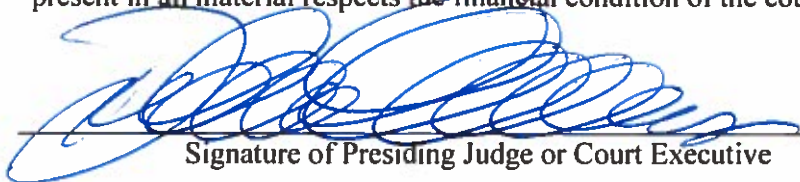


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

02/09/2018

Date

Yuba Superior

Court

FY 2017-18; 2nd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba Superior
Court

FY 2017-18; 2nd Quarter
Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
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6	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Yuba Superior
 Court

FY 2017-18; 2nd 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	51.50			

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
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended December											
Fiscal Year 2017/18											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2016/17	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,081,532	\$ 8,352					\$ 3,089,884	\$ 4,783,891	\$ 3,032,534	\$ 4,639,850	
Improvement and Modernization Fund								\$ 9,383		\$ 9,382	
Judges' Compensation (0150018)											
Court Interpreter (0150037)	\$ 11,039						\$ 11,039	\$ 57,073	\$ 21,988	\$ 43,837	
Civil Coordination Reimbursement (0150091)	\$ 130,084						\$ 130,084	\$ 836,171	\$ 102,398	\$ 338,075	
MOJ Reimbursements (0150010 and General)	\$ 90,867						\$ 90,867	\$ 90,867	\$ 90,867	\$ 90,867	
Other Miscellaneous	\$ 3,313,522	\$ 8,352					\$ 3,321,874	\$ 5,477,330	\$ 3,247,485	\$ 5,122,021	
Grants											
AB 1058 Commissioner/Facilitator			\$ 16,793				\$ 16,793	\$ 342,279	\$ 130,145	\$ 327,483	
Other Judicial Council Grants			\$ 31,462				\$ 31,462	\$ 168,713	\$ 48,748	\$ 227,941	
Non-Judicial Council Grants			\$ 48,254				\$ 48,254	\$ 600,922	\$ 178,897	\$ 655,394	
Other Financing Sources											
Interest Income	\$ 3,487	\$ 79					\$ 3,566	\$ 9,930	\$ 1,451	\$ 3,896	
Investment Income											
Donations											
Local Fees	\$ 6,975	\$ 1,385					\$ 8,360	\$ 50,882	\$ 2,315	\$ 135,833	
Non-Fee Revenues		\$ 3,422					\$ 3,422	\$ 5,828	\$ 5,458	\$ 10,518	
Enhanced Collections		\$ 71,207					\$ 71,207	\$ 444,387	\$ (58,345)	\$ 437,884	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 8,377						\$ 8,377	\$ 22,846	\$ 1,117	\$ 32,249	
Sale of Fixed Assets	\$ 1,693						\$ 1,693	\$ 1,491	\$ 1,414	\$ 4,827	
Other Miscellaneous	\$ 20,532	\$ 78,093					\$ 98,625	\$ 152,182	\$ (48,590)	\$ 624,804	
Total Revenues	\$ 3,334,063	\$ 82,445	\$ 48,254				\$ 3,464,762	\$ 6,510,543	\$ 3,379,786	\$ 6,302,218	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,192,289	\$ 84,305	\$ 48,446				\$ 1,325,040	\$ 2,977,450	\$ 1,128,821	\$ 3,008,443	
Temp Help	\$ 1,563		\$ 0				\$ 1,563				
Overtime	\$ 1,344						\$ 1,344		\$ 251		
Staff Benefits	\$ 388,871	\$ 20,784	\$ 15,584				\$ 425,239	\$ 1,567,891	\$ 492,982	\$ 1,359,014	
	\$ 1,584,067	\$ 105,100	\$ 64,030				\$ 1,753,196	\$ 4,535,342	\$ 1,622,064	\$ 4,367,357	
Operating Expenses and Equipment											
General Expense	\$ 243,957	\$ 1,553	\$ 2,564				\$ 248,074	\$ 538,482	\$ 33,571	\$ 197,736	
Printing								\$ 2,089	\$ 280	\$ 3,200	
Telecommunications	\$ 3,851						\$ 3,851	\$ 12,385	\$ 63,005	\$ 86,225	
Postage	\$ 9,741	\$ 6,985	\$ 157				\$ 16,884	\$ 48,300	\$ 10,299	\$ 88,383	
Insurance	\$ 1,590						\$ 1,590	\$ 1,524	\$ 1,850	\$ 1,950	
In-State Travel	\$ 16,203		\$ 2,561				\$ 18,764	\$ 18,199	\$ 5,199	\$ 18,506	
Out-of-State Travel											
Training	\$ 6,497		\$ 880				\$ 7,377	\$ 10,737	\$ 1,280	\$ 6,376	
Security Services	\$ 41,498		\$ 6,880				\$ 48,378	\$ 105,651	\$ 46,354	\$ 102,443	
Facility Operations	\$ 36,733		\$ 12,930				\$ 49,663	\$ 200,368	\$ 52,788	\$ 157,480	
Utilities	\$ 3,278		\$ 3,278				\$ 6,556	\$ 16,907	\$ 7,716	\$ 16,882	
Contracted Services	\$ 209,824	\$ 58,278	\$ 105,273				\$ 373,375	\$ 1,236,896	\$ 376,482	\$ 1,061,957	
Consulting and Professional Services	\$ 3,770						\$ 3,770	\$ 31,378	\$ 2,956	\$ 31,730	
Information Technology	\$ 103,802						\$ 103,802	\$ 158,187	\$ 84,231	\$ 170,782	
Major Equipment	\$ 46,825						\$ 46,825	\$ 142,888	\$ 140	\$ 20,000	
Other Items of Expense											
	\$ 727,169	\$ 66,817	\$ 134,524				\$ 928,510	\$ 2,421,837	\$ 687,793	\$ 1,932,102	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 10,295						\$ 10,295	\$ 14,128	\$ 3,395	\$ 25,342	
Judgments, Settlements and Claims											
Debt Service											
Other									\$ 545		
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ 10,295						\$ 10,295	\$ 14,128	\$ 3,940	\$ 25,342	
Total Expenditures	\$ 2,324,931	\$ 171,916	\$ 198,584				\$ 2,692,001	\$ 7,969,328	\$ 3,313,786	\$ 6,314,891	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,012,522	\$ (89,472)	\$ (150,300)				\$ 772,751	\$ (558,789)	\$ 1,065,970	\$ (12,582)	
Operating Transfers In (Out)								\$ 0	\$ 3,858	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 637,899	\$ 79,511	\$ 0				\$ 717,411	\$ 717,411	\$ 164,101	\$ 164,101	
Ending Balance (Deficit)	\$ 1,690,422	\$ (9,960)	\$ (150,300)				\$ 1,490,161	\$ 158,622	\$ 1,228,030	\$ 161,519	

Superior Court of California, County of Yuba
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended December									
Fiscal Year 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	\$ 769,127	\$ (538,069)	\$ (174,285)				\$ 1,385	\$ 58,135	\$ 48,042
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 350							\$ 350	\$ 350
Cash with County	\$ (184,198)	\$ 528,129	\$ 0				\$ 557,201	\$ 901,134	\$ 782,588
Cash Outside of the JCC							\$ 89,372	\$ 89,372	\$ 273,979
Cash Equivalents	\$ 1,032,312						\$ 54,357	\$ 1,086,669	\$ 734,202
Total Cash and Cash Equivalents	\$ 1,617,593	\$ (9,960)	\$ (174,285)				\$ 712,315	\$ 2,145,862	\$ 1,837,150
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 1,489
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Courts								\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 31,957				\$ 0	\$ 0	\$ 0
Trust Due To/From								\$ 31,957	\$ 81,876
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 0	\$ 0	\$ 31,957				\$ 0	\$ 31,957	\$ 83,345
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 765							\$ 765	\$ 0
Counties									
Total Prepaid Expenses	\$ 765							\$ 765	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,618,369	\$ (9,960)	\$ (142,330)				\$ 712,316	\$ 2,178,383	\$ 1,820,806
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 18,267	\$ 0	\$ 91				\$ 0	\$ 18,358	\$ 478
Due to Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 55,734	\$ 55,734	\$ 0
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 17		\$ 0					\$ 17	\$ 8
Interest							\$ 8	\$ 8	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.								\$ 8	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 18,285	\$ 0	\$ 91				\$ 55,742	\$ 74,118	\$ 486
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 656,573	\$ 656,573	\$ 735,190
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 656,573	\$ 656,573	\$ 735,190
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (53,608)							\$ (53,608)	\$ (51,717)
Deferred Compensation Payable	\$ 21							\$ 21	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (53,587)	\$ 0	\$ 0					\$ (53,587)	\$ (51,717)
Revenue Collected in Advance			\$ 7,878					\$ 7,878	\$ 0
Liabilities For Deposits	\$ 3,239							\$ 3,239	\$ 2,616
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,239		\$ 7,878					\$ 11,118	\$ 2,616
Total Liabilities	\$ (32,963)	\$ 0	\$ 7,969				\$ 712,316	\$ 888,221	\$ 686,576
Total Fund Balance	\$ 1,650,422	\$ (9,960)	\$ (160,360)					\$ 1,490,161	\$ 1,234,330
Total Liabilities and Fund Balance	\$ 1,618,368	\$ (9,960)	\$ (142,330)				\$ 712,316	\$ 2,178,383	\$ 1,820,806

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

For the month ended December										
Fiscal Year 2017/18								2016/17		
	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	\$ 344,192	\$ 60,763					\$ 404,955	\$ 1,079,727	\$ 435,353	\$ 1,164,041
Traffic & Other Infractions	\$ 32,783						\$ 32,783	\$ 72,728	\$ 40,761	\$ 183,206
Other Criminal Cases	\$ 257,383	\$ 44,120					\$ 301,503	\$ 732,630	\$ 246,429	\$ 751,736
Civil	\$ 105,300	\$ 0					\$ 105,300	\$ 314,960	\$ 66,544	\$ 186,882
Family & Children Services	\$ 267,319	\$ 106,343					\$ 373,662	\$ 1,058,231	\$ 365,127	\$ 923,281
Probate, Guardianship & Mental Health Services	\$ 63,365	\$ 21,636					\$ 85,001	\$ 225,665	\$ 35,185	\$ 97,872
Juvenile Dependency Services	\$ 24,227	\$ 110,250					\$ 134,477	\$ 538,925	\$ 138,836	\$ 339,765
Juvenile Delinquency Services	\$ 24,227						\$ 24,227	\$ 64,157	\$ 26,016	\$ 60,848
Other Court Operations	\$ 56,433	\$ 5,876					\$ 62,309	\$ 177,391	\$ 107,671	\$ 437,019
Court Interpreters		\$ 25,674					\$ 25,674	\$ 59,527	\$ 22,152	\$ 44,137
Jury Services	\$ 20,376	\$ 21,401	\$ 10,295				\$ 52,071	\$ 151,510	\$ 30,824	\$ 131,812
Security		\$ 48,378					\$ 48,378	\$ 105,651	\$ 45,354	\$ 102,443
Trial Court Operations Program	\$ 1,195,604	\$ 444,441	\$ 10,295				\$ 1,650,340	\$ 4,581,102	\$ 1,560,251	\$ 4,423,042
Enhanced Collections	\$ 111,781	\$ 67,617					\$ 179,399	\$ 507,448	\$ 165,980	\$ 442,136
Other Non-Court Operations										
Non-Court Operations Program	\$ 111,781	\$ 67,617					\$ 179,399	\$ 507,448	\$ 165,980	\$ 442,136
Executive Office	\$ 81,737	\$ 3,133					\$ 84,870	\$ 221,762	\$ 130,932	\$ 319,748
Fiscal Services	\$ 122,424	\$ 28,652					\$ 151,076	\$ 390,259	\$ 157,558	\$ 366,700
Human Resources	\$ 99,730	\$ 510					\$ 100,240	\$ 129,368	\$ 11,865	\$ 14,054
Business & Facilities Services		\$ 87,349					\$ 87,349	\$ 327,248	\$ 25,774	\$ 152,954
Information Technology	\$ 141,919	\$ 296,809					\$ 438,728	\$ 912,171	\$ 261,438	\$ 566,167
Court Administration Program	\$ 445,811	\$ 416,451					\$ 862,282	\$ 1,980,808	\$ 587,567	\$ 1,449,823
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,763,196	\$ 928,510	\$ 10,295				\$ 2,692,001	\$ 7,069,356	\$ 2,313,798	\$ 6,314,801