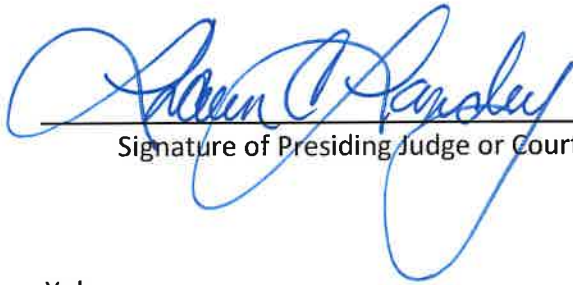


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

8-15-23

Date

Yolo

Court

2022-23 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yolo

Court

2022-23 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Yolo

Court

2022-23 Q4

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	122	103	110	114	111

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 June								
	Fiscal Year 2022/23							2021/22	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
Non-Grant		Grant							
ASSETS									
Operations	\$ (2,476,451)	\$ 2,070,328	\$ 0	\$ 274		\$ 2,966	\$ (402,882)	\$ (2,275)	
Payroll	\$ 0	\$ 0					\$ 0	\$ 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	\$ 5,353,854					\$ 151,746	\$ 5,505,600	\$ 4,318,667	
Total Cash and Cash Equivalents	\$ 2,894,581	\$ 2,070,328	\$ 0	\$ 274		\$ 2,410,693	\$ 7,375,876	\$ 6,687,072	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 25,395	\$ 151,369		\$ 0			\$ 176,764	\$ 124,377	
Accounts Receivable - General	\$ 0						\$ 0	\$ 0	
Dishonored Checks									
Due From Employee	\$ (4,862)	\$ 0					\$ (4,862)	\$ 1,047	
Civil Jury Fees	\$ 0						\$ 0	\$ 353	
Trust									
Due From Other Funds	\$ 198,308						\$ 198,308	\$ 74,762	
Due From Other Governments	\$ 0						\$ 0	\$ 4,990	
Due From Other Courts									
Due From State	\$ 386,119	\$ 8,521	\$ 143,015				\$ 537,655	\$ 467,245	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 604,960	\$ 159,890	\$ 143,015	\$ 0			\$ 907,864	\$ 672,773	
Prepaid Expenses - General	\$ 0						\$ 0	\$ 124	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0						\$ 0	\$ 124	
Other Assets									
Total Other Assets									
Total Assets	\$ 3,499,540	\$ 2,230,218	\$ 143,015	\$ 274		\$ 2,410,693	\$ 8,283,740	\$ 7,359,968	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 217,768	\$ 27,684	\$ 339				\$ 245,790	\$ 244,360	
Accounts Payable - General	\$ 3,658	\$ 0	\$ 0			\$ 0	\$ 3,658	\$ 0	
Due to Other Funds	\$ 0	\$ 105,403	\$ 92,905				\$ 198,308	\$ 74,762	
Due to Other Courts								\$ 0	
Due to State	\$ 345,803		\$ 2,416				\$ 348,219	\$ 576,336	
TC145 Liability						\$ 154,278	\$ 154,278	\$ 246,678	
Due to Other Governments	\$ 4,480		\$ 0				\$ 4,480	\$ 40,384	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 189						\$ 189	\$ 189	
Interest						\$ 434	\$ 434	\$ 119	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 571,898	\$ 133,087	\$ 95,660			\$ 154,712	\$ 955,356	\$ 1,182,828	
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	\$ 868,512	\$ 15,323	\$ 13,319				\$ 897,154	\$ 389,884	
Benefits Payable	\$ 179,214						\$ 179,214	\$ 117,523	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 50,240						\$ 50,240	\$ 41,467	
Payroll Clearing	\$ 0						\$ 0	\$ 0	
Total Payroll Liabilities	\$ 1,097,966	\$ 15,323	\$ 13,319				\$ 1,126,608	\$ 548,874	
Revenue Collected in Advance	\$ 487,142	\$ 1,542,615	\$ 34,036				\$ 2,063,793	\$ 2,031,042	
Liabilities For Deposits	\$ 63,858						\$ 63,858	\$ 57,787	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 551,000	\$ 1,542,615	\$ 34,036				\$ 2,127,650	\$ 2,088,830	
Total Liabilities	\$ 2,220,863	\$ 1,691,024	\$ 143,015			\$ 2,410,693	\$ 6,465,595	\$ 6,174,935	
Total Fund Balance	\$ 1,278,677	\$ 539,194	\$ 0	\$ 274			\$ 1,818,145	\$ 1,185,033	
Total Liabilities and Fund Balance	\$ 3,499,540	\$ 2,230,218	\$ 143,015	\$ 274		\$ 2,410,693	\$ 8,283,740	\$ 7,359,968	

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 June											
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	\$ 15,678,434	\$ 50,498					\$ 15,728,932	\$ 15,861,167	\$ 14,070,128	\$ 13,462,023	
Improvement and Modernization Fund	\$ 79,215						\$ 79,215	\$ 27,843	\$ 6,008	\$ 27,843	
Judges' Compensation (0150019)	\$ 80,055						\$ 80,055	\$ 82,500	\$ 82,500	\$ 82,500	
Court Interpreter (0150037)	\$ 677,063						\$ 677,063	\$ 597,774	\$ 554,081	\$ 972,837	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,805,842						\$ 1,805,842	\$ 1,750,081	\$ 1,751,775	\$ 1,818,420	
Other Miscellaneous	\$ 210,076	\$ 764,449					\$ 974,525	\$ 987,862	\$ 867,412	\$ 2,288,192	
	\$ 18,530,665	\$ 814,947					\$ 19,345,633	\$ 19,337,026	\$ 17,351,905	\$ 18,451,815	
Grants											
AB 1058 Commissioner/Facilitator			\$ 302,909				\$ 302,909	\$ 331,253	\$ 318,114	\$ 348,487	
Other Judicial Council Grants			\$ 33,884				\$ 33,884		\$ 7,405	\$ 8,113	
Non-Judicial Council Grants											
			\$ 336,794				\$ 336,794	\$ 331,253	\$ 323,519	\$ 356,600	
Other Financing Sources											
Interest Income	\$ 174,507	\$ 32,910		\$ 2			\$ 207,419	\$ 82,377	\$ 13,804	\$ 22,800	
Investment Income								\$ 120	\$ 120	\$ 120	
Donations								\$ 130,378	\$ 107,412	\$ 81,712	
Local Fees	\$ 35,454	\$ 80,040					\$ 115,493	\$ 10,300	\$ 285	\$ 10,500	
Non-Fee Revenues	\$ 487						\$ 487	\$ 927,228	\$ 1,061,644	\$ 909,890	
Enhanced Collections		\$ 944,588					\$ 944,588				
Escheatment								\$ 57,805	\$ (3,774)	\$ 23,933	
Prior Year Revenue	\$ 101,695						\$ 101,695				
County Program - Restricted								\$ 4,500	\$ 3,877	\$ 8,500	
Reimbursement Other	\$ 12,432						\$ 12,432		\$ 8,000	\$ 8,000	
Sale of Fixed Assets								\$ 9,511	\$ 8,074	\$ 6,800	
Other Miscellaneous	\$ 9,511						\$ 9,511	\$ 8,074	\$ 19,072	\$ 6,800	
	\$ 334,065	\$ 1,057,537		\$ 2			\$ 1,391,825	\$ 1,220,780	\$ 1,210,239	\$ 1,071,855	
Total Revenues	\$ 18,864,771	\$ 1,872,485	\$ 336,794	\$ 2			\$ 21,074,051	\$ 20,899,059	\$ 18,885,663	\$ 19,880,270	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 7,993,253	\$ 607,470	\$ 236,428				\$ 8,837,151	\$ 8,434,684	\$ 7,669,578	\$ 7,322,320	
Temp Help								\$ 6,615	\$ 3,218		
Overtime	\$ 5,778						\$ 5,778	\$ 5,954,473	\$ 6,251,700	\$ 5,473,827	
Staff Benefits	\$ 5,924,356	\$ 387,828	\$ 152,022				\$ 6,464,206	\$ 14,395,772	\$ 13,924,497	\$ 12,796,146	
	\$ 13,923,387	\$ 995,298	\$ 388,451				\$ 15,307,136	\$ 14,395,772	\$ 13,924,497	\$ 12,796,146	
Operating Expenses and Equipment											
General Expense	\$ 331,809	\$ 1,616	\$ 27,835				\$ 361,261	\$ 235,089	\$ 381,788	\$ 354,421	
Printing	\$ 5,783						\$ 5,783	\$ 5,306	\$ 2,126	\$ 6,823	
Telecommunications	\$ 47,125						\$ 47,125	\$ 48,815	\$ 53,214	\$ 59,401	
Postage	\$ 90,818	\$ 11,267					\$ 102,082	\$ 102,527	\$ 93,518	\$ 91,240	
Insurance	\$ 7,855						\$ 7,855	\$ 8,019	\$ 7,658	\$ 8,950	
In-State Travel	\$ 8,225						\$ 8,225	\$ 7,580	\$ 2,982	\$ 1,359	
Out-of-State Travel											
Training	\$ 11,646						\$ 11,646	\$ 9,274	\$ 1,290	\$ 870	
Security Services	\$ 312,954						\$ 312,954	\$ 305,000	\$ 288,818	\$ 285,500	
Facility Operations	\$ 230,580						\$ 230,580	\$ 226,507	\$ 215,349	\$ 205,591	
Utilities											
Contracted Services	\$ 2,542,592	\$ 755,462	\$ 3,352				\$ 3,301,406	\$ 3,299,739	\$ 3,247,944	\$ 3,329,771	
Consulting and Professional Services	\$ 14,260						\$ 14,260	\$ 12,000	\$ 12,075	\$ 18,000	
Information Technology	\$ 430,955	\$ 48,556	\$ 4,722				\$ 484,233	\$ 439,867	\$ 597,068	\$ 430,442	
Major Equipment	\$ 51,842						\$ 51,842	\$ 12,422	\$ 38,664	\$ 38,664	
Other Items of Expense	\$ 1,405						\$ 1,405	\$ 700	\$ 2,170	\$ 2,697	
	\$ 4,087,846	\$ 816,901	\$ 35,909				\$ 4,940,658	\$ 4,707,825	\$ 4,944,441	\$ 4,831,528	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 159,420						\$ 159,420	\$ 116,020	\$ 107,688	\$ 82,550	
Judgements, Settlements and Claims	\$ 8,213						\$ 8,213				
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (38,791)	\$ 38,791					\$ 0	\$ 1,885	\$ 0	\$ 18,405	
Prior Year Expense Adjustment	\$ 21,872		\$ 3,640				\$ 25,512	\$ 1,856	\$ 11,719	\$ 12,415	
	\$ 150,714	\$ 38,791	\$ 3,640				\$ 193,145	\$ 119,741	\$ 119,407	\$ 113,370	
Total Expenditures	\$ 18,161,949	\$ 1,850,990	\$ 428,000				\$ 20,440,939	\$ 19,223,138	\$ 18,988,346	\$ 17,741,044	
Excess (Deficit) of Revenues Over Expenditures	\$ 702,822	\$ 21,494	\$ (91,206)	\$ 2			\$ 633,112	\$ 1,665,921	\$ (102,683)	\$ 2,139,226	
Operating Transfers In (Out)	\$ (91,206)		\$ 91,206				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 667,062	\$ 517,699	\$ 0	\$ 272			\$ 1,185,033	\$ 1,185,033	\$ 1,287,716	\$ 1,287,716	
Ending Balance (Deficit)	\$ 1,278,677	\$ 539,194	\$ 0	\$ 274			\$ 1,818,145	\$ 2,650,954	\$ 1,185,033	\$ 3,426,942	

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

For the month ended June										
Fiscal Year 2022/23								2021/22		
	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	\$ 5,771,713	\$ 451,202			\$ 0		\$ 6,222,915	\$ 5,922,773	\$ 5,586,378	\$ 5,187,877
Traffic & Other Infractions	\$ 723,595	\$ 64,389					\$ 787,983	\$ 826,359	\$ 729,994	\$ 755,862
Other Criminal Cases	\$ 978,462	\$ 6,305				\$ 426	\$ 985,193	\$ 921,492	\$ 786,832	\$ 838,900
Civil	\$ 999,259	\$ 4,976					\$ 1,004,236	\$ 861,042	\$ 778,124	\$ 707,462
Family & Children Services	\$ 569,110	\$ 77,840				\$ 1,545	\$ 648,495	\$ 732,466	\$ 591,947	\$ 674,436
Probate, Guardianship & Mental Health Services	\$ 25,363	\$ 113,780					\$ 139,143	\$ 110,255	\$ 155,635	\$ 175,472
Juvenile Dependency Services	\$ 52,507	\$ 1,362,841					\$ 1,415,348	\$ 1,407,136	\$ 1,336,253	\$ 1,323,887
Juvenile Delinquency Services								\$ 537	\$ 782	
Other Court Operations	\$ 1,118,655	\$ 4,379					\$ 1,123,034	\$ 1,058,682	\$ 814,508	\$ 984,661
Court Interpreters	\$ 206,405	\$ 470,658				\$ 403	\$ 677,466	\$ 598,829	\$ 555,974	\$ 981,142
Jury Services		\$ 113,782	\$ 159,420			\$ 0	\$ 273,202	\$ 248,075	\$ 382,338	\$ 248,006
Security		\$ 313,226					\$ 313,226	\$ 305,000	\$ 351,403	\$ 348,607
Trial Court Operations Program	\$ 10,445,069	\$ 2,983,378	\$ 159,420		\$ 0	\$ 2,374	\$ 13,590,241	\$ 12,992,110	\$ 12,069,922	\$ 12,227,094
Enhanced Collections	\$ 771,735	\$ 172,907					\$ 944,642	\$ 927,226	\$ 1,099,811	\$ 909,690
Other Non-Court Operations	\$ 402,439	\$ 2,589					\$ 405,029	\$ 396,559	\$ 160,970	\$ 155,916
Non-Court Operations Program	\$ 1,174,175	\$ 175,496					\$ 1,349,671	\$ 1,323,785	\$ 1,260,781	\$ 1,065,606
Executive Office	\$ 1,962,611	\$ 566,494	\$ 8,213		\$ 0	\$ (439)	\$ 2,536,879	\$ 2,148,469	\$ 2,926,290	\$ 1,938,282
Fiscal Services	\$ 417,874	\$ 32,245				\$ 4,690	\$ 454,808	\$ 453,048	\$ 444,309	\$ 423,339
Human Resources	\$ 625,815	\$ 50,206				\$ 18,534	\$ 694,554	\$ 659,179	\$ 554,237	\$ 494,552
Business & Facilities Services		\$ 392,340				\$ 354	\$ 392,694	\$ 384,569	\$ 347,796	\$ 343,193
Information Technology	\$ 681,592	\$ 740,500				\$ 0	\$ 1,422,092	\$ 1,261,978	\$ 1,385,010	\$ 1,248,977
Court Administration Program	\$ 3,687,892	\$ 1,781,785	\$ 8,213		\$ 0	\$ 23,138	\$ 5,501,027	\$ 4,907,243	\$ 5,657,643	\$ 4,448,343
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 15,307,136	\$ 4,940,658	\$ 167,633		\$ 0	\$ 25,512	\$ 20,440,939	\$ 19,223,138	\$ 18,988,346	\$ 17,741,044