						\$ 568,572	\$ 563,763	\$ 513,478	\$ 536,171
Other Miscellaneous	\$ 90,867						\$ 90,867	\$ 90,867	\$ 90,867	\$ 90,867
	\$ 5,891,590	\$ 18,089					\$ 5,909,678	\$ 5,933,297	\$ 5,433,111	\$ 5,477,395
Grants										
AB 1058 Commissioner/Facilitator			\$ 313,423				\$ 313,423	\$ 329,725	\$ 301,851	\$ 342,279
Other Judicial Council Grants			\$ 59,921				\$ 59,921	\$ 79,277	\$ 164,397	\$ 158,713
Non-Judicial Council Grants										
			\$ 373,344				\$ 373,344	\$ 409,002	\$ 466,248	\$ 500,992
Other Financing Sources										
Interest Income	\$ 20,132	\$ 1,654					\$ 21,786	\$ 14,244	\$ 14,244	\$ 6,938
Investment Income										
Donations										
Local Fees	\$ 37,846	\$ 2,141					\$ 39,987	\$ 50,789	\$ 51,136	\$ 50,892
Non-Fee Revenues		\$ 8,359					\$ 8,359	\$ 9,228	\$ 9,228	\$ 5,628
Enhanced Collections		\$ 499,497					\$ 499,497	\$ 486,644	\$ 478,170	\$ 444,387
Escheatment										
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other	\$ 23,284						\$ 23,284	\$ 26,781	\$ 26,797	\$ 22,846
Sale of Fixed Assets										
Other Miscellaneous	\$ 8,423						\$ 8,423	\$ 1,618	\$ 2,089	\$ 1,491
	\$ 89,685	\$ 511,651					\$ 601,338	\$ 589,304	\$ 581,664	\$ 532,182
Total Revenues	\$ 5,981,274	\$ 529,741	\$ 373,344				\$ 6,884,358	\$ 6,931,603	\$ 6,481,023	\$ 6,510,569
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 2,828,689	\$ 207,214	\$ 112,983				\$ 3,148,886	\$ 3,156,972	\$ 3,149,754	\$ 2,977,450
Temp Help	\$ 26,845						\$ 26,845	\$ 45,471	\$ 1,563	
Overtime	\$ 42						\$ 42		\$ 1,344	
Staff Benefits	\$ 1,284,470	\$ 54,650	\$ 56,145				\$ 1,395,264	\$ 1,754,412	\$ 1,332,929	\$ 1,557,895
	\$ 4,140,047	\$ 261,864	\$ 169,128				\$ 4,571,038	\$ 4,956,855	\$ 4,485,580	\$ 4,535,345
Operating Expenses and Equipment										
General Expense	\$ 192,684	\$ 7,278	\$ 14,485				\$ 214,447	\$ 397,158	\$ 517,507	\$ 538,482
Printing	\$ 1,708	\$ 2,034					\$ 3,742	\$ 4,061	\$ 4,929	\$ 2,089
Telecommunications	\$ 14,390						\$ 14,390	\$ 13,388	\$ 12,825	\$ 12,285
Postage	\$ 28,427	\$ 32,612	\$ 527				\$ 61,566	\$ 49,049	\$ 48,832	\$ 46,300
Insurance	\$ 1,828						\$ 1,828	\$ 1,590	\$ 1,590	\$ 1,524
In-State Travel	\$ 32,596		\$ 3,637				\$ 36,232	\$ 31,939	\$ 34,372	\$ 18,195
Out-of-State Travel										
Training	\$ 12,479		\$ 1,205				\$ 13,684	\$ 10,071	\$ 11,027	\$ 10,737
Security Services	\$ 109,218		\$ 17,813				\$ 127,031	\$ 119,049	\$ 116,761	\$ 105,651
Facility Operations	\$ 83,391		\$ 11,396				\$ 94,786	\$ 90,449	\$ 105,923	\$ 200,368
Utilities								\$ 0	\$ 141,035	\$ 16,907
Contracted Services	\$ 720,409	\$ 190,653	\$ 140,274				\$ 1,051,336	\$ 1,106,582	\$ 1,099,941	\$ 1,236,896
Consulting and Professional Services	\$ 29,441						\$ 29,441	\$ 27,592	\$ 26,107	\$ 31,378
Information Technology	\$ 249,904		\$ 2,852				\$ 252,757	\$ 183,322	\$ 146,296	\$ 156,187
Major Equipment	\$ 82,770						\$ 82,770	\$ 132,942	\$ 46,335	\$ 142,888
Other Items of Expense	\$ 10						\$ 10		\$ 117	
	\$ 1,559,255	\$ 232,577	\$ 192,189				\$ 1,984,022	\$ 2,167,192	\$ 2,313,594	\$ 2,519,887
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 8,439						\$ 8,439	\$ 13,169	\$ 13,169	\$ 14,126
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 180,000						\$ 180,000			
Capital Costs										
Internal Cost Recovery	\$ (59,568)	\$ 25,742	\$ 33,826				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (1,050)						\$ (1,050)			
	\$ 127,821	\$ 25,742	\$ 33,826				\$ 187,389	\$ 13,169	\$ 13,169	\$ 14,126
Total Expenditures	\$ 5,827,123	\$ 520,183	\$ 395,142				\$ 6,742,449	\$ 7,137,216	\$ 6,812,354	\$ 7,069,358
Excess (Deficit) of Revenues Over Expenditures	\$ 154,151	\$ 9,557	\$ (21,798)				\$ 141,911	\$ (205,613)	\$ (331,331)	\$ (558,789)
Operating Transfers In (Out)	\$ (21,798)	\$ 0	\$ 21,798				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 284,196	\$ 101,883	\$ 0				\$ 386,080	\$ 386,080	\$ 717,411	\$ 717,411
Ending Balance (Deficit)	\$ 416,550	\$ 111,441	\$ 0				\$ 527,990	\$ 180,467	\$ 386,080	\$ 158,622

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

For the month ended June										
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	\$ 939,314	\$ 112,714					\$ 1,052,028	\$ 1,056,582	\$ 968,784	\$ 1,079,727
Traffic & Other Infractions	\$ 86,919						\$ 86,919	\$ 124,311	\$ 90,140	\$ 72,728
Other Criminal Cases	\$ 546,778						\$ 546,778	\$ 691,070	\$ 691,110	\$ 732,630
Civil	\$ 157,969	\$ 1,250					\$ 159,219	\$ 264,696	\$ 247,296	\$ 314,960
Family & Children Services	\$ 685,166	\$ 208,068			\$ 33,826		\$ 927,059	\$ 1,045,515	\$ 1,066,986	\$ 1,058,231
Probate, Guardianship & Mental Health Services	\$ 146,677	\$ 51,110					\$ 197,787	\$ 222,902	\$ 208,093	\$ 225,665
Juvenile Dependency Services	\$ 61,558	\$ 477,764					\$ 539,321	\$ 515,209	\$ 517,235	\$ 538,925
Juvenile Delinquency Services	\$ 87,572						\$ 87,572	\$ 44,465	\$ 60,200	\$ 64,157
Other Court Operations	\$ 246,857	\$ 13,358					\$ 260,216	\$ 274,711	\$ 149,772	\$ 177,391
Court Interpreters	\$ 21,317	\$ 54,179					\$ 75,496	\$ 68,423	\$ 68,867	\$ 59,527
Jury Services	\$ 51,337	\$ 41,932	\$ 8,439				\$ 101,708	\$ 121,128	\$ 102,760	\$ 151,510
Security		\$ 127,031					\$ 127,031	\$ 125,921	\$ 120,140	\$ 105,651
Trial Court Operations Program	\$ 3,031,464	\$ 1,087,405	\$ 8,439		\$ 33,826		\$ 4,161,134	\$ 4,554,933	\$ 4,291,384	\$ 4,581,102
Enhanced Collections	\$ 278,186	\$ 220,626			\$ 25,742		\$ 524,554	\$ 510,805	\$ 501,810	\$ 507,448
Other Non-Court Operations										
Non-Court Operations Program	\$ 278,186	\$ 220,626			\$ 25,742		\$ 524,554	\$ 510,805	\$ 501,810	\$ 507,448
Executive Office	\$ 312,310	\$ 835					\$ 313,146	\$ 206,219	\$ 243,104	\$ 221,762
Fiscal Services	\$ 523,691	\$ 66,734					\$ 590,425	\$ 751,134	\$ 704,670	\$ 390,259
Human Resources	\$ 195,858	\$ 4,038	\$ 180,000				\$ 379,896	\$ 215,779	\$ 214,656	\$ 129,368
Business & Facilities Services		\$ 161,318			\$ (59,568)	\$ (1,050)	\$ 100,700	\$ 169,037	\$ 271,599	\$ 327,248
Information Technology	\$ 229,528	\$ 443,065					\$ 672,593	\$ 729,309	\$ 585,132	\$ 912,171
Court Administration Program	\$ 1,261,387	\$ 675,991	\$ 180,000		\$ (59,568)	\$ (1,050)	\$ 2,056,760	\$ 2,071,478	\$ 2,019,160	\$ 1,980,808
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,571,038	\$ 1,984,022	\$ 188,439		\$ 0	\$ (1,050)	\$ 6,742,449	\$ 7,137,218	\$ 6,812,354	\$ 7,069,358

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Yuba

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	111,441	-	-	-	-	111,441	
Committed	209,809	-	209,809	-	-	-	-	-	209,809	
Assigned	177,552	29,189	206,741	-	-	-	-	-	206,741	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 387,361	\$ 29,189	\$ 416,550	\$ 111,441	\$ -	\$ -	\$ -	\$ -	\$ 527,990	