

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

1-15-26

Date

Yolo

Court

2025-26 Q2

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 December										2024/25
Fiscal Year 2025/26										
Governmental Funds										
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Non-Grant	Grant							
ASSETS										
Operations										
Payroll	\$ (814,144)	\$ 1,116,708	\$ (396,774)	\$ 0			\$ 9,826	\$ (84,384)	\$ (202,946)	\$ (202,946)
Jury	\$ 248,757	\$ 25,126						\$ 273,883	\$ (2,945)	\$ (2,945)
Revolving	\$ 0							\$ 0	\$ 14,142	\$ 14,142
Other										
Distribution										
Civil Filing Fees										
Trust										
Credit Card										
Cash on Hand	\$ 3,035							\$ 3,035	\$ 3,035	\$ 3,035
Cash with County	\$ 0							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC							\$ 2,382,445	\$ 2,382,445	\$ 2,569,466	\$ 2,569,466
Cash Held with the JCC										
Cash Equivalents	\$ 3,070,858						\$ 151,184	\$ 3,222,042	\$ 8,143,468	\$ 8,143,468
Total Cash and Cash Equivalents	\$ 2,508,506	\$ 1,141,835	\$ (396,774)	\$ 0			\$ 2,543,455	\$ 5,797,022	\$ 10,524,220	\$ 10,524,220
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Dishonored Checks	\$ 0							\$ 0	\$ 0	\$ 0
Due From Employee	\$ 0							\$ 0	\$ 0	\$ 0
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ 0	\$ 0
Due From Other Courts	\$ 0							\$ 0	\$ 0	\$ 0
Due From State	\$ 500	\$ 0	\$ 395,869					\$ 396,369	\$ 106,436	\$ 106,436
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables	\$ 500	\$ 0	\$ 395,869					\$ 396,369	\$ 106,436	\$ 106,436
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	\$ 0
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0	\$ 0
Other Assets										
Total Other Assets										
Total Assets	\$ 2,509,006	\$ 1,141,835	\$ (905)	\$ 0			\$ 2,543,455	\$ 6,193,391	\$ 10,630,655	\$ 10,630,655
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Payable - General	\$ 11,432	\$ 0	\$ 0				\$ 0	\$ 11,432	\$ 1,838	\$ 1,838
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0	\$ 0
Due to State	\$ 0	\$ 725	\$ 0				\$ 160,456	\$ 725	\$ 1,630,056	\$ 1,630,056
TC145 Liability	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency	\$ 0							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies	\$ 0							\$ 0	\$ 0	\$ 0
Sales and Use Tax	\$ 0						\$ 554	\$ 554	\$ 631	\$ 631
Interest										
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 11,432	\$ 725	\$ 0				\$ 161,010	\$ 173,167	\$ 1,787,051	\$ 1,787,051
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits										
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Benefits Payable	\$ 216,641	\$ 0	\$ 0					\$ 216,641	\$ 250,124	\$ 250,124
Deferred Compensation Payable	\$ (43,015)	\$ 0	\$ 0					\$ (43,015)	\$ 50	\$ 50
Deductions Payable	\$ (130,736)	\$ 0	\$ 0					\$ (130,736)	\$ 55,722	\$ 55,722
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Total Payroll Liabilities	\$ 42,890	\$ 0	\$ 0					\$ 42,890	\$ 305,895	\$ 305,895
Revenue Collected in Advance	\$ 359,445		\$ 0					\$ 359,445	\$ 472,474	\$ 472,474
Liabilities For Deposits	\$ 101,006		\$ 0					\$ 101,006	\$ 80,227	\$ 80,227
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities	\$ 460,450		\$ 0					\$ 460,450	\$ 552,701	\$ 552,701
Total Other Liabilities	\$ 514,772	\$ 725	\$ 0				\$ 2,543,455	\$ 3,058,953	\$ 5,215,112	\$ 5,215,112
Total Liabilities	\$ 1,994,234	\$ 1,141,110	\$ (905)	\$ 0				\$ 3,134,439	\$ 5,415,543	\$ 5,415,543
Total Fund Balance	\$ 2,509,006	\$ 1,141,835	\$ (905)	\$ 0			\$ 2,543,455	\$ 6,193,391	\$ 10,630,655	\$ 10,630,655
Total Liabilities and Fund Balance										

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 December										2024/25	
	Fiscal Year 2025/26											
	Governmental Funds					Fiduciary Funds	Proprietary 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	\$ 8,761,142	\$ 16,934							\$ 17,410,418	\$ 11,082,761	\$ 16,043,698	
Improvement and Modernization Fund									\$ 28,072		\$ 28,072	
Judges' Compensation (0150019)	\$ 41,250								\$ 82,500	\$ 41,250	\$ 82,500	
Court Interpreter (0150037)	\$ 362,927								\$ 722,117	\$ 385,739	\$ 774,093	
Civil Coordination Reimbursement (0150091)												
MOU Reimbursements (0150010 and General)	\$ 742,054	\$ 733,414							\$ 1,608,058	\$ 663,108	\$ 1,634,662	
Other Miscellaneous	\$ 395,116	\$ 750,348							\$ 1,128,531	\$ 1,100,086	\$ 1,100,086	
	\$ 10,302,490								\$ 20,979,696	\$ 13,272,944	\$ 19,663,112	
Grants												
AB 1058 Commissioner/Facilitator			\$ 158,772						\$ 328,733	\$ 105,886	\$ 323,286	
Other Judicial Council Grants			\$ 233,491						\$ 237,097			
Non-Judicial Council Grants			\$ 392,263						\$ 565,830	\$ 105,886	\$ 323,286	
Other Financing Sources												
Interest Income	\$ 53,573	\$ 10,238							\$ 260,200	\$ 174,887	\$ 214,234	
Investment Income												
Donations												
Local Fees	\$ 16,260	\$ 60,496							\$ 144,042	\$ 52,807	\$ 116,000	
Non-Fee Revenues	\$ 373								\$ 500	\$ 303	\$ 500	
Enhanced Collections		\$ 316,272							\$ 879,383	\$ 274,123	\$ 848,175	
Escheatment	\$ 2,325											
Prior Year Revenue	\$ 1,053	\$ 78,993	\$ 0							\$ (17,095)		
County Program - Restricted												
Reimbursement Other	\$ 18,067								\$ 25,000	\$ 13,199	\$ 29,460	
Sale of Fixed Assets	\$ 2,503								\$ 6,000	\$ 2,192	\$ 4,060	
Other Miscellaneous	\$ 94,155	\$ 465,999	\$ 0						\$ 560,153	\$ 500,417	\$ 1,212,428	
	\$ 10,396,644	\$ 1,216,347	\$ 392,263						\$ 22,860,651	\$ 13,879,246	\$ 21,198,826	
Total Revenues												
	\$ 3,972,078	\$ 223,249	\$ 81,271						\$ 9,999,270	\$ 4,152,212	\$ 9,333,649	
Personnel Services	\$ 1,833	\$ 215	\$ 488						\$ 2,500	\$ 374	\$ 899	
Salaries - Permanent	\$ 3,195,500	\$ 157,969	\$ 45,194						\$ 7,688,769	\$ 3,398,455	\$ 7,009,948	
Temp Help												
Overtime												
Staff Benefits	\$ 7,169,411	\$ 381,433	\$ 126,953						\$ 17,690,539	\$ 7,551,040	\$ 16,344,495	
Operating Expenses and Equipment												
General Expense	\$ 58,461	\$ 453	\$ 1,026						\$ 206,787	\$ 120,552	\$ 242,649	
Printing	\$ 1,544								\$ 8,600	\$ 2,523	\$ 6,874	
Telecommunications	\$ 19,617								\$ 50,149	\$ 21,824	\$ 48,186	
Postage	\$ 48,767	\$ 17,639							\$ 170,000	\$ 47,021	\$ 105,516	
Insurance	\$ 13,206								\$ 13,206	\$ 11,674	\$ 11,175	
In-State Travel	\$ 5,286		\$ 2,707						\$ 10,246	\$ 3,925	\$ 13,000	
Out-of-State Travel												
Training	\$ 924		\$ 1,460						\$ 8,460	\$ 6,260	\$ 9,300	
Security Services	\$ 180,714								\$ 413,143	\$ 184,786	\$ 393,443	
Facility Operations	\$ 78,979		\$ 0						\$ 265,731	\$ 30,521	\$ 262,125	
Utilities												
Contracted Services	\$ 1,073,992	\$ 169,969	\$ 2,141						\$ 3,220,911	\$ 1,436,637	\$ 3,349,701	
Consulting and Professional Services	\$ 5,350								\$ 20,000	\$ 5,850	\$ 18,000	
Information Technology	\$ 304,579	\$ 70,000							\$ 462,259	\$ 300,033	\$ 371,033	
Major Equipment			\$ 233,491						\$ 233,491	\$ 47,099	\$ 45,981	
Other Items of Expense	\$ 542								\$ 1,106	\$ 2,203	\$ 3,650	
	\$ 1,791,962	\$ 258,060	\$ 240,825						\$ 5,084,090	\$ 2,220,909	\$ 4,880,632	
Special Items of Expense												
Grand Jury												
Jury Costs	\$ 138,550								\$ 245,050	\$ 105,357	\$ 205,400	
Judgements, Settlements and Claims												
Debt Service												
Other											\$ 6,000	
Capital Costs												
Internal Cost Recovery	\$ (25,391)		\$ 25,391						\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (19,682)								\$ (19,682)	\$ 7,264	\$ 6,570	
	\$ 93,478		\$ 25,391						\$ 118,869	\$ 112,621	\$ 217,970	
	\$ 9,054,851	\$ 639,494	\$ 393,168						\$ 23,019,679	\$ 9,884,570	\$ 21,443,097	
Total Expenditures												
Excess (Deficit) of Revenues Over Expenditures	\$ 1,341,793	\$ 576,854	\$ (905)						\$ (159,028)	\$ 3,994,676	\$ (244,271)	
Operating Transfers In (Out)	\$ 0		\$ 0						\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)												
Beginning Balance (Deficit)	\$ 652,441	\$ 564,256	\$ 0						\$ 1,216,697	\$ 1,420,867	\$ 1,420,867	
Ending Balance (Deficit)	\$ 1,994,234	\$ 1,141,110	\$ (905)						\$ 3,134,439	\$ 5,415,543	\$ 1,176,595	

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

For the month ended December										
Fiscal Year 2025/26										
	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	\$ 2,999,799	\$ 178,173				\$ 4,491	\$ 3,157,073	\$ 7,349,983	\$ 3,164,190	\$ 6,609,167
Traffic & Other Infractions	\$ 276,111	\$ 55,018			\$ (25,391)		\$ 331,129	\$ 815,455	\$ 330,606	\$ 686,554
Other Criminal Cases	\$ 495,615	\$ 2,545					\$ 498,159	\$ 1,112,855	\$ 449,226	\$ 867,692
Civil	\$ 548,119	\$ 1,921					\$ 550,041	\$ 1,406,361	\$ 571,595	\$ 1,307,905
Family & Children Services	\$ 377,418	\$ 13,574			\$ 25,391	\$ 1,296	\$ 417,678	\$ 1,055,531	\$ 380,156	\$ 1,005,373
Probate, Guardianship & Mental Health Services		\$ 51,190					\$ 51,190	\$ 116,000	\$ 46,740	\$ 112,000
Juvenile Dependency Services		\$ 492,720					\$ 492,720	\$ 1,182,527	\$ 531,484	\$ 1,270,971
Juvenile Delinquency Services										
Other Court Operations	\$ 555,848	\$ 329					\$ 556,177	\$ 1,273,739	\$ 513,297	\$ 1,081,613
Court Interpreters	\$ 99,215	\$ 337,794					\$ 437,009	\$ 881,341	\$ 348,107	\$ 774,093
Jury Services		\$ 61,938	\$ 138,550				\$ 200,488	\$ 342,199	\$ 148,826	\$ 277,217
Security		\$ 184,598					\$ 184,598	\$ 414,167	\$ 184,786	\$ 393,943
Trial Court Operations Program	\$ 5,352,125	\$ 1,379,799	\$ 138,550		\$ 0	\$ 5,787	\$ 6,876,262	\$ 15,950,158	\$ 6,669,013	\$ 14,386,527
Enhanced Collections	\$ 329,603	\$ 55,371					\$ 384,974	\$ 879,383	\$ 336,926	\$ 848,175
Other Non-Court Operations	\$ 233,058	\$ 8,973				\$ (1,436)	\$ 240,595	\$ 527,612	\$ 236,854	\$ 512,574
Non-Court Operations Program	\$ 562,661	\$ 64,344				\$ (1,436)	\$ 625,569	\$ 1,406,995	\$ 573,780	\$ 1,360,749
Executive Office	\$ 785,047	\$ 90,249					\$ 875,296	\$ 2,248,742	\$ 1,109,478	\$ 2,608,283
Fiscal Services	\$ 277,097	\$ 16,113					\$ 293,210	\$ 691,112	\$ 389,232	\$ 738,910
Human Resources	\$ 344,074	\$ 15,226				\$ (24,033)	\$ 335,268	\$ 801,903	\$ 351,421	\$ 769,565
Business & Facilities Services	\$ 356,794	\$ 381,680				\$ 0	\$ 381,680	\$ 654,449	\$ 215,203	\$ 528,857
Information Technology		\$ 343,434					\$ 700,228	\$ 1,266,320	\$ 576,443	\$ 1,050,207
Court Administration Program	\$ 1,763,011	\$ 846,703				\$ (24,033)	\$ 2,585,682	\$ 5,662,526	\$ 2,641,777	\$ 5,695,822
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,677,797	\$ 2,290,847	\$ 138,550		\$ 0	\$ (19,682)	\$ 10,087,513	\$ 23,019,679	\$ 9,884,570	\$ 21,443,097