

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


Date

Yolo

Court

2023-24 Q1



Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yolo

Court

2023-24 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Yolo

_____ Court

2023-24 Q1

_____ Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	118	110			

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 Yolo
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended September							2022/23	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2023/24									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ (2,731,420)	\$ 2,744,779	\$ (119,624)	\$ 276			\$ 1,736	\$ (104,251)	\$ 78,409	
Payroll	\$ (8,832)	\$ 0						\$ (8,832)	\$ (5,008)	
Jury	\$ 14,142							\$ 14,142	\$ 14,142	
Revolving										
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust										
Credit Card										
Cash on Hand	\$ 3,035							\$ 3,035	\$ 2,135	
Cash with County	\$ 0							\$ 0	\$ 0	
Cash Outside of the JCC							\$ 2,255,981	\$ 2,255,981	\$ 2,354,403	
Cash Equivalents	\$ 8,766,265						\$ 153,777	\$ 8,920,043	\$ 8,237,794	
Total Cash and Cash Equivalents	\$ 6,043,190	\$ 2,744,779	\$ (119,624)	\$ 276			\$ 2,411,497	\$ 11,080,118	\$ 10,681,874	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0	
Accounts Receivable - General	\$ 0							\$ 0	\$ 0	
Dishonored Checks										
Due From Employee	\$ 0							\$ 0	\$ 0	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 0							\$ 0	\$ 0	
Due From Other Courts										
Due From State	\$ 7,064	\$ 0	\$ 65,119					\$ 72,183	\$ 41,300	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables	\$ 7,064	\$ 0	\$ 65,119	\$ 0				\$ 72,183	\$ 41,300	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 124	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 124	
Other Assets										
Total Other Assets										
Total Assets	\$ 6,050,254	\$ 2,744,779	\$ (54,505)	\$ 276			\$ 2,411,497	\$ 11,152,301	\$ 10,723,298	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 2,010	\$ (261)	\$ 0				\$ 0	\$ 1,750	\$ 8,441	
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Due to Other Courts										
Due to State	\$ 332,380		\$ 2,416					\$ 334,796	\$ 157,581	
TC145 Liability							\$ 155,353	\$ 155,353	\$ 143,127	
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 501	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 189							\$ 189	\$ 189	
Interest							\$ 163	\$ 163	\$ 126	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 334,579	\$ (261)	\$ 2,416				\$ 155,515	\$ 492,251	\$ 309,965	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 2,255,981	\$ 2,255,981	\$ 2,354,403	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 2,255,981	\$ 2,255,981	\$ 2,354,403	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 163,489							\$ 163,489	\$ 112,756	
Deferred Compensation Payable	\$ 9,426							\$ 9,426	\$ 0	
Deductions Payable	\$ 113,343							\$ 113,343	\$ 92,284	
Payroll Clearing									\$ (3,210)	
Total Payroll Liabilities	\$ 286,258	\$ 0	\$ 0					\$ 286,258	\$ 201,830	
Revenue Collected in Advance	\$ 438,438	\$ 0	\$ 34,036					\$ 472,474	\$ 472,474	
Liabilities For Deposits	\$ 67,361							\$ 67,361	\$ 59,910	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 505,799	\$ 0	\$ 34,036					\$ 539,835	\$ 532,384	
Total Liabilities	\$ 1,126,636	\$ (261)	\$ 36,452				\$ 2,411,497	\$ 3,574,324	\$ 3,398,582	
Total Fund Balance	\$ 4,923,619	\$ 2,745,039	\$ (90,957)	\$ 276				\$ 7,577,977	\$ 7,324,716	
Total Liabilities and Fund Balance	\$ 6,050,254	\$ 2,744,779	\$ (54,505)	\$ 276			\$ 2,411,497	\$ 11,152,301	\$ 10,723,298	

Superior Court of California, County of Yolo
 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 7,425,494	\$ 4,146					\$ 7,429,640		\$ 6,940,450	\$ 15,891,167	
Improvement and Modernization Fund	\$ (51,373)						\$ (51,373)		\$ (6,008)	\$ 27,843	
Judges' Compensation (0150019)	\$ 20,625						\$ 20,625		\$ 20,625	\$ 82,500	
Court Interpreter (0150037)	\$ 227,337						\$ 227,337		\$ 658,795	\$ 597,774	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 220,336						\$ 220,336		\$ 233,662	\$ 1,750,081	
Other Miscellaneous		\$ 2,258,794					\$ 2,258,794		\$ 2,242,356	\$ 987,662	
	\$ 7,842,420	\$ 2,262,940					\$ 10,105,360		\$ 10,089,879	\$ 19,337,026	
Grants											
AB 1058 Commissioner/Facilitator									\$ (18,976)	\$ 331,253	
Other Judicial Council Grants									\$ 6,248		
Non-Judicial Council Grants											
									\$ (12,728)	\$ 331,253	
Other Financing Sources											
Interest Income	\$ 68,578	\$ 82,772		\$ 2			\$ 151,352		\$ 27,440	\$ 82,377	
Investment Income										\$ 120	
Donations										\$ 130,378	
Local Fees	\$ 5,796	\$ 13,597					\$ 19,393		\$ 9,909	\$ 10,300	
Non-Fee Revenues									\$ 79	\$ 927,226	
Enhanced Collections		\$ 76,159					\$ 76,159		\$ 0	\$ 57,805	
Escheatment										\$ 0	
Prior Year Revenue	\$ (11,053)						\$ (11,053)		\$ 55,399	\$ 4,500	
County Program - Restricted										\$ 0	
Reimbursement Other	\$ 0						\$ 0		\$ 0	\$ 8,074	
Sale of Fixed Assets										\$ 658	
Other Miscellaneous	\$ 658						\$ 658		\$ 0	\$ 1,220,760	
	\$ 63,978	\$ 172,528		\$ 2			\$ 236,508		\$ 92,827	\$ 20,869,059	
Total Revenues	\$ 7,906,398	\$ 2,435,468		\$ 2			\$ 10,341,868		\$ 10,168,978	\$ 20,869,059	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,879,585	\$ 80,194	\$ 55,390				\$ 2,015,169		\$ 1,812,803	\$ 8,434,684	
Temp Help										\$ 6,615	
Overtime	\$ 0		\$ 276				\$ 276		\$ 4,687	\$ 5,954,473	
Staff Benefits	\$ 1,424,517	\$ 52,002	\$ 31,795				\$ 1,508,314		\$ 1,366,680	\$ 14,395,772	
	\$ 3,304,102	\$ 132,196	\$ 87,462				\$ 3,523,760		\$ 3,184,170	\$ 235,069	
Operating Expenses and Equipment											
General Expense	\$ 53,917	\$ 152	\$ 328				\$ 54,397		\$ 50,598	\$ 5,306	
Printing	\$ 1,556						\$ 1,556		\$ 1,119	\$ 46,815	
Telecommunications	\$ 11,654						\$ 11,654		\$ 9,424	\$ 102,527	
Postage	\$ 12,040	\$ 2,982					\$ 15,022		\$ 21,451	\$ 8,019	
Insurance	\$ 8,899						\$ 8,899		\$ 1,101	\$ 7,580	
In-State Travel	\$ 2,135		\$ 876				\$ 3,012		\$ 2,839	\$ 9,274	
Out-of-State Travel										\$ 305,000	
Training	\$ 682		\$ 1,000				\$ 1,682		\$ 4,800	\$ 226,507	
Security Services	\$ 74,135						\$ 74,135		\$ 77,936	\$ 3,299,739	
Facility Operations	\$ 27,577						\$ 27,577		\$ 32,451	\$ 12,000	
Utilities										\$ 436,867	
Contracted Services	\$ 459,487	\$ 30,737	\$ 1,291				\$ 491,514		\$ 512,522	\$ 12,422	
Consulting and Professional Services	\$ 150						\$ 150		\$ 195	\$ 700	
Information Technology	\$ 249,628	\$ 63,556					\$ 313,184		\$ 107,609		
Major Equipment										\$ 212	
Other Items of Expense	\$ 212						\$ 212		\$ 137	\$ 4,707,625	
	\$ 902,074	\$ 97,428	\$ 3,495				\$ 1,002,995		\$ 822,182		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 44,649						\$ 44,649		\$ 22,514	\$ 116,020	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery										\$ 1,865	
Prior Year Expense Adjustment	\$ 10,632						\$ 10,632		\$ 1,430	\$ 119,741	
	\$ 55,281						\$ 55,281		\$ 23,944		
Total Expenditures	\$ 4,261,457	\$ 229,622	\$ 90,957				\$ 4,582,036		\$ 4,030,296	\$ 19,223,136	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,644,942	\$ 2,205,846	\$ (90,957)	\$ 2			\$ 5,759,832		\$ 6,139,683	\$ 1,665,921	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,278,677	\$ 539,194	\$ 0	\$ 274			\$ 1,818,145	\$ 1,818,145	\$ 1,185,033	\$ 1,185,033	
Ending Balance (Deficit)	\$ 4,923,619	\$ 2,745,039	\$ (90,957)	\$ 276			\$ 7,577,977	\$ 1,818,145	\$ 7,324,716	\$ 2,850,954	

Superior Court of California, County of Yolo
 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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,281,499	\$ 123,245				\$ 3,275	\$ 1,408,019		\$ 1,244,945	\$ 5,922,773
Traffic & Other Infractions	\$ 143,774	\$ 12,417					\$ 156,191		\$ 176,231	\$ 826,359
Other Criminal Cases	\$ 235,370	\$ 1,445					\$ 236,815		\$ 201,385	\$ 921,492
Civil	\$ 258,176	\$ 983					\$ 259,159		\$ 196,789	\$ 861,042
Family & Children Services	\$ 143,513	\$ 28,055				\$ 40	\$ 171,608		\$ 141,223	\$ 732,466
Probate, Guardianship & Mental Health Services	\$ 360	\$ 2,320					\$ 2,700		\$ 19,946	\$ 110,255
Juvenile Dependency Services	\$ 14,898	\$ 205,872					\$ 220,770		\$ 238,242	\$ 1,407,136
Juvenile Delinquency Services										
Other Court Operations	\$ 254,168	\$ 223					\$ 254,391		\$ 222,619	\$ 1,058,682
Court Interpreters	\$ 47,531	\$ 89,846					\$ 137,377		\$ 143,859	\$ 598,829
Jury Services		\$ 5,619	\$ 44,649			\$ 56	\$ 50,325		\$ 52,116	\$ 248,075
Security		\$ 74,135					\$ 74,135		\$ 77,938	\$ 305,000
Trial Court Operations Program	\$ 2,379,309	\$ 544,161	\$ 44,649			\$ 3,371	\$ 2,971,491		\$ 2,715,290	\$ 12,992,110
Enhanced Collections	\$ 132,196	\$ 23,852					\$ 156,048		\$ 193,145	\$ 927,226
Other Non-Court Operations	\$ 108,184	\$ 445					\$ 108,639		\$ 65,325	\$ 396,559
Non-Court Operations Program	\$ 240,380	\$ 24,296					\$ 264,686		\$ 258,470	\$ 1,323,785
Executive Office	\$ 479,444	\$ 1,943					\$ 481,387		\$ 428,672	\$ 2,148,469
Fiscal Services	\$ 107,109	\$ 3,661				\$ 0	\$ 110,770		\$ 94,539	\$ 453,048
Human Resources	\$ 162,170	\$ 37,731				\$ 3,938	\$ 203,838		\$ 157,259	\$ 659,179
Business & Facilities Services		\$ 52,963				\$ 3,323	\$ 56,286		\$ 56,560	\$ 384,569
Information Technology	\$ 155,338	\$ 338,240					\$ 493,578		\$ 319,505	\$ 1,261,978
Court Administration Program	\$ 904,061	\$ 434,538				\$ 7,261	\$ 1,345,859		\$ 1,058,535	\$ 4,907,243
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,523,760	\$ 1,002,995	\$ 44,649			\$ 10,632	\$ 4,582,036		\$ 4,030,296	\$ 19,223,138