

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

08/07/3920

Date

Yuba

Court

FY 2019-20 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

FY 2019-20 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Yuba

Court

FY 2019-20 Q4

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	54

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 2019/20									2018/19
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
ASSETS									
Operations	\$ (310,813)	\$ 377,239	\$ 0				\$ 0	\$ 66,426	\$ (215,963)
Payroll	\$ (4)						\$ 0	\$ (4)	\$ (4)
Jury Revolving									
Other Distribution							\$ 88,089	\$ 88,089	\$ 165,098
Credit Card									
Cash on Hand	\$ 1,400							\$ 1,400	\$ 1,400
Cash with County	\$ 8,687	\$ 103,097	\$ 0				\$ 541,698	\$ 653,481	\$ 1,428,747
Cash Outside of the JCC							\$ 215,583	\$ 215,583	\$ 478,846
Cash Equivalents	\$ 931,982						\$ 1	\$ 931,984	\$ 419,375
Total Cash and Cash Equivalents	\$ 631,252	\$ 480,336	\$ 0				\$ 845,371	\$ 1,956,959	\$ 2,277,500
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 1,345	\$ 712						\$ 2,057	\$ 3,886
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 907							\$ 907	\$ 907
Civil Jury Fees	\$ 639							\$ 639	\$ 1,012
Trust									
Due From Other Funds	\$ 77,876							\$ 77,876	\$ 133,410
Due From Other Governments	\$ 117	\$ 24,324	\$ 0					\$ 24,441	\$ 55,790
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 142,945	\$ 2,847	\$ 102,106					\$ 247,898	\$ 303,486
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 223,829	\$ 27,883	\$ 102,106				\$ 0	\$ 353,818	\$ 498,491
Prepaid Expenses - General	\$ 245,046							\$ 245,046	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 245,046							\$ 245,046	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,100,127	\$ 508,219	\$ 102,106				\$ 845,371	\$ 2,555,823	\$ 2,775,991
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 158,876	\$ 686	\$ 4,308					\$ 163,870	\$ 248,896
Accounts Payable - General	\$ 50,957	\$ 0	\$ 17				\$ 0	\$ 50,974	\$ 1,701
Due to Other Funds	\$ 0	\$ 0	\$ 77,876				\$ 0	\$ 77,876	\$ 133,410
Due to Other Courts	\$ 1,129	\$ 15,399	\$ 9,909					\$ 26,436	\$ 32,151
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 88,089	\$ 88,089	\$ 165,098
Due to Other Governments	\$ 26,276	\$ 18,010	\$ 1,111					\$ 45,397	\$ 20,754
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 66
Interest							\$ 1	\$ 1	\$ 42
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 237,238	\$ 34,095	\$ 93,220				\$ 88,090	\$ 452,644	\$ 602,119
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 757,281	\$ 757,281	\$ 1,300,505
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 757,281	\$ 757,281	\$ 1,300,505
Accrued Payroll	\$ 414,794	\$ 9,601	\$ 8,885					\$ 433,280	\$ 332,146
Benefits Payable	\$ 5,369							\$ 5,369	\$ 300
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ (30)
Total Payroll Liabilities	\$ 420,164	\$ 9,601	\$ 8,885					\$ 438,649	\$ 332,417
Revenue Collected in Advance		\$ 327,556	\$ 0					\$ 327,556	\$ 6,923
Liabilities For Deposits	\$ 4,905							\$ 4,905	\$ 4,620
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 1,415
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,905	\$ 327,556	\$ 0					\$ 332,461	\$ 12,958
Total Liabilities	\$ 662,306	\$ 371,252	\$ 102,106				\$ 845,371	\$ 1,981,035	\$ 2,248,000
Total Fund Balance	\$ 437,821	\$ 136,967	\$ 0					\$ 574,788	\$ 527,990
Total Liabilities and Fund Balance	\$ 1,100,127	\$ 508,219	\$ 102,106				\$ 845,371	\$ 2,555,823	\$ 2,775,991

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 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	\$ 5,329,307	\$ 17,381					\$ 5,346,688	\$ 5,331,453	\$ 5,162,154	\$ 5,200,497	
Improvement and Modernization Fund	\$ 9,434						\$ 9,434	\$ 9,434	\$ 9,434	\$ 9,434	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 64,094						\$ 64,094	\$ 78,413	\$ 78,652	\$ 68,736	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 500,309	\$ 147,288					\$ 647,597	\$ 518,017	\$ 568,572	\$ 563,763	
Other Miscellaneous	\$ 90,867						\$ 90,867	\$ 90,867	\$ 90,867	\$ 90,867	
	\$ 5,994,011	\$ 164,669					\$ 6,158,680	\$ 6,028,184	\$ 5,909,679	\$ 5,933,297	
Grants											
AB 1058 Commissioner/Facilitator			\$ 315,811				\$ 315,811	\$ 331,674	\$ 313,423	\$ 329,725	
Other Judicial Council Grants			\$ 81,443				\$ 81,443	\$ 591,829	\$ 59,921	\$ 79,277	
Non-Judicial Council Grants											
			\$ 397,254				\$ 397,254	\$ 923,503	\$ 373,344	\$ 409,002	
Other Financing Sources											
Interest Income	\$ 22,323	\$ 4,145					\$ 26,468	\$ 22,200	\$ 21,786	\$ 14,244	
Investment Income											
Donations											
Local Fees	\$ 32,967	\$ 1,782					\$ 34,749	\$ 40,200	\$ 39,987	\$ 50,789	
Non-Fee Revenues		\$ 5,597					\$ 5,597	\$ 8,000	\$ 8,359	\$ 9,228	
Enhanced Collections		\$ 512,199					\$ 512,199	\$ 473,402	\$ 499,497	\$ 486,644	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 20,106						\$ 20,106	\$ 23,000	\$ 23,284	\$ 26,781	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,019						\$ 1,019	\$ 8,000	\$ 8,423	\$ 1,618	
	\$ 76,415	\$ 523,723					\$ 600,138	\$ 574,802	\$ 601,336	\$ 589,304	
Total Revenues	\$ 6,070,426	\$ 688,392	\$ 397,254				\$ 7,156,071	\$ 7,526,489	\$ 6,884,359	\$ 6,931,603	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,102,499	\$ 156,389	\$ 123,465				\$ 3,382,353	\$ 3,191,729	\$ 3,148,886	\$ 3,156,972	
Temp Help	\$ 43,540		\$ 52,179				\$ 95,719	\$ 50,000	\$ 26,845	\$ 45,471	
Overtime	\$ 788						\$ 788		\$ 42		
Staff Benefits	\$ 1,376,584	\$ 70,768	\$ 56,430				\$ 1,503,781	\$ 2,190,488	\$ 1,395,264	\$ 1,754,412	
	\$ 4,523,410	\$ 227,157	\$ 232,073				\$ 4,982,641	\$ 5,432,217	\$ 4,571,038	\$ 4,956,855	
Operating Expenses and Equipment											
General Expense	\$ 320,671	\$ 4,750	\$ (9,341)				\$ 316,080	\$ 173,724	\$ 214,447	\$ 397,158	
Printing	\$ 2,362	\$ 804					\$ 3,166	\$ 2,259	\$ 3,742	\$ 4,061	
Telecommunications	\$ 47,797						\$ 47,797	\$ 10,506	\$ 14,390	\$ 13,388	
Postage	\$ 29,900	\$ 16,453	\$ 468				\$ 46,821	\$ 61,963	\$ 61,566	\$ 49,049	
Insurance	\$ 2,467						\$ 2,467	\$ 2,000	\$ 1,828	\$ 1,590	
In-State Travel	\$ 18,177	\$ 1,507	\$ 3,693				\$ 23,378	\$ 33,804	\$ 36,232	\$ 31,939	
Out-of-State Travel											
Training	\$ 8,110		\$ 1,465				\$ 9,575	\$ 12,017	\$ 13,684	\$ 10,071	
Security Services	\$ 123,064		\$ 8,492				\$ 131,556	\$ 215,344	\$ 127,031	\$ 119,049	
Facility Operations	\$ 91,916		\$ 5,844				\$ 97,760	\$ 93,730	\$ 94,786	\$ 90,449	
Utilities										\$ 0	
Contracted Services	\$ 644,482	\$ 389,950	\$ 174,485				\$ 1,208,917	\$ 1,484,169	\$ 1,051,336	\$ 1,106,582	
Consulting and Professional Services	\$ 37,189						\$ 37,189	\$ 29,104	\$ 29,441	\$ 27,592	
Information Technology	\$ 140,843		\$ (2,852)				\$ 137,990	\$ 163,334	\$ 252,757	\$ 183,322	
Major Equipment	\$ 45,154						\$ 45,154	\$ 29,593	\$ 82,770	\$ 132,942	
Other Items of Expense	\$ 5						\$ 5		\$ 10		
	\$ 1,512,139	\$ 413,464	\$ 182,252				\$ 2,107,855	\$ 2,311,547	\$ 1,984,022	\$ 2,167,192	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,806						\$ 4,806	\$ 8,500	\$ 8,439	\$ 13,169	
Judgements, Settlements and Claims											
Debt Service	\$ 0						\$ 0				
Other	\$ 187						\$ 187		\$ 180,000		
Capital Costs											
Internal Cost Recovery	\$ (69,625)	\$ 22,275	\$ 47,349				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 13,786						\$ 13,786		\$ (1,050)		
	\$ (50,846)	\$ 22,275	\$ 47,349				\$ 18,779	\$ 8,500	\$ 187,389	\$ 13,169	
Total Expenditures	\$ 5,984,703	\$ 662,896	\$ 461,675				\$ 7,109,274	\$ 7,752,264	\$ 6,742,449	\$ 7,137,216	
Excess (Deficit) of Revenues Over Expenditures	\$ 85,723	\$ 25,496	\$ (64,421)				\$ 46,798	\$ (225,775)	\$ 141,911	\$ (205,613)	
Operating Transfers In (Out)	\$ (64,451)	\$ 30	\$ 64,421				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 416,550	\$ 111,441	\$ 0				\$ 527,990	\$ 527,990	\$ 386,080	\$ 386,080	
Ending Balance (Deficit)	\$ 437,821	\$ 136,967	\$ 0				\$ 574,788	\$ 302,215	\$ 527,990	\$ 180,467	

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

For the month ended June										
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	\$ 1,149,018	\$ 302,543					\$ 1,451,561	\$ 1,600,882	\$ 1,052,028	\$ 1,056,582
Traffic & Other Infractions	\$ 38,461						\$ 38,461	\$ 156,424	\$ 86,919	\$ 124,311
Other Criminal Cases	\$ 595,557	\$ 173					\$ 595,731	\$ 405,853	\$ 546,778	\$ 691,070
Civil	\$ 257,264	\$ 500					\$ 257,764	\$ 166,074	\$ 159,219	\$ 264,696
Family & Children Services	\$ 762,757	\$ 212,766			\$ 47,349		\$ 1,022,872	\$ 935,994	\$ 927,059	\$ 1,045,515
Probate, Guardianship & Mental Health Services	\$ 94,743	\$ 44,503					\$ 139,247	\$ 160,424	\$ 197,787	\$ 222,902
Juvenile Dependency Services	\$ 35,706	\$ 424,149					\$ 459,854	\$ 453,903	\$ 539,321	\$ 515,209
Juvenile Delinquency Services	\$ 35,706						\$ 35,706	\$ 29,953	\$ 87,572	\$ 44,465
Other Court Operations	\$ 224,223	\$ 4,785					\$ 229,007	\$ 551,975	\$ 260,216	\$ 274,711
Court Interpreters	\$ 20,175	\$ 64,201					\$ 84,375	\$ 78,413	\$ 75,496	\$ 68,423
Jury Services	\$ 65,012	\$ 27,695	\$ 4,806				\$ 97,512	\$ 77,315	\$ 101,708	\$ 121,128
Security		\$ 132,068					\$ 132,068	\$ 210,000	\$ 127,031	\$ 125,921
Trial Court Operations Program	\$ 3,278,622	\$ 1,213,381	\$ 4,806		\$ 47,349		\$ 4,544,158	\$ 4,827,210	\$ 4,161,134	\$ 4,554,933
Enhanced Collections	\$ 260,594	\$ 280,661			\$ 22,275		\$ 563,530	\$ 514,206	\$ 524,554	\$ 510,805
Other Non-Court Operations										
Non-Court Operations Program	\$ 260,594	\$ 280,661			\$ 22,275		\$ 563,530	\$ 514,206	\$ 524,554	\$ 510,805
Executive Office	\$ 221,059	\$ 2,002					\$ 223,061	\$ 213,701	\$ 313,146	\$ 206,219
Fiscal Services	\$ 736,692	\$ 76,316	\$ 0				\$ 813,009	\$ 280,302	\$ 590,425	\$ 751,134
Human Resources	\$ 203,516	\$ 2,704	\$ 187				\$ 206,407	\$ 1,237,938	\$ 379,896	\$ 215,779
Business & Facilities Services		\$ 168,806			\$ (69,625)		\$ 99,182	\$ 124,000	\$ 100,700	\$ 169,037
Information Technology	\$ 282,157	\$ 363,985				\$ 13,786	\$ 659,928	\$ 554,907	\$ 672,593	\$ 729,309
Court Administration Program	\$ 1,443,425	\$ 613,813	\$ 187		\$ (69,625)	\$ 13,786	\$ 2,001,586	\$ 2,410,848	\$ 2,056,760	\$ 2,071,478
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,982,641	\$ 2,107,855	\$ 4,993		\$ 0	\$ 13,786	\$ 7,109,274	\$ 7,752,264	\$ 6,742,449	\$ 7,137,216

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	245,046	-	245,046	-	-	-	-	-	245,046	
Restricted	23,401	-	23,401	136,967	-	-	-	-	160,368	
Committed	29,845	-	29,845	-	-	-	-	-	29,845	
Assigned	139,529	-	139,529	-	-	-	-	-	139,529	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 437,821	\$ -	\$ 437,821	\$ 136,967	\$ -	\$ -	\$ -	\$ -	\$ 574,788	