

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

04/17/2025

Date

Yuba

Court

2024-25 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

2024-25 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Yuba

Court

2024-25 Q3

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	48.75	49.75	

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 March								
	Fiscal Year 2024/25								2023/24
	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	\$ (307,749)	\$ 266,619	\$ (77,749)				\$ 990	\$ (117,888)	\$ (27,891)
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	\$ 57,416	\$ 20,912	\$ 0				\$ 593,961	\$ 672,289	\$ 522,127
Cash Outside of the JCC							\$ 122,930	\$ 122,930	\$ 311,648
Cash Held with the JCC									
Cash Equivalents	\$ 1,445,431						\$ 68,719	\$ 1,514,150	\$ 1,037,441
Total Cash and Cash Equivalents	\$ 1,196,499	\$ 287,531	\$ (77,749)				\$ 786,601	\$ 2,192,881	\$ 1,844,726
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 4,275	\$ 0						\$ 4,275	\$ 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	\$ 4,400	\$ 0	\$ 66,993					\$ 71,393	\$ 116,692
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 11,141	\$ 14	\$ 66,993					\$ 78,148	\$ 119,172
Prepaid Expenses - General	\$ 53,519							\$ 53,519	\$ 74,538
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 53,519							\$ 53,519	\$ 74,538
Other Assets									
Total Other Assets									
Total Assets	\$ 1,261,159	\$ 287,545	\$ (10,756)				\$ 786,601	\$ 2,324,548	\$ 2,038,436
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 5,107	\$ 127	\$ 0				\$ 0	\$ 5,234	\$ 13,679
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 13,883
Due to State	\$ 95,902	\$ 43						\$ 95,945	\$ 0
TC145 Liability							\$ 69,509	\$ 69,509	\$ 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							\$ 201	\$ 201	\$ 26
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 101,009	\$ 170	\$ 0				\$ 69,710	\$ 170,889	\$ 27,588
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 716,891	\$ 716,891	\$ 814,868
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 716,891	\$ 716,891	\$ 814,868
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 8,053							\$ 8,053	\$ (76,681)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (6)							\$ (6)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 8,047	\$ 0	\$ 0					\$ 8,047	\$ (76,681)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 10,293		\$ 112					\$ 10,405	\$ 9,516
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 10,293	\$ 0	\$ 112					\$ 10,405	\$ 9,516
Total Liabilities	\$ 119,349	\$ 170	\$ 112				\$ 786,601	\$ 906,232	\$ 775,291
Total Fund Balance	\$ 1,141,810	\$ 287,375	\$ (10,868)					\$ 1,418,316	\$ 1,263,146
Total Liabilities and Fund Balance	\$ 1,261,159	\$ 287,545	\$ (10,756)				\$ 786,601	\$ 2,324,548	\$ 2,038,436

Superior Court of California, County of Yuba Trial Court Operations Fund Statement of Revenues, Expenditures and Changes in Fund Balances (Unaudited)											
	For the month ended March										
	Fiscal Year 2024/25									2023/24	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 5,054,165	\$ 10,485						\$ 5,064,650	\$ 6,344,044	\$ 4,926,964	\$ 6,358,777
Improvement and Modernization Fund										\$ 720	\$ 9,686
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,712							\$ 1,712	\$ 76,259	\$ 56,174	\$ 74,899
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 488,746							\$ 488,746	\$ 604,129	\$ 523,657	\$ 595,014
Other Miscellaneous	\$ 90,867	\$ 200,000						\$ 290,867	\$ 290,867	\$ 305,923	\$ 290,867
	\$ 5,635,490	\$ 210,485						\$ 5,845,975	\$ 7,315,299	\$ 5,813,439	\$ 7,329,243
Grants											
AB 1058 Commissioner/Facilitator			\$ 170,559					\$ 170,559	\$ 280,459	\$ 100,863	\$ 328,812
Other Judicial Council Grants			\$ 34,767					\$ 34,767	\$ 82,897	\$ 15,964	\$ 81,482
Non-Judicial Council Grants											
			\$ 205,326					\$ 205,326	\$ 363,356	\$ 116,827	\$ 410,294
Other Financing Sources											
Interest Income	\$ 46,027	\$ 10,106						\$ 56,133	\$ 50,000	\$ 63,626	\$ 11,500
Investment Income											
Donations											
Local Fees	\$ 2,168	\$ 137						\$ 2,305	\$ 7,918	\$ 388	\$ 7,563
Non-Fee Revenues		\$ 2,006						\$ 2,006	\$ 10,223		\$ 7,115
Enhanced Collections		\$ 197,334						\$ 197,334	\$ 362,609	\$ 19,235	\$ 427,522
Escheatment											
Prior Year Revenue	\$ 2,279	\$ 84						\$ 2,363		\$ 3,638	
County Program - Restricted											
Reimbursement Other	\$ 67,623							\$ 67,623	\$ 68,465	\$ 48,862	\$ 66,119
Sale of Fixed Assets											
Other Miscellaneous	\$ 640							\$ 640	\$ 1,619	\$ 96	\$ 785
	\$ 118,737	\$ 209,668						\$ 328,405	\$ 500,834	\$ 135,847	\$ 520,604
Total Revenues	\$ 5,754,227	\$ 420,152	\$ 205,326					\$ 6,379,705	\$ 8,179,489	\$ 6,066,112	\$ 8,260,141
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,443,520	\$ 86,502	\$ 92,629					\$ 2,622,651	\$ 4,106,857	\$ 2,470,821	\$ 3,854,250
Temp Help	\$ 5,823							\$ 5,823		\$ 25,853	
Overtime	\$ 31		\$ 194					\$ 225		\$ 2,994	
Staff Benefits	\$ 1,673,566	\$ 47,855	\$ 43,435					\$ 1,764,856	\$ 2,225,850	\$ 1,594,600	\$ 1,971,822
	\$ 4,122,940	\$ 134,357	\$ 136,258					\$ 4,393,555	\$ 6,332,707	\$ 4,094,268	\$ 5,826,072
Operating Expenses and Equipment											
General Expense	\$ 85,221	\$ 4,524	\$ 1,109					\$ 90,854	\$ 139,521	\$ 130,940	\$ 201,809
Printing	\$ 146		\$ 31					\$ 177	\$ 9,150	\$ 6,057	\$ 9,373
Telecommunications	\$ 24,389	\$ 304						\$ 24,693	\$ 15,212	\$ 26,885	\$ 18,360
Postage	\$ 31,367	\$ 11,973	\$ 359					\$ 43,700	\$ 101,850	\$ 61,236	\$ 58,413
Insurance	\$ 4,028							\$ 4,028	\$ 4,000	\$ 3,581	\$ 3,038
In-State Travel	\$ 2,686		\$ 3,423					\$ 6,110	\$ 9,800	\$ 12,930	\$ 15,702
Out-of-State Travel											
Training	\$ 570		\$ 2,220					\$ 2,790	\$ 1,200	\$ 9,165	\$ 5,934
Security Services	\$ 61,796							\$ 61,796	\$ 100,000	\$ 55,008	\$ 105,585
Facility Operations	\$ 64,677		\$ 4,655					\$ 69,333	\$ 106,600	\$ 55,495	\$ 102,914
Utilities											
Contracted Services	\$ 475,122	\$ 219,301	\$ 41,532					\$ 735,956	\$ 996,411	\$ 739,773	\$ 1,202,347
Consulting and Professional Services	\$ 10,753							\$ 10,753	\$ 45,604	\$ 11,223	\$ 33,195
Information Technology	\$ 55,579							\$ 55,579	\$ 218,453	\$ 39,575	\$ 155,879
Major Equipment									\$ 47,334	\$ 30,052	\$ 13,551
Other Items of Expense											
	\$ 816,335	\$ 236,102	\$ 53,329					\$ 1,105,767	\$ 1,795,135	\$ 1,181,921	\$ 1,926,100
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 7,152							\$ 7,152	\$ 10,000	\$ 8,398	\$ 13,656
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (40,257)	\$ 13,650	\$ 26,607					\$ 0	\$ 90,827	\$ 0	\$ 49,878
Prior Year Expense Adjustment	\$ 2,476	\$ 393						\$ 2,870		\$ 15,984	
	\$ (30,628)	\$ 14,043	\$ 26,607					\$ 10,021	\$ 100,827	\$ 24,381	\$ 63,534
Total Expenditures	\$ 4,908,647	\$ 384,503	\$ 216,194					\$ 5,509,344	\$ 8,228,669	\$ 5,300,570	\$ 7,815,706
Excess (Deficit) of Revenues Over Expenditures	\$ 845,580	\$ 35,650	\$ (10,868)					\$ 870,361	\$ (49,180)	\$ 765,543	\$ 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)	\$ 1,141,810	\$ 287,375	\$ (10,868)					\$ 1,418,316	\$ 498,775	\$ 1,263,146	\$ 1,079,318

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

For the month ended March										
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	\$ 651,474	\$ 287,980					\$ 939,455	\$ 2,051,709	\$ 995,665	\$ 1,771,005
Traffic & Other Infractions	\$ 51,683						\$ 51,683	\$ 129,828	\$ 42,949	\$ 268,341
Other Criminal Cases	\$ 334,686	\$ 0					\$ 334,686	\$ 565,225	\$ 381,391	\$ 521,788
Civil	\$ 197,731	\$ 2,375					\$ 200,106	\$ 309,482	\$ 159,073	\$ 314,958
Family & Children Services	\$ 942,480	\$ 75,657			\$ 26,607		\$ 1,044,743	\$ 1,310,195	\$ 892,771	\$ 1,213,556
Probate, Guardianship & Mental Health Services	\$ 75,396	\$ 35,623					\$ 111,019	\$ 202,328	\$ 92,367	\$ 63,821
Juvenile Dependency Services	\$ 63,495	\$ 276,250				\$ 0	\$ 339,745	\$ 90,892	\$ 346,028	\$ 85,488
Juvenile Delinquency Services	\$ 94,218						\$ 94,218	\$ 129,005	\$ 85,614	\$ 85,488
Other Court Operations	\$ 56,471	\$ 1,390					\$ 57,861	\$ 303,580	\$ 51,232	\$ 553,272
Court Interpreters		\$ 80,978					\$ 80,978	\$ 76,554	\$ 91,574	\$ 85,480
Jury Services	\$ 48,313	\$ 16,980	\$ 7,152				\$ 72,445	\$ 85,011	\$ 63,028	\$ 87,126
Security		\$ 61,796					\$ 61,796	\$ 100,000	\$ 55,530	\$ 101,066
Trial Court Operations Program	\$ 2,515,947	\$ 839,030	\$ 7,152		\$ 26,607	\$ 0	\$ 3,388,736	\$ 5,353,809	\$ 3,257,221	\$ 5,151,389
Enhanced Collections	\$ 148,881	\$ 51,458			\$ 13,650	\$ 393	\$ 214,382	\$ 353,714	\$ 204,092	\$ 482,992
Other Non-Court Operations										
Non-Court Operations Program	\$ 148,881	\$ 51,458			\$ 13,650	\$ 393	\$ 214,382	\$ 353,714	\$ 204,092	\$ 482,992
Executive Office	\$ 153,844	\$ 396					\$ 154,240	\$ 249,117	\$ 152,625	\$ 240,909
Fiscal Services	\$ 252,690	\$ 21,865			\$ 1,402		\$ 275,957	\$ 437,974	\$ 291,291	\$ 408,399
Human Resources	\$ 984,631	\$ 14,535				\$ 2,476	\$ 1,001,643	\$ 238,466	\$ 828,066	\$ 772,016
Business & Facilities Services		\$ 98,173			\$ (41,659)		\$ 56,515	\$ 830,949	\$ 79,577	
Information Technology	\$ 337,562	\$ 80,309					\$ 417,872	\$ 764,641	\$ 487,697	\$ 760,001
Court Administration Program	\$ 1,728,728	\$ 215,279			\$ (40,257)	\$ 2,476	\$ 1,906,226	\$ 2,521,146	\$ 1,839,257	\$ 2,181,325
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,393,555	\$ 1,105,767	\$ 7,152		\$ 0	\$ 2,870	\$ 5,509,344	\$ 8,228,669	\$ 5,300,570	\$ 7,815,706