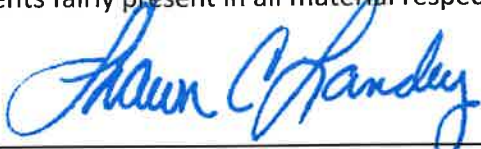


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

2/2/24

\_\_\_\_\_  
Date

Yolo

\_\_\_\_\_  
Court

2023-24 Q2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Yolo

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Court

2023-24 Q2

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Fiscal Year and Ending Quarter

**FOOTNOTES**

**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Yolo

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Court

2023-24 Q2

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	118	110	108		

<sup>1</sup> 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								
	Fiscal Year 2023/24							2022/23	
	Governmental Funds						Total Funds	Total Funds	
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (2,757,906)	\$ 2,754,676	\$ (182,206)	\$ 2			\$ 1,864	\$ (183,570)	\$ (62,117)
Payroll	\$ (11,739)	\$ 0						\$ (11,739)	\$ (71)
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	\$ 8,575,917						\$ 141,953	\$ 8,717,870	\$ 7,528,951
<b>Total Cash and Cash Equivalents</b>	<b>\$ 5,823,449</b>	<b>\$ 2,754,676</b>	<b>\$ (182,206)</b>	<b>\$ 2</b>			<b>\$ 2,399,799</b>	<b>\$ 10,795,720</b>	<b>\$ 9,837,443</b>
<b>Short-Term Investment</b>									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 30,244					\$ 30,244	\$ 118,803
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 30,244</b>	<b>\$ 0</b>				<b>\$ 30,244</b>	<b>\$ 118,803</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 124
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 124</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 5,823,449</b>	<b>\$ 2,754,676</b>	<b>\$ (151,962)</b>	<b>\$ 2</b>			<b>\$ 2,399,799</b>	<b>\$ 10,825,964</b>	<b>\$ 9,956,370</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,920	\$ 0	\$ 0				\$ 0	\$ 1,920	\$ 4,018
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 330,806		\$ 0					\$ 330,806	\$ 0
TC145 Liability							\$ 143,307	\$ 143,307	\$ 128,287
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 501
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 189
Interest							\$ 510	\$ 510	\$ 411
Miscellaneous Accts, Pay, and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 332,727</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 143,817</b>	<b>\$ 476,544</b>	<b>\$ 133,406</b>
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									
<b>Total Trust Deposits</b>							<b>\$ 2,255,981</b>	<b>\$ 2,255,981</b>	<b>\$ 2,354,403</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 181,724							\$ 181,724	\$ 145,194
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 52,659							\$ 52,659	\$ 43,873
Payroll Clearing									\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 234,383</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 234,383</b>	<b>\$ 189,067</b>
Revenue Collected in Advance	\$ 438,438	\$ 0	\$ 34,036					\$ 472,474	\$ 472,474
Liabilities For Deposits	\$ 69,096							\$ 69,096	\$ 61,332
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 507,534</b>	<b>\$ 0</b>	<b>\$ 34,036</b>					<b>\$ 541,569</b>	<b>\$ 533,805</b>
<b>Total Liabilities</b>	<b>\$ 1,074,643</b>	<b>\$ 0</b>	<b>\$ 34,036</b>				<b>\$ 2,399,799</b>	<b>\$ 3,508,477</b>	<b>\$ 3,210,881</b>
<b>Total Fund Balance</b>	<b>\$ 4,748,806</b>	<b>\$ 2,754,676</b>	<b>\$ (185,997)</b>	<b>\$ 2</b>				<b>\$ 7,317,486</b>	<b>\$ 6,745,689</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,823,449</b>	<b>\$ 2,754,676</b>	<b>\$ (151,962)</b>	<b>\$ 2</b>			<b>\$ 2,399,799</b>	<b>\$ 10,825,964</b>	<b>\$ 9,956,370</b>

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									
	Fiscal Year 2023/24							2022/23		
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
	Non-Grant	Grant								
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 10,392,566	\$ 16,659					\$ 10,409,245	\$ 15,966,797	\$ 10,001,276	\$ 15,891,167
Improvement and Modernization Fund	\$ (51,373)						\$ (51,373)	\$ 27,843	\$ 0	\$ 27,843
Judges' Compensation (0150019)	\$ 41,250						\$ 41,250	\$ 62,500	\$ 41,250	\$ 62,500
Court Interpreter (0150037)	\$ 450,493						\$ 450,493	\$ 696,805	\$ 491,649	\$ 597,774
Civil Coordination Reimbursement (0150091)	\$ 764,204						\$ 764,204	\$ 1,694,889	\$ 704,966	\$ 1,750,081
MOU Reimbursements (0150010 and General)	\$ 210,076	\$ 2,258,794					\$ 2,468,870	\$ 2,714,370	\$ 2,452,432	\$ 987,662
Other Miscellaneous										
	<b>\$ 11,807,237</b>	<b>\$ 2,275,453</b>					<b>\$ 14,082,690</b>	<b>\$ 21,363,204</b>	<b>\$ 13,691,573</b>	<b>\$ 19,337,026</b>
Grants										
AB 1058 Commissioner/Facilitator								\$ 323,211	\$ 87,627	\$ 331,253
Other Judicial Council Grants								\$ 14,710	\$ 6,248	
Non-Judicial Council Grants										
								<b>\$ 337,921</b>	<b>\$ 93,875</b>	<b>\$ 331,253</b>
Other Financing Sources										
Interest Income	\$ 163,837	\$ 110,875		\$ 2			\$ 274,714	\$ 264,223	\$ 107,054	\$ 82,377
Investment Income										\$ 120
Donations										\$ 130,378
Local Fees	\$ 11,291	\$ 31,647					\$ 42,939	\$ 120,000	\$ 45,699	\$ 10,300
Non-Fee Revenues	\$ 252						\$ 252	\$ 10,500	\$ 269	\$ 927,226
Enhanced Collections		\$ 210,173					\$ 210,173	\$ 920,000	\$ 323,272	
Escheatment										
Prior Year Revenue	\$ (29,376)		\$ 0	\$ (274)			\$ (29,651)		\$ 70,561	\$ 57,805
County Program - Restricted										
Reimbursement Other	\$ 3,389						\$ 3,389	\$ 12,500	\$ 3,920	\$ 4,500
Sale of Fixed Assets										
Other Miscellaneous	\$ 1,200						\$ 1,200	\$ 4,500	\$ 1,958	\$ 8,074
	<b>\$ 150,593</b>	<b>\$ 352,695</b>	<b>\$ 0</b>	<b>\$ (272)</b>			<b>\$ 503,015</b>	<b>\$ 1,331,723</b>	<b>\$ 552,732</b>	<b>\$ 1,220,780</b>
<b>Total Revenues</b>	<b>\$ 11,957,830</b>	<b>\$ 2,628,146</b>	<b>\$ 0</b>	<b>\$ (272)</b>			<b>\$ 14,585,705</b>	<b>\$ 23,052,848</b>	<b>\$ 14,338,180</b>	<b>\$ 20,889,059</b>
<b>EXPENDITURES</b>										
Personnel Services										
Salaries - Permanent	\$ 3,795,187	\$ 160,727	\$ 111,515				\$ 4,067,428	\$ 9,614,114	\$ 9,396,163	\$ 8,434,684
Temp Help	\$ 189		\$ 276				\$ 465	\$ 8,000	\$ 4,915	\$ 6,615
Overtime	\$ 2,824,001	\$ 111,401	\$ 68,182				\$ 3,003,585	\$ 6,674,854	\$ 2,832,263	\$ 5,954,473
Staff Benefits	\$ 6,619,376	\$ 272,129	\$ 179,973				\$ 7,071,476	\$ 16,296,988	\$ 6,773,341	\$ 14,395,772
Operating Expenses and Equipment										
General Expense	\$ 127,782	\$ 2,819	\$ 998				\$ 131,599	\$ 345,849	\$ 89,946	\$ 235,069
Printing	\$ 2,225						\$ 2,225	\$ 6,900	\$ 2,681	\$ 5,306
Telecommunications	\$ 23,666						\$ 23,666	\$ 50,651	\$ 21,077	\$ 46,615
Postage	\$ 34,447	\$ 8,068					\$ 42,515	\$ 114,650	\$ 47,443	\$ 102,527
Insurance	\$ 9,089						\$ 9,089	\$ 10,000	\$ 1,120	\$ 8,019
In-State Travel	\$ 2,287						\$ 4,720	\$ 14,993	\$ 3,833	\$ 7,580
Out-of-State Travel										
Training	\$ 1,114		\$ 1,000				\$ 2,114	\$ 18,057	\$ 7,789	\$ 9,274
Security Services	\$ 171,304						\$ 171,304	\$ 320,000	\$ 139,173	\$ 305,000
Facility Operations	\$ 94,350						\$ 94,350	\$ 229,200	\$ 92,673	\$ 226,507
Utilities										
Contracted Services	\$ 1,035,214	\$ 66,094	\$ 1,594				\$ 1,102,901	\$ 4,749,812	\$ 1,187,240	\$ 3,299,739
Consulting and Professional Services	\$ 4,825						\$ 4,825	\$ 15,000	\$ 385	\$ 12,000
Information Technology	\$ 251,340	\$ 63,556					\$ 314,896	\$ 422,808	\$ 346,405	\$ 436,867
Major Equipment								\$ 690,142		\$ 12,422
Other Items of Expense	\$ 543						\$ 543	\$ 2,650	\$ 447	\$ 700
	<b>\$ 1,758,167</b>	<b>\$ 140,537</b>	<b>\$ 6,024</b>				<b>\$ 1,904,749</b>	<b>\$ 6,990,712</b>	<b>\$ 1,940,211</b>	<b>\$ 4,707,625</b>
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 89,878						\$ 89,878	\$ 162,550	\$ 61,713	\$ 116,020
Judgements, Settlements and Claims	\$ 12,500						\$ 12,500			
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery								\$ 0		\$ 1,865
Prior Year Expense Adjustment	\$ 7,759						\$ 7,759	\$ 10,632	\$ 2,259	\$ 1,856
	<b>\$ 110,138</b>						<b>\$ 110,138</b>	<b>\$ 173,182</b>	<b>\$ 63,972</b>	<b>\$ 119,741</b>
<b>Total Expenditures</b>	<b>\$ 8,487,701</b>	<b>\$ 412,666</b>	<b>\$ 185,997</b>	<b>\$ (272)</b>			<b>\$ 9,086,364</b>	<b>\$ 23,460,862</b>	<b>\$ 8,777,524</b>	<b>\$ 19,223,138</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 3,470,128	\$ 2,215,482	\$ (185,997)	\$ (272)			\$ 5,499,341	\$ (408,014)	\$ 5,560,656	\$ 1,665,921
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 1,278,677	\$ 539,194	\$ 0	\$ 274			\$ 1,818,145	\$ 1,818,145	\$ 1,185,033	\$ 1,185,033
Ending Balance (Deficit)	<b>\$ 4,748,806</b>	<b>\$ 2,754,676</b>	<b>\$ (185,997)</b>	<b>\$ 2</b>			<b>\$ 7,317,486</b>	<b>\$ 1,410,131</b>	<b>\$ 6,745,689</b>	<b>\$ 2,850,954</b>

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

For the month ended December										
Fiscal Year 2023/24								2022/23		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,618,724	\$ 202,774				\$ 3,275	\$ 2,824,773	\$ 6,421,607	\$ 2,746,903	\$ 5,922,773
Traffic & Other Infractions	\$ 300,738	\$ 30,846					\$ 331,584	\$ 727,907	\$ 368,335	\$ 826,359
Other Criminal Cases	\$ 471,818	\$ 2,311					\$ 474,129	\$ 1,111,163	\$ 423,399	\$ 921,492
Civil	\$ 523,858	\$ 1,674					\$ 525,532	\$ 1,187,750	\$ 419,111	\$ 861,042
Family & Children Services	\$ 340,707	\$ 32,306				\$ 40	\$ 373,053	\$ 971,246	\$ 308,475	\$ 732,466
Probate, Guardianship & Mental Health Services	\$ 761	\$ 44,085					\$ 44,846	\$ 121,522	\$ 37,785	\$ 110,255
Juvenile Dependency Services	\$ 31,467	\$ 514,680					\$ 546,147	\$ 1,310,448	\$ 588,883	\$ 1,407,136
Juvenile Delinquency Services										
Other Court Operations	\$ 541,884	\$ 263					\$ 542,147	\$ 1,120,059	\$ 504,849	\$ 1,058,682
Court Interpreters	\$ 94,897	\$ 215,765					\$ 310,662	\$ 896,806	\$ 311,297	\$ 598,829
Jury Services		\$ 20,440	\$ 89,878			\$ 56	\$ 110,375	\$ 234,046	\$ 136,937	\$ 248,075
Security		\$ 172,328					\$ 172,328	\$ 321,524	\$ 139,173	\$ 305,000
Trial Court Operations Program	\$ 4,924,854	\$ 1,237,471	\$ 89,878			\$ 3,371	\$ 6,255,575	\$ 14,424,078	\$ 5,985,147	\$ 12,992,110
Enhanced Collections	\$ 272,129	\$ 49,615					\$ 321,744	\$ 920,000	\$ 389,453	\$ 927,226
Other Non-Court Operations	\$ 222,173	\$ 1,069					\$ 223,241	\$ 474,033	\$ 160,004	\$ 396,559
Non-Court Operations Program	\$ 494,301	\$ 50,684					\$ 544,985	\$ 1,394,033	\$ 549,457	\$ 1,323,785
Executive Office	\$ 820,815	\$ 6,490	\$ 12,500				\$ 839,805	\$ 2,474,679	\$ 824,364	\$ 2,148,469
Fiscal Services	\$ 212,942	\$ 6,940				\$ (6)	\$ 219,876	\$ 616,181	\$ 201,659	\$ 453,048
Human Resources	\$ 305,460	\$ 47,192				\$ 3,938	\$ 356,590	\$ 727,058	\$ 346,131	\$ 659,179
Business & Facilities Services		\$ 177,263				\$ 457	\$ 177,720	\$ 2,462,124	\$ 141,755	\$ 384,569
Information Technology	\$ 313,105	\$ 378,708					\$ 691,814	\$ 1,362,709	\$ 729,010	\$ 1,261,978
Court Administration Program	\$ 1,652,322	\$ 616,593	\$ 12,500			\$ 4,388	\$ 2,285,804	\$ 7,642,751	\$ 2,242,920	\$ 4,907,243
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 7,071,478</b>	<b>\$ 1,904,749</b>	<b>\$ 102,378</b>			<b>\$ 7,759</b>	<b>\$ 9,086,364</b>	<b>\$ 23,460,862</b>	<b>\$ 8,777,524</b>	<b>\$ 19,223,138</b>