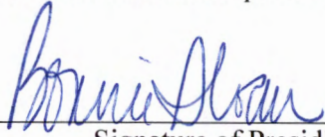


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

12/17/2019

\_\_\_\_\_  
Date

Yuba

\_\_\_\_\_  
Court

FY 2019-20 Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Yuba

Court

FY 2019-20 Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Yuba  


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 Court  
 FY 2019-20 Q1  


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 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)	55.5	57			

<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  
 Balance Sheet  
 (Unaudited)

For the month ended September									
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						
<b>ASSETS</b>									
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								\$ 350	\$ 350
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
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,241,592</b>	<b>\$ 8,135</b>	<b>\$ (108,166)</b>				<b>\$ 582,765</b>	<b>\$ 1,724,326</b>	<b>\$ 2,230,917</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks								\$ 0	\$ 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									
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 344</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 837
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 837</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,241,592</b>	<b>\$ 8,135</b>	<b>\$ (108,166)</b>				<b>\$ 582,765</b>	<b>\$ 1,724,326</b>	<b>\$ 2,232,099</b>
<b>LIABILITIES AND FUND BALANCES</b>									
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.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 1,317</b>	<b>\$ 0</b>	<b>\$ 118</b>				<b>\$ (63,240)</b>	<b>\$ (61,804)</b>	<b>\$ 66,658</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 646,005	\$ 646,005	\$ 375,637
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 646,005</b>	<b>\$ 646,005</b>	<b>\$ 375,637</b>
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
<b>Total Payroll Liabilities</b>	<b>\$ (50,013)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (50,013)</b>	<b>\$ 75</b>
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									
<b>Total Other Liabilities</b>	<b>\$ 3,239</b>		<b>\$ 86</b>					<b>\$ 3,325</b>	<b>\$ 11,118</b>
<b>Total Liabilities</b>	<b>\$ (45,456)</b>	<b>\$ 0</b>	<b>\$ 205</b>				<b>\$ 582,765</b>	<b>\$ 537,514</b>	<b>\$ 483,488</b>
<b>Total Fund Balance</b>	<b>\$ 1,287,049</b>	<b>\$ 8,135</b>	<b>\$ (108,371)</b>					<b>\$ 1,189,812</b>	<b>\$ 1,778,611</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,241,592</b>	<b>\$ 8,135</b>	<b>\$ (108,166)</b>				<b>\$ 582,765</b>	<b>\$ 1,724,326</b>	<b>\$ 2,232,099</b>



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										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	Debt Service						
		Non-Grant	Grant								
<b>REVENUES</b>											
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					\$ 2,324,236	\$ 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	\$ (46,405)	\$ 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	\$ (2,869)	\$ (148)					\$ (3,017)	\$ 50,789		\$ 50,892	
Non-Fee Revenues								\$ 9,228	\$ 3,347	\$ 5,628	
Enhanced Collections		\$ (46,326)					\$ (46,326)	\$ 486,644		\$ 444,387	
Escheatment											
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)					\$ (46,134)	\$ 589,364	\$ 3,417	\$ 532,182	
<b>Total Revenues</b>	<b>\$ 2,321,596</b>	<b>\$ (43,734)</b>	<b>\$ (78,324)</b>				<b>\$ 2,199,538</b>	<b>\$ 6,931,603</b>	<b>\$ 2,233,961</b>	<b>\$ 6,510,569</b>	
<b>EXPENDITURES</b>											
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	\$ 397,158	\$ 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	\$ 119,049	\$ 22,852	\$ 105,651	
Facility Operations	\$ 0		\$ 0				\$ 0	\$ 90,449	\$ 6,277	\$ 200,366	
Utilities								\$ 0	\$ 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								\$ 132,942	\$ 4,501	\$ 142,888	
Other Items of Expense											
	\$ 254,520	\$ 7,963	\$ 12,052				\$ 274,535	\$ 2,182,199	\$ 485,963	\$ 2,519,887	
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	
<b>Total Expenditures</b>	<b>\$ 1,318,744</b>	<b>\$ 50,015</b>	<b>\$ 30,047</b>				<b>\$ 1,398,826</b>	<b>\$ 7,137,316</b>	<b>\$ 1,172,761</b>	<b>\$ 7,069,358</b>	
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)								\$ 0		\$ 0	
Fund Balance (Deficit)											
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)				\$ 1,156,812	\$ 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)
<b>PROGRAM EXPENDITURES:</b>										
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	\$ 125,921	\$ 22,882	\$ 105,651
Trial Court Operations Program	\$ 513,159	\$ 153,562					\$ 666,721	\$ 4,554,933	\$ 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	\$ 729,309	\$ 287,227	\$ 912,171
Court Administration Program	\$ 565,393	\$ 113,010					\$ 678,403	\$ 2,071,478	\$ 439,640	\$ 1,980,808
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,124,271</b>	<b>\$ 274,535</b>					<b>\$ 1,398,806</b>	<b>\$ 7,137,216</b>	<b>\$ 1,172,761</b>	<b>\$ 7,069,358</b>