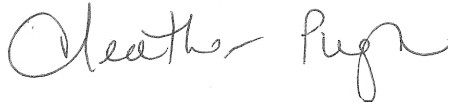


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial Policies and Procedures Manual* (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.



Signature of Presiding Judge or Court Executive

10/10/2025

Date

Yuba

Court

2025-26 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yuba

Court

2025-26 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

--

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Yuba

Court

2025-26 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	51.75	51.75			

¹ Total Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Superior Court of California, County of Yuba
Trial Court Operations Fund
Balance Sheet
(Unaudited)

	For the month ended September								
	Fiscal Year 2025/26								2024/25
	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	\$ (299,248)	\$ 386,201	\$ (145,050)				\$ 1,067	\$ (57,030)	\$ (11,779)
Payroll	\$ 0							\$ 0	\$ (582)
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	\$ 99,052	\$ 28,977	\$ 0				\$ 592,607	\$ 720,636	\$ 758,297
Cash Outside of the JCC							\$ 120,116	\$ 120,116	\$ 143,672
Cash Held with the JCC									
Cash Equivalents	\$ 1,421,320						\$ 77,546	\$ 1,498,866	\$ 2,004,703
Total Cash and Cash Equivalents	\$ 1,222,524	\$ 415,178	\$ (145,050)				\$ 791,336	\$ 2,283,988	\$ 2,895,711
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 22,879						\$ 22,879	\$ 46,048
Dishonored Checks									
Due From Employee	\$ 1,141							\$ 1,141	\$ 0
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2,467	\$ 0						\$ 2,467	\$ 2,481
Due From Other Courts									
Due From State	\$ 51,388	\$ 0	\$ 101,420					\$ 152,808	\$ 49,644
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									\$ 0
Total Receivables	\$ 54,995	\$ 22,879	\$ 101,420					\$ 179,294	\$ 98,172
Prepaid Expenses - General	\$ 66,497							\$ 66,497	\$ 60,074
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 66,497							\$ 66,497	\$ 60,074
Other Assets									
Total Other Assets									
Total Assets	\$ 1,344,016	\$ 438,057	\$ (43,630)				\$ 791,336	\$ 2,529,779	\$ 3,053,957
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,812	\$ 0	\$ 0				\$ 0	\$ 4,812	\$ 1,775
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 17,870	\$ 47						\$ 17,918	\$ 225,613
TC145 Liability									
Due to Other Governments	\$ 15	\$ 0	\$ 0				\$ 78,510	\$ 78,510	\$ 83,576
AB145 Due to Other Government Agency								\$ 15	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 103	\$ 103	\$ 231
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 22,698	\$ 47	\$ 0				\$ 78,613	\$ 101,358	\$ 311,196
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 712,723	\$ 712,723	\$ 841,441
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 712,723	\$ 712,723	\$ 841,441
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,481							\$ 1,481	\$ 1,360
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 4							\$ 4	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,485	\$ 0	\$ 0					\$ 1,485	\$ 1,360
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 12,923		\$ 112					\$ 13,035	\$ 9,999
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 12,923	\$ 0	\$ 112					\$ 13,035	\$ 9,999
Total Liabilities	\$ 37,106	\$ 47	\$ 112				\$ 791,336	\$ 828,602	\$ 1,163,996
Total Fund Balance	\$ 1,306,910	\$ 438,010	\$ (43,742)					\$ 1,701,177	\$ 1,889,962
Total Liabilities and Fund Balance	\$ 1,344,016	\$ 438,057	\$ (43,630)				\$ 791,336	\$ 2,529,779	\$ 3,053,957

	For the month ended September										
	Fiscal Year 2025/26									2024/25	
	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	\$ 2,679,820	\$ 1,589						\$ 2,681,409	\$ 6,745,395	\$ 2,988,785	\$ 6,344,044
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 24,511							\$ 24,511	\$ 98,044	\$ (36,417)	\$ 76,259
Civil Coordination Reimbursement (0150091)	\$ 132,485							\$ 132,485	\$ 782,056	\$ 46,581	\$ 604,129
MOU Reimbursements (0150010 and General)	\$ 119,671	\$ 185,500						\$ 305,171	\$ 396,038	\$ 200,000	\$ 290,867
Other Miscellaneous	\$ 2,956,488	\$ 187,089						\$ 3,143,577	\$ 8,021,534	\$ 3,198,948	\$ 7,315,299
Grants											
AB 1058 Commissioner/Facilitator									\$ 289,670	\$ (19,136)	\$ 280,459
Other Judicial Council Grants			\$ (6,964)					\$ (6,964)	\$ 79,403	\$ (10,978)	\$ 82,897
Non-Judicial Council Grants											
			\$ (6,964)					\$ (6,964)	\$ 369,073	\$ (30,114)	\$ 363,356
Other Financing Sources											
Interest Income	\$ 7,705	\$ 0						\$ 7,705	\$ 22,000	\$ 16,392	\$ 50,000
Investment Income											
Donations											
Local Fees									\$ 5,850		\$ 7,918
Non-Fee Revenues									\$ 9,500		\$ 10,223
Enhanced Collections									\$ 328,816	\$ 19,670	\$ 362,609
Escheatment											
Prior Year Revenue										\$ 2,020	
County Program - Restricted											
Reimbursement Other	\$ 45,042							\$ 45,042	\$ 69,000		\$ 68,465
Sale of Fixed Assets											
Other Miscellaneous									\$ 1,250		\$ 1,619
	\$ 52,747	\$ 0						\$ 52,747	\$ 436,416	\$ 38,083	\$ 500,834
Total Revenues	\$ 3,009,235	\$ 187,089	\$ (6,964)					\$ 3,189,360	\$ 8,827,023	\$ 3,206,916	\$ 8,179,489
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 650,086	\$ 15,309	\$ 16,819					\$ 682,214	\$ 3,947,213	\$ 664,108	\$ 4,106,857
Temp Help										\$ 0	\$ 0
Overtime	\$ 161							\$ 161		\$ 194	
Staff Benefits	\$ 1,121,556	\$ 5,144	\$ 6,544					\$ 1,133,244	\$ 2,515,253	\$ 996,651	\$ 2,225,850
	\$ 1,771,803	\$ 20,453	\$ 23,363					\$ 1,815,620	\$ 6,462,466	\$ 1,660,954	\$ 6,332,707
Operating Expenses and Equipment											
General Expense	\$ 15,545	\$ 1,321	\$ 472					\$ 17,338	\$ 171,703	\$ 16,796	\$ 139,521
Printing			\$ 42					\$ 42	\$ 2,350	\$ 0	\$ 9,150
Telecommunications	\$ 2,555							\$ 2,555	\$ 18,604	\$ 2,602	\$ 15,212
Postage	\$ 10,014	\$ 4,954	\$ 95					\$ 15,062	\$ 99,156	\$ 5,856	\$ 101,850
Insurance									\$ 4,500		\$ 4,000
In-State Travel	\$ 626		\$ 1,581					\$ 2,207	\$ 29,250	\$ 3,162	\$ 9,800
Out-of-State Travel											
Training	\$ 200							\$ 200	\$ 8,700	\$ 2,405	\$ 1,200
Security Services	\$ 0							\$ 0	\$ 130,000	\$ 0	\$ 100,000
Facility Operations	\$ 0		\$ 0					\$			

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 156,446	\$ 9,743					\$ 166,189	\$ 1,487,387	\$ 229,630	\$ 2,051,709
Traffic & Other Infractions	\$ 14,767						\$ 14,767	\$ 184,967	\$ 10,528	\$ 129,828
Other Criminal Cases	\$ 95,081	\$ 0					\$ 95,081	\$ 540,076	\$ 83,599	\$ 565,225
Civil	\$ 56,289	\$ (844)					\$ 55,445	\$ 278,556	\$ 47,969	\$ 309,482
Family & Children Services	\$ 254,483	\$ 14,351					\$ 268,834	\$ 1,345,247	\$ 248,792	\$ 1,310,195
Probate, Guardianship & Mental Health Services	\$ 18,099	\$ 9,577					\$ 27,677	\$ 239,246	\$ 27,546	\$ 202,328
Juvenile Dependency Services	\$ 15,618	\$ 80,000					\$ 95,618	\$ 709,613	\$ 87,513	\$ 90,892
Juvenile Delinquency Services	\$ 23,755						\$ 23,755	\$ 109,613	\$ 22,828	\$ 129,005
Other Court Operations	\$ 4,207	\$ 0					\$ 4,207	\$ 173,227	\$ 14,126	\$ 303,580
Court Interpreters		\$ 15,875					\$ 15,875	\$ 109,567	\$ 20,809	\$ 76,554
Jury Services	\$ 12,621	\$ 5,557	\$ 318				\$ 18,496	\$ 102,841	\$ 18,473	\$ 85,011
Security		\$ 0					\$ 0	\$ 130,000	\$ 0	\$ 100,000
Trial Court Operations Program	\$ 651,367	\$ 134,259	\$ 318				\$ 785,943	\$ 5,410,340	\$ 811,813	\$ 5,353,809
Enhanced Collections	\$ 35,835	\$ 19,385					\$ 55,219	\$ 374,299	\$ 51,255	\$ 353,714
Other Non-Court Operations		\$ 0					\$ 0			
Non-Court Operations Program	\$ 35,835	\$ 19,385					\$ 55,219	\$ 374,299	\$ 51,255	\$ 353,714
Executive Office	\$ 39,117						\$ 39,117	\$ 373,543	\$ 38,799	\$ 249,117
Fiscal Services	\$ 74,403	\$ 4,969					\$ 79,372	\$ 1,241,480	\$ 72,546	\$ 437,974
Human Resources	\$ 926,043	\$ 256					\$ 926,299	\$ 372,373	\$ 806,189	\$ 238,466
Business & Facilities Services		\$ 9,189				\$ 314	\$ 9,503	\$ 214,564	\$ (2,209)	\$ 830,949
Information Technology	\$ 88,857	\$ 35,856					\$ 124,712	\$ 802,101	\$ 86,516	\$ 764,641
Court Administration Program	\$ 1,128,419	\$ 50,269				\$ 314	\$ 1,179,003	\$ 3,004,060	\$ 1,001,842	\$ 2,521,146
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,815,620	\$ 203,913	\$ 318			\$ 314	\$ 2,020,165	\$ 8,788,699	\$ 1,864,910	\$ 8,228,669