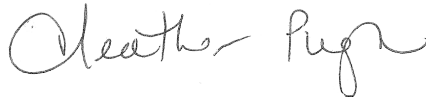


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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.



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Signature of Presiding Judge or Court Executive

01/15/2025

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Date

Yuba

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Court

2024-25 Q2

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Yuba

Court

2024-25 Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Yuba

Court

2024-25 Q2

Fiscal Year and Ending Quarter

|                          | Total Authorized Positions (FTEs) <sup>1</sup> Optional | Positions (FTEs) Filled |             |             |             |
|--------------------------|---------------------------------------------------------|-------------------------|-------------|-------------|-------------|
|                          |                                                         | 1st Quarter             | 2nd Quarter | 3rd Quarter | 4th Quarter |
| Court Employee Positions | 50.75                                                   | 48.75                   | 48.75       |             |             |

<sup>1</sup> 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 December |            |                 |              |  |                   |                 |                                          |                                          |
|---------------------------------------------|------------------------------|------------|-----------------|--------------|--|-------------------|-----------------|------------------------------------------|------------------------------------------|
|                                             | Fiscal Year 2024/25          |            |                 |              |  |                   |                 |                                          | 2023/24                                  |
|                                             | Governmental Funds           |            |                 |              |  | Proprietary Funds | Fiduciary Funds | Total Funds<br><br>(Info. Purposes Only) | Total Funds<br><br>(Info. Purposes Only) |
| General                                     | Special Revenue              |            | Capital Project | Debt Service |  |                   |                 |                                          |                                          |
|                                             | Non-Grant                    | Grant      |                 |              |  |                   |                 |                                          |                                          |
| ASSETS                                      |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Operations                                  | \$ (248,297)                 | \$ 296,586 | \$ (151,251)    |              |  |                   | \$ 0            | \$ (102,962)                             | \$ (176,296)                             |
| Payroll                                     | \$ 0                         |            |                 |              |  |                   |                 | \$ 0                                     | \$ 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                               | \$ 522,127                               |
| Cash Outside of the JCC                     |                              |            |                 |              |  |                   | \$ 143,672      | \$ 143,672                               | \$ 311,648                               |
| Cash Held with the JCC                      |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Cash Equivalents                            | \$ 2,009,065                 |            |                 |              |  |                   | \$ 67           | \$ 2,009,133                             | \$ 1,929,233                             |
| Total Cash and Cash Equivalents             | \$ 1,804,011                 | \$ 315,271 | \$ (151,251)    |              |  |                   | \$ 841,508      | \$ 2,809,540                             | \$ 2,588,112                             |
| Short-Term Investment                       |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Investments                                 |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Total Investments                           |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Accrued Revenue                             | \$ 0                         | \$ 0       |                 |              |  |                   |                 | \$ 0                                     | \$ 0                                     |
| Accounts Receivable - General               | \$ 1,765                     | \$ 0       |                 |              |  |                   |                 | \$ 1,765                                 | \$ 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                                 | \$ 2,481                                 |
| Due From Other Courts                       |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Due From State                              | \$ 0                         | \$ 47,855  | \$ 107,990      |              |  |                   |                 | \$ 155,845                               | \$ 0                                     |
| Trust Due To/From                           |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Distribution Due To/From                    |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Civil Filing Fee Due To/From                |                              |            |                 |              |  |                   |                 |                                          |                                          |
| General Due To/From                         | \$ 0                         |            |                 |              |  |                   |                 | \$ 0                                     | \$ 0                                     |
| Total Receivables                           | \$ 4,232                     | \$ 47,869  | \$ 107,990      |              |  |                   |                 | \$ 160,091                               | \$ 2,481                                 |
| Prepaid Expenses - General                  | \$ 53,721                    |            |                 |              |  |                   |                 | \$ 53,721                                | \$ 58,520                                |
| Salary and Travel Advances                  |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Counties                                    |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Total Prepaid Expenses                      | \$ 53,721                    |            |                 |              |  |                   |                 | \$ 53,721                                | \$ 58,520                                |
| Other Assets                                |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Total Other Assets                          |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Total Assets                                | \$ 1,861,964                 | \$ 363,140 | \$ (43,261)     |              |  |                   | \$ 841,508      | \$ 3,023,351                             | \$ 2,649,112                             |
| LIABILITIES AND FUND BALANCES               |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Accrued Liabilities                         | \$ 0                         | \$ 0       | \$ 0            |              |  |                   |                 | \$ 0                                     | \$ 0                                     |
| Accounts Payable - General                  | \$ 660                       | \$ 0       | \$ 0            |              |  |                   | \$ 0            | \$ 660                                   | \$ 198                                   |
| Due to Other Funds                          | \$ 0                         | \$ 0       | \$ 0            |              |  |                   | \$ 0            | \$ 0                                     | \$ 0                                     |
| Due to Other Courts                         | \$ 0                         | \$ 0       | \$ 0            |              |  |                   |                 | \$ 0                                     | \$ (13,883)                              |
| Due to State                                | \$ 162,814                   | \$ 42      |                 |              |  |                   |                 | \$ 162,857                               | \$ 0                                     |
| TC145 Liability                             |                              |            |                 |              |  |                   | \$ 0            | \$ 0                                     | \$ 60,322                                |
| 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                                    |                              |            |                 |              |  |                   | \$ 67           | \$ 67                                    | \$ 199                                   |
| Miscellaneous Accts. Pay. and Accrued Liab. |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Total Accounts Payable and Accrued Liab.    | \$ 163,475                   | \$ 42      | \$ 0            |              |  |                   | \$ 67           | \$ 163,584                               | \$ 46,837                                |
| Civil                                       |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Criminal                                    |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Unreconciled - Civil and Criminal           |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Trust Held Outside of the JCC               |                              |            |                 |              |  |                   | \$ 841,441      | \$ 841,441                               | \$ 814,868                               |
| Trust Interest Payable                      |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Miscellaneous Trust                         |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Total Trust Deposits                        |                              |            |                 |              |  |                   | \$ 841,441      | \$ 841,441                               | \$ 814,868                               |
| Accrued Payroll                             | \$ 0                         | \$ 0       | \$ 0            |              |  |                   |                 | \$ 0                                     | \$ 0                                     |
| Benefits Payable                            | \$ (82,521)                  |            |                 |              |  |                   |                 | \$ (82,521)                              | \$ (73,287)                              |
| Deferred Compensation Payable               | \$ 0                         |            |                 |              |  |                   |                 | \$ 0                                     | \$ 0                                     |
| Deductions Payable                          | \$ 149                       |            |                 |              |  |                   |                 | \$ 149                                   | \$ 0                                     |
| Payroll Clearing                            | \$ 0                         |            |                 |              |  |                   |                 | \$ 0                                     | \$ 0                                     |
| Total Payroll Liabilities                   | \$ (82,372)                  | \$ 0       | \$ 0            |              |  |                   |                 | \$ (82,372)                              | \$ (73,287)                              |
| Revenue Collected in Advance                | \$ 0                         | \$ 0       |                 |              |  |                   |                 | \$ 0                                     | \$ 0                                     |
| Liabilities For Deposits                    | \$ 10,124                    |            | \$ 112          |              |  |                   |                 | \$ 10,236                                | \$ 9,516                                 |
| Jury Fees - Non-Interest                    |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Fees - Partial Payment & Overpayment        |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Uncleared Collections                       |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Other Miscellaneous Liabilities             |                              |            |                 |              |  |                   |                 |                                          |                                          |
| Total Other Liabilities                     | \$ 10,124                    | \$ 0       | \$ 112          |              |  |                   |                 | \$ 10,236                                | \$ 9,516                                 |
| Total Liabilities                           | \$ 91,227                    | \$ 42      | \$ 112          |              |  |                   | \$ 841,508      | \$ 932,890                               | \$ 797,934                               |
| Total Fund Balance                          | \$ 1,770,736                 | \$ 363,098 | \$ (43,373)     |              |  |                   |                 | \$ 2,090,461                             | \$ 1,851,179                             |
| Total Liabilities and Fund Balance          | \$ 1,861,964                 | \$ 363,140 | \$ (43,261)     |              |  |                   | \$ 841,508      | \$ 3,023,351                             | \$ 2,649,112                             |

| Superior Court of California, County of Yuba<br>Trial Court Operations Fund<br>Statement of Revenues, Expenditures and Changes in Fund Balances<br>(Unaudited) |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------|-------------|------------------|--------------|-------------------|-----------------|--------------------------------------|----------------------------|--------------------------------------|--------------------------|
|                                                                                                                                                                | For the month ended December |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
|                                                                                                                                                                | Fiscal Year 2024/25          |                 |             |                  |              |                   |                 |                                      |                            | 2023/24                              |                          |
|                                                                                                                                                                | Governmental Funds           |                 |             |                  |              | Proprietary Funds | Fiduciary Funds | Total Funds<br>(Info. Purposes Only) | Current Budget<br>(Annual) | Total Funds<br>(Info. Purposes Only) | Final Budget<br>(Annual) |
|                                                                                                                                                                | General                      | Special Revenue |             | Capital Projects | Debt Service |                   |                 |                                      |                            |                                      |                          |
|                                                                                                                                                                |                              | Non-Grant       | Grant       |                  |              |                   |                 |                                      |                            |                                      |                          |
| REVENUES                                                                                                                                                       |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| State Financing Sources                                                                                                                                        |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Trial Court Trust Fund                                                                                                                                         | \$ 4,426,478                 | \$ 6,113        |             |                  |              |                   |                 | \$ 4,432,591                         | \$ 6,344,044               | \$ 4,068,055                         | \$ 6,358,777             |
| Improvement and Modernization Fund                                                                                                                             |                              |                 |             |                  |              |                   |                 |                                      |                            | \$ 720                               | \$ 9,686                 |
| Judges' Compensation (0150019)                                                                                                                                 |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Court Interpreter (0150037)                                                                                                                                    | \$ (17,353)                  |                 |             |                  |              |                   |                 | \$ (17,353)                          | \$ 76,259                  | \$ 31,107                            | \$ 74,899                |
| Civil Coordination Reimbursement (0150091)                                                                                                                     |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| MOU Reimbursements (0150010 and General)                                                                                                                       | \$ 189,811                   |                 |             |                  |              |                   |                 | \$ 189,811                           | \$ 604,129                 | \$ 366,247                           | \$ 595,014               |
| Other Miscellaneous                                                                                                                                            | \$ 90,867                    | \$ 200,000      |             |                  |              |                   |                 | \$ 290,867                           | \$ 290,867                 | \$ 305,923                           | \$ 290,867               |
|                                                                                                                                                                | \$ 4,689,803                 | \$ 206,113      |             |                  |              |                   |                 | \$ 4,895,916                         | \$ 7,315,299               | \$ 4,772,052                         | \$ 7,329,243             |
| Grants                                                                                                                                                         |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| AB 1058 Commissioner/Facilitator                                                                                                                               |                              |                 | \$ 81,473   |                  |              |                   |                 | \$ 81,473                            | \$ 280,459                 |                                      | \$ 328,812               |
| Other Judicial Council Grants                                                                                                                                  |                              |                 | \$ 25,260   |                  |              |                   |                 | \$ 25,260                            | \$ 82,897                  | \$ 4,165                             | \$ 81,482                |
| Non-Judicial Council Grants                                                                                                                                    |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
|                                                                                                                                                                |                              |                 | \$ 106,733  |                  |              |                   |                 | \$ 106,733                           | \$ 363,356                 | \$ 4,165                             | \$ 410,294               |
| Other Financing Sources                                                                                                                                        |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Interest Income                                                                                                                                                | \$ 39,573                    | \$ 880          |             |                  |              |                   |                 | \$ 40,453                            | \$ 50,000                  | \$ 43,334                            | \$ 11,500                |
| Investment Income                                                                                                                                              |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Donations                                                                                                                                                      |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Local Fees                                                                                                                                                     |                              |                 |             |                  |              |                   |                 |                                      | \$ 7,918                   | \$ 388                               | \$ 7,563                 |
| Non-Fee Revenues                                                                                                                                               |                              |                 |             |                  |              |                   |                 |                                      | \$ 10,223                  |                                      | \$ 7,115                 |
| Enhanced Collections                                                                                                                                           |                              | \$ 120,082      |             |                  |              |                   |                 | \$ 120,082                           | \$ 362,609                 | \$ 19,235                            | \$ 427,522               |
| Escheatment                                                                                                                                                    |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Prior Year Revenue                                                                                                                                             | \$ 2,020                     |                 |             |                  |              |                   |                 | \$ 2,020                             |                            | \$ 3,072                             |                          |
| County Program - Restricted                                                                                                                                    |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Reimbursement Other                                                                                                                                            | \$ 46,765                    |                 |             |                  |              |                   |                 | \$ 46,765                            | \$ 68,465                  | \$ 48,862                            | \$ 66,119                |
| Sale of Fixed Assets                                                                                                                                           |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Other Miscellaneous                                                                                                                                            | \$ 495                       |                 |             |                  |              |                   |                 | \$ 495                               | \$ 1,619                   | \$ 5                                 | \$ 785                   |
|                                                                                                                                                                | \$ 88,854                    | \$ 120,961      |             |                  |              |                   |                 | \$ 209,815                           | \$ 500,834                 | \$ 114,897                           | \$ 520,604               |
|                                                                                                                                                                |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Total Revenues                                                                                                                                                 | \$ 4,778,657                 | \$ 327,074      | \$ 106,733  |                  |              |                   |                 | \$ 5,212,464                         | \$ 8,179,489               | \$ 4,891,113                         | \$ 8,260,141             |
| EXPENDITURES                                                                                                                                                   |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Personnel Services                                                                                                                                             |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Salaries - Permanent                                                                                                                                           | \$ 1,525,990                 | \$ 54,455       | \$ 61,037   |                  |              |                   |                 | \$ 1,641,482                         | \$ 4,106,857               | \$ 1,457,499                         | \$ 3,854,250             |
| Temp Help                                                                                                                                                      | \$ 0                         |                 |             |                  |              |                   |                 | \$ 0                                 |                            | \$ 25,853                            |                          |
| Overtime                                                                                                                                                       | \$ 20                        |                 | \$ 194      |                  |              |                   |                 | \$ 214                               |                            | \$ 1,347                             |                          |
| Staff Benefits                                                                                                                                                 | \$ 1,311,960                 | \$ 33,158       | \$ 28,356   |                  |              |                   |                 | \$ 1,373,474                         | \$ 2,225,850               | \$ 1,227,146                         | \$ 1,971,822             |
|                                                                                                                                                                | \$ 2,837,969                 | \$ 87,613       | \$ 89,588   |                  |              |                   |                 | \$ 3,015,170                         | \$ 6,332,707               | \$ 2,711,844                         | \$ 5,826,072             |
| Operating Expenses and Equipment                                                                                                                               |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| General Expense                                                                                                                                                | \$ 47,815                    | \$ 3,153        | \$ 616      |                  |              |                   |                 | \$ 51,584                            | \$ 139,521                 | \$ 97,748                            | \$ 201,809               |
| Printing                                                                                                                                                       | \$ 105                       |                 | \$ 24       |                  |              |                   |                 | \$ 129                               | \$ 9,150                   | \$ 1,846                             | \$ 9,373                 |
| Telecommunications                                                                                                                                             | \$ 12,124                    | \$ 190          |             |                  |              |                   |                 | \$ 12,314                            | \$ 15,212                  | \$ 23,377                            | \$ 18,360                |
| Postage                                                                                                                                                        | \$ 18,947                    | \$ 7,340        | \$ 221      |                  |              |                   |                 | \$ 26,508                            | \$ 101,850                 | \$ 39,072                            | \$ 58,413                |
| Insurance                                                                                                                                                      | \$ 4,028                     |                 |             |                  |              |                   |                 | \$ 4,028                             | \$ 4,000                   | \$ 3,581                             | \$ 3,038                 |
| In-State Travel                                                                                                                                                | \$ 1,515                     |                 | \$ 3,423    |                  |              |                   |                 | \$ 4,939                             | \$ 9,800                   | \$ 11,526                            | \$ 15,702                |
| Out-of-State Travel                                                                                                                                            |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Training                                                                                                                                                       | \$ 185                       |                 | \$ 2,220    |                  |              |                   |                 | \$ 2,405                             | \$ 1,200                   | \$ 3,197                             | \$ 5,934                 |
| Security Services                                                                                                                                              | \$ 28,998                    |                 |             |                  |              |                   |                 | \$ 28,998                            | \$ 100,000                 | \$ 32,088                            | \$ 105,585               |
| Facility Operations                                                                                                                                            | \$ 36,327                    |                 | \$ 2,608    |                  |              |                   |                 | \$ 38,935                            | \$ 106,600                 | \$ 31,442                            | \$ 102,914               |
| Utilities                                                                                                                                                      |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Contracted Services                                                                                                                                            | \$ 292,598                   | \$ 106,614      | \$ 31,989   |                  |              |                   |                 | \$ 431,201                           | \$ 996,411                 | \$ 483,509                           | \$ 1,202,347             |
| Consulting and Professional Services                                                                                                                           | \$ 7,352                     |                 |             |                  |              |                   |                 | \$ 7,352                             | \$ 45,604                  | \$ 8,082                             | \$ 33,195                |
| Information Technology                                                                                                                                         | \$ 39,781                    |                 |             |                  |              |                   |                 | \$ 39,781                            | \$ 218,453                 | \$ 37,963                            | \$ 155,879               |
| Major Equipment                                                                                                                                                |                              |                 |             |                  |              |                   |                 |                                      | \$ 47,334                  | \$ 30,052                            | \$ 13,551                |
| Other Items of Expense                                                                                                                                         |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
|                                                                                                                                                                | \$ 489,775                   | \$ 117,298      | \$ 41,101   |                  |              |                   |                 | \$ 648,174                           | \$ 1,795,135               | \$ 803,483                           | \$ 1,926,100             |
| Special Items of Expense                                                                                                                                       |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Grand Jury                                                                                                                                                     |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Jury Costs                                                                                                                                                     | \$ 3,744                     |                 |             |                  |              |                   |                 | \$ 3,744                             | \$ 10,000                  | \$ 6,227                             | \$ 13,656                |
| Judgements, Settlements and Claims                                                                                                                             |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Debt Service                                                                                                                                                   |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Other                                                                                                                                                          |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Capital Costs                                                                                                                                                  |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Internal Cost Recovery                                                                                                                                         | \$ (29,815)                  | \$ 10,398       | \$ 19,417   |                  |              |                   |                 | \$ 0                                 | \$ 90,827                  | \$ 0                                 | \$ 49,878                |
| Prior Year Expense Adjustment                                                                                                                                  | \$ 2,476                     | \$ 393          |             |                  |              |                   |                 | \$ 2,870                             |                            | \$ 15,984                            |                          |
|                                                                                                                                                                | \$ (23,594)                  | \$ 10,791       | \$ 19,417   |                  |              |                   |                 | \$ 6,614                             | \$ 100,827                 | \$ 22,211                            | \$ 63,534                |
|                                                                                                                                                                |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Total Expenditures                                                                                                                                             | \$ 3,304,150                 | \$ 215,702      | \$ 150,106  |                  |              |                   |                 | \$ 3,669,958                         | \$ 8,228,669               | \$ 3,537,538                         | \$ 7,815,706             |
| Excess (Deficit) of Revenues Over Expenditures                                                                                                                 | \$ 1,474,507                 | \$ 111,372      | \$ (43,373) |                  |              |                   |                 | \$ 1,542,506                         | \$ (49,180)                | \$ 1,353,575                         | \$ 444,435               |
| Operating Transfers In (Out)                                                                                                                                   |                              |                 |             |                  |              |                   |                 |                                      | \$ 0                       |                                      | \$ 137,280               |
| Fund Balance (Deficit)                                                                                                                                         |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Beginning Balance (Deficit)                                                                                                                                    | \$ 296,230                   | \$ 251,725      | \$ 0        |                  |              |                   |                 | \$ 547,955                           | \$ 547,955                 | \$ 497,603                           | \$ 497,603               |
| Ending Balance (Deficit)                                                                                                                                       | \$ 1,770,736                 | \$ 363,098      | \$ (43,373) |                  |              |                   |                 | \$ 2,090,461                         | \$ 498,775                 | \$ 1,851,179                         | \$ 1,079,318             |

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

| For the month ended December                        |                       |                                        |                             |                  |                           |                                     |                         |                               |                         |                             |
|-----------------------------------------------------|-----------------------|----------------------------------------|-----------------------------|------------------|---------------------------|-------------------------------------|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Fiscal Year 2024/25                                 |                       |                                        |                             |                  |                           |                                     |                         |                               | 2023/24                 |                             |
|                                                     | Personnel<br>Services | Operating<br>Expenses and<br>Equipment | Special Items<br>of Expense | Capital<br>Costs | Internal Cost<br>Recovery | Prior Year<br>Expense<br>Adjustment | Total Actual<br>Expense | Current<br>Budget<br>(Annual) | Total Actual<br>Expense | Final<br>Budget<br>(Annual) |
| <b>PROGRAM EXPENDITURES:</b>                        |                       |                                        |                             |                  |                           |                                     |                         |                               |                         |                             |
| Judges & Courtroom Support                          | \$ 414,182            | \$ 142,652                             |                             |                  |                           |                                     | \$ 556,833              | \$ 2,051,709                  | \$ 597,185              | \$ 1,771,005                |
| Traffic & Other Infractions                         | \$ 30,375             |                                        |                             |                  |                           |                                     | \$ 30,375               | \$ 129,828                    | \$ 25,912               | \$ 268,341                  |
| Other Criminal Cases                                | \$ 200,286            | \$ 0                                   |                             |                  |                           |                                     | \$ 200,286              | \$ 565,225                    | \$ 226,063              | \$ 521,788                  |
| Civil                                               | \$ 121,984            | \$ 1,875                               |                             |                  |                           |                                     | \$ 123,859              | \$ 309,482                    | \$ 101,706              | \$ 314,958                  |
| Family & Children Services                          | \$ 588,989            | \$ 50,685                              |                             |                  | \$ 19,417                 |                                     | \$ 659,091              | \$ 1,310,195                  | \$ 519,207              | \$ 1,213,556                |
| Probate, Guardianship & Mental Health Services      | \$ 46,387             | \$ 22,212                              |                             |                  |                           |                                     | \$ 68,599               | \$ 202,328                    | \$ 60,120               | \$ 63,821                   |
| Juvenile Dependency Services                        | \$ 40,556             | \$ 174,250                             |                             |                  |                           | \$ 0                                | \$ 214,806              | \$ 90,892                     | \$ 233,114              | \$ 85,488                   |
| Juvenile Delinquency Services                       | \$ 59,295             |                                        |                             |                  |                           |                                     | \$ 59,295               | \$ 129,005                    | \$ 51,956               | \$ 85,488                   |
| Other Court Operations                              | \$ 34,367             | \$ 1,390                               |                             |                  |                           |                                     | \$ 35,757               | \$ 303,580                    | \$ 26,269               | \$ 553,272                  |
| Court Interpreters                                  |                       | \$ 46,620                              |                             |                  |                           |                                     | \$ 46,620               | \$ 76,554                     | \$ 62,263               | \$ 85,480                   |
| Jury Services                                       | \$ 29,797             | \$ 10,819                              | \$ 3,744                    |                  |                           |                                     | \$ 44,360               | \$ 85,011                     | \$ 42,695               | \$ 87,126                   |
| Security                                            |                       | \$ 28,998                              |                             |                  |                           |                                     | \$ 28,998               | \$ 100,000                    | \$ 32,610               | \$ 101,066                  |
| Trial Court Operations Program                      | \$ 1,566,218          | \$ 479,501                             | \$ 3,744                    |                  | \$ 19,417                 | \$ 0                                | \$ 2,068,880            | \$ 5,353,809                  | \$ 1,979,099            | \$ 5,151,389                |
| Enhanced Collections                                | \$ 98,532             | \$ 35,928                              |                             |                  | \$ 10,398                 | \$ 393                              | \$ 145,251              | \$ 353,714                    | \$ 125,823              | \$ 482,992                  |
| Other Non-Court Operations                          |                       |                                        |                             |                  |                           |                                     |                         |                               |                         |                             |
| Non-Court Operations Program                        | \$ 98,532             | \$ 35,928                              |                             |                  | \$ 10,398                 | \$ 393                              | \$ 145,251              | \$ 353,714                    | \$ 125,823              | \$ 482,992                  |
| Executive Office                                    | \$ 96,535             |                                        |                             |                  |                           |                                     | \$ 96,535               | \$ 249,117                    | \$ 92,866               | \$ 240,909                  |
| Fiscal Services                                     | \$ 149,574            | \$ 13,871                              |                             |                  | \$ 1,045                  |                                     | \$ 164,490              | \$ 437,974                    | \$ 179,226              | \$ 408,399                  |
| Human Resources                                     | \$ 896,863            | \$ 9,908                               |                             |                  |                           | \$ 2,476                            | \$ 909,248              | \$ 238,466                    | \$ 769,837              | \$ 772,016                  |
| Business & Facilities Services                      |                       | \$ 56,979                              |                             |                  | \$ (30,860)               |                                     | \$ 26,119               | \$ 830,949                    | \$ 49,049               |                             |
| Information Technology                              | \$ 207,447            | \$ 51,987                              |                             |                  |                           |                                     | \$ 259,434              | \$ 764,641                    | \$ 341,638              | \$ 760,001                  |
| Court Administration Program                        | \$ 1,350,420          | \$ 132,745                             |                             |                  | \$ (29,815)               | \$ 2,476                            | \$ 1,455,826            | \$ 2,521,146                  | \$ 1,432,616            | \$ 2,181,325                |
| Expenditures Not Distributed or Posted to a Program |                       |                                        |                             |                  |                           |                                     |                         |                               |                         |                             |
| Prior Year Adjustments Not Posted to a Program      |                       |                                        |                             |                  |                           |                                     |                         |                               |                         |                             |
| Total                                               | \$ 3,015,170          | \$ 648,174                             | \$ 3,744                    |                  | \$ 0                      | \$ 2,870                            | \$ 3,669,958            | \$ 8,228,669                  | \$ 3,537,538            | \$ 7,815,706                |