

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.

Bonnie Sloan

Signature of Presiding Judge or Court Executive

05/21/3920

Date

Yuba

Court

FY 2019-20 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

FY 2019-20 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Yuba

Court

FY 2019-20 Q3

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	55.5	57	56	56	

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 2019/20									2018/19		
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)		
	General	Special Revenue		Capital Project	Debt Service					Proprietary Funds	Fiduciary Funds
		Non-Grant	Grant								
ASSETS											
Operations	\$ 205,407	\$ 52,356	\$ (239,225)				\$ 1,879	\$ 20,417	\$ (18,708)		
Payroll	\$ (4)						\$ 0	\$ (4)	\$ (10)		
Jury Revolving											
Other Distribution											
Civil Filing Fees							\$ 0	\$ 0	\$ 0		
Trust Credit Card											
Cash on Hand	\$ 1,400							\$ 1,400	\$ 350		
Cash with County	\$ 34,783	\$ 274,104	\$ 0				\$ 766,571	\$ 1,075,458	\$ 1,053,710		
Cash Outside of the JCC							\$ 165,588	\$ 165,588	\$ 118,087		
Cash Equivalents	\$ 931,637						\$ 69,766	\$ 1,001,403	\$ 425,698		
Total Cash and Cash Equivalents	\$ 1,173,223	\$ 326,460	\$ (239,225)				\$ 1,003,804	\$ 2,264,262	\$ 1,579,128		
Short-Term Investment											
Investments											
Total Investments											
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0		
Accounts Receivable - General											
Dishonored Checks											
Due From Employee	\$ 907							\$ 907	\$ 0		
Civil Jury Fees	\$ 0							\$ 0	\$ 0		
Trust											
Due From Other Funds	\$ 0							\$ 0	\$ 0		
Due From Other Governments	\$ 117	\$ 0	\$ 0					\$ 117	\$ 117		
Due From Other Courts							\$ 0	\$ 0	\$ 0		
Due From State	\$ 0	\$ 0	\$ 5,128					\$ 5,128	\$ 112,268		
Trust Due To/From											
Distribution Due To/From											
Civil Filing Fee Due To/From											
General Due To/From											
Total Receivables	\$ 1,024	\$ 0	\$ 5,128				\$ 0	\$ 6,152	\$ 112,385		
Prepaid Expenses - General											
Salary and Travel Advances	\$ 0							\$ 0	\$ 96		
Counties											
Total Prepaid Expenses	\$ 0							\$ 0	\$ 96		
Other Assets											
Total Other Assets											
Total Assets	\$ 1,174,247	\$ 326,460	\$ (234,097)				\$ 1,003,804	\$ 2,270,414	\$ 1,691,608		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Accounts Payable - General	\$ 532	\$ 0	\$ 118				\$ 0	\$ 651	\$ 7,555		
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							\$ 71,631	\$ 71,631	\$ 62,849		
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
AB145 Due to Other Government Agency											
Due to Other Public Agencies											
Sales and Use Tax	\$ 31		\$ 0					\$ 31	\$ 23		
Interest							\$ 14	\$ 14	\$ 62		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 563	\$ 0	\$ 118				\$ 71,645	\$ 72,327	\$ 70,489		
Civil											
Criminal											
Unreconciled - Civil and Criminal											
Trust Held Outside of the JCC							\$ 932,159	\$ 932,159	\$ 841,779		
Trust Interest Payable											
Miscellaneous Trust											
Total Trust Deposits							\$ 932,159	\$ 932,159	\$ 841,779		
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Benefits Payable	\$ (46,117)							\$ (46,117)	\$ (48,743)		
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0		
Deductions Payable	\$ 0							\$ 0	\$ (213)		
Payroll Clearing	\$ 0							\$ 0	\$ 0		
Total Payroll Liabilities	\$ (46,117)	\$ 0	\$ 0					\$ (46,117)	\$ (48,956)		
Revenue Collected in Advance		\$ 383,230	\$ 6,923					\$ 390,153	\$ 86		
Liabilities For Deposits	\$ 4,905							\$ 4,905	\$ 4,490		
Jury Fees - Non-Interest											
Fees - Partial Payment & Overpayment											
Uncleared Collections	\$ 0							\$ 0	\$ 0		
Other Miscellaneous Liabilities											
Total Other Liabilities	\$ 4,905	\$ 383,230	\$ 6,923					\$ 395,058	\$ 4,576		
Total Liabilities	\$ (40,649)	\$ 383,230	\$ 7,042				\$ 1,003,804	\$ 1,353,427	\$ 867,888		
Total Fund Balance	\$ 1,214,896	\$ (56,770)	\$ (241,139)					\$ 916,987	\$ 823,720		
Total Liabilities and Fund Balance	\$ 1,174,247	\$ 326,460	\$ (234,097)				\$ 1,003,804	\$ 2,270,414	\$ 1,691,608		

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 2019/20										2018/19	
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 4,445,220	\$ 10,361					\$ 4,455,581	\$ 5,331,453	\$ 3,906,718	\$ 5,200,497	
Improvement and Modernization Fund								\$ 9,434		\$ 9,434	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 9,185						\$ 9,185	\$ 78,413	\$ 32,516	\$ 68,736	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 324,400						\$ 324,400	\$ 518,017	\$ 397,617	\$ 563,763	
Other Miscellaneous	\$ 90,867						\$ 90,867	\$ 90,867	\$ 90,867	\$ 90,867	
	\$ 4,869,672	\$ 10,361					\$ 4,880,033	\$ 6,028,184	\$ 4,427,718	\$ 5,933,297	
Grants											
AB 1058 Commissioner/Facilitator			\$ 14,961				\$ 14,961	\$ 331,674	\$ 99,147	\$ 329,725	
Other Judicial Council Grants			\$ (270)				\$ (270)	\$ 591,829	\$ 13,121	\$ 79,277	
Non-Judicial Council Grants											
			\$ 14,691				\$ 14,691	\$ 923,503	\$ 112,268	\$ 409,002	
Other Financing Sources											
Interest Income	\$ 14,146	\$ 1,787					\$ 15,933	\$ 22,200	\$ 12,990	\$ 14,244	
Investment Income											
Donations											
Local Fees	\$ 11,332	\$ 614					\$ 11,946	\$ 40,200	\$ 16,999	\$ 50,789	
Non-Fee Revenues		\$ 2,177					\$ 2,177	\$ 8,000	\$ 4,019	\$ 9,228	
Enhanced Collections		\$ 110,487					\$ 110,487	\$ 473,402	\$ 208,281	\$ 486,644	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 7,683						\$ 7,683	\$ 23,000	\$ 10,918	\$ 26,781	
Sale of Fixed Assets											
Other Miscellaneous	\$ 771						\$ 771	\$ 8,000	\$ 7,108	\$ 1,618	
	\$ 33,932	\$ 115,065					\$ 148,997	\$ 574,802	\$ 260,314	\$ 589,304	
Total Revenues	\$ 4,903,604	\$ 125,426	\$ 14,691				\$ 5,043,721	\$ 7,526,489	\$ 4,800,300	\$ 6,931,603	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,987,461	\$ 119,619	\$ 65,871				\$ 2,172,951	\$ 3,191,729	\$ 2,101,179	\$ 3,156,972	
Temp Help	\$ 31,097		\$ 51,734				\$ 82,830	\$ 50,000	\$ 12,984	\$ 45,471	
Overtime	\$ 633						\$ 633		\$ 42		
Staff Benefits	\$ 1,120,210	\$ 36,495	\$ 21,268				\$ 1,177,972	\$ 2,190,488	\$ 1,072,552	\$ 1,754,412	
	\$ 3,139,401	\$ 156,113	\$ 138,873				\$ 3,434,386	\$ 5,432,217	\$ 3,186,758	\$ 4,956,855	
Operating Expenses and Equipment											
General Expense	\$ 196,134	\$ 875	\$ (9,613)				\$ 187,396	\$ 173,724	\$ 131,689	\$ 397,158	
Printing	\$ 1,377	\$ 804					\$ 2,181	\$ 2,259	\$ 3,591	\$ 4,061	
Telecommunications	\$ 44,211						\$ 44,211	\$ 10,506	\$ 10,756	\$ 13,388	
Postage	\$ 17,443	\$ 12,895	\$ 303				\$ 30,641	\$ 61,963	\$ 29,361	\$ 49,049	
Insurance	\$ 2,467						\$ 2,467	\$ 2,000	\$ 1,828	\$ 1,590	
In-State Travel	\$ 16,972	\$ 630	\$ 3,693				\$ 21,295	\$ 33,804	\$ 26,983	\$ 31,939	
Out-of-State Travel											
Training	\$ 8,649		\$ 1,465				\$ 10,114	\$ 12,017	\$ 7,042	\$ 10,071	
Security Services	\$ 82,777		\$ 6,583				\$ 89,360	\$ 215,344	\$ 74,793	\$ 119,049	
Facility Operations	\$ 48,985		\$ 3,375				\$ 52,360	\$ 93,730	\$ 45,647	\$ 90,449	
Utilities										\$ 0	
Contracted Services	\$ 454,893	\$ 122,320	\$ 114,002				\$ 691,216	\$ 1,484,169	\$ 692,241	\$ 1,106,582	
Consulting and Professional Services	\$ 19,462						\$ 19,462	\$ 29,104	\$ 16,217	\$ 27,592	
Information Technology	\$ 37,624		\$ (2,852)				\$ 34,772	\$ 163,334	\$ 127,533	\$ 183,322	
Major Equipment	\$ 19,141						\$ 19,141	\$ 29,593		\$ 132,942	
Other Items of Expense	\$ 5						\$ 5		\$ 10		
	\$ 950,140	\$ 137,524	\$ 116,957				\$ 1,204,621	\$ 2,311,547	\$ 1,167,690	\$ 2,167,192	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,913						\$ 1,913	\$ 8,500	\$ 8,211	\$ 13,169	
Judgements, Settlements and Claims											
Debt Service	\$ 18						\$ 18				
Other											
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 13,786						\$ 13,786				
	\$ 15,717						\$ 15,717	\$ 8,500	\$ 8,211	\$ 13,169	
Total Expenditures	\$ 4,105,258	\$ 293,637	\$ 255,829				\$ 4,654,724	\$ 7,752,264	\$ 4,362,660	\$ 7,137,216	
Excess (Deficit) of Revenues Over Expenditures	\$ 798,347	\$ (168,211)	\$ (241,139)				\$ 388,997	\$ (225,775)	\$ 437,641	\$ (205,613)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 416,550	\$ 111,441	\$ 0				\$ 527,990	\$ 527,990	\$ 386,080	\$ 386,080	
Ending Balance (Deficit)	\$ 1,214,896	\$ (56,770)	\$ (241,139)				\$ 916,987	\$ 302,215	\$ 823,720	\$ 180,467	

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

For the month ended March										
Fiscal Year 2019/20									2018/19	
	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	\$ 766,333	\$ 129,743					\$ 896,077	\$ 1,600,882	\$ 690,616	\$ 1,056,582
Traffic & Other Infractions	\$ 38,461						\$ 38,461	\$ 156,424	\$ 66,624	\$ 124,311
Other Criminal Cases	\$ 380,727						\$ 380,727	\$ 405,853	\$ 369,580	\$ 691,070
Civil	\$ 144,169	\$ 500					\$ 144,669	\$ 166,074	\$ 114,248	\$ 264,696
Family & Children Services	\$ 485,590	\$ 134,660					\$ 620,250	\$ 935,994	\$ 548,510	\$ 1,045,515
Probate, Guardianship & Mental Health Services	\$ 74,411	\$ 18,692					\$ 93,103	\$ 160,424	\$ 136,977	\$ 222,902
Juvenile Dependency Services	\$ 27,904	\$ 309,891					\$ 337,795	\$ 453,903	\$ 399,993	\$ 515,209
Juvenile Delinquency Services	\$ 27,904						\$ 27,904	\$ 29,953	\$ 56,673	\$ 44,465
Other Court Operations	\$ 143,104	\$ 4,785					\$ 147,889	\$ 551,975	\$ 169,439	\$ 274,711
Court Interpreters	\$ 14,983	\$ 50,324					\$ 65,308	\$ 78,413	\$ 50,995	\$ 68,423
Jury Services	\$ 36,089	\$ 9,234	\$ 1,913				\$ 47,236	\$ 77,315	\$ 58,126	\$ 121,128
Security		\$ 89,360					\$ 89,360	\$ 210,000	\$ 74,793	\$ 125,921
Trial Court Operations Program	\$ 2,139,676	\$ 747,189	\$ 1,913				\$ 2,888,778	\$ 4,827,210	\$ 2,736,575	\$ 4,554,933
Enhanced Collections	\$ 165,275	\$ 149,980					\$ 315,255	\$ 514,206	\$ 299,696	\$ 510,805
Other Non-Court Operations										
Non-Court Operations Program	\$ 165,275	\$ 149,980					\$ 315,255	\$ 514,206	\$ 299,696	\$ 510,805
Executive Office	\$ 140,712	\$ 2,002					\$ 142,714	\$ 213,701	\$ 207,574	\$ 206,219
Fiscal Services	\$ 671,473	\$ 46,900	\$ 18				\$ 718,391	\$ 280,302	\$ 540,850	\$ 751,134
Human Resources	\$ 138,754	\$ 1,928					\$ 140,681	\$ 1,237,938	\$ 142,049	\$ 215,779
Business & Facilities Services		\$ 104,681					\$ 104,681	\$ 124,000	\$ 67,611	\$ 169,037
Information Technology	\$ 178,497	\$ 151,941				\$ 13,786	\$ 344,225	\$ 554,907	\$ 368,306	\$ 729,309
Court Administration Program	\$ 1,129,436	\$ 307,452	\$ 18			\$ 13,786	\$ 1,450,692	\$ 2,410,848	\$ 1,326,389	\$ 2,071,478
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,434,386	\$ 1,204,621	\$ 1,931			\$ 13,786	\$ 4,654,724	\$ 7,752,264	\$ 4,362,660	\$ 7,137,216