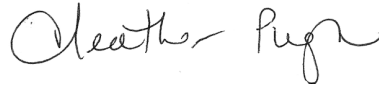


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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.



10/31/2023

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Signature of Presiding Judge or Court Executive

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Date

Yuba

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Court

2023-24 Q1

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Yuba

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Court

2023-24 Q1

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Yuba

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Court

2023-24 Q1

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	51.75	49.25			

<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 September  
 Fiscal Year 2023/24

2022/23

	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						
<b>ASSETS</b>									
Operations	\$ (244,131)	\$ 364,367	\$ (156,237)				\$ 0	\$ (36,000)	\$ (45,972)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card								\$ 1,400	\$ 1,400
Cash on Hand	\$ 1,400							\$ 1,400	\$ 1,400
Cash with County	\$ 7,950	\$ 6,319	\$ 0				\$ 344,495	\$ 358,764	\$ 653,263
Cash Outside of the JCC							\$ 153,153	\$ 153,153	\$ 491,594
Cash Equivalents	\$ 1,758,133						\$ 89	\$ 1,758,223	\$ 1,705,720
Total Cash and Cash Equivalents	\$ 1,523,353	\$ 370,686	\$ (156,237)				\$ 497,737	\$ 2,235,539	\$ 2,806,005
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0						\$ 0	\$ 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	\$ 0						\$ 2,467	\$ 2,467
Due From Other Courts									\$ 0
Due From State	\$ 380	\$ 0	\$ 115,077					\$ 115,457	\$ 74,483
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 2,846	\$ 0	\$ 115,077					\$ 117,924	\$ 76,950
Prepaid Expenses - General	\$ 58,520							\$ 58,520	\$ 195,017
Salary and Travel Advances									\$ 304
Counties									
Total Prepaid Expenses	\$ 58,520							\$ 58,520	\$ 195,321
Other Assets									
Total Other Assets									
Total Assets	\$ 1,584,719	\$ 370,686	\$ (41,159)				\$ 497,737	\$ 2,411,983	\$ 3,078,276
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 12,929	\$ 0	\$ 0				\$ 0	\$ 12,929	\$ 15,251
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 25,445	\$ 25						\$ 25,470	\$ 105,728
TC145 Liability							\$ 0	\$ 0	\$ 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							\$ 89	\$ 89	\$ 34
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 38,374	\$ 25	\$ 0				\$ 89	\$ 38,488	\$ 121,012
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 497,648	\$ 497,648	\$ 1,018,839
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 497,648	\$ 497,648	\$ 1,018,839
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (68,262)							\$ (68,262)	\$ (62,425)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (68,262)	\$ 0	\$ 0					\$ (68,262)	\$ (62,425)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 9,175		\$ 112					\$ 9,287	\$ 8,178
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 9,175	\$ 0	\$ 112					\$ 9,287	\$ 8,178
Total Liabilities	\$ (20,713)	\$ 25	\$ 112				\$ 497,737	\$ 477,162	\$ 1,085,605
Total Fund Balance	\$ 1,605,432	\$ 370,661	\$ (41,271)					\$ 1,934,821	\$ 1,992,672
Total Liabilities and Fund Balance	\$ 1,584,719	\$ 370,686	\$ (41,159)				\$ 497,737	\$ 2,411,983	\$ 3,078,276

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 2023/24									2022/23		
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,922,382	\$ 1,518				\$ 2,923,901		\$ 2,737,259	\$ 5,925,437		
Improvement and Modernization Fund	\$ 380					\$ 380		\$ (4,284)			
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 12,382					\$ 12,382		\$ 19,502	\$ 78,007		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 68,353					\$ 68,353		\$ 79,894	\$ 477,939		
Other Miscellaneous		\$ 215,056				\$ 215,056		\$ 358,837	\$ 290,867		
	\$ 3,003,496	\$ 216,575				\$ 3,220,071		\$ 3,191,207	\$ 6,772,250		
Grants											
AB 1058 Commissioner/Facilitator								\$ 0	\$ 328,812		
Other Judicial Council Grants			\$ 4,165			\$ 4,165		\$ 4,757	\$ 81,482		
Non-Judicial Council Grants											
			\$ 4,165			\$ 4,165		\$ 4,757	\$ 410,294		
Other Financing Sources											
Interest Income	\$ 13,473	\$ 2,391				\$ 15,864		\$ 5,436	\$ 11,500		
Investment Income											
Donations											
Local Fees									\$ 27,978		
Non-Fee Revenues									\$ 7,115		
Enhanced Collections		\$ (37,977)				\$ (37,977)			\$ 506,667		
Escheatment											
Prior Year Revenue	\$ (36)					\$ (36)					
County Program - Restricted											
Reimbursement Other								\$ 0	\$ 68,547		
Sale of Fixed Assets											
Other Miscellaneous	\$ 15					\$ 15		\$ 0			
	\$ 13,452	\$ (35,585)				\$ (22,134)		\$ 5,436	\$ 621,807		
Total Revenues	\$ 3,016,948	\$ 180,989	\$ 4,165			\$ 3,202,103		\$ 3,201,401	\$ 7,804,351		
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 551,267	\$ 15,728	\$ 21,955			\$ 588,950		\$ 566,504	\$ 3,718,416		
Temp Help	\$ 6,103	\$ 1,441	\$ 3,103			\$ 10,646		\$ 11,710			
Overtime	\$ 827		\$ 490			\$ 1,316		\$ 2,153	\$ 5,000		
Staff Benefits	\$ 884,470	\$ 3,749	\$ 7,366			\$ 895,585		\$ 983,054	\$ 1,976,242		
	\$ 1,442,666	\$ 20,918	\$ 32,913			\$ 1,496,497		\$ 1,563,421	\$ 5,699,659		
Operating Expenses and Equipment											
General Expense	\$ 52,462	\$ 1,370	\$ 181			\$ 54,012		\$ 19,610	\$ 193,448		
Printing								\$ 4,149	\$ 5,800		
Telecommunications	\$ 2,283	\$ 76				\$ 2,359		\$ 2,432	\$ 38,033		
Postage	\$ 4,775	\$ 2,081	\$ 116			\$ 6,973		\$ 4,022	\$ 50,250		
Insurance									\$ 3,000		
In-State Travel	\$ 838		\$ 897			\$ 1,735		\$ 2,675	\$ 15,000		
Out-of-State Travel											
Training	\$ 1,797		\$ 1,200			\$ 2,997		\$ 2,596	\$ 5,500		
Security Services	\$ 7,640					\$ 7,640		\$ 10,314	\$ 115,000		
Facility Operations	\$ 7,383		\$ 534			\$ 7,918		\$ 6,108	\$ 102,500		
Utilities											
Contracted Services	\$ 129,350	\$ 418	\$ 8,435			\$ 138,202		\$ 180,423	\$ 1,140,475		
Consulting and Professional Services	\$ 2,216					\$ 2,216		\$ 3,456	\$ 33,604		
Information Technology	\$ 1,236					\$ 1,236		\$ 0	\$ 174,008		
Major Equipment	\$ 27,452					\$ 27,452		\$ 15,657	\$ 38,250		
Other Items of Expense											
	\$ 237,432	\$ 3,945	\$ 11,363			\$ 252,740		\$ 251,442	\$ 1,914,867		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,107					\$ 1,107		\$ 463	\$ 15,000		
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 115,852		
Prior Year Expense Adjustment	\$ 13,380		\$ 1,160			\$ 14,540		\$ 6,186			
	\$ 14,487		\$ 1,160			\$ 15,647		\$ 6,649	\$ 130,852		
Total Expenditures	\$ 1,694,585	\$ 24,863	\$ 45,436			\$ 1,764,884		\$ 1,821,512	\$ 7,745,377		
Excess (Deficit) of Revenues Over Expenditures	\$ 1,322,363	\$ 156,126	\$ (41,271)			\$ 1,437,218		\$ 1,379,889	\$ 58,974		
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 283,068	\$ 214,535	\$ 0			\$ 497,603	\$ 497,603	\$ 612,783	\$ 612,783		
Ending Balance (Deficit)	\$ 1,605,432	\$ 370,661	\$ (41,271)			\$ 1,934,821	\$ 497,603	\$ 1,992,672	\$ 671,756		

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

For the month ended September

Fiscal Year 2023/24 2022/23

	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 173,494	\$ 20,699					\$ 194,193		\$ 225,878	\$ 1,289,179
Traffic & Other Infractions	\$ 10,386						\$ 10,386		\$ 5,397	\$ 122,620
Other Criminal Cases	\$ 94,765						\$ 94,765		\$ 102,174	\$ 437,168
Civil	\$ 44,726					\$ 250	\$ 44,976		\$ 45,323	\$ 362,413
Family & Children Services	\$ 177,464	\$ 14,563				\$ 1,160	\$ 193,187		\$ 188,634	\$ 996,761
Probate, Guardianship & Mental Health Services	\$ 17,400	\$ 9,781					\$ 27,181		\$ 17,034	\$ 253,232
Juvenile Dependency Services	\$ 15,852	\$ 85,833				\$ 8,478	\$ 110,162		\$ 81,129	\$ 390,279
Juvenile Delinquency Services	\$ 22,210						\$ 22,210		\$ 17,620	\$ 15,030
Other Court Operations	\$ 8,519	\$ 100					\$ 8,619		\$ 32,307	\$ 612,829
Court Interpreters		\$ 23,577					\$ 23,577		\$ 19,435	\$ 101,669
Jury Services	\$ 11,175	\$ 4,075	\$ 1,107			\$ 4,652	\$ 21,009		\$ 6,771	\$ 56,963
Security		\$ 5,040					\$ 5,040		\$ 10,314	\$ 115,000
Trial Court Operations Program	\$ 575,991	\$ 163,667	\$ 1,107			\$ 14,540	\$ 755,305		\$ 752,016	\$ 4,753,141
Enhanced Collections	\$ 32,807	\$ 4,177					\$ 36,985		\$ 54,927	\$ 589,464
Other Non-Court Operations										
Non-Court Operations Program	\$ 32,807	\$ 4,177					\$ 36,985		\$ 54,927	\$ 589,464
Executive Office	\$ 37,295						\$ 37,295		\$ 36,455	\$ 233,423
Fiscal Services	\$ 64,107	\$ 5,363					\$ 69,470		\$ 60,629	\$ 321,810
Human Resources	\$ 705,765	\$ 1,728					\$ 707,493		\$ 800,048	\$ 928,508
Business & Facilities Services		\$ 13,610					\$ 13,610		\$ 15,541	\$ 209,235
Information Technology	\$ 80,532	\$ 64,195					\$ 144,726		\$ 101,896	\$ 709,796
Court Administration Program	\$ 887,698	\$ 84,896					\$ 972,594		\$ 1,014,569	\$ 2,402,772
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,496,497	\$ 252,740	\$ 1,107			\$ 14,540	\$ 1,764,884		\$ 1,821,512	\$ 7,745,377