

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

2024-25 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

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					

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 2024/25								2023/24
	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	\$ (2,757,888)	\$ 2,580,388	\$ (25,103)	\$ 0			\$ 2,165	\$ (200,439)	\$ (63,695)
Payroll	\$ (4,760)	\$ 0						\$ (4,760)	\$ (6,177)
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	\$ 3,035
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 2,569,466	\$ 2,569,466	\$ 2,255,981
Cash Held with the JCC									
Cash Equivalents	\$ 5,600,993						\$ 150,409	\$ 5,751,402	\$ 5,729,877
Total Cash and Cash Equivalents	\$ 2,855,521	\$ 2,580,388	\$ (25,103)	\$ 0			\$ 2,722,040	\$ 8,132,845	\$ 7,933,164
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
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	\$ 5,400	\$ 0	\$ 43,046					\$ 48,446	\$ 231,296
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 5,400	\$ 0	\$ 43,046					\$ 48,446	\$ 231,296
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,860,921	\$ 2,580,388	\$ 17,942	\$ 0			\$ 2,722,040	\$ 8,181,291	\$ 8,164,459
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,756	\$ 0	\$ 0				\$ 0	\$ 1,756	\$ 6,953
Due to Other Funds		\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 97,324	\$ 1,579,339						\$ 1,676,663	\$ 46,921
TC145 Liability							\$ 151,922	\$ 151,922	\$ 148,700
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 652	\$ 652	\$ 688
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 99,079	\$ 1,579,339	\$ 0				\$ 152,574	\$ 1,830,992	\$ 203,262
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 2,569,466	\$ 2,569,466	\$ 2,255,981
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 2,569,466	\$ 2,569,466	\$ 2,255,981
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 74,100							\$ 74,100	\$ 174,659
Deferred Compensation Payable	\$ 50							\$ 50	\$ 0
Deductions Payable	\$ 56,693							\$ 56,693	\$ 53,992
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 130,843	\$ 0	\$ 0					\$ 130,843	\$ 228,650
Revenue Collected in Advance	\$ 438,438	\$ 0	\$ 34,036					\$ 472,474	\$ 472,474
Liabilities For Deposits	\$ 83,522							\$ 83,522	\$ 70,752
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 521,960	\$ 0	\$ 34,036					\$ 555,996	\$ 543,225
Total Liabilities	\$ 751,882	\$ 1,579,339	\$ 34,036				\$ 2,722,040	\$ 5,087,296	\$ 3,231,119
Total Fund Balance	\$ 2,109,039	\$ 1,001,049	\$ (16,093)	\$ 0				\$ 3,093,994	\$ 4,933,340
Total Liabilities and Fund Balance	\$ 2,860,921	\$ 2,580,388	\$ 17,942	\$ 0			\$ 2,722,040	\$ 8,181,291	\$ 8,164,459

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 2024/25									2023/24	
	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	\$ 12,655,432	\$ 29,322						\$ 12,684,754	\$ 16,043,698	\$ 12,601,027	\$ 15,966,797
Improvement and Modernization Fund	\$ 28,072							\$ 28,072	\$ 28,072	\$ 0	\$ 27,843
Judges' Compensation (0150019)	\$ 61,875							\$ 61,875	\$ 82,500	\$ 61,875	\$ 82,500
Court Interpreter (0150037)	\$ 578,317							\$ 578,317	\$ 774,093	\$ 673,649	\$ 896,805
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,135,567							\$ 1,135,567	\$ 1,634,662	\$ 1,067,526	\$ 1,694,889
Other Miscellaneous	\$ 210,076	\$ 890,010						\$ 1,100,086	\$ 1,100,086	\$ 2,468,870	\$ 2,714,370
	\$ 14,669,338	\$ 919,332						\$ 15,588,670	\$ 19,663,112	\$ 16,872,948	\$ 21,383,204
Grants											
AB 1058 Commissioner/Facilitator			\$ 148,640					\$ 148,640	\$ 323,286	\$ 201,051	\$ 323,211
Other Judicial Council Grants											\$ 14,710
Non-Judicial Council Grants											
			\$ 148,640					\$ 148,640	\$ 323,286	\$ 201,051	\$ 337,921
Other Financing Sources											
Interest Income	\$ 190,905	\$ 34,636						\$ 225,541	\$ 214,234	\$ 375,154	\$ 264,223
Investment Income											
Donations											
Local Fees	\$ 25,145	\$ 59,930						\$ 85,075	\$ 116,000	\$ 73,654	\$ 120,000
Non-Fee Revenues	\$ 384							\$ 384	\$ 500	\$ 403	\$ 10,500
Enhanced Collections		\$ 470,726						\$ 470,726	\$ 848,175	\$ 423,923	\$ 920,000
Escheatment											
Prior Year Revenue	\$ (16,988)	\$ 14,896	\$ (1)					\$ (2,093)		\$ 3,541	
County Program - Restricted											
Reimbursement Other	\$ 22,064							\$ 22,064	\$ 29,460	\$ 6,800	\$ 12,500
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,344							\$ 3,344	\$ 4,060	\$ 20,863	\$ 4,500
	\$ 224,853	\$ 580,188	\$ (1)					\$ 805,041	\$ 1,212,428	\$ 904,338	\$ 1,331,723
Total Revenues	\$ 14,894,191	\$ 1,499,520	\$ 148,640					\$ 16,542,351	\$ 21,198,826	\$ 17,978,338	\$ 23,052,848
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 6,230,696	\$ 346,730	\$ 83,989					\$ 6,661,415	\$ 9,333,649	\$ 6,462,697	\$ 9,614,114
Temp Help											
Overtime	\$ 1,048		\$ 374					\$ 1,421	\$ 899	\$ 465	\$ 8,000
Staff Benefits	\$ 4,493,263	\$ 210,640	\$ 45,831					\$ 4,749,734	\$ 7,009,948	\$ 4,615,743	\$ 6,674,854
	\$ 10,725,006	\$ 557,370	\$ 130,194					\$ 11,412,570	\$ 16,344,495	\$ 11,078,905	\$ 16,296,968
Operating Expenses and Equipment											
General Expense	\$ 153,680	\$ 775	\$ 1,745					\$ 156,200	\$ 242,649	\$ 215,071	\$ 345,849
Printing	\$ 2,906							\$ 2,906	\$ 6,874	\$ 3,497	\$ 6,900
Telecommunications	\$ 34,057							\$ 34,057	\$ 48,186	\$ 36,657	\$ 50,651
Postage	\$ 63,415	\$ 21,787						\$ 85,202	\$ 105,516	\$ 72,129	\$ 114,650
Insurance	\$ 11,674							\$ 11,674	\$ 11,175	\$ 9,089	\$ 10,000
In-State Travel	\$ 3,836		\$ 2,219					\$ 6,055	\$ 13,000	\$ 6,809	\$ 14,993
Out-of-State Travel											
Training	\$ 5,845		\$ 910					\$ 6,755	\$ 9,300	\$ 2,214	\$ 18,057
Security Services	\$ 276,527							\$ 276,527	\$ 393,443	\$ 265,849	\$ 320,000
Facility Operations	\$ 129,338							\$ 129,338	\$ 262,125	\$ 148,674	\$ 229,200
Utilities											
Contracted Services	\$ 1,727,875	\$ 434,860	\$ 3,627					\$ 2,166,362	\$ 3,349,701	\$ 1,973,262	\$ 4,749,812
Consulting and Professional Services	\$ 11,500							\$ 11,500	\$ 18,000	\$ 5,220	\$ 15,000
Information Technology	\$ 270,336	\$ 70,000						\$ 340,336	\$ 371,033	\$ 369,210	\$ 422,808
Major Equipment	\$ 47,099							\$ 47,099	\$ 45,981	\$ 515,645	\$ 690,142
Other Items of Expense	\$ 2,234							\$ 2,234	\$ 3,650	\$ 557	\$ 2,650
	\$ 2,740,321	\$ 527,422	\$ 8,501					\$ 3,276,244	\$ 4,880,632	\$ 3,623,884	\$ 6,990,712
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 173,088							\$ 173,088	\$ 205,400	\$ 140,094	\$ 162,550
Judgements, Settlements and Claims										\$ 12,500	
Debt Service											
Other									\$ 6,000		
Capital Costs											
Internal Cost Recovery	\$ (45,775)	\$ 19,736	\$ 26,039					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 7,320							\$ 7,320	\$ 6,570	\$ 7,759	\$ 10,632
	\$ 134,634	\$ 19,736	\$ 26,039					\$ 180,409	\$ 217,970	\$ 160,353	\$ 173,182
Total Expenditures	\$ 13,599,961	\$ 1,104,529	\$ 164,734					\$ 14,869,223	\$ 21,443,097	\$ 14,863,142	\$ 23,460,862
Excess (Deficit) of Revenues Over Expenditures	\$ 1,294,230	\$ 394,992	\$ (16,094)					\$ 1,673,128	\$ (244,271)	\$ 3,115,195	\$ (408,014)
Operating Transfers In (Out)	\$ (1)		\$ 1					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 814,809	\$ 606,057	\$ 0	\$ 0				\$ 1,420,867	\$ 1,420,867	\$ 1,818,145	\$ 1,818,145
Ending Balance (Deficit)	\$ 2,109,039	\$ 1,001,049	\$ (16,093)	\$ 0				\$ 3,093,994	\$ 1,176,595	\$ 4,933,340	\$ 1,410,131

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

For the month ended March										
Fiscal Year 2024/25									2023/24	
	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	\$ 4,499,201	\$ 341,767			\$ (26,039)	\$ 3,000	\$ 4,817,928	\$ 6,609,167	\$ 4,505,504	\$ 6,421,607
Traffic & Other Infractions	\$ 442,247	\$ 54,771					\$ 497,017	\$ 686,554	\$ 484,886	\$ 727,907
Other Criminal Cases	\$ 692,843	\$ 3,086					\$ 695,929	\$ 867,692	\$ 761,711	\$ 1,111,163
Civil	\$ 873,971	\$ 2,615					\$ 876,587	\$ 1,307,905	\$ 812,234	\$ 1,187,750
Family & Children Services	\$ 514,368	\$ 35,331			\$ 26,039	\$ 150	\$ 575,888	\$ 1,005,373	\$ 599,801	\$ 971,246
Probate, Guardianship & Mental Health Services		\$ 69,195					\$ 69,195	\$ 112,000	\$ 72,776	\$ 121,522
Juvenile Dependency Services	\$ 3,279	\$ 845,128					\$ 848,407	\$ 1,270,971	\$ 878,284	\$ 1,310,448
Juvenile Delinquency Services										
Other Court Operations	\$ 781,497	\$ 558					\$ 782,055	\$ 1,081,613	\$ 793,699	\$ 1,120,059
Court Interpreters	\$ 145,058	\$ 386,630					\$ 531,689	\$ 774,093	\$ 545,230	\$ 896,806
Jury Services		\$ 56,408	\$ 173,088			\$ 0	\$ 229,496	\$ 277,217	\$ 191,621	\$ 234,046
Security		\$ 276,527					\$ 276,527	\$ 393,943	\$ 266,873	\$ 321,524
Trial Court Operations Program	\$ 7,952,464	\$ 2,072,015	\$ 173,088		\$ 0	\$ 3,150	\$ 10,200,717	\$ 14,386,527	\$ 9,912,619	\$ 14,424,078
Enhanced Collections	\$ 458,688	\$ 71,983					\$ 530,671	\$ 848,175	\$ 505,702	\$ 920,000
Other Non-Court Operations	\$ 342,697	\$ 1,593					\$ 344,290	\$ 512,574	\$ 341,012	\$ 474,033
Non-Court Operations Program	\$ 801,385	\$ 73,576					\$ 874,961	\$ 1,360,749	\$ 846,714	\$ 1,394,033
Executive Office	\$ 1,264,188	\$ 349,594				\$ (339)	\$ 1,613,443	\$ 2,608,283	\$ 1,292,106	\$ 2,474,679
Fiscal Services	\$ 402,676	\$ 114,925					\$ 517,601	\$ 738,910	\$ 359,958	\$ 616,181
Human Resources	\$ 489,909	\$ 34,344				\$ 4,509	\$ 528,763	\$ 769,565	\$ 542,703	\$ 727,058
Business & Facilities Services		\$ 346,868					\$ 346,868	\$ 528,857	\$ 998,768	\$ 2,462,124
Information Technology	\$ 501,948	\$ 284,923					\$ 786,871	\$ 1,050,207	\$ 910,273	\$ 1,362,709
Court Administration Program	\$ 2,658,721	\$ 1,130,654				\$ 4,170	\$ 3,793,546	\$ 5,695,822	\$ 4,103,809	\$ 7,642,751
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,412,570	\$ 3,276,244	\$ 173,088		\$ 0	\$ 7,320	\$ 14,869,223	\$ 21,443,097	\$ 14,863,142	\$ 23,460,862