

**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

**01/20/2026**

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Date

Yuba

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Court

2025-26 Q2

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Yuba

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Court

2025-26 Q2

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Yuba

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Court

2025-26 Q2

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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	51.75	51.75	52.75		

<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 2025/26

2024/25

	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	\$ (330,403)	\$ 348,862	\$ (79,738)				\$ 0	\$ (61,279)	\$ (102,962)
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	\$ 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	\$ 1,162,443						\$ 43	\$ 1,162,486	\$ 2,009,133
<b>Total Cash and Cash Equivalents</b>	<b>\$ 932,491</b>	<b>\$ 377,839</b>	<b>\$ (79,738)</b>				<b>\$ 712,767</b>	<b>\$ 1,943,358</b>	<b>\$ 2,809,540</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0						\$ 0	\$ 1,765
Dishonored Checks									
Due From Employee	\$ 541							\$ 541	\$ 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	\$ 46,788	\$ 0	\$ 0					\$ 46,788	\$ 155,845
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									\$ 0
<b>Total Receivables</b>	<b>\$ 49,795</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 49,795</b>	<b>\$ 160,091</b>
Prepaid Expenses - General	\$ 64,614							\$ 64,614	\$ 53,721
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 64,614</b>							<b>\$ 64,614</b>	<b>\$ 53,721</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,046,901</b>	<b>\$ 377,839</b>	<b>\$ (79,738)</b>				<b>\$ 712,767</b>	<b>\$ 2,057,768</b>	<b>\$ 3,023,351</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 21,898	\$ 0	\$ 0				\$ 0	\$ 21,898	\$ 660
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 3,517	\$ 56						\$ 3,573	\$ 162,857
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 15	\$ 0	\$ 0					\$ 15	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 43	\$ 43	\$ 67
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 25,430</b>	<b>\$ 56</b>	<b>\$ 0</b>				<b>\$ 43</b>	<b>\$ 25,529</b>	<b>\$ 163,584</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 712,723	\$ 712,723	\$ 841,441
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 712,723</b>	<b>\$ 712,723</b>	<b>\$ 841,441</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 419							\$ 419	\$ (82,521)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 4							\$ 4	\$ 149
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 423</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 423</b>	<b>\$ (82,372)</b>
Revenue Collected in Advance	\$ 200,000	\$ 0						\$ 200,000	\$ 0
Liabilities For Deposits	\$ 12,923		\$ 112					\$ 13,035	\$ 10,236
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 212,923</b>	<b>\$ 0</b>	<b>\$ 112</b>					<b>\$ 213,035</b>	<b>\$ 10,236</b>
<b>Total Liabilities</b>	<b>\$ 238,777</b>	<b>\$ 56</b>	<b>\$ 112</b>				<b>\$ 712,767</b>	<b>\$ 951,711</b>	<b>\$ 932,890</b>
<b>Total Fund Balance</b>	<b>\$ 808,124</b>	<b>\$ 377,783</b>	<b>\$ (79,850)</b>					<b>\$ 1,106,057</b>	<b>\$ 2,090,461</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,046,901</b>	<b>\$ 377,839</b>	<b>\$ (79,738)</b>				<b>\$ 712,767</b>	<b>\$ 2,057,768</b>	<b>\$ 3,023,351</b>

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 December											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 3,547,342	\$ 6,000					\$ 3,553,342	\$ 6,745,395	\$ 4,432,591	\$ 6,344,044	
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 49,021						\$ 49,021	\$ 98,044	\$ (17,353)	\$ 76,259	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 442,308						\$ 442,308	\$ 782,056	\$ 189,811	\$ 604,129	
Other Miscellaneous	\$ 210,538	\$ 185,500					\$ 396,038	\$ 396,038	\$ 290,867	\$ 290,867	
	\$ 4,249,209	\$ 191,500					\$ 4,440,709	\$ 8,021,534	\$ 4,895,916	\$ 7,315,299	
Grants											
AB 1058 Commissioner/Facilitator								\$ 289,670	\$ 81,473	\$ 280,459	
Other Judicial Council Grants			\$ 14,365				\$ 14,365	\$ 79,403	\$ 25,260	\$ 82,897	
Non-Judicial Council Grants											
			\$ 14,365				\$ 14,365	\$ 369,073	\$ 106,733	\$ 363,356	
Other Financing Sources											
Interest Income	\$ 9,679	\$ 4,682					\$ 14,361	\$ 22,000	\$ 40,453	\$ 50,000	
Investment Income											
Donations											
Local Fees								\$ 5,850		\$ 7,918	
Non-Fee Revenues								\$ 9,500		\$ 10,223	
Enhanced Collections		\$ 89,837					\$ 89,837	\$ 328,816	\$ 120,082	\$ 362,609	
Escheatment											
Prior Year Revenue									\$ 2,020		
County Program - Restricted											
Reimbursement Other	\$ 49,280						\$ 49,280	\$ 69,000	\$ 46,765	\$ 68,465	
Sale of Fixed Assets											
Other Miscellaneous								\$ 1,250	\$ 495	\$ 1,619	
	\$ 58,959	\$ 94,519					\$ 153,478	\$ 436,416	\$ 209,815	\$ 500,834	
<b>Total Revenues</b>	\$ 4,308,168	\$ 286,019	\$ 14,365				\$ 4,608,552	\$ 8,827,023	\$ 5,212,464	\$ 8,179,489	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 1,646,994	\$ 38,858	\$ 46,122				\$ 1,731,973	\$ 3,947,213	\$ 1,641,482	\$ 4,106,857	
Temp Help										\$ 0	
Overtime	\$ 172		\$ 578				\$ 750		\$ 214		
Staff Benefits	\$ 1,502,501	\$ 21,214	\$ 17,906				\$ 1,541,621	\$ 2,515,253	\$ 1,373,474	\$ 2,225,850	
	\$ 3,149,667	\$ 60,072	\$ 64,606				\$ 3,274,345	\$ 6,462,466	\$ 3,015,170	\$ 6,332,707	
Operating Expenses and Equipment											
General Expense	\$ 53,193	\$ 2,829	\$ 869				\$ 56,891	\$ 171,703	\$ 51,584	\$ 139,521	
Printing	\$ 148		\$ 42				\$ 190	\$ 2,350	\$ 129	\$ 9,150	
Telecommunications	\$ 11,807						\$ 11,807	\$ 18,604	\$ 12,314	\$ 15,212	
Postage	\$ 25,806	\$ 13,559	\$ 222				\$ 39,586	\$ 99,156	\$ 26,508	\$ 101,850	
Insurance	\$ 3,725						\$ 3,725	\$ 4,500	\$ 4,028	\$ 4,000	
In-State Travel	\$ 1,891		\$ 4,302				\$ 6,193	\$ 29,250	\$ 4,939	\$ 9,800	
Out-of-State Travel											
Training	\$ 770		\$ 1,730				\$ 2,500	\$ 8,700	\$ 2,405	\$ 1,200	
Security Services	\$ 34,840						\$ 34,840	\$ 130,000	\$ 28,998	\$ 100,000	
Facility Operations	\$ 39,240		\$ 3,279				\$ 42,518	\$ 138,300	\$ 38,935	\$ 106,600	
Utilities											
Contracted Services	\$ 369,200	\$ 117,566	\$ 19,165				\$ 505,930	\$ 1,230,823	\$ 431,201	\$ 996,411	
Consulting and Professional Services	\$ 7,702						\$ 7,702	\$ 65,604	\$ 7,352	\$ 45,604	
Information Technology	\$ 42,356						\$ 42,356	\$ 180,322	\$ 39,781	\$ 218,453	
Major Equipment								\$ 165,521		\$ 47,334	
Other Items of Expense											
	\$ 590,677	\$ 133,953	\$ 29,609				\$ 754,239	\$ 2,244,832	\$ 648,174	\$ 1,795,135	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,519						\$ 4,519	\$ 11,000	\$ 3,744	\$ 10,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (4,314)	\$ 4,314					\$ 0	\$ 70,401	\$ 0	\$ 90,827	
Prior Year Expense Adjustment	\$ 1,374						\$ 1,374		\$ 2,870		
	\$ 1,580	\$ 4,314					\$ 5,893	\$ 81,401	\$ 6,614	\$ 100,827	
<b>Total Expenditures</b>	\$ 3,741,924	\$ 198,338	\$ 94,215				\$ 4,034,477	\$ 8,788,699	\$ 3,669,958	\$ 8,228,669	
Excess (Deficit) of Revenues Over Expenditures	\$ 566,244	\$ 87,680	\$ (79,850)				\$ 574,075	\$ 38,323	\$ 1,542,506	\$ (49,180)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 241,879	\$ 290,103	\$ 0				\$ 531,983	\$ 531,983	\$ 547,955	\$ 547,955	
Ending Balance (Deficit)	\$ 808,124	\$ 377,783	\$ (79,850)				\$ 1,106,057	\$ 570,306	\$ 2,090,461	\$ 498,775	

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

For the month ended December										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 404,478	\$ 154,542					\$ 559,020	\$ 1,487,387	\$ 556,833	\$ 2,051,709
Traffic & Other Infractions	\$ 36,628						\$ 36,628	\$ 184,967	\$ 30,375	\$ 129,828
Other Criminal Cases	\$ 247,085	\$ 0					\$ 247,085	\$ 540,076	\$ 200,286	\$ 565,225
Civil	\$ 147,373	\$ (844)					\$ 146,529	\$ 278,556	\$ 123,859	\$ 309,482
Family & Children Services	\$ 640,328	\$ 53,661					\$ 693,989	\$ 1,345,247	\$ 659,091	\$ 1,310,195
Probate, Guardianship & Mental Health Services	\$ 48,222	\$ 22,350					\$ 70,572	\$ 239,246	\$ 68,599	\$ 202,328
Juvenile Dependency Services	\$ 39,036	\$ 220,000					\$ 259,036	\$ 709,613	\$ 214,806	\$ 90,892
Juvenile Delinquency Services	\$ 59,362						\$ 59,362	\$ 109,613	\$ 59,295	\$ 129,005
Other Court Operations	\$ 10,439	\$ 1,390					\$ 11,829	\$ 173,227	\$ 35,757	\$ 303,580
Court Interpreters		\$ 36,890					\$ 36,890	\$ 109,567	\$ 46,620	\$ 76,554
Jury Services	\$ 31,318	\$ 12,329	\$ 4,519				\$ 48,165	\$ 102,841	\$ 44,360	\$ 85,011
Security		\$ 34,840					\$ 34,840	\$ 130,000	\$ 28,998	\$ 100,000
Trial Court Operations Program	\$ 1,664,270	\$ 535,158	\$ 4,519				\$ 2,203,947	\$ 5,410,340	\$ 2,068,880	\$ 5,353,809
Enhanced Collections	\$ 96,823	\$ 45,845			\$ 4,314		\$ 146,982	\$ 374,299	\$ 145,251	\$ 353,714
Other Non-Court Operations		\$ 0					\$ 0			
Non-Court Operations Program	\$ 96,823	\$ 45,845			\$ 4,314		\$ 146,982	\$ 374,299	\$ 145,251	\$ 353,714
Executive Office	\$ 97,958						\$ 97,958	\$ 373,543	\$ 96,535	\$ 249,117
Fiscal Services	\$ 177,674	\$ 14,612			\$ 435		\$ 192,721	\$ 1,241,480	\$ 164,490	\$ 437,974
Human Resources	\$ 1,016,579	\$ 9,462					\$ 1,026,041	\$ 372,373	\$ 909,248	\$ 238,466
Business & Facilities Services		\$ 60,564			\$ (4,749)	\$ 314	\$ 56,130	\$ 214,564	\$ 26,119	\$ 830,949
Information Technology	\$ 221,040	\$ 88,598				\$ 1,060	\$ 310,698	\$ 802,101	\$ 259,434	\$ 764,641
Court Administration Program	\$ 1,513,251	\$ 173,236			\$ (4,314)	\$ 1,374	\$ 1,683,548	\$ 3,004,060	\$ 1,455,826	\$ 2,521,146
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,274,345	\$ 754,239	\$ 4,519		\$ 0	\$ 1,374	\$ 4,034,477	\$ 8,788,699	\$ 3,669,958	\$ 8,228,669