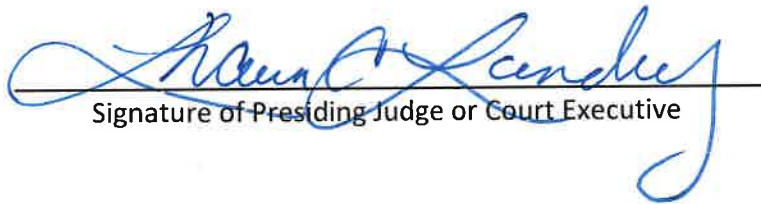


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10/24/24
Date

Yolo

Court

2024-25 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 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	\$ (3,011,799)	\$ 2,914,377	\$ (33,195)	\$ 0			\$ 1,660	\$ (128,957)	\$ (104,251)
Payroll	\$ (2,945)	\$ 0						\$ (2,945)	\$ (8,832)
Jury	\$ 14,142							\$ 14,142	\$ 14,142
Revolving Other Distribution									
Civil Filing Fees Trust Credit Card							\$ 0	\$ 0	\$ 0
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	\$ 7,969,650						\$ 160,060	\$ 8,129,709	\$ 8,920,043
Total Cash and Cash Equivalents	\$ 4,972,082	\$ 2,914,377	\$ (33,195)	\$ 0			\$ 2,731,185	\$ 10,584,450	\$ 11,080,118
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	\$ 0	\$ 0	\$ 94,177					\$ 94,177	\$ 72,183
Trust Due To/From Distribution Due To/From Civil Filing Fee Due To/From General Due To/From									
Total Receivables	\$ 0	\$ 0	\$ 94,177					\$ 94,177	\$ 72,183
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 4,972,082	\$ 2,914,377	\$ 60,982	\$ 0			\$ 2,731,185	\$ 10,678,627	\$ 11,152,301
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 1,750
Due to Other Funds		\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 99,423	\$ 1,525,087						\$ 1,624,510	\$ 334,796
TC145 Liability							\$ 161,092	\$ 161,092	\$ 155,353
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	\$ 189
Interest							\$ 628	\$ 628	\$ 163
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 99,423	\$ 1,525,087	\$ 0				\$ 161,719	\$ 1,786,229	\$ 492,251
Civil Criminal Unreconciled - Civil and Criminal Trust Held Outside of the JCC 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	\$ 206,814							\$ 206,814	\$ 163,489
Deferred Compensation Payable	\$ (450)							\$ (450)	\$ 9,426
Deductions Payable	\$ 65,819							\$ 65,819	\$ 113,343
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 272,183	\$ 0	\$ 0					\$ 272,183	\$ 286,258
Revenue Collected in Advance	\$ 438,438	\$ 0	\$ 34,036					\$ 472,474	\$ 472,474
Liabilities For Deposits	\$ 77,341							\$ 77,341	\$ 67,361
Jury Fees - Non-Interest Fees - Partial Payment & Overpayment Uncleared Collections Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 515,779	\$ 0	\$ 34,036					\$ 549,815	\$ 539,835
Total Liabilities	\$ 887,385	\$ 1,525,087	\$ 34,036				\$ 2,731,185	\$ 5,177,693	\$ 3,574,324
Total Fund Balance	\$ 4,084,697	\$ 1,389,290	\$ 26,946	\$ 0				\$ 5,500,934	\$ 7,577,977
Total Liabilities and Fund Balance	\$ 4,972,082	\$ 2,914,377	\$ 60,982	\$ 0			\$ 2,731,185	\$ 10,678,627	\$ 11,152,301

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 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	\$ 7,377,294	\$ 4,246					\$ 7,381,540		\$ 7,429,640	\$ 15,966,797	
Improvement and Modernization Fund									\$ (51,373)	\$ 27,843	
Judges' Compensation (0150019)	\$ 20,625						\$ 20,625		\$ 20,625	\$ 82,500	
Court Interpreter (0150037)	\$ 193,162						\$ 193,162		\$ 227,337	\$ 896,805	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 180,972						\$ 180,972		\$ 220,336	\$ 1,694,889	
Other Miscellaneous		\$ 890,010					\$ 890,010		\$ 2,258,794	\$ 2,714,370	
	\$ 7,772,053	\$ 894,256					\$ 8,666,309		\$ 10,105,360	\$ 21,383,204	
Grants											
AB 1058 Commissioner/Facilitator			\$ 49,474				\$ 49,474			\$ 323,211	
Other Judicial Council Grants										\$ 14,710	
Non-Judicial Council Grants											
			\$ 49,474				\$ 49,474			\$ 337,921	
Other Financing Sources											
Interest Income	\$ 84,470	\$ 0					\$ 84,470		\$ 151,352	\$ 264,223	
Investment Income											
Donations											
Local Fees	\$ 5,779	\$ 14,148					\$ 19,927		\$ 19,393	\$ 120,000	
Non-Fee Revenues	\$ 145						\$ 145			\$ 10,500	
Enhanced Collections		\$ 105,690					\$ 105,690		\$ 76,159	\$ 920,000	
Escheatment											
Prior Year Revenue	\$ (17,062)						\$ (17,062)		\$ (11,053)		
County Program - Restricted											
Reimbursement Other	\$ 1,649						\$ 1,649		\$ 0	\$ 12,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 911						\$ 911		\$ 658	\$ 4,500	
	\$ 75,892	\$ 119,838					\$ 195,730		\$ 236,508	\$ 1,331,723	
Total Revenues	\$ 7,847,945	\$ 1,014,094	\$ 49,474				\$ 8,911,513		\$ 10,341,868	\$ 23,052,848	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,977,779	\$ 84,487	\$ 12,886				\$ 2,075,153		\$ 2,015,169	\$ 9,614,114	
Temp Help											
Overtime	\$ 374						\$ 374		\$ 276	\$ 8,000	
Staff Benefits	\$ 1,684,597	\$ 53,918	\$ 7,487				\$ 1,746,003		\$ 1,508,314	\$ 6,674,854	
	\$ 3,662,750	\$ 138,405	\$ 20,374				\$ 3,821,529		\$ 3,523,760	\$ 16,296,968	
Operating Expenses and Equipment											
General Expense	\$ 46,296	\$ 204	\$ 235				\$ 46,734		\$ 54,397	\$ 345,849	
Printing	\$ 1,032						\$ 1,032		\$ 1,556	\$ 6,900	
Telecommunications	\$ 10,028						\$ 10,028		\$ 11,654	\$ 50,651	
Postage	\$ 9,854	\$ 5,041					\$ 14,896		\$ 15,022	\$ 114,650	
Insurance	\$ 11,175						\$ 11,175		\$ 8,899	\$ 10,000	
In-State Travel	\$ 2,001		\$ 229				\$ 2,230		\$ 3,012	\$ 14,993	
Out-of-State Travel											
Training	\$ 1,405						\$ 1,405		\$ 1,682	\$ 18,057	
Security Services	\$ 73,485						\$ 73,485		\$ 74,135	\$ 320,000	
Facility Operations	\$ (8,374)						\$ (8,374)		\$ 27,577	\$ 229,200	
Utilities											
Contracted Services	\$ 495,329	\$ 22,210	\$ 1,691				\$ 519,230		\$ 491,514	\$ 4,749,812	
Consulting and Professional Services	\$ 450						\$ 450		\$ 150	\$ 15,000	
Information Technology	\$ 182,632	\$ 65,000					\$ 247,632		\$ 313,184	\$ 422,808	
Major Equipment	\$ 31,998						\$ 31,998			\$ 690,142	
Other Items of Expense	\$ 69						\$ 69		\$ 212	\$ 2,650	
	\$ 857,381	\$ 92,455	\$ 2,154				\$ 951,990		\$ 1,002,995	\$ 6,990,712	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 51,198						\$ 51,198		\$ 44,649	\$ 162,550	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery										\$ 0	
Prior Year Expense Adjustment	\$ 6,729						\$ 6,729		\$ 10,632	\$ 10,632	
	\$ 57,927						\$ 57,927		\$ 55,281	\$ 173,182	
Total Expenditures	\$ 4,578,058	\$ 230,860	\$ 22,528				\$ 4,831,446		\$ 4,582,036	\$ 23,460,862	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,269,887	\$ 783,233	\$ 26,946				\$ 4,080,067		\$ 5,759,832	\$ (408,014)	
Operating Transfers In (Out)										\$ 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)	\$ 4,084,697	\$ 1,389,290	\$ 26,946	\$ 0			\$ 5,500,934	\$ 1,420,867	\$ 7,577,977	\$ 1,410,131	

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

For the month ended September

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	\$ 1,475,338	\$ 120,127				\$ 2,250	\$ 1,597,715		\$ 1,408,019	\$ 6,421,607
Traffic & Other Infractions	\$ 146,516	\$ 13,621					\$ 160,137		\$ 156,191	\$ 727,907
Other Criminal Cases	\$ 226,407	\$ 1,355					\$ 227,762		\$ 236,815	\$ 1,111,163
Civil	\$ 289,808	\$ 1,129					\$ 290,938		\$ 259,159	\$ 1,187,750
Family & Children Services	\$ 150,390	\$ 9,129				\$ 100	\$ 159,619		\$ 171,608	\$ 971,246
Probate, Guardianship & Mental Health Services		\$ 20,440					\$ 20,440		\$ 2,700	\$ 121,522
Juvenile Dependency Services	\$ 3,279	\$ 211,282					\$ 214,561		\$ 220,770	\$ 1,310,448
Juvenile Delinquency Services										
Other Court Operations	\$ 256,241	\$ 160					\$ 256,400		\$ 254,391	\$ 1,120,059
Court Interpreters	\$ 40,727	\$ 117,507					\$ 158,234		\$ 137,377	\$ 896,806
Jury Services		\$ 12,362	\$ 51,198				\$ 63,559		\$ 50,325	\$ 234,046
Security		\$ 73,485					\$ 73,485		\$ 74,135	\$ 321,524
Trial Court Operations Program	\$ 2,588,706	\$ 580,596	\$ 51,198			\$ 2,350	\$ 3,222,850		\$ 2,971,491	\$ 14,424,078
Enhanced Collections	\$ 138,405	\$ 16,459					\$ 154,864		\$ 156,048	\$ 920,000
Other Non-Court Operations	\$ 114,242	\$ 1,116					\$ 115,358		\$ 108,639	\$ 474,033
Non-Court Operations Program	\$ 252,647	\$ 17,575					\$ 270,222		\$ 264,686	\$ 1,394,033
Executive Office	\$ 512,279	\$ 3,337				\$ (130)	\$ 515,486		\$ 481,387	\$ 2,474,679
Fiscal Services	\$ 141,835	\$ 64,915					\$ 206,751		\$ 110,770	\$ 616,181
Human Resources	\$ 156,380	\$ 5,728				\$ 4,509	\$ 166,617		\$ 203,838	\$ 727,058
Business & Facilities Services		\$ 62,789					\$ 62,789		\$ 56,286	\$ 2,462,124
Information Technology	\$ 169,681	\$ 217,050					\$ 386,732		\$ 493,578	\$ 1,362,709
Court Administration Program	\$ 980,175	\$ 353,820				\$ 4,379	\$ 1,338,374		\$ 1,345,859	\$ 7,642,751
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,821,529	\$ 951,990	\$ 51,198			\$ 6,729	\$ 4,831,446		\$ 4,582,036	\$ 23,460,862