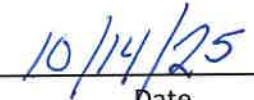


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2025-26 Q1

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 September								
	Fiscal Year 2025/26								2024/25
	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	\$ (1,178,851)	\$ 1,170,847	\$ (68,775)	\$ 0			\$ 2,478	\$ (74,301)	\$ (128,957)
Payroll	\$ (2,945)	\$ 0						\$ (2,945)	\$ (2,945)
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							\$ 2,382,445	\$ 2,382,445	\$ 2,569,466
Cash Held with the JCC									
Cash Equivalents	\$ 4,287,874						\$ 180,450	\$ 4,468,324	\$ 8,129,709
Total Cash and Cash Equivalents	\$ 3,123,255	\$ 1,170,847	\$ (68,775)	\$ 0			\$ 2,565,373	\$ 6,790,700	\$ 10,584,450
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 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	\$ 7,900	\$ 0	\$ 63,648					\$ 71,548	\$ 94,177
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 7,900	\$ 0	\$ 63,648					\$ 71,548	\$ 94,177
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3,131,155	\$ 1,170,847	\$ (5,127)	\$ 0			\$ 2,565,373	\$ 6,862,248	\$ 10,678,627
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 7,591	\$ 0	\$ 0				\$ 0	\$ 7,591	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,624,510
TC145 Liability							\$ 182,357	\$ 182,357	\$ 161,092
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							\$ 570	\$ 570	\$ 628
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 7,591	\$ 0	\$ 0				\$ 182,927	\$ 190,518	\$ 1,786,229
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 2,382,445	\$ 2,382,445	\$ 2,569,466
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 2,382,445	\$ 2,382,445	\$ 2,569,466
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 225,493							\$ 225,493	\$ 206,814
Deferred Compensation Payable	\$ 50							\$ 50	\$ (450)
Deductions Payable	\$ 426							\$ 426	\$ 65,819
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 225,969	\$ 0	\$ 0					\$ 225,969	\$ 272,183
Revenue Collected in Advance	\$ 438,438		\$ 0					\$ 438,438	\$ 472,474
Liabilities For Deposits	\$ 91,459							\$ 91,459	\$ 77,341
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 529,897		\$ 0					\$ 529,897	\$ 549,815
Total Liabilities	\$ 763,456	\$ 0	\$ 0				\$ 2,565,373	\$ 3,328,829	\$ 5,177,693
Total Fund Balance	\$ 2,367,699	\$ 1,170,847	\$ (5,127)	\$ 0				\$ 3,533,419	\$ 5,500,934
Total Liabilities and Fund Balance	\$ 3,131,155	\$ 1,170,847	\$ (5,127)	\$ 0			\$ 2,565,373	\$ 6,862,248	\$ 10,678,627

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 2025/26									2024/25	
	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	\$ 5,578,105	\$ 4,271						\$ 5,582,376	\$ 17,410,418	\$ 7,381,540	\$ 16,043,698
Improvement and Modernization Fund									\$ 28,072		\$ 28,072
Judges' Compensation (0150019)	\$ 20,625							\$ 20,625	\$ 82,500	\$ 20,625	\$ 82,500
Court Interpreter (0150037)	\$ 183,341							\$ 183,341	\$ 722,117	\$ 193,162	\$ 774,093
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 204,583							\$ 204,583	\$ 1,608,058	\$ 180,972	\$ 1,634,662
Other Miscellaneous	\$ 185,040	\$ 733,414						\$ 918,455	\$ 1,128,531	\$ 890,010	\$ 1,100,086
	\$ 6,171,694	\$ 737,685						\$ 6,909,379	\$ 20,979,696	\$ 8,666,309	\$ 19,663,112
Grants											
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0	\$ 328,733	\$ 49,474	\$ 323,286
Other Judicial Council Grants			\$ (3,606)					\$ (3,606)	\$ 237,097		
Non-Judicial Council Grants											
			\$ (3,606)					\$ (3,606)	\$ 565,830	\$ 49,474	\$ 323,286
Other Financing Sources											
Interest Income	\$ 22,938	\$ 0						\$ 22,938	\$ 260,200	\$ 84,470	\$ 214,234
Investment Income											
Donations											
Local Fees	\$ 6,376	\$ 24,772						\$ 31,148	\$ 144,042	\$ 19,927	\$ 116,000
Non-Fee Revenues	\$ 254							\$ 254	\$ 500	\$ 145	\$ 500
Enhanced Collections		\$ 115,677						\$ 115,677	\$ 879,383	\$ 105,690	\$ 848,175
Escheatment											
Prior Year Revenue	\$ 0							\$ 0		\$ (17,062)	
County Program - Restricted											
Reimbursement Other	\$ 6,533							\$ 6,533	\$ 25,000	\$ 1,649	\$ 29,460
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,125							\$ 1,125	\$ 6,000	\$ 911	\$ 4,060
	\$ 37,225	\$ 140,449						\$ 177,674	\$ 1,315,125	\$ 195,730	\$ 1,212,428
Total Revenues	\$ 6,208,919	\$ 878,134	\$ (3,606)					\$ 7,083,447	\$ 22,860,651	\$ 8,911,513	\$ 21,198,826
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,004,803	\$ 94,399						\$ 2,099,203	\$ 9,999,270	\$ 2,075,153	\$ 9,333,649
Temp Help											
Overtime	\$ 782	\$ 215						\$ 997	\$ 2,500	\$ 374	\$ 899
Staff Benefits	\$ 1,604,783	\$ 65,191						\$ 1,669,974	\$ 7,688,769	\$ 1,746,003	\$ 7,009,948
	\$ 3,610,368	\$ 159,805						\$ 3,770,174	\$ 17,690,539	\$ 3,821,529	\$ 16,344,495
Operating Expenses and Equipment											
General Expense	\$ 24,571	\$ 138	\$ 428					\$ 25,136	\$ 206,787	\$ 46,734	\$ 242,649
Printing	\$ 532							\$ 532	\$ 8,600	\$ 1,032	\$ 6,874
Telecommunications	\$ 9,368							\$ 9,368	\$ 50,149	\$ 10,028	\$ 48,186
Postage	\$ 15,910	\$ 6,750						\$ 22,660	\$ 170,000	\$ 14,896	\$ 105,516
Insurance	\$ 13,206							\$ 13,206	\$ 13,206	\$ 11,175	\$ 11,175
In-State Travel	\$ 2,333		\$ 2,217					\$ 4,550	\$ 10,246	\$ 2,230	\$ 13,000
Out-of-State Travel											
Training	\$ 525		\$ 865					\$ 1,390	\$ 8,460	\$ 1,405	\$ 9,300
Security Services	\$ 82,117							\$ 82,117	\$ 413,143	\$ 73,485	\$ 393,443
Facility Operations	\$ (4,386)		\$ (3,606)					\$ (7,992)	\$ 265,731	\$ (8,374)	\$ 262,125
Utilities											
Contracted Services	\$ 435,954	\$ 34,849	\$ 1,617					\$ 472,420	\$ 3,220,911	\$ 519,230	\$ 3,349,701
Consulting and Professional Services	\$ 350							\$ 350	\$ 20,000	\$ 450	\$ 18,000
Information Technology	\$ 234,263	\$ 70,000						\$ 304,263	\$ 462,259	\$ 247,632	\$ 371,033
Major Equipment									\$ 233,491	\$ 31,998	\$ 45,981
Other Items of Expense	\$ 456							\$ 456	\$ 1,106	\$ 69	\$ 3,650
	\$ 815,198	\$ 111,737	\$ 1,521					\$ 928,456	\$ 5,084,090	\$ 951,990	\$ 4,880,632
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 62,399							\$ 62,399	\$ 245,050	\$ 51,198	\$ 205,400
Judgements, Settlements and Claims											
Debt Service											
Other											\$ 6,000
Capital Costs											
Internal Cost Recovery									\$ 0		\$ 0
Prior Year Expense Adjustment	\$ 5,696							\$ 5,696		\$ 6,729	\$ 6,570
	\$ 68,095							\$ 68,095	\$ 245,050	\$ 57,927	\$ 217,970
Total Expenditures	\$ 4,493,661	\$ 271,543	\$ 1,521					\$ 4,766,724	\$ 23,019,679	\$ 4,831,446	\$ 21,443,097
Excess (Deficit) of Revenues Over Expenditures	\$ 1,715,258	\$ 606,591	\$ (5,127)					\$ 2,316,722	\$ (159,028)	\$ 4,080,067	\$ (244,271)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 652,441	\$ 564,256	\$ 0	\$ 0				\$ 1,216,697	\$ 1,216,697	\$ 1,420,867	\$ 1,420,867
Ending Balance (Deficit)	\$ 2,367,699	\$ 1,170,847	\$ (5,127)	\$ 0				\$ 3,533,419	\$ 1,057,669	\$ 5,500,934	\$ 1,176,595

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 1,480,193	\$ 62,917				\$ 4,400	\$ 1,547,511	\$ 7,349,983	\$ 1,597,715	\$ 6,609,167
Traffic & Other Infractions	\$ 130,045	\$ 20,938					\$ 150,983	\$ 815,455	\$ 160,137	\$ 686,554
Other Criminal Cases	\$ 242,700	\$ 1,314					\$ 244,015	\$ 1,112,855	\$ 227,762	\$ 867,692
Civil	\$ 265,361	\$ 736					\$ 266,097	\$ 1,406,361	\$ 290,938	\$ 1,307,905
Family & Children Services	\$ 153,837	\$ 6,229				\$ 1,296	\$ 161,362	\$ 1,055,531	\$ 159,619	\$ 1,005,373
Probate, Guardianship & Mental Health Services		\$ 25,660					\$ 25,660	\$ 116,000	\$ 20,440	\$ 112,000
Juvenile Dependency Services		\$ 197,088					\$ 197,088	\$ 1,182,527	\$ 214,561	\$ 1,270,971
Juvenile Delinquency Services										
Other Court Operations	\$ 255,995	\$ 132					\$ 256,127	\$ 1,273,739	\$ 256,400	\$ 1,081,613
Court Interpreters	\$ 46,852	\$ 142,837					\$ 189,688	\$ 881,341	\$ 158,234	\$ 774,093
Jury Services		\$ 19,545	\$ 62,399				\$ 81,943	\$ 342,199	\$ 63,559	\$ 277,217
Security		\$ 84,977					\$ 84,977	\$ 414,167	\$ 73,485	\$ 393,943
Trial Court Operations Program	\$ 2,574,983	\$ 562,373	\$ 62,399			\$ 5,696	\$ 3,205,450	\$ 15,950,158	\$ 3,222,850	\$ 14,386,527
Enhanced Collections	\$ 159,805	\$ 23,409					\$ 183,214	\$ 879,383	\$ 154,864	\$ 848,175
Other Non-Court Operations	\$ 114,534	\$ 428					\$ 114,962	\$ 527,612	\$ 115,358	\$ 512,574
Non-Court Operations Program	\$ 274,339	\$ 23,836					\$ 298,176	\$ 1,406,995	\$ 270,222	\$ 1,360,749
Executive Office	\$ 448,883	\$ 1,785					\$ 450,667	\$ 2,248,742	\$ 515,486	\$ 2,608,283
Fiscal Services	\$ 133,810	\$ 4,218					\$ 138,028	\$ 691,112	\$ 206,751	\$ 738,910
Human Resources	\$ 161,925	\$ 5,778					\$ 167,703	\$ 801,903	\$ 166,617	\$ 769,565
Business & Facilities Services		\$ 17,859					\$ 17,859	\$ 654,449	\$ 62,789	\$ 528,857
Information Technology	\$ 176,234	\$ 312,607					\$ 488,841	\$ 1,266,320	\$ 386,732	\$ 1,050,207
Court Administration Program	\$ 920,851	\$ 342,247					\$ 1,263,098	\$ 5,662,526	\$ 1,338,374	\$ 5,695,822
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,770,174	\$ 928,456	\$ 62,399			\$ 5,696	\$ 4,766,724	\$ 23,019,679	\$ 4,831,446	\$ 21,443,097