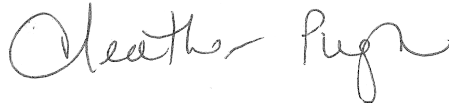


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

10/11/2024

Date

Yuba

Court

2024-25 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

2024-25 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Yuba

Court

2024-25 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	50.75	48.75			

¹ Total 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 2024/25

2023/24

	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	\$ (232,097)	\$ 345,364	\$ (125,907)				\$ 861	\$ (11,779)	\$ (36,000)
Payroll	\$ (582)							\$ (582)	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 1,400							\$ 1,400	\$ 1,400
Cash with County	\$ 41,843	\$ 18,685	\$ 0				\$ 697,769	\$ 758,297	\$ 358,764
Cash Outside of the JCC							\$ 143,672	\$ 143,672	\$ 153,153
Cash Held with the JCC									
Cash Equivalents	\$ 1,921,757						\$ 82,946	\$ 2,004,703	\$ 1,758,223
Total Cash and Cash Equivalents	\$ 1,732,321	\$ 364,050	\$ (125,907)				\$ 925,248	\$ 2,895,711	\$ 2,235,539
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 46,048						\$ 46,048	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2,467	\$ 14						\$ 2,481	\$ 2,467
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 49,644					\$ 49,644	\$ 115,457
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 2,467	\$ 46,062	\$ 49,644					\$ 98,172	\$ 117,924
Prepaid Expenses - General	\$ 60,074							\$ 60,074	\$ 58,520
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 60,074							\$ 60,074	\$ 58,520
Other Assets									
Total Other Assets									
Total Assets	\$ 1,794,861	\$ 410,112	\$ (76,264)				\$ 925,248	\$ 3,053,957	\$ 2,411,983
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,775	\$ 0	\$ 0				\$ 0	\$ 1,775	\$ 12,929
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 225,613	\$ 0						\$ 225,613	\$ 25,470
TC145 Liability							\$ 83,576	\$ 83,576	\$ 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	\$ 0							\$ 0	\$ 0
Interest							\$ 231	\$ 231	\$ 89
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 227,389	\$ 0	\$ 0				\$ 83,807	\$ 311,196	\$ 38,488
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 841,441	\$ 841,441	\$ 497,648
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 841,441	\$ 841,441	\$ 497,648
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,360							\$ 1,360	\$ (68,262)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,360	\$ 0	\$ 0					\$ 1,360	\$ (68,262)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 9,887		\$ 112					\$ 9,999	\$ 9,287
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 9,887	\$ 0	\$ 112					\$ 9,999	\$ 9,287
Total Liabilities	\$ 238,635	\$ 0	\$ 112				\$ 925,248	\$ 1,163,996	\$ 477,162
Total Fund Balance	\$ 1,556,226	\$ 410,112	\$ (76,376)					\$ 1,889,962	\$ 1,934,821
Total Liabilities and Fund Balance	\$ 1,794,861	\$ 410,112	\$ (76,264)				\$ 925,248	\$ 3,053,957	\$ 2,411,983

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 2024/25										2023/24	
	Governmental 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	\$ 2,987,265	\$ 1,519					\$ 2,988,785		\$ 2,923,901	\$ 6,358,777	
Improvement and Modernization Fund									\$ 380	\$ 9,686	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ (36,417)						\$ (36,417)		\$ 12,382	\$ 74,899	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 46,581						\$ 46,581		\$ 68,353	\$ 595,014	
Other Miscellaneous		\$ 200,000					\$ 200,000		\$ 215,056	\$ 290,867	
	\$ 2,997,428	\$ 201,519					\$ 3,198,948		\$ 3,220,071	\$ 7,329,243	
Grants											
AB 1058 Commissioner/Facilitator			\$ (19,136)				\$ (19,136)			\$ 328,812	
Other Judicial Council Grants			\$ (10,978)				\$ (10,978)		\$ 4,165	\$ 81,482	
Non-Judicial Council Grants											
			\$ (30,114)				\$ (30,114)		\$ 4,165	\$ 410,294	
Other Financing Sources											
Interest Income	\$ 16,392	\$ 0					\$ 16,392		\$ 15,864	\$ 11,500	
Investment Income											
Donations											
Local Fees										\$ 7,563	
Non-Fee Revenues										\$ 7,115	
Enhanced Collections		\$ 19,670					\$ 19,670		\$ (37,977)	\$ 427,522	
Escheatment											
Prior Year Revenue	\$ 2,020						\$ 2,020		\$ (36)		
County Program - Restricted											
Reimbursement Other										\$ 66,119	
Sale of Fixed Assets											
Other Miscellaneous									\$ 15	\$ 785	
	\$ 18,412	\$ 19,670					\$ 38,083		\$ (22,134)	\$ 520,604	
Total Revenues	\$ 3,015,841	\$ 221,190	\$ (30,114)				\$ 3,206,916		\$ 3,202,103	\$ 8,260,141	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 627,458	\$ 12,949	\$ 23,701				\$ 664,108		\$ 588,950	\$ 3,854,250	
Temp Help	\$ 0						\$ 0		\$ 10,646		
Overtime	\$ 0		\$ 194				\$ 194		\$ 1,316		
Staff Benefits	\$ 981,528	\$ 6,054	\$ 9,069				\$ 996,651		\$ 895,585	\$ 1,971,822	
	\$ 1,608,986	\$ 19,004	\$ 32,964				\$ 1,660,954		\$ 1,496,497	\$ 5,826,072	
Operating Expenses and Equipment											
General Expense	\$ 15,307	\$ 1,406	\$ 83				\$ 16,796		\$ 54,012	\$ 201,809	
Printing	\$ 0						\$ 0			\$ 9,373	
Telecommunications	\$ 2,526	\$ 76					\$ 2,602		\$ 2,359	\$ 18,360	
Postage	\$ 4,577	\$ 1,239	\$ 40				\$ 5,856		\$ 6,973	\$ 58,413	
Insurance										\$ 3,038	
In-State Travel	\$ 713		\$ 2,449				\$ 3,162		\$ 1,735	\$ 15,702	
Out-of-State Travel											
Training	\$ 185		\$ 2,220				\$ 2,405		\$ 2,997	\$ 5,934	
Security Services	\$ 0						\$ 0		\$ 7,640	\$ 105,585	
Facility Operations	\$ 509		\$ 0				\$ 509		\$ 7,918	\$ 102,914	
Utilities											
Contracted Services	\$ 119,600	\$ 39,314	\$ 6,398				\$ 165,312		\$ 138,202	\$ 1,202,347	
Consulting and Professional Services	\$ 1,551						\$ 1,551		\$ 2,216	\$ 33,195	
Information Technology	\$ 0						\$ 0		\$ 1,236	\$ 155,879	
Major Equipment									\$ 27,452	\$ 13,551	
Other Items of Expense											
	\$ 144,968	\$ 42,036	\$ 11,190				\$ 198,194		\$ 252,740	\$ 1,926,100	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,893						\$ 2,893		\$ 1,107	\$ 13,656	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (3,478)	\$ 1,370	\$ 2,107				\$ 0			\$ 49,878	
Prior Year Expense Adjustment	\$ 2,476	\$ 393					\$ 2,870		\$ 14,540		
	\$ 1,891	\$ 1,764	\$ 2,107				\$ 5,762		\$ 15,647	\$ 63,534	
Total Expenditures	\$ 1,755,845	\$ 62,803	\$ 46,262				\$ 1,864,910		\$ 1,764,884	\$ 7,815,706	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,259,996	\$ 158,386	\$ (76,376)				\$ 1,342,006		\$ 1,437,218	\$ 444,435	
Operating Transfers In (Out)										\$ 137,280	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 296,230	\$ 251,725	\$ 0				\$ 547,955	\$ 547,955	\$ 497,603	\$ 497,603	
Ending Balance (Deficit)	\$ 1,556,226	\$ 410,112	\$ (76,376)				\$ 1,889,962	\$ 547,955	\$ 1,934,821	\$ 1,079,318	

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

For the month ended September										
Fiscal Year 2024/25									2023/24	
	Personnel 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	\$ 176,485	\$ 53,146					\$ 229,630		\$ 194,193	\$ 1,771,005
Traffic & Other Infractions	\$ 10,528						\$ 10,528		\$ 10,386	\$ 268,341
Other Criminal Cases	\$ 83,599	\$ 0					\$ 83,599		\$ 94,765	\$ 521,788
Civil	\$ 47,219	\$ 750					\$ 47,969		\$ 44,976	\$ 314,958
Family & Children Services	\$ 232,947	\$ 13,738			\$ 2,107		\$ 248,792		\$ 193,187	\$ 1,213,556
Probate, Guardianship & Mental Health Services	\$ 18,868	\$ 8,678					\$ 27,546		\$ 27,181	\$ 63,821
Juvenile Dependency Services	\$ 15,263	\$ 72,250				\$ 0	\$ 87,513		\$ 110,162	\$ 85,488
Juvenile Delinquency Services	\$ 22,828						\$ 22,828		\$ 22,210	\$ 85,488
Other Court Operations	\$ 14,126	\$ 0					\$ 14,126		\$ 8,619	\$ 553,272
Court Interpreters		\$ 20,809					\$ 20,809		\$ 23,577	\$ 85,480
Jury Services	\$ 12,111	\$ 3,469	\$ 2,893				\$ 18,473		\$ 21,009	\$ 87,126
Security		\$ 0					\$ 0		\$ 5,040	\$ 101,066
Trial Court Operations Program	\$ 633,974	\$ 172,839	\$ 2,893		\$ 2,107	\$ 0	\$ 811,813		\$ 755,305	\$ 5,151,389
Enhanced Collections	\$ 33,768	\$ 15,723			\$ 1,370	\$ 393	\$ 51,255		\$ 36,985	\$ 482,992
Other Non-Court Operations										
Non-Court Operations Program	\$ 33,768	\$ 15,723			\$ 1,370	\$ 393	\$ 51,255		\$ 36,985	\$ 482,992
Executive Office	\$ 38,799						\$ 38,799		\$ 37,295	\$ 240,909
Fiscal Services	\$ 67,268	\$ 5,135			\$ 143		\$ 72,546		\$ 69,470	\$ 408,399
Human Resources	\$ 803,177	\$ 536				\$ 2,476	\$ 806,189		\$ 707,493	\$ 772,016
Business & Facilities Services		\$ 1,411			\$ (3,620)		\$ (2,209)		\$ 13,610	
Information Technology	\$ 83,967	\$ 2,549					\$ 86,516		\$ 144,726	\$ 760,001
Court Administration Program	\$ 993,212	\$ 9,632			\$ (3,478)	\$ 2,476	\$ 1,001,842		\$ 972,594	\$ 2,181,325
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,660,954	\$ 198,194	\$ 2,893		\$ 0	\$ 2,870	\$ 1,864,910		\$ 1,764,884	\$ 7,815,706