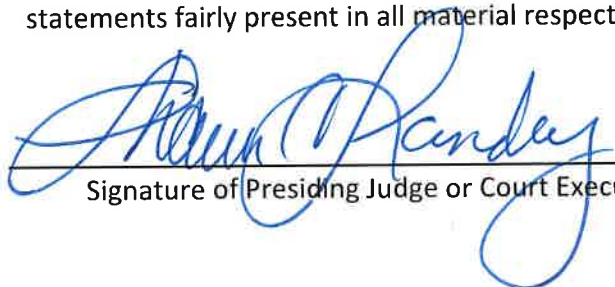


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

8/16/24

Date

Yolo

Court

2023-24 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Yolo

Court

2023-24 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

--

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Yolo

Court

2023-24 Q4

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	118	110	108	109	111

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 June							
	Fiscal Year 2023/24							2022/23
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service	Total			
	Non-Grant	Grant						
ASSETS								
Operations	\$ (3,311,405)	\$ 2,391,683	\$ 0	\$ 0		\$ 12,086	\$ (907,637)	\$ (402,882)
Payroll	\$ 0	\$ 0					\$ 0	\$ 0
Jury	\$ 14,142						\$ 14,142	\$ 14,142
Revolving								
Other								
Distribution								
Civil Filing Fees							\$ 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	\$ 2,255,981
Cash Held with the JCC								
Cash Equivalents	\$ 5,767,980						\$ 148,123	\$ 5,505,600
Total Cash and Cash Equivalents	\$ 2,473,751	\$ 2,391,683	\$ 0	\$ 0		\$ 2,729,674	\$ 7,595,109	\$ 7,375,876
Short-Term Investment								
Investments								
Total Investments								
Accrued Revenue	\$ 16,387	\$ 107,874		\$ 0			\$ 124,261	\$ 176,764
Accounts Receivable - General	\$ 0						\$ 0	\$ 0
Dishonored Checks							\$ 12,733	\$ (4,862)
Due From Employee	\$ 12,733						\$ 2,496	\$ 0
Civil Jury Fees	\$ 2,496							
Trust								
Due From Other Funds	\$ 289,953						\$ 289,953	\$ 198,308
Due From Other Governments	\$ 0						\$ 0	\$ 0
Due From Other Courts								
Due From State	\$ 237,959	\$ 8,405	\$ 261,657				\$ 508,022	\$ 537,655
Trust Due To/From								
Distribution Due To/From								
Civil Filing Fee Due To/From								
General Due To/From								
Total Receivables	\$ 559,528	\$ 116,280	\$ 261,657	\$ 0			\$ 937,465	\$ 907,864
Prepaid Expenses - General	\$ 0						\$ 0	\$ 0
Salary and Travel Advances								
Counties								
Total Prepaid Expenses	\$ 0						\$ 0	\$ 0
Other Assets								
Total Other Assets								
Total Assets	\$ 3,033,280	\$ 2,507,962	\$ 261,657	\$ 0		\$ 2,729,674	\$ 8,532,574	\$ 8,283,740
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 161,381	\$ 12,935	\$ 114				\$ 174,430	\$ 245,790
Accounts Payable - General	\$ 8,541	\$ 0	\$ 0			\$ 0	\$ 8,541	\$ 3,658
Due to Other Funds	\$ 0	\$ 73,394	\$ 216,559				\$ 289,953	\$ 198,308
Due to Other Courts	\$ 12,682						\$ 12,682	
Due to State	\$ 197,224	\$ 1,348,241	\$ 0				\$ 1,545,465	\$ 348,219
TC145 Liability						\$ 159,690	\$ 159,690	\$ 154,278
Due to Other Governments	\$ 687,923	\$ 152,744	\$ 0				\$ 840,667	\$ 4,480
AB145 Due to Other Government Agency								
Due to Other Public Agencies								
Sales and Use Tax	\$ 0						\$ 0	\$ 189
Interest						\$ 518	\$ 518	\$ 434
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ 1,067,751	\$ 1,587,314	\$ 216,673			\$ 160,209	\$ 3,031,946	\$ 955,356
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	\$ 382,989	\$ 17,746	\$ 10,948				\$ 411,682	\$ 897,154
Benefits Payable	\$ 199,337						\$ 199,337	\$ 179,214
Deferred Compensation Payable	\$ 50						\$ 50	\$ 0
Deductions Payable	\$ 18						\$ 18	\$ 50,240
Payroll Clearing	\$ 3,944						\$ 3,944	\$ 0
Total Payroll Liabilities	\$ 586,338	\$ 17,746	\$ 10,948				\$ 615,032	\$ 1,126,608
Revenue Collected in Advance	\$ 491,762	\$ 296,846	\$ 34,036				\$ 822,643	\$ 2,063,793
Liabilities For Deposits	\$ 72,620						\$ 72,620	\$ 63,858
Jury Fees - Non-Interest								
Fees - Partial Payment & Overpayment								
Uncleared Collections								
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 564,381	\$ 296,846	\$ 34,036				\$ 895,263	\$ 2,127,650
Total Liabilities	\$ 2,218,470	\$ 1,901,905	\$ 261,657			\$ 2,729,674	\$ 7,111,707	\$ 6,465,595
Total Fund Balance	\$ 814,809	\$ 605,057	\$ 0	\$ 0			\$ 1,420,867	\$ 1,818,145
Total Liabilities and Fund Balance	\$ 3,033,280	\$ 2,507,962	\$ 261,657	\$ 0		\$ 2,729,674	\$ 8,532,574	\$ 8,283,740

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 June											
Fiscal Year 2023/24										2022/23	
	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	\$ 16,400,201	\$ 50,078					\$ 16,450,278	\$ 15,966,797	\$ 15,728,932	\$ 15,891,167	
Improvement and Modernization Fund	\$ 27,843						\$ 27,843	\$ 27,843	\$ 27,215	\$ 27,843	
Judges' Compensation (0150019)	\$ 76,500						\$ 76,500	\$ 82,500	\$ 80,055	\$ 82,500	
Court Interpreter (0150037)	\$ 802,170						\$ 802,170	\$ 896,805	\$ 677,063	\$ 597,774	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,679,103						\$ 1,679,103	\$ 1,694,889	\$ 1,805,842	\$ 1,750,081	
Other Miscellaneous	\$ 210,076	\$ 1,274,956					\$ 1,485,032	\$ 2,714,370	\$ 974,525	\$ 987,662	
	\$ 19,195,893	\$ 1,325,033					\$ 20,520,926	\$ 21,383,204	\$ 19,345,633	\$ 19,337,026	
Grants											
AB 1058 Commissioner/Facilitator			\$ 266,593				\$ 266,593	\$ 323,211	\$ 302,909	\$ 331,253	
Other Judicial Council Grants			\$ 186,710				\$ 186,710	\$ 14,710	\$ 33,884		
Non-Judicial Council Grants											
			\$ 453,303				\$ 453,303	\$ 337,921	\$ 336,794	\$ 331,253	
Other Financing Sources											
Interest Income	\$ 286,006	\$ 51,841		\$ 0			\$ 337,847	\$ 264,223	\$ 207,419	\$ 82,377	
Investment Income										\$ 120	
Donations							\$ 112,242	\$ 120,000	\$ 115,493	\$ 130,378	
Local Fees	\$ 32,685	\$ 79,557					\$ 543	\$ 10,500	\$ 487	\$ 10,300	
Non-Fee Revenues	\$ 543						\$ 748,212	\$ 920,000	\$ 944,588	\$ 927,226	
Enhanced Collections		\$ 748,212									
Escheatment											
Prior Year Revenue	\$ 156,505		\$ 0	\$ (274)			\$ 156,231		\$ 101,695	\$ 57,805	
County Program - Restricted	\$ 23,053						\$ 23,053	\$ 12,500	\$ 12,432	\$ 4,500	
Reimbursement/Other	\$ 22,648						\$ 22,648	\$ 4,500	\$ 9,511	\$ 8,074	
Sale of Fixed Assets											
Other Miscellaneous	\$ 22,648						\$ 22,648	\$ 4,500	\$ 9,511	\$ 8,074	
	\$ 521,441	\$ 879,610	\$ 0	\$ (274)			\$ 1,400,776	\$ 1,331,723	\$ 1,391,625	\$ 1,220,780	
Total Revenues	\$ 19,717,334	\$ 2,204,643	\$ 453,303	\$ (274)			\$ 22,375,005	\$ 23,052,848	\$ 21,074,051	\$ 20,889,059	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 8,331,660	\$ 513,586	\$ 245,771				\$ 9,091,017	\$ 9,614,114	\$ 8,837,151	\$ 8,434,684	
Temp Help							\$ 465	\$ 8,000	\$ 5,778	\$ 6,615	
Overtime	\$ 189		\$ 276				\$ 7,375,418	\$ 6,674,854	\$ 6,464,206	\$ 5,954,473	
Staff Benefits	\$ 6,908,930	\$ 321,052	\$ 145,437				\$ 7,375,418	\$ 6,674,854	\$ 6,464,206	\$ 5,954,473	
	\$ 15,240,778	\$ 834,637	\$ 391,484				\$ 16,466,900	\$ 16,296,968	\$ 15,307,136	\$ 14,395,772	
Operating Expenses and Equipment											
General Expense	\$ 406,611	\$ 10,395	\$ 22,522				\$ 439,528	\$ 345,849	\$ 361,261	\$ 235,069	
Printing	\$ 4,575						\$ 4,575	\$ 6,900	\$ 5,783	\$ 5,306	
Telecommunications	\$ 51,655						\$ 51,655	\$ 50,651	\$ 47,125	\$ 46,615	
Postage	\$ 95,158	\$ 17,939					\$ 113,097	\$ 114,650	\$ 102,082	\$ 102,527	
Insurance	\$ 9,089						\$ 9,089	\$ 10,000	\$ 7,855	\$ 8,019	
In-State Travel	\$ 7,413	\$ 37	\$ 2,433				\$ 9,883	\$ 14,993	\$ 8,225	\$ 7,580	
Out-of-State Travel											
Training	\$ 12,395		\$ 1,000				\$ 13,395	\$ 18,057	\$ 11,646	\$ 9,274	
Security Services	\$ 365,999						\$ 365,999	\$ 320,000	\$ 312,954	\$ 305,000	
Facility Operations	\$ 271,479						\$ 271,479	\$ 229,200	\$ 230,580	\$ 226,507	
Utilities											
Contracted Services	\$ 2,638,497	\$ 856,976	\$ 45,699				\$ 3,541,172	\$ 4,749,812	\$ 3,301,406	\$ 3,299,739	
Consulting and Professional Services	\$ 18,435						\$ 18,435	\$ 15,000	\$ 14,260	\$ 12,000	
Information Technology	\$ 426,039	\$ 0					\$ 426,039	\$ 422,808	\$ 484,233	\$ 436,867	
Major Equipment	\$ 314,901	\$ 380,776	\$ 125,403				\$ 821,079	\$ 690,142	\$ 51,842	\$ 12,422	
Other Items of Expense	\$ 682						\$ 682	\$ 2,650	\$ 1,405	\$ 700	
	\$ 4,622,927	\$ 1,266,123	\$ 197,056				\$ 6,086,107	\$ 6,990,712	\$ 4,940,658	\$ 4,707,625	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 196,629						\$ 196,629	\$ 162,550	\$ 159,420	\$ 116,020	
Judgments, Settlements and Claims	\$ 12,500						\$ 12,500		\$ 8,213		
Debt Service											
Other											
Capital Costs							\$ 0	\$ 0	\$ 0	\$ 1,865	
Internal Cost Recovery	\$ (37,019)	\$ 37,019					\$ 10,149	\$ 10,632	\$ 25,512	\$ 1,856	
Prior Year Expense Adjustment	\$ 10,149						\$ 219,277	\$ 173,182	\$ 193,145	\$ 119,741	
	\$ 182,259	\$ 37,019					\$ 219,277	\$ 173,182	\$ 193,145	\$ 119,741	
Total Expenditures	\$ 20,045,964	\$ 2,137,779	\$ 588,540				\$ 22,772,284	\$ 23,460,862	\$ 20,440,939	\$ 19,223,138	
Excess (Deficit) of Revenues Over Expenditures	\$ (328,631)	\$ 66,864	\$ (135,237)	\$ (274)			\$ (397,279)	\$ (408,014)	\$ 633,112	\$ 1,665,921	
Operating Transfers In (Out)	\$ (135,237)		\$ 135,237				\$ 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)	\$ 814,809	\$ 606,057	\$ 0	\$ 0			\$ 1,420,867	\$ 1,410,131	\$ 1,818,145	\$ 2,850,954	

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

	For the month ended June									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 5,857,605	\$ 453,737			\$ 0	\$ 3,275	\$ 6,314,616	\$ 6,421,607	\$ 6,222,915	\$ 5,922,773
Traffic & Other Infractions	\$ 593,283	\$ 68,161					\$ 661,444	\$ 727,907	\$ 787,983	\$ 826,359
Other Criminal Cases	\$ 1,021,755	\$ 4,224					\$ 1,025,979	\$ 1,111,163	\$ 985,193	\$ 921,492
Civil	\$ 1,111,611	\$ 3,719					\$ 1,115,331	\$ 1,187,750	\$ 1,004,236	\$ 861,042
Family & Children Services	\$ 778,751	\$ 83,699				\$ 120	\$ 862,570	\$ 971,246	\$ 648,495	\$ 732,466
Probate, Guardianship & Mental Health Services	\$ 1,522	\$ 107,165					\$ 108,687	\$ 121,522	\$ 139,143	\$ 110,255
Juvenile Dependency Services	\$ 78,823	\$ 1,242,331					\$ 1,321,154	\$ 1,310,448	\$ 1,415,348	\$ 1,407,136
Juvenile Delinquency Services										
Other Court Operations	\$ 1,081,057	\$ 588					\$ 1,081,646	\$ 1,120,059	\$ 1,123,034	\$ 1,058,682
Court Interpreters	\$ 196,923	\$ 605,247					\$ 802,170	\$ 896,806	\$ 677,466	\$ 598,829
Jury Services		\$ 68,009	\$ 196,629			\$ 56	\$ 264,694	\$ 234,046	\$ 273,202	\$ 248,075
Security		\$ 367,023					\$ 367,023	\$ 321,524	\$ 313,226	\$ 305,000
Trial Court Operations Program	\$ 10,721,330	\$ 3,003,904	\$ 196,629		\$ 0	\$ 3,451	\$ 13,925,314	\$ 14,424,078	\$ 13,590,241	\$ 12,992,110
Enhanced Collections	\$ 595,392	\$ 152,820					\$ 748,212	\$ 920,000	\$ 944,642	\$ 927,226
Other Non-Court Operations	\$ 454,523	\$ 2,940					\$ 457,463	\$ 474,033	\$ 405,029	\$ 396,559
Non-Court Operations Program	\$ 1,049,914	\$ 155,760					\$ 1,205,674	\$ 1,394,033	\$ 1,349,671	\$ 1,323,785
Executive Office	\$ 2,846,993	\$ 584,304	\$ 12,500		\$ 0		\$ 3,443,798	\$ 2,474,679	\$ 2,536,879	\$ 2,148,469
Fiscal Services	\$ 502,009	\$ 44,398				\$ 2,282	\$ 548,689	\$ 616,181	\$ 454,808	\$ 453,048
Human Resources	\$ 649,173	\$ 86,607				\$ 3,959	\$ 739,739	\$ 727,058	\$ 694,554	\$ 659,179
Business & Facilities Services		\$ 1,613,834				\$ 457	\$ 1,614,290	\$ 2,462,124	\$ 392,694	\$ 384,569
Information Technology	\$ 697,480	\$ 597,299					\$ 1,294,779	\$ 1,362,709	\$ 1,422,092	\$ 1,261,978
Court Administration Program	\$ 4,695,655	\$ 2,926,443	\$ 12,500		\$ 0	\$ 6,697	\$ 7,641,295	\$ 7,642,751	\$ 5,501,027	\$ 4,907,243
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 16,466,900	\$ 6,086,107	\$ 209,129		\$ 0	\$ 10,149	\$ 22,772,284	\$ 23,460,862	\$ 20,440,939	\$ 19,223,138