Superior Court of California, County of Yuba
Trial Court Operations Fund
Balance Sheet
For the month ended June of Fiscal Year 2025/26
(Unaudited)

ASSETS	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Operations	$ (410,415)	$ 286,741	-	-	-	-	$ 6,103	$ (117,571)	$ (254,005)
Payroll	-	-	-	-	-	-	-	-	-
Jury	-	-	-	-	-	-	-	-	-
Revolving	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Civil Filing Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Credit Card	-	-	-	-	-	-	-	-	-
Cash on Hand	$ 1,400	-	-	-	-	-	-	$ 1,400	$ 1,400
Cash with County	$ 137,484	$ 42,452	-	-	-	-	$ 539,925	$ 719,860	$ 720,636
Cash Outside of the JCC	-	-	-	-	-	-	$ 141,595	$ 141,595	$ 120,116
Cash Held with the JCC	-	-	-	-	-	-	-	-	-
Cash Equivalents	$ 1,054,146	-	-	-	-	-	$ 77,260	$ 1,131,406	$ 1,130,776
Total Cash and Cash Equivalents	$ 782,616	$ 329,192	-	-	-	-	$ 764,882	$ 1,876,690	$ 1,718,922
Short-Term Investment	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-	-	-	-
Accrued Revenue	$ 101	$ 305	-	-	-	-	-	$ 406	$ 4,268
Accounts Receivable - General	$ 6,360	$ 23,819	-	-	-	-	-	$ 30,179	$ 24,256
Dishonored Checks	-	-	-	-	-	-	-	-	-
Due From Employee	$ 184	-	-	-	-	-	-	$ 184	$ 82
Civil Jury Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Due From Other Funds	$ 152,432	-	-	-	-	-	-	$ 152,432	$ 98,445
Due From Other Governments	$ 3,188	$ 29,503	-	-	-	-	-	$ 32,691	$ 2,532
Due From Other Courts	-	-	-	-	-	-	-	-	-
Due From State	$ 113,771	$ 2,966	$ 138,588	-	-	-	-	$ 255,325	$ 247,314
Trust Due To/From	-	-	-	-	-	-	-	-	-
Distribution Due To/From	-	-	-	-	-	-	-	-	-
Civil Filing Fee Due To/From	-	-	-	-	-	-	-	-	-
General Due To/From	-	-	-	-	-	-	-	-	-
Total Receivables	$ 276,035	$ 56,593	$ 138,588	-	-	-	-	$ 471,217	$ 376,897
Prepaid Expenses - General	$ 21,163	-	-	-	-	-	-	$ 21,163	$ 60,971
Salary and Travel Advances	-	-	-	-	-	-	-	-	-
Counties	-	-	-	-	-	-	-	-	-
Total Prepaid Expenses	$ 21,163	-	-	-	-	-	-	$ 21,163	$ 60,971
Other Assets	-	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-	-
Total Assets	$ 1,079,814	$ 385,786	$ 138,588	-	-	-	$ 764,882	$ 2,369,070	$ 2,156,790

LIABILITIES AND FUND BALANCES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Accrued Liabilities	$ 201,997	$ 391	$ 6,845	-	-	-	-	$ 209,233	$ 52,893
Accounts Payable - General	$ 55,182	$ 434	$ 8,634	-	-	-	-	$ 64,250	$ 54,858
Due to Other Funds	-	$ 42,398	$ 110,033	-	-	-	-	$ 152,432	$ 98,445
Due to Other Courts	$ 487	-	-	-	-	-	-	$ 487	$ 3,882
Due to State	$ 224,232	-	-	-	-	-	-	$ 224,232	$ 28,337
TC145 Liability	-	-	-	-	-	-	$ 83,236	$ 83,236	$ 86,485
Due to Other Governments	$ 42,195	$ 1,171	$ 731	-	-	-	-	$ 44,098	$ 49,010
AB145 Due to Other Government Agency	-	-	-	-	-	-	-	-	-
Due to Other Public Agencies	-	-	-	-	-	-	-	-	-
Sales and Use Tax	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	$ 126	$ 126	$ 143
Miscellaneous Accts. Pay. and Accrued Liab.	-	-	-	-	-	-	-	-	-
Total Accounts Payable and Accrued Liab.	$ 524,093	$ 44,395	$ 126,243	-	-	-	$ 83,363	$ 778,094	$ 374,052
Civil	-	-	-	-	-	-	-	-	-
Criminal	-	-	-	-	-	-	-	-	-
Unreconciled - Civil and Criminal	-	-	-	-	-	-	-	-	-
Trust Held Outside of the JCC	-	-	-	-	-	-	$ 681,519	$ 681,519	$ 712,723
Trust Interest Payable	-	-	-	-	-	-	-	-	-
Miscellaneous Trust	-	-	-	-	-	-	-	-	-
Total Trust Deposits	-	-	-	-	-	-	$ 681,519	$ 681,519	$ 712,723
Accrued Payroll	$ 461,123	$ 10,099	$ 12,233	-	-	-	-	$ 483,454	$ 432,253
Benefits Payable	$ 42	-	-	-	-	-	-	$ 42	$ 13,317
Deferred Compensation Payable	-	-	-	-	-	-	-	-	-
Deductions Payable	-	-	-	-	-	-	-	-	-
Payroll Clearing	-	-	-	-	-	-	-	-	-
Total Payroll Liabilities	$ 461,165	$ 10,099	$ 12,233	-	-	-	-	$ 483,496	$ 445,570
Revenue Collected in Advance	$ 25,800	-	-	-	-	-	-	$ 25,800	$ 79,616
Liabilities For Deposits	$ 13,214	-	$ 112	-	-	-	-	$ 13,326	$ 12,846
Jury Fees - Non-Interest	-	-	-	-	-	-	-	-	-
Fees - Partial Payment & Overpayment	-	-	-	-	-	-	-	-	-
Uncleared Collections	-	-	-	-	-	-	-	-	-
Other Miscellaneous Liabilities	-	-	-	-	-	-	-	-	-
Total Other Liabilities	$ 39,013	-	$ 112	-	-	-	-	$ 39,125	$ 92,461
Total Liabilities	$ 1,024,271	$ 54,493	$ 138,588	-	-	-	$ 764,882	$ 1,982,235	$ 1,624,807
Total Fund Balance	$ 55,543	$ 331,292	-	-	-	-	-	$ 386,835	$ 531,983
Total Liabilities and Fund Balance	$ 1,079,814	$ 385,786	$ 138,588	-	-	-	$ 764,882	$ 2,369,070	$ 2,156,790

Superior Court of California, County of Yuba
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the month ended June of Fiscal Year 2025/26
(Unaudited)

REVENUES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
State Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Trial Court Trust Fund	$ 6,828,017	$ 17,770	-	-	-	-	-	$ 6,845,787	$ 6,745,395	$ 6,408,414	$ 6,344,044
Improvement and Modernization Fund	$ 10,514	-	-	-	-	-	-	$ 10,514	-	$ 57,303	-
Judges' Compensation (0150019)	-	-	-	-	-	-	-	-	-	-	-
Court Interpreter (0150037)	$ 82,742	-	-	-	-	-	-	$ 82,742	$ 98,044	$ 111,905	$ 76,259
Civil Coordination Reimbursement (0150091)	-	-	-	-	-	-	-	-	-	-	-
MOU Reimbursements (0150010 and General)	$ 794,196	-	-	-	-	-	-	$ 794,196	$ 782,056	$ 585,664	$ 604,129
Other Miscellaneous	$ 204,665	$ 185,500	-	-	-	-	-	$ 390,165	$ 396,038	$ 290,867	$ 290,867
Total State Financing Sources	$ 7,920,133	$ 203,270	-	-	-	-	-	$ 8,123,404	$ 8,021,534	$ 7,454,153	$ 7,315,299
Grants	-	-	-	-	-	-	-	-	-	-	-
AB 1058 Commissioner/Facilitator	-	-	$ 276,449	-	-	-	-	$ 276,449	$ 289,670	$ 249,020	$ 280,459
Other Judicial Council Grants	-	-	$ 74,935	-	-	-	-	$ 74,935	$ 79,403	$ 96,513	$ 82,897
Non-Judicial Council Grants	-	-	-	-	-	-	-	-	-	-	-
Total Grants	-	-	$ 351,384	-	-	-	-	$ 351,384	$ 369,073	$ 345,533	$ 363,356
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Interest Income	$ 23,473	$ 19,857	-	-	-	-	-	$ 43,330	$ 22,000	$ 69,707	$ 50,000
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Local Fees	$ 3,263	$ 2,459	-	-	-	-	-	$ 5,722	$ 5,850	$ 4,933	$ 7,918
Non-Fee Revenues	-	$ 9,430	-	-	-	-	-	$ 9,430	$ 9,500	$ 9,893	$ 10,223
Enhanced Collections	-	$ 269,254	-	-	-	-	-	$ 269,254	$ 328,816	$ 277,654	$ 362,609
Escheatment	-	-	-	-	-	-	-	-	-	-	-
Prior Year Revenue	$ 430	$ 740	-	-	-	-	-	$ 1,171	-	$ 2,363	-
County Program - Restricted	-	-	-	-	-	-	-	-	-	-	-
Reimbursement Other	$ 95,421	-	-	-	-	-	-	$ 95,421	$ 69,000	$ 112,961	$ 68,465
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	$ 447	-	-	-	-	-	-	$ 447	$ 1,250	$ 753	$ 1,619
Total Other Financing Sources	$ 123,034	$ 301,740	-	-	-	-	-	$ 424,774	$ 436,416	$ 478,264	$ 500,834
TOTAL REVENUES	$ 8,043,167	$ 505,010	$ 351,384	-	-	-	-	$ 8,899,561	$ 8,827,023	$ 8,277,951	$ 8,179,489

EXPENDITURES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Personnel Services	-	-	-	-	-	-	-	-	-	-	-
Salaries - Permanent	$ 3,976,033	$ 104,066	$ 143,628	-	-	-	-	$ 4,223,726	$ 3,947,213	$ 3,890,825	$ 4,106,857
Temp Help	$ 5,353	-	$ 1,140	-	-	-	-	$ 6,493	-	$ 5,823	-
Overtime	$ 184	-	$ 578	-	-	-	-	$ 762	-	$ 345	-
Staff Benefits	$ 2,412,217	$ 64,015	$ 77,044	-	-	-	-	$ 2,553,275	$ 2,515,253	$ 2,483,765	$ 2,225,850
Total Personnel Services	$ 6,393,787	$ 168,080	$ 222,389	-	-	-	-	$ 6,784,256	$ 6,462,466	$ 6,380,758	$ 6,332,707
Operating Expenses and Equipment	-	-	-	-	-	-	-	-	-	-	-
General Expense	$ 156,831	$ 6,402	$ 1,971	-	-	-	-	$ 165,203	$ 171,703	$ 149,715	$ 139,521
Printing	$ 3,091	$ 1,861	$ 42	-	-	-	-	$ 4,993	$ 2,350	$ 287	$ 9,150
Telecommunications	$ 20,181	-	-	-	-	-	-	$ 20,181	$ 18,604	$ 30,332	$ 15,212
Postage	$ 65,903	$ 31,962	$ 612	-	-	-	-	$ 98,477	$ 99,156	$ 71,732	$ 101,850
Insurance	$ 3,725	-	-	-	-	-	-	$ 3,725	$ 4,500	$ 4,028	$ 4,000
In-State Travel	$ 4,232	-	$ 4,313	-	-	-	-	$ 8,545	$ 29,250	$ 8,750	$ 9,800
Out-of-State Travel	-	-	-	-	-	-	-	-	-	-	-
Training	$ 1,120	-	$ 1,730	-	-	-	-	$ 2,850	$ 8,700	$ 4,083	$ 1,200
Security Services	$ 129,697	-	-	-	-	-	-	$ 129,697	$ 130,000	$ 123,858	$ 100,000
Facility Operations	$ 123,354	-	$ 9,780	-	-	-	-	$ 133,135	$ 138,300	$ 120,621	$ 106,600
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracted Services	$ 833,432	$ 239,189	$ 84,393	-	-	-	-	$ 1,157,013	$ 1,230,823	$ 1,088,761	$ 996,411
Consulting and Professional Services	$ 63,566	-	-	-	-	-	-	$ 63,566	$ 65,604	$ 62,017	$ 45,604
Information Technology	$ 213,792	-	-	-	-	-	-	$ 213,792	$ 180,322	$ 164,481	$ 218,453
Major Equipment	$ 214,729	-	-	-	-	-	-	$ 214,729	$ 165,521	$ 68,752	$ 47,334
Other Items of Expense	$ 20	-	-	-	-	-	-	$ 20	-	-	-
Total Operating Expenses and Equipment	$ 1,833,673	$ 279,413	$ 102,840	-	-	-	-	$ 2,215,927	$ 2,244,832	$ 1,897,418	$ 1,795,135
Special Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-	-	-	-
Jury Costs	$ 8,542	-	-	-	-	-	-	$ 8,542	$ 11,000	$ 10,631	$ 10,000
Judgements, Settlements and Claims	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Capital Costs	-	-	-	-	-	-	-	-	-	-	-
Internal Cost Recovery	$ (60,805)	$ 16,327	$ 44,478	-	-	-	-	-	$ 70,401	-	$ 90,827
Prior Year Expense Adjustment	$ 35,984	-	-	-	-	-	-	$ 35,984	-	$ 5,117	-
Total Special Items of Expense	$ (16,279)	$ 16,327	$ 44,478	-	-	-	-	$ 44,526	$ 81,401	$ 15,748	$ 100,827
TOTAL EXPENDITURES	$ 8,211,181	$ 463,821	$ 369,707	-	-	-	-	$ 9,044,709	$ 8,788,699	$ 8,293,923	$ 8,228,669

FUND BALANCE	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Excess (Deficit) of Revenues Over Expenditures	$ (168,014)	$ 41,189	$ (18,323)	-	-	-	-	$ (145,148)	$ 38,323	$ (15,973)	$ (49,180)
Operating Transfers In (Out)	$ (18,323)	-	$ 18,323	-	-	-	-	-	-	-	-
Fund Balance (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Deficit)	$ 241,879	$ 290,103	-	-	-	-	-	$ 531,983	$ 531,983	$ 547,955	$ 547,955
ENDING BALANCE (Deficit)	$ 55,543	$ 331,292	-	-	-	-	-	$ 386,835	$ 570,306	$ 531,983	$ 498,775

Superior Court of California, County of Yuba
Trial Court Operations Fund
Statement of Program Expenditures
For the month ended June of Fiscal Year 2025/26
(Unaudited)

PROGRAM EXPENDITURES:	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Annual Budget	Prior Fiscal Year Total Actual Expense	Prior Fiscal Year Final Annual Budget
Judges & Courtroom Support	$ 986,597	$ 358,958	-	-	-	-	$ 1,345,555	$ 1,487,387	$ 1,279,422	$ 2,051,709
Traffic & Other Infractions	$ 92,804	-	-	-	-	-	$ 92,804	$ 184,967	$ 80,640	$ 129,828
Other Criminal Cases	$ 628,249	$ 166	-	-	$ 18,966	-	$ 647,382	$ 540,076	$ 493,158	$ 565,225
Civil	$ 389,391	$ 1,375	-	-	-	$ (94)	$ 390,673	$ 278,556	$ 313,249	$ 309,482
Family & Children Services	$ 1,601,163	$ 159,810	-	-	$ 44,478	-	$ 1,805,451	$ 1,345,247	$ 1,619,184	$ 1,310,195
Probate, Guardianship & Mental Health Services	$ 118,547	$ 58,016	-	-	-	-	$ 176,563	$ 239,246	$ 171,977	$ 202,328
Juvenile Dependency Services	$ 100,533	$ 480,000	-	-	-	-	$ 580,533	$ 709,613	$ 504,733	$ 90,892
Juvenile Delinquency Services	$ 151,532	-	-	-	-	-	$ 151,532	$ 109,613	$ 140,978	$ 129,005
Other Court Operations	$ 31,219	$ 1,764	-	-	-	-	$ 32,983	$ 173,227	$ 67,696	$ 303,580
Court Interpreters	-	$ 83,601	-	-	-	-	$ 83,601	$ 109,567	$ 112,369	$ 76,554
Jury Services	$ 77,363	$ 43,852	$ 8,542	-	-	-	$ 129,757	$ 102,841	$ 121,080	$ 85,011
Security	-	$ 130,209	-	-	-	-	$ 130,209	$ 130,000	$ 123,858	$ 100,000
Trial Court Operations Program	$ 4,177,397	$ 1,317,752	$ 8,542	-	$ 63,444	$ (94)	$ 5,567,041	$ 5,410,340	$ 5,028,344	$ 5,353,809
Enhanced Collections	$ 223,650	$ 93,634	-	-	$ 16,327	-	$ 333,611	$ 374,299	$ 319,368	$ 353,714
Other Non-Court Operations	-	$ 5,530	-	-	-	-	$ 5,530	-	$ 2,092	-
Non-Court Operations Program	$ 223,650	$ 99,165	-	-	$ 16,327	-	$ 339,142	$ 374,299	$ 321,460	$ 353,714
Executive Office	$ 234,866	$ 396	-	-	-	-	$ 235,262	$ 373,543	$ 232,529	$ 249,117
Fiscal Services	$ 356,958	$ 79,673	-	-	$ 1,970	-	$ 438,601	$ 1,241,480	$ 464,852	$ 437,974
Human Resources	$ 1,243,233	$ 25,603	-	-	-	$ (591)	$ 1,268,245	$ 372,373	$ 1,338,615	$ 238,466
Business & Facilities Services	-	$ 153,500	-	-	$ (81,741)	$ 36,240	$ 107,998	$ 214,564	$ 94,584	$ 830,949
Information Technology	$ 548,152	$ 539,838	-	-	-	$ 429	$ 1,088,420	$ 802,101	$ 813,540	$ 764,641
Court Administration Program	$ 2,383,209	$ 799,010	-	-	$ (79,771)	$ 36,078	$ 3,138,526	$ 3,004,060	$ 2,944,119	$ 2,521,146
Expenditures Not Distributed or Posted to a Program	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments Not Posted to a Program	-	-	-	-	-	-	-	-	-	-
TOTAL PROGRAM EXPENDITURES	$ 6,784,256	$ 2,215,927	$ 8,542	-	-	$ 35,984	$ 9,044,709	$ 8,788,699	$ 8,293,923	$ 8,228,669