

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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

11-16-22
Date

Yolo

Court
FY2022-23 Qtr 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yolo

Court

FY2022-23 Qtr 1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Yolo

Court

FY2022-23 Qtr 1

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	122	103			

¹ The 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							2021/22	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2022/23									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ (2,398,199)	\$ 2,584,735	\$ (111,458)	\$ 272			\$ 3,059	\$ 78,409	\$ (29,427)	
Payroll	\$ (5,008)	\$ 0						\$ (5,008)	\$ 188,909	
Jury	\$ 14,142							\$ 14,142	\$ 14,142	
Revolving										
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust										
Credit Card										
Cash on Hand	\$ 2,135							\$ 2,135	\$ 1,535	
Cash with County	\$ 0							\$ 0	\$ 0	
Cash Outside of the JCC							\$ 2,354,403	\$ 2,354,403	\$ 2,295,427	
Cash Equivalents	\$ 8,097,600						\$ 140,194	\$ 8,237,794	\$ 4,562,510	
Total Cash and Cash Equivalents	\$ 5,710,669	\$ 2,584,735	\$ (111,458)	\$ 272			\$ 2,497,656	\$ 10,681,874	\$ 7,033,096	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 0							\$ 0	\$ 0	
Dishonored Checks										
Due From Employee	\$ 0	\$ 0						\$ 0	\$ 0	
Civil Jury Fees	\$ 0							\$ 0	\$ 0	
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 0							\$ 0	\$ 0	
Due From Other Courts										
Due From State	\$ 0	\$ 0	\$ 41,300					\$ 41,300	\$ 0	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables	\$ 0	\$ 0	\$ 41,300					\$ 41,300	\$ 0	
Prepaid Expenses - General	\$ 124							\$ 124	\$ 7,516	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 124							\$ 124	\$ 7,516	
Other Assets										
Total Other Assets										
Total Assets	\$ 5,710,793	\$ 2,584,735	\$ (70,158)	\$ 272			\$ 2,497,656	\$ 10,723,298	\$ 7,040,612	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 8,441	\$ 0	\$ 0				\$ 0	\$ 8,441	\$ 25,306	
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Due to Other Courts										
Due to State	\$ 157,581							\$ 157,581	\$ 119,662	
TC145 Liability							\$ 143,127	\$ 143,127	\$ 0	
Due to Other Governments	\$ 0		\$ 501					\$ 501	\$ 501	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 189							\$ 189	\$ 189	
Interest							\$ 126	\$ 126	\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 166,211	\$ 0	\$ 501				\$ 143,253	\$ 309,955	\$ 145,658	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 2,354,403	\$ 2,354,403	\$ 2,295,427	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 2,354,403	\$ 2,354,403	\$ 2,295,427	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 112,756							\$ 112,756	\$ 67,145	
Deferred Compensation Payable	\$ 0							\$ 0	\$ (7,612)	
Deductions Payable	\$ 92,284							\$ 92,284	\$ (41,934)	
Payroll Clearing	\$ (3,210)							\$ (3,210)	\$ 0	
Total Payroll Liabilities	\$ 201,830	\$ 0	\$ 0					\$ 201,830	\$ 17,599	
Revenue Collected in Advance	\$ 438,438	\$ 0	\$ 34,036					\$ 472,474	\$ 472,474	
Liabilities For Deposits	\$ 59,910							\$ 59,910	\$ 54,958	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 498,348	\$ 0	\$ 34,036					\$ 532,384	\$ 527,432	
Total Liabilities	\$ 866,390	\$ 0	\$ 34,537				\$ 2,497,656	\$ 3,398,582	\$ 2,986,115	
Total Fund Balance	\$ 4,844,403	\$ 2,584,735	\$ (104,695)	\$ 272				\$ 7,324,716	\$ 4,054,497	
Total Liabilities and Fund Balance	\$ 5,710,793	\$ 2,584,735	\$ (70,158)	\$ 272			\$ 2,497,656	\$ 10,723,298	\$ 7,040,612	

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 2022/23							2021/22		
	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	\$ 6,936,204	\$ 4,246					\$ 6,940,450	\$ 5,852,814	\$ 13,462,023	
Improvement and Modernization Fund	\$ (6,008)						\$ (6,008)	\$ (3,258)	\$ 27,843	
Judges' Compensation (0150019)	\$ 20,625						\$ 20,625	\$ 20,625	\$ 82,500	
Court Interpreter (0150037)	\$ 658,795						\$ 658,795	\$ 231,009	\$ 972,837	
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 233,662						\$ 233,662	\$ 202,050	\$ 1,618,420	
Other Miscellaneous		\$ 2,242,356					\$ 2,242,356		\$ 2,288,192	
	\$ 7,843,277	\$ 2,246,602					\$ 10,089,879	\$ 6,303,240	\$ 18,451,815	
Grants										
AB 1058 Commissioner/Facilitator			\$ (18,976)				\$ (18,976)	\$ (12,624)	\$ 348,487	
Other Judicial Council Grants			\$ 6,248				\$ 6,248	\$ 811	\$ 8,113	
Non-Judicial Council Grants										
			\$ (12,728)				\$ (12,728)	\$ (11,812)	\$ 356,600	
Other Financing Sources										
Interest Income	\$ 18,008	\$ 9,432					\$ 27,440	\$ 15	\$ 22,800	
Investment Income									\$ 120	
Donations									\$ 81,712	
Local Fees	\$ 5	\$ 9,904					\$ 9,909	\$ (1,258)	\$ 10,500	
Non-Fee Revenues	\$ 79						\$ 79	\$ (10,133)	\$ 909,690	
Enhanced Collections		\$ 0					\$ 0	\$ 0	\$ 23,933	
Escheatment									\$ 8,500	
Prior Year Revenue	\$ 55,399						\$ 55,399	\$ 0	\$ 8,000	
County Program - Restricted									\$ 6,600	
Reimbursement Other	\$ 0						\$ 0	\$ 0	\$ 6,600	
Sale of Fixed Assets									\$ 0	
Other Miscellaneous	\$ 0						\$ 0	\$ 0	\$ 0	
	\$ 73,491	\$ 19,336					\$ 92,827	\$ (11,376)	\$ 1,071,855	
Total Revenues	\$ 7,916,768	\$ 2,265,938	\$ (12,728)				\$ 10,189,978	\$ 6,280,052	\$ 19,880,270	
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 1,654,289	\$ 103,614	\$ 54,901				\$ 1,812,803	\$ 1,475,292	\$ 7,322,320	
Temp Help								\$ 30		
Overtime	\$ 4,687						\$ 4,687	\$ 0		
Staff Benefits	\$ 1,254,872	\$ 75,854	\$ 35,954				\$ 1,366,680	\$ 1,143,066	\$ 5,473,827	
	\$ 2,913,848	\$ 179,468	\$ 90,854				\$ 3,164,170	\$ 2,518,388	\$ 12,796,146	
Operating Expenses and Equipment										
General Expense	\$ 49,651	\$ 704	\$ 242				\$ 50,598	\$ 58,184	\$ 354,421	
Printing	\$ 1,119						\$ 1,119	\$ 0	\$ 6,623	
Telecommunications	\$ 9,424						\$ 9,424	\$ 12,855	\$ 59,401	
Postage	\$ 20,547	\$ 904					\$ 21,451	\$ 18,777	\$ 91,240	
Insurance	\$ 1,101						\$ 1,101	\$ 6,644	\$ 6,950	
In-State Travel	\$ 2,839						\$ 2,839	\$ 274	\$ 1,359	
Out-of-State Travel								\$ 870	\$ 870	
Training	\$ 4,800						\$ 4,800	\$ 60,591	\$ 285,500	
Security Services	\$ 77,936						\$ 77,936	\$ 27,432	\$ 205,591	
Facility Operations	\$ 32,451						\$ 32,451			
Utilities										
Contracted Services	\$ 493,826	\$ 17,826	\$ 870				\$ 512,522	\$ 407,953	\$ 3,329,771	
Consulting and Professional Services	\$ 195						\$ 195	\$ 190	\$ 18,000	
Information Technology	\$ 107,609						\$ 107,609	\$ 276,295	\$ 430,442	
Major Equipment								\$ 0	\$ 38,664	
Other Items of Expense	\$ 137						\$ 137	\$ 1,631	\$ 2,697	
	\$ 801,635	\$ 19,434	\$ 1,112				\$ 822,182	\$ 871,696	\$ 4,831,528	
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 22,514						\$ 22,514	\$ 16,974	\$ 82,550	
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs									\$ 18,405	
Internal Cost Recovery									\$ 12,415	
Prior Year Expense Adjustment	\$ 1,430						\$ 1,430	\$ 6,213	\$ 0	
	\$ 23,944						\$ 23,944	\$ 23,187	\$ 113,370	
Total Expenditures	\$ 3,739,427	\$ 198,902	\$ 91,967				\$ 4,030,296	\$ 3,513,271	\$ 17,741,044	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,177,341	\$ 2,067,036	\$ (104,695)				\$ 6,139,683	\$ 2,766,781	\$ 2,139,226	
Operating Transfers In (Out)									\$ 0	
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 667,062	\$ 517,699	\$ 0	\$ 272			\$ 1,185,033	\$ 1,185,033	\$ 1,287,716	
Ending Balance (Deficit)	\$ 4,844,403	\$ 2,584,735	\$ (104,695)	\$ 272			\$ 7,324,716	\$ 4,054,497	\$ 3,426,942	

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

	For the month ended September									
	Fiscal Year 2022/23							2021/22		
	Personal 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	\$ 1,164,458	\$ 80,487					\$ 1,244,945		\$ 1,062,636	\$ 5,187,877
Traffic & Other Infractions	\$ 163,939	\$ 12,292					\$ 176,231		\$ 147,141	\$ 755,862
Other Criminal Cases	\$ 199,897	\$ 1,488					\$ 201,385		\$ 151,754	\$ 838,900
Civil	\$ 196,284	\$ 505					\$ 196,789		\$ 146,667	\$ 707,462
Family & Children Services	\$ 102,846	\$ 36,947				\$ 1,430	\$ 141,223		\$ 108,975	\$ 674,436
Probate, Guardianship & Mental Health Services	\$ 16,366	\$ 3,580					\$ 19,946		\$ 33,774	\$ 175,472
Juvenile Dependency Services	\$ 12,525	\$ 225,717					\$ 238,242		\$ 210,442	\$ 1,323,887
Juvenile Delinquency Services							\$ 537		\$ 782	
Other Court Operations	\$ 222,257	\$ 362					\$ 222,619		\$ 118,015	\$ 984,661
Court Interpreters	\$ 46,948	\$ 96,911					\$ 143,859		\$ 132,134	\$ 981,142
Jury Services		\$ 29,601	\$ 22,514				\$ 52,116		\$ 81,988	\$ 248,006
Security		\$ 77,936					\$ 77,936		\$ 60,591	\$ 348,607
Trial Court Operations Program	\$ 2,125,520	\$ 565,826	\$ 22,514			\$ 1,430	\$ 2,715,290		\$ 2,254,654	\$ 12,227,094
Enhanced Collections	\$ 179,468	\$ 13,678					\$ 193,145		\$ 173,581	\$ 909,690
Other Non-Court Operations	\$ 65,083	\$ 242					\$ 65,325		\$ 27,809	\$ 155,916
Non-Court Operations Program	\$ 244,550	\$ 13,920					\$ 258,470		\$ 201,391	\$ 1,065,606
Executive Office	\$ 425,989	\$ 2,683					\$ 428,672		\$ 390,026	\$ 1,938,282
Fiscal Services	\$ 93,890	\$ 649					\$ 94,539		\$ 78,788	\$ 423,339
Human Resources	\$ 151,131	\$ 6,128					\$ 157,259		\$ 93,382	\$ 494,552
Business & Facilities Services		\$ 56,560					\$ 56,560		\$ 57,760	\$ 343,193
Information Technology	\$ 143,089	\$ 176,416				\$ 0	\$ 319,505		\$ 437,271	\$ 1,248,977
Court Administration Program	\$ 814,099	\$ 242,436				\$ 0	\$ 1,056,535		\$ 1,057,226	\$ 4,448,343
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,184,170	\$ 822,182	\$ 22,514			\$ 1,430	\$ 4,030,296		\$ 3,513,271	\$ 17,741,044