

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.



04/11/2024

Signature of Presiding Judge or Court Executive

Date

Yuba

Court

2023-24 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

2023-24 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Yuba

Court

2023-24 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	51.75	49.25	50.75	50.75	

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 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						
ASSETS									
Operations	\$ (4,466)	\$ 164,303	\$ (187,728)				\$ 0	\$ (27,891)	\$ (86,214)
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	\$ 12,569	\$ 6,338	\$ 0				\$ 503,220	\$ 522,127	\$ 889,480
Cash Outside of the JCC							\$ 311,648	\$ 311,648	\$ 191,308
Cash Equivalents	\$ 1,037,415						\$ 26	\$ 1,037,441	\$ 1,074,838
Total Cash and Cash Equivalents	\$ 1,046,919	\$ 170,641	\$ (187,728)				\$ 814,894	\$ 1,844,726	\$ 2,070,813
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0						\$ 0	\$ 245
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	\$ 2,589
Due From Other Courts									\$ 0
Due From State	\$ 4,030	\$ 0	\$ 112,662					\$ 116,692	\$ 69,575
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 6,497	\$ 14	\$ 112,662					\$ 119,172	\$ 72,409
Prepaid Expenses - General	\$ 74,538							\$ 74,538	\$ 203,517
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 74,538							\$ 74,538	\$ 203,517
Other Assets									
Total Other Assets									
Total Assets	\$ 1,127,954	\$ 170,655	\$ (75,066)				\$ 814,894	\$ 2,038,436	\$ 2,346,739
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 9,890	\$ 3,789	\$ 0				\$ 0	\$ 13,679	\$ 3,413
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 13,883	\$ 0	\$ 0					\$ 13,883	\$ 0
Due to State	\$ 0	\$ 0						\$ 0	\$ 35,365
TC145 Liability							\$ 0	\$ 0	\$ 50,949
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	\$ 115
Interest							\$ 26	\$ 26	\$ 177
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 23,773	\$ 3,789	\$ 0				\$ 26	\$ 27,588	\$ 90,018
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 814,868	\$ 814,868	\$ 694,939
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 814,868	\$ 814,868	\$ 694,939
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (76,681)							\$ (76,681)	\$ (69,384)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 12
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (76,681)	\$ 0	\$ 0					\$ (76,681)	\$ (69,372)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 75,000
Liabilities For Deposits	\$ 9,404		\$ 112					\$ 9,516	\$ 8,547
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 9,404	\$ 0	\$ 112					\$ 9,516	\$ 83,547
Total Liabilities	\$ (43,504)	\$ 3,789	\$ 112				\$ 814,894	\$ 775,291	\$ 799,133
Total Fund Balance	\$ 1,171,458	\$ 166,865	\$ (75,178)					\$ 1,263,146	\$ 1,547,606
Total Liabilities and Fund Balance	\$ 1,127,954	\$ 170,655	\$ (75,066)				\$ 814,894	\$ 2,038,436	\$ 2,346,739

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 4,916,341	\$ 10,623					\$ 4,926,964	\$ 6,358,777	\$ 4,749,815	\$ 5,925,437	
Improvement and Modernization Fund	\$ 720						\$ 720	\$ 9,686	\$ 2,000		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 56,174						\$ 56,174	\$ 74,899	\$ 58,505	\$ 78,007	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 523,657						\$ 523,657	\$ 595,014	\$ 368,354	\$ 477,939	
Other Miscellaneous	\$ 90,867	\$ 215,056					\$ 305,923	\$ 290,867	\$ 449,704	\$ 290,867	
	\$ 5,587,759	\$ 225,680					\$ 5,813,439	\$ 7,329,243	\$ 5,628,378	\$ 6,772,250	
Grants											
AB 1058 Commissioner/Facilitator			\$ 100,863				\$ 100,863	\$ 328,812	\$ 87,267	\$ 328,812	
Other Judicial Council Grants			\$ 15,964				\$ 15,964	\$ 81,482	\$ 37,727	\$ 81,482	
Non-Judicial Council Grants											
			\$ 116,827				\$ 116,827	\$ 410,294	\$ 124,994	\$ 410,294	
Other Financing Sources											
Interest Income	\$ 52,404	\$ 11,222					\$ 63,626	\$ 11,500	\$ 38,414	\$ 11,500	
Investment Income											
Donations											
Local Fees	\$ 370	\$ 19					\$ 388	\$ 7,563	\$ 5,467	\$ 27,978	
Non-Fee Revenues								\$ 7,115	\$ 5,079	\$ 7,115	
Enhanced Collections		\$ 19,235					\$ 19,235	\$ 427,522	\$ 237,282	\$ 506,667	
Escheatment											
Prior Year Revenue	\$ 3,599	\$ 40					\$ 3,638		\$ 1,249		
County Program - Restricted											
Reimbursement Other	\$ 48,862						\$ 48,862	\$ 66,119	\$ 56,524	\$ 68,547	
Sale of Fixed Assets											
Other Miscellaneous	\$ 96						\$ 96	\$ 785	\$ 196		
	\$ 105,331	\$ 30,516					\$ 135,847	\$ 520,604	\$ 344,211	\$ 621,807	
Total Revenues	\$ 5,693,090	\$ 256,196	\$ 116,827				\$ 6,066,112	\$ 8,260,141	\$ 6,097,583	\$ 7,804,351	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,323,731	\$ 75,818	\$ 71,272				\$ 2,470,821	\$ 3,854,250	\$ 2,262,269	\$ 3,718,416	
Temp Help	\$ 8,835	\$ 11,745	\$ 5,273				\$ 25,853		\$ 54,902		
Overtime	\$ 2,504		\$ 490				\$ 2,994		\$ 15,157	\$ 5,000	
Staff Benefits	\$ 1,550,759	\$ 19,457	\$ 24,384				\$ 1,594,600	\$ 1,971,822	\$ 1,596,437	\$ 1,976,242	
	\$ 3,885,828	\$ 107,020	\$ 101,419				\$ 4,094,268	\$ 5,826,072	\$ 3,928,764	\$ 5,699,659	
Operating Expenses and Equipment											
General Expense	\$ 125,172	\$ 4,673	\$ 1,095				\$ 130,940	\$ 201,809	\$ 119,073	\$ 193,448	
Printing	\$ 777	\$ 5,280					\$ 6,057	\$ 9,373	\$ 4,183	\$ 5,800	
Telecommunications	\$ 26,581	\$ 304					\$ 26,885	\$ 18,360	\$ 13,714	\$ 38,033	
Postage	\$ 20,743	\$ 39,752	\$ 741				\$ 61,236	\$ 58,413	\$ 34,426	\$ 50,250	
Insurance	\$ 3,581						\$ 3,581	\$ 3,038	\$ 3,038	\$ 3,000	
In-State Travel	\$ 10,016		\$ 2,915				\$ 12,930	\$ 15,702	\$ 7,809	\$ 15,000	
Out-of-State Travel											
Training	\$ 7,965		\$ 1,200				\$ 9,165	\$ 5,934	\$ 3,835	\$ 5,500	
Security Services	\$ 55,008						\$ 55,008	\$ 105,585	\$ 66,239	\$ 115,000	
Facility Operations	\$ 51,765		\$ 3,730				\$ 55,495	\$ 102,914	\$ 48,941	\$ 102,500	
Utilities											
Contracted Services	\$ 515,837	\$ 146,836	\$ 77,100				\$ 739,773	\$ 1,202,347	\$ 829,507	\$ 1,140,475	
Consulting and Professional Services	\$ 11,223						\$ 11,223	\$ 33,195	\$ 9,378	\$ 33,604	
Information Technology	\$ 39,575						\$ 39,575	\$ 155,879	\$ 53,131	\$ 174,008	
Major Equipment	\$ 30,052						\$ 30,052	\$ 13,551	\$ 25,226	\$ 38,250	
Other Items of Expense										\$ 20	
	\$ 898,295	\$ 196,845	\$ 86,781				\$ 1,181,921	\$ 1,926,100	\$ 1,218,519	\$ 1,914,867	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 8,398						\$ 8,398	\$ 13,656	\$ 8,894	\$ 15,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,645)		\$ 2,645				\$ 0	\$ 49,878	\$ 0	\$ 115,852	
Prior Year Expense Adjustment	\$ 14,824		\$ 1,160				\$ 15,984		\$ 6,582		
	\$ 20,577		\$ 3,805				\$ 24,381	\$ 63,534	\$ 15,476	\$ 130,852	
Total Expenditures	\$ 4,804,700	\$ 303,866	\$ 192,004				\$ 5,300,570	\$ 7,815,706	\$ 5,162,760	\$ 7,745,377	
Excess (Deficit) of Revenues Over Expenditures	\$ 888,390	\$ (47,670)	\$ (75,178)				\$ 765,543	\$ 444,435	\$ 934,824	\$ 58,974	
Operating Transfers In (Out)								\$ 137,280		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 283,068	\$ 214,535	\$ 0				\$ 497,603	\$ 497,603	\$ 612,783	\$ 612,783	
Ending Balance (Deficit)	\$ 1,171,458	\$ 166,865	\$ (75,178)				\$ 1,263,146	\$ 1,079,318	\$ 1,547,606	\$ 671,756	

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

For the month ended March

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 736,041	\$ 259,624					\$ 995,665	\$ 1,771,005	\$ 955,580	\$ 1,289,179
Traffic & Other Infractions	\$ 42,949						\$ 42,949	\$ 268,341	\$ 26,102	\$ 122,620
Other Criminal Cases	\$ 381,391						\$ 381,391	\$ 521,788	\$ 391,094	\$ 437,168
Civil	\$ 158,823					\$ 250	\$ 159,073	\$ 314,958	\$ 179,568	\$ 362,413
Family & Children Services	\$ 775,346	\$ 113,620			\$ 2,645	\$ 1,160	\$ 892,771	\$ 1,213,556	\$ 730,858	\$ 996,761
Probate, Guardianship & Mental Health Services	\$ 65,250	\$ 27,116					\$ 92,367	\$ 63,821	\$ 99,784	\$ 253,232
Juvenile Dependency Services	\$ 58,920	\$ 278,630				\$ 8,478	\$ 346,028	\$ 85,488	\$ 292,274	\$ 390,279
Juvenile Delinquency Services	\$ 85,614						\$ 85,614	\$ 85,488	\$ 77,854	\$ 15,030
Other Court Operations	\$ 46,351	\$ 4,881					\$ 51,232	\$ 553,272	\$ 115,534	\$ 612,829
Court Interpreters		\$ 91,574					\$ 91,574	\$ 85,480	\$ 63,196	\$ 101,669
Jury Services	\$ 45,757	\$ 4,221	\$ 8,398			\$ 4,652	\$ 63,028	\$ 87,126	\$ 46,750	\$ 56,963
Security		\$ 55,530				\$ 0	\$ 55,530	\$ 101,066	\$ 66,239	\$ 115,000
Trial Court Operations Program	\$ 2,396,442	\$ 835,197	\$ 8,398		\$ 2,645	\$ 14,540	\$ 3,257,221	\$ 5,151,389	\$ 3,044,833	\$ 4,753,141
Enhanced Collections	\$ 148,786	\$ 55,305					\$ 204,092	\$ 482,992	\$ 292,635	\$ 589,464
Other Non-Court Operations										
Non-Court Operations Program	\$ 148,786	\$ 55,305					\$ 204,092	\$ 482,992	\$ 292,635	\$ 589,464
Executive Office	\$ 152,625						\$ 152,625	\$ 240,909	\$ 147,371	\$ 233,423
Fiscal Services	\$ 266,620	\$ 24,671					\$ 291,291	\$ 408,399	\$ 226,353	\$ 321,810
Human Resources	\$ 808,621	\$ 19,444					\$ 828,066	\$ 772,016	\$ 932,371	\$ 928,508
Business & Facilities Services		\$ 80,778			\$ (2,645)	\$ 1,444	\$ 79,577	\$ 760,001	\$ 65,344	\$ 209,235
Information Technology	\$ 321,173	\$ 166,525					\$ 487,697	\$ 760,001	\$ 453,853	\$ 709,796
Court Administration Program	\$ 1,549,040	\$ 291,418			\$ (2,645)	\$ 1,444	\$ 1,839,257	\$ 2,181,325	\$ 1,825,292	\$ 2,402,772
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,094,268	\$ 1,181,921	\$ 8,398		\$ 0	\$ 15,984	\$ 5,300,570	\$ 7,815,706	\$ 5,162,760	\$ 7,745,377