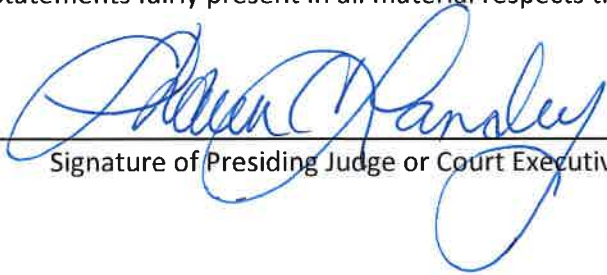


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

4-11-2024

Date

Yolo

Court

2023-24 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yolo

Court

2023-24 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Yolo

Court

2023-24 Q3

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	118	110	108	109	

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 March
 Fiscal Year 2023/24

2022/23

	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						
ASSETS									
Operations	\$ (2,251,568)	\$ 2,476,156	\$ (290,204)	\$ 2			\$ 1,919	\$ (63,695)	\$ (24,372)
Payroll	\$ (6,177)	\$ 0						\$ (6,177)	\$ 0
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	\$ 5,582,408						\$ 147,470	\$ 5,729,877	\$ 5,615,469
Total Cash and Cash Equivalents	\$ 3,341,840	\$ 2,476,156	\$ (290,204)	\$ 2			\$ 2,405,369	\$ 7,933,164	\$ 7,961,776
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									\$ 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	\$ 231,296					\$ 231,296	\$ 102,800
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 0	\$ 0	\$ 231,296	\$ 0				\$ 231,296	\$ 102,800
Prepaid Expenses - General	\$ 0							\$ 0	\$ 124
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 124
Other Assets									
Total Other Assets									
Total Assets	\$ 3,341,840	\$ 2,476,156	\$ (58,908)	\$ 2			\$ 2,405,369	\$ 8,164,459	\$ 8,064,700
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 6,953	\$ 0	\$ 0				\$ 0	\$ 6,953	\$ 12,120
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 46,921		\$ 0					\$ 46,921	\$ 0
TC145 Liability							\$ 148,700	\$ 148,700	\$ 112,789
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 501
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 189
Interest							\$ 688	\$ 688	\$ 566
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 53,874	\$ 0	\$ 0				\$ 149,388	\$ 203,262	\$ 126,165
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	\$ 174,659							\$ 174,659	\$ 158,120
Deferred Compensation Payable	\$ 0							\$ 0	\$ (300)
Deductions Payable	\$ 53,992							\$ 53,992	\$ 101,477
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 228,650	\$ 0	\$ 0					\$ 228,650	\$ 259,297
Revenue Collected in Advance	\$ 438,438	\$ 0	\$ 34,036					\$ 472,474	\$ 472,474
Liabilities For Deposits	\$ 70,752							\$ 70,752	\$ 62,483
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 509,190	\$ 0	\$ 34,036					\$ 543,225	\$ 534,957
Total Liabilities	\$ 791,714	\$ 0	\$ 34,036				\$ 2,405,369	\$ 3,231,119	\$ 3,274,822
Total Fund Balance	\$ 2,550,126	\$ 2,476,156	\$ (92,944)	\$ 2				\$ 4,933,340	\$ 4,789,879
Total Liabilities and Fund Balance	\$ 3,341,840	\$ 2,476,156	\$ (58,908)	\$ 2			\$ 2,405,369	\$ 8,164,459	\$ 8,064,700

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 March											
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	\$ 12,571,918	\$ 29,110					\$ 12,601,027	\$ 15,966,797	\$ 12,220,308	\$ 15,891,167	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 27,843	\$ 0	\$ 27,843	
Judges' Compensation (0150019)	\$ 61,875						\$ 61,875	\$ 82,500	\$ 61,875	\$ 82,500	
Court Interpreter (0150037)	\$ 673,649						\$ 673,649	\$ 896,805	\$ 743,259	\$ 597,774	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,067,526						\$ 1,067,526	\$ 1,694,889	\$ 1,210,983	\$ 1,750,081	
Other Miscellaneous	\$ 210,076	\$ 2,258,794					\$ 2,468,870	\$ 2,714,370	\$ 2,452,432	\$ 987,662	
	\$ 14,585,044	\$ 2,287,904					\$ 16,872,948	\$ 21,383,204	\$ 16,688,857	\$ 19,337,026	
Grants											
AB 1058 Commissioner/Facilitator			\$ 201,051				\$ 201,051	\$ 323,211	\$ 190,139	\$ 331,253	
Other Judicial Council Grants								\$ 14,710	\$ 6,056		
Non-Judicial Council Grants											
			\$ 201,051				\$ 201,051	\$ 337,921	\$ 196,195	\$ 331,253	
Other Financing Sources											
Interest Income	\$ 215,945	\$ 159,207		\$ 2			\$ 375,154	\$ 264,223	\$ 179,201	\$ 82,377	
Investment Income										\$ 120	
Donations											
Local Fees	\$ 21,701	\$ 51,953					\$ 73,654	\$ 120,000	\$ 70,736	\$ 130,378	
Non-Fee Revenues	\$ 403						\$ 403	\$ 10,500	\$ 376	\$ 10,300	
Enhanced Collections		\$ 423,923					\$ 423,923	\$ 920,000	\$ 524,045	\$ 927,226	
Escheatment											
Prior Year Revenue	\$ 3,815		\$ 0	\$ (274)			\$ 3,541		\$ 70,561	\$ 57,805	
County Program - Restricted											
Reimbursement Other	\$ 6,800						\$ 6,800	\$ 12,500	\$ 6,067	\$ 4,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 20,863						\$ 20,863	\$ 4,500	\$ 2,922	\$ 8,074	
	\$ 269,527	\$ 635,083	\$ 0	\$ (272)			\$ 904,338	\$ 1,331,723	\$ 853,908	\$ 1,220,780	
Total Revenues	\$ 14,854,571	\$ 2,922,987	\$ 201,051	\$ (272)			\$ 17,978,338	\$ 23,052,848	\$ 17,738,960	\$ 20,889,059	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 6,026,549	\$ 257,183	\$ 178,965				\$ 6,462,697	\$ 9,614,114	\$ 6,170,197	\$ 8,434,684	
Temp Help											
Overtime	\$ 189		\$ 276				\$ 465	\$ 8,000	\$ 5,778	\$ 6,615	
Staff Benefits	\$ 4,336,902	\$ 171,527	\$ 107,314				\$ 4,615,743	\$ 6,674,854	\$ 4,404,314	\$ 5,954,473	
	\$ 10,363,640	\$ 428,711	\$ 286,555				\$ 11,078,905	\$ 16,296,968	\$ 10,580,289	\$ 14,395,772	
Operating Expenses and Equipment											
General Expense	\$ 205,528	\$ 8,126	\$ 1,417				\$ 215,071	\$ 345,849	\$ 155,540	\$ 235,069	
Printing	\$ 3,497						\$ 3,497	\$ 6,900	\$ 5,379	\$ 5,306	
Telecommunications	\$ 36,657						\$ 36,657	\$ 50,651	\$ 33,287	\$ 46,615	
Postage	\$ 60,361	\$ 11,767					\$ 72,129	\$ 114,650	\$ 70,920	\$ 102,527	
Insurance	\$ 9,089						\$ 9,089	\$ 10,000	\$ 7,586	\$ 8,019	
In-State Travel	\$ 4,376		\$ 2,433				\$ 6,809	\$ 14,993	\$ 6,716	\$ 7,580	
Out-of-State Travel											
Training	\$ 1,214		\$ 1,000				\$ 2,214	\$ 18,057	\$ 10,485	\$ 9,274	
Security Services	\$ 265,849						\$ 265,849	\$ 320,000	\$ 223,954	\$ 305,000	
Facility Operations	\$ 148,674						\$ 148,674	\$ 229,200	\$ 147,311	\$ 226,507	
Utilities											
Contracted Services	\$ 1,786,281	\$ 184,391	\$ 2,590				\$ 1,973,262	\$ 4,749,812	\$ 2,390,320	\$ 3,299,739	
Consulting and Professional Services	\$ 5,220						\$ 5,220	\$ 15,000	\$ 385	\$ 12,000	
Information Technology	\$ 305,654	\$ 63,556					\$ 369,210	\$ 422,808	\$ 389,612	\$ 436,867	
Major Equipment	\$ 226,172	\$ 289,474					\$ 515,645	\$ 690,142	\$ 834	\$ 12,422	
Other Items of Expense	\$ 557						\$ 557	\$ 2,650	\$ 750	\$ 700	
	\$ 3,059,129	\$ 557,314	\$ 7,440				\$ 3,623,884	\$ 6,990,712	\$ 3,443,079	\$ 4,707,625	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 140,094						\$ 140,094	\$ 162,550	\$ 100,255	\$ 116,020	
Judgements, Settlements and Claims	\$ 12,500						\$ 12,500		\$ 8,213		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ 0						\$ 0	\$ 0	\$ 0	\$ 1,865	
Prior Year Expense Adjustment	\$ 7,759						\$ 7,759	\$ 10,632	\$ 2,278	\$ 1,856	
	\$ 160,353						\$ 160,353	\$ 173,182	\$ 110,746	\$ 119,741	
Total Expenditures	\$ 13,583,122	\$ 986,025	\$ 293,995				\$ 14,863,142	\$ 23,460,862	\$ 14,134,114	\$ 19,223,138	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,271,449	\$ 1,936,962	\$ (92,944)	\$ (272)			\$ 3,115,195	\$ (408,014)	\$ 3,604,846	\$ 1,665,921	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	\$ 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)	\$ 2,550,126	\$ 2,476,156	\$ (92,944)	\$ 2			\$ 4,933,340	\$ 1,410,131	\$ 4,789,879	\$ 2,850,954	

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

For the month ended March										
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	\$ 4,178,039	\$ 324,190				\$ 3,275	\$ 4,505,504	\$ 6,421,607	\$ 4,350,457	\$ 5,922,773
Traffic & Other Infractions	\$ 438,127	\$ 46,758					\$ 484,886	\$ 727,907	\$ 567,941	\$ 826,359
Other Criminal Cases	\$ 758,530	\$ 3,181					\$ 761,711	\$ 1,111,163	\$ 683,001	\$ 921,492
Civil	\$ 809,766	\$ 2,468					\$ 812,234	\$ 1,187,750	\$ 675,960	\$ 861,042
Family & Children Services	\$ 562,579	\$ 37,182				\$ 40	\$ 599,801	\$ 971,246	\$ 474,135	\$ 732,466
Probate, Guardianship & Mental Health Services	\$ 1,141	\$ 71,635					\$ 72,776	\$ 121,522	\$ 61,204	\$ 110,255
Juvenile Dependency Services	\$ 54,797	\$ 823,487					\$ 878,284	\$ 1,310,448	\$ 941,466	\$ 1,407,136
Juvenile Delinquency Services										
Other Court Operations	\$ 793,375	\$ 323					\$ 793,699	\$ 1,120,059	\$ 778,809	\$ 1,058,682
Court Interpreters	\$ 137,006	\$ 408,224					\$ 545,230	\$ 896,806	\$ 483,340	\$ 598,829
Jury Services		\$ 51,471	\$ 140,094			\$ 56	\$ 191,621	\$ 234,046	\$ 199,476	\$ 248,075
Security		\$ 266,873					\$ 266,873	\$ 321,524	\$ 223,954	\$ 305,000
Trial Court Operations Program	\$ 7,733,361	\$ 2,035,793	\$ 140,094			\$ 3,371	\$ 9,912,619	\$ 14,424,078	\$ 9,439,743	\$ 12,992,110
Enhanced Collections	\$ 428,711	\$ 76,991					\$ 505,702	\$ 920,000	\$ 615,612	\$ 927,226
Other Non-Court Operations	\$ 339,356	\$ 1,656					\$ 341,012	\$ 474,033	\$ 277,208	\$ 396,559
Non-Court Operations Program	\$ 768,066	\$ 78,648					\$ 846,714	\$ 1,394,033	\$ 892,821	\$ 1,323,785
Executive Office	\$ 1,264,088	\$ 15,518	\$ 12,500		\$ 0		\$ 1,292,106	\$ 2,474,679	\$ 1,792,509	\$ 2,148,469
Fiscal Services	\$ 342,739	\$ 17,226				\$ (6)	\$ 359,958	\$ 616,181	\$ 306,669	\$ 453,048
Human Resources	\$ 477,647	\$ 61,118				\$ 3,938	\$ 542,703	\$ 727,058	\$ 505,155	\$ 659,179
Business & Facilities Services		\$ 998,312				\$ 457	\$ 998,768	\$ 2,462,124	\$ 230,445	\$ 384,569
Information Technology	\$ 493,005	\$ 417,269					\$ 910,273	\$ 1,362,709	\$ 966,772	\$ 1,261,978
Court Administration Program	\$ 2,577,478	\$ 1,509,443	\$ 12,500		\$ 0	\$ 4,388	\$ 4,103,809	\$ 7,642,751	\$ 3,801,551	\$ 4,907,243
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,078,905	\$ 3,623,884	\$ 152,594		\$ 0	\$ 7,759	\$ 14,863,142	\$ 23,460,862	\$ 14,134,114	\$ 19,223,138