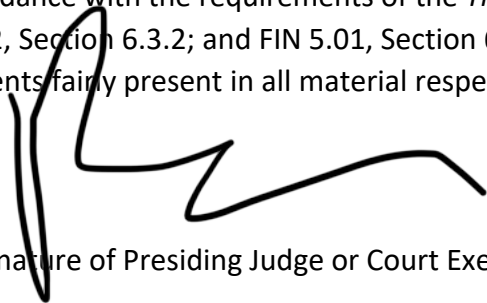


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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.

A handwritten signature in black ink, consisting of a large, stylized initial 'R' followed by a series of connected loops and a long horizontal stroke.

Signature of Presiding Judge or Court Executive

Date

Court

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) <sup>1</sup> | Positions (FTEs) Filled |             |             |             |
|--------------------------|--|-------------------------|-------------|-------------|-------------|
|                          |  | 1st Quarter             | 2nd Quarter | 3rd Quarter | 4th Quarter |
| Court Employee Positions |  |                         |             |             |             |

<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 Napa  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended December  
 Fiscal Year 2023/24

2022/23

|   | Governmental Funds  |                     |                     |                 |              |                   |                     | Total Funds<br>(Info. Purposes Only) | Total Funds<br>(Info. Purposes Only) |
|---|---------------------|---------------------|---------------------|-----------------|--------------|-------------------|---------------------|--------------------------------------|--------------------------------------|
|   | General             | Special Revenue     |                     | Capital Project | Debt Service | Proprietary Funds | Fiduciary Funds     |                                      |                                      |
|   |                     | Non-Grant           | Grant               |                 |              |                   |                     |                                      |                                      |
| <b>ASSETS</b>                                   |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Operations                                      | \$ (529,283)        | \$ 576,088          | \$ (110,162)        |                 |              |                   | \$ 1,529            | \$ (61,827)                          | \$ (140,672)                         |
| Payroll   |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Jury Revolving                                  | \$ 0                |                     |                     |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| Other Distribution                              |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Civil Filing Fees                               |                     |                     |                     |                 |              |                   | \$ 0                | \$ 0                                 | \$ 0                                 |
| Trust   |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Credit Card                                     |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Cash on Hand                                    | \$ 2,700            |                     |                     |                 |              |                   |                     | \$ 2,700                             | \$ 2,700                             |
| Cash with County                                | \$ (342,575)        | \$ 639,254          | \$ 0                |                 |              |                   | \$ 2,843,753        | \$ 3,140,432                         | \$ 2,144,743                         |
| Cash Outside of the JCC                         |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Cash Equivalents                                | \$ 3,045,031        |                     |                     |                 |              |                   | \$ 116,523          | \$ 3,161,555                         | \$ 3,152,567                         |
| <b>Total Cash and Cash Equivalents</b>          | <b>\$ 2,175,874</b> | <b>\$ 1,215,342</b> | <b>\$ (110,162)</b> |                 |              |                   | <b>\$ 2,961,806</b> | <b>\$ 6,242,859</b>                  | <b>\$ 5,159,337</b>                  |
| Short-Term Investment                           |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Investments                                     |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| <b>Total Investments</b>                        |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Accrued Revenue                                 | \$ 0                | \$ 0                |                     |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| Accounts Receivable - General                   |                     |                     |                     |                 |              |                   |                     |                                      | \$ 0                                 |
| Dishonored Checks                               |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Due From Employee                               | \$ 1,229            |                     |                     |                 |              |                   |                     | \$ 1,229                             | \$ 2,152                             |
| Civil Jury Fees                                 |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Trust   |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Due From Other Funds                            | \$ 0                |                     |                     |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| Due From Other Governments                      | \$ 0                | \$ 0                | \$ 0                |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| Due From Other Courts                           |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Due From State                                  | \$ 0                | \$ 0                | \$ 95,590           |                 |              |                   |                     | \$ 95,590                            | \$ 45,698                            |
| Trust Due To/From                               |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Distribution Due To/From                        |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Civil Filing Fee Due To/From                    |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| General Due To/From                             |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| <b>Total Receivables</b>                        | <b>\$ 1,229</b>     | <b>\$ 0</b>         | <b>\$ 95,590</b>    |                 |              |                   |                     | <b>\$ 96,819</b>                     | <b>\$ 47,850</b>                     |
| Prepaid Expenses - General                      | \$ 49,480           | \$ 0                |                     |                 |              |                   |                     | \$ 49,480                            | \$ 0                                 |
| Salary and Travel Advances                      |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Counties  |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| <b>Total Prepaid Expenses</b>                   | <b>\$ 49,480</b>    | <b>\$ 0</b>         |                     |                 |              |                   |                     | <b>\$ 49,480</b>                     | <b>\$ 0</b>                          |
| Other Assets                                    |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| <b>Total Other Assets</b>                       |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| <b>Total Assets</b>                             | <b>\$ 2,226,583</b> | <b>\$ 1,215,342</b> | <b>\$ (14,572)</b>  |                 |              |                   | <b>\$ 2,961,806</b> | <b>\$ 6,389,159</b>                  | <b>\$ 5,207,188</b>                  |
| <b>LIABILITIES AND FUND BALANCES</b>            |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Accrued Liabilities                             | \$ (111,331)        | \$ 0                | \$ 0                |                 |              |                   |                     | \$ (111,331)                         | \$ 0                                 |
| Accounts Payable - General                      | \$ 43               | \$ 0                | \$ 0                |                 |              |                   | \$ 0                | \$ 43                                | \$ 3,191                             |
| Due to Other Funds                              | \$ 0                | \$ 0                | \$ 0                |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| Due to Other Courts                             | \$ 0                |                     |                     |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| Due to State                                    | \$ 30,225           | \$ 522              |                     |                 |              |                   |                     | \$ 30,747                            | \$ 219,240                           |
| TC145 Liability                                 |                     |                     |                     |                 |              |                   | \$ 117,540          | \$ 117,540                           | \$ 116,120                           |
| Due to Other Governments                        | \$ 0                | \$ 0                | \$ 0                |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| AB145 Due to Other Government Agency            |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Due to Other Public Agencies                    |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Sales and Use Tax                               |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Interest  |                     |                     |                     |                 |              |                   | \$ 512              | \$ 512                               | \$ 301                               |
| Miscellaneous Accts. Pay. and Accrued Liab.     |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| <b>Total Accounts Payable and Accrued Liab.</b> | <b>\$ (81,062)</b>  | <b>\$ 522</b>       | <b>\$ 0</b>         |                 |              |                   | <b>\$ 118,053</b>   | <b>\$ 37,513</b>                     | <b>\$ 338,852</b>                    |
| Civil   |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Criminal  |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Unreconciled - Civil and Criminal               |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Trust Held Outside of the JCC                   |                     |                     |                     |                 |              |                   | \$ 2,766,279        | \$ 2,766,279                         | \$ 1,380,464                         |
| Trust Interest Payable                          |                     |                     |                     |                 |              |                   | \$ 77,475           | \$ 77,475                            | \$ 46,552                            |
| Miscellaneous Trust                             |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| <b>Total Trust Deposits</b>                     |                     |                     |                     |                 |              |                   | <b>\$ 2,843,753</b> | <b>\$ 2,843,753</b>                  | <b>\$ 1,427,016</b>                  |
| Accrued Payroll                                 | \$ 0                |                     | \$ 0                |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| Benefits Payable                                | \$ 64,220           |                     |                     |                 |              |                   |                     | \$ 64,220                            | \$ 6,695                             |
| Deferred Compensation Payable                   |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Deductions Payable                              | \$ 182,546          |                     |                     |                 |              |                   |                     | \$ 182,546                           | \$ 8,585                             |
| Payroll Clearing                                | \$ (264,944)        |                     |                     |                 |              |                   |                     | \$ (264,944)                         | \$ 3,501                             |
| <b>Total Payroll Liabilities</b>                | <b>\$ (18,178)</b>  |                     | <b>\$ 0</b>         |                 |              |                   |                     | <b>\$ (18,178)</b>                   | <b>\$ 18,781</b>                     |
| Revenue Collected in Advance                    | \$ 0                | \$ 0                |                     |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| Liabilities For Deposits                        | \$ 46,858           | \$ 132              | \$ 157              |                 |              |                   |                     | \$ 47,147                            | \$ 21,584                            |
| Jury Fees - Non-Interest                        |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Fees - Partial Payment & Overpayment            |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| Uncleared Collections                           |                     |                     |                     |                 |              |                   |                     |                                      | \$ 0                                 |
| Other Miscellaneous Liabilities                 |                     |                     |                     |                 |              |                   |                     |                                      |                                      |
| <b>Total Other Liabilities</b>                  | <b>\$ 46,858</b>    | <b>\$ 132</b>       | <b>\$ 157</b>       |                 |              |                   |                     | <b>\$ 47,147</b>                     | <b>\$ 21,584</b>                     |
| <b>Total Liabilities</b>                        | <b>\$ (52,382)</b>  | <b>\$ 655</b>       | <b>\$ 157</b>       |                 |              |                   | <b>\$ 2,961,806</b> | <b>\$ 2,910,235</b>                  | <b>\$ 1,806,233</b>                  |
| <b>Total Fund Balance</b>                       | <b>\$ 2,278,965</b> | <b>\$ 1,214,688</b> | <b>\$ (14,729)</b>  |                 |              |                   |                     | <b>\$ 3,478,924</b>                  | <b>\$ 3,400,955</b>                  |
| <b>Total Liabilities and Fund Balance</b>       | <b>\$ 2,226,583</b> | <b>\$ 1,215,342</b> | <b>\$ (14,572)</b>  |                 |              |                   | <b>\$ 2,961,806</b> | <b>\$ 6,389,159</b>                  | <b>\$ 5,207,188</b>                  |

Superior Court of California, County of Napa  
 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  |                     |                    |                  |              | Proprietary Funds | Fiduciary Funds     | Total Funds<br>(Info. Purposes Only) | Current Budget<br>(Annual) | Total Funds<br>(Info. Purposes Only) | Final Budget<br>(Annual) |
|  | General             | Special Revenue     |                    | Capital Projects | Debt Service |                   |                     |                                      |                            |                                      |                          |
|  |                     | Non-Grant           | Grant              |                  |              |                   |                     |                                      |                            |                                      |                          |
| <b>REVENUES</b>                                |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| State Financing Sources                        |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| Trial Court Trust Fund                         | \$ 6,047,337        | \$ 11,524           |                    |                  |              |                   | \$ 6,058,861        | \$ 9,453,577                         | \$ 5,830,798               | \$ 9,043,205                         |                          |
| Improvement and Modernization Fund             |                     |                     |                    |                  |              |                   |                     | \$ 18,016                            |                            | \$ 17,619                            |                          |
| Judges' Compensation (0150019)                 | \$ 26,250           |                     |                    |                  |              |                   | \$ 26,250           | \$ 52,500                            | \$ 26,250                  | \$ 52,500                            |                          |
| Court Interpreter (0150037)                    | \$ 389,720          |                     |                    |                  |              |                   | \$ 389,720          | \$ 780,650                           | \$ 384,006                 | \$ 750,000                           |                          |
| Civil Coordination Reimbursement (0150091)     |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| MOU Reimbursements (0150010 and General)       | \$ 283,355          |                     |                    |                  |              |                   | \$ 283,355          | \$ 509,083                           | \$ 188,721                 | \$ 560,453                           |                          |
| Other Miscellaneous                            | \$ 309,795          | \$ 212,331          |                    |                  |              |                   | \$ 522,126          | \$ 734,457                           | \$ 553,114                 | \$ 521,289                           |                          |
|  | <b>\$ 7,056,456</b> | <b>\$ 223,855</b>   |                    |                  |              |                   | <b>\$ 7,280,311</b> | <b>\$ 11,548,283</b>                 | <b>\$ 6,982,889</b>        | <b>\$ 10,945,066</b>                 |                          |
| Grants   |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| AB 1058 Commissioner/Facilitator               |                     |                     | \$ 95,324          |                  |              |                   | \$ 95,324           | \$ 185,940                           | \$ 41,114                  | \$ 189,333                           |                          |
| Other Judicial Council Grants                  |                     |                     |                    |                  |              |                   |                     | \$ 5,000                             | \$ (280)                   | \$ 5,000                             |                          |
| Non-Judicial Council Grants                    |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
|  |                     |                     | <b>\$ 95,324</b>   |                  |              |                   | <b>\$ 95,324</b>    | <b>\$ 190,940</b>                    | <b>\$ 40,834</b>           | <b>\$ 194,333</b>                    |                          |
| Other Financing Sources                        |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| Interest Income                                | \$ 77,706           | \$ 15,367           |                    |                  |              |                   | \$ 93,073           | \$ 146,896                           | \$ 44,153                  | \$ 91,590                            |                          |
| Investment Income                              |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| Donations                                      |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| Local Fees                                     | \$ 7,030            | \$ 31,087           |                    |                  |              |                   | \$ 38,117           | \$ 52,000                            | \$ 23,772                  | \$ 51,000                            |                          |
| Non-Fee Revenues                               | \$ 16,553           |                     |                    |                  |              |                   | \$ 16,553           | \$ 407,034                           |                            | \$ 377,200                           |                          |
| Enhanced Collections                           |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| Escheatment                                    |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| Prior Year Revenue                             | \$ 45,659           | \$ 850              |                    |                  |              |                   | \$ 46,509           | \$ 46,241                            | \$ 39,401                  | \$ 36,149                            |                          |
| County Program - Restricted                    |                     | \$ 7,750            |                    |                  |              |                   | \$ 7,750            | \$ 20,000                            | \$ 6,960                   | \$ 22,000                            |                          |
| Reimbursement Other                            | \$ 20,328           |                     |                    |                  |              |                   | \$ 20,328           | \$ 30,000                            | \$ 15,441                  | \$ 37,100                            |                          |
| Sale of Fixed Assets                           |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| Other Miscellaneous                            |                     |                     |                    |                  |              |                   |                     |                                      |                            | \$ 100                               |                          |
|  | <b>\$ 167,276</b>   | <b>\$ 55,055</b>    |                    |                  |              |                   | <b>\$ 222,330</b>   | <b>\$ 702,171</b>                    | <b>\$ 129,726</b>          | <b>\$ 615,139</b>                    |                          |
| <b>Total Revenues</b>                          | <b>\$ 7,223,732</b> | <b>\$ 278,910</b>   | <b>\$ 95,324</b>   |                  |              |                   | <b>\$ 7,597,966</b> | <b>\$ 12,441,394</b>                 | <b>\$ 7,153,450</b>        | <b>\$ 11,754,538</b>                 |                          |
| <b>EXPENDITURES</b>                            |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| Personnel Services                             |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| Salaries - Permanent                           | \$ 2,209,113        |                     | \$ 57,318          |                  |              |                   | \$ 2,266,431        | \$ 5,509,354                         | \$ 2,122,290               | \$ 4,696,074                         |                          |
| Temp Help                                      | \$ 93,032           |                     |                    |                  |              |                   | \$ 93,032           | \$ 246,334                           | \$ 90,634                  | \$ 243,948                           |                          |
| Overtime                                       | \$ 2,665            |                     |                    |                  |              |                   | \$ 2,665            | \$ 10,000                            | \$ 6,127                   | \$ 5,000                             |                          |
| Staff Benefits                                 | \$ 1,367,668        |                     | \$ 29,296          |                  |              |                   | \$ 1,396,964        | \$ 3,711,286                         | \$ 1,291,851               | \$ 3,423,764                         |                          |
|  | <b>\$ 3,672,478</b> |                     | <b>\$ 86,614</b>   |                  |              |                   | <b>\$ 3,759,092</b> | <b>\$ 9,476,975</b>                  | <b>\$ 3,510,903</b>        | <b>\$ 8,368,786</b>                  |                          |
| Operating Expenses and Equipment               |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| General Expense                                | \$ 144,216          |                     | \$ 1,071           |                  |              |                   | \$ 145,287          | \$ 335,753                           | \$ 81,846                  | \$ 279,147                           |                          |
| Printing                                       | \$ 7,172            |                     |                    |                  |              |                   | \$ 7,172            | \$ 17,694                            | \$ 6,655                   | \$ 15,000                            |                          |
| Telecommunications                             | \$ 28,739           |                     | \$ 332             |                  |              |                   | \$ 29,072           | \$ 67,400                            | \$ 32,590                  | \$ 69,800                            |                          |
| Postage  | \$ 20,803           |                     | \$ 52              |                  |              |                   | \$ 20,856           | \$ 23,600                            | \$ 15,098                  | \$ 31,800                            |                          |
| Insurance                                      | \$ 10,459           |                     |                    |                  |              |                   | \$ 10,459           | \$ 9,000                             | \$ 8,835                   | \$ 8,835                             |                          |
| In-State Travel                                | \$ 5,063            |                     | \$ 2,043           |                  |              |                   | \$ 7,106            | \$ 15,000                            | \$ 5,865                   | \$ 15,000                            |                          |
| Out-of-State Travel                            | \$ 238              |                     |                    |                  |              |                   | \$ 238              |                                      |                            |                                      |                          |
| Training                                       | \$ 1,429            |                     |                    |                  |              |                   | \$ 1,429            | \$ 12,288                            | \$ 5,035                   | \$ 24,121                            |                          |
| Security Services                              | \$ 108,106          |                     | \$ 1,315           |                  |              |                   | \$ 109,421          | \$ 247,600                           | \$ 83,074                  | \$ 225,986                           |                          |
| Facility Operations                            | \$ 61,445           | \$ 702              | \$ 662             |                  |              |                   | \$ 62,809           | \$ 208,287                           | \$ 83,880                  | \$ 183,524                           |                          |
| Utilities                                      |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| Contracted Services                            | \$ 815,556          | \$ 8,880            | \$ 2,150           |                  |              |                   | \$ 826,586          | \$ 1,408,784                         | \$ 613,834                 | \$ 1,391,301                         |                          |
| Consulting and Professional Services           | \$ 18,481           | \$ 63,655           | \$ 167             |                  |              |                   | \$ 82,303           | \$ 282,931                           | \$ 112,889                 | \$ 282,694                           |                          |
| Information Technology                         | \$ 184,960          |                     | \$ 595             |                  |              |                   | \$ 185,554          | \$ 255,018                           | \$ 190,179                 | \$ 278,060                           |                          |
| Major Equipment                                | \$ 1,200            |                     |                    |                  |              |                   | \$ 1,200            | \$ 75,560                            |                            | \$ 75,000                            |                          |
| Other Items of Expense                         |                     |                     |                    |                  |              |                   |                     |                                      | \$ 1                       | \$ 300                               |                          |
|  | <b>\$ 1,407,867</b> | <b>\$ 73,237</b>    | <b>\$ 8,387</b>    |                  |              |                   | <b>\$ 1,489,491</b> | <b>\$ 2,958,913</b>                  | <b>\$ 1,239,781</b>        | <b>\$ 2,880,568</b>                  |                          |
| Special Items of Expense                       |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| Grand Jury                                     |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| Jury Costs                                     | \$ 13,953           |                     |                    |                  |              |                   | \$ 13,953           | \$ 33,200                            | \$ 14,683                  | \$ 34,000                            |                          |
| Judgements, Settlements and Claims             |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| Debt Service                                   |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| Other  |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| Capital Costs                                  |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| Internal Cost Recovery                         | \$ (15,052)         |                     | \$ 15,052          |                  |              |                   | \$ 0                | \$ 0                                 | \$ 0                       | \$ 0                                 |                          |
| Prior Year Expense Adjustment                  | \$ (1,479)          |                     |                    |                  |              |                   | \$ (1,479)          |                                      |                            |                                      |                          |
|  | <b>\$ (2,578)</b>   |                     | <b>\$ 15,052</b>   |                  |              |                   | <b>\$ 12,474</b>    | <b>\$ 33,200</b>                     | <b>\$ 14,683</b>           | <b>\$ 34,000</b>                     |                          |
| <b>Total Expenditures</b>                      | <b>\$ 5,077,767</b> | <b>\$ 73,237</b>    | <b>\$ 110,053</b>  |                  |              |                   | <b>\$ 5,261,057</b> | <b>\$ 12,469,088</b>                 | <b>\$ 4,765,367</b>        | <b>\$ 11,283,354</b>                 |                          |
| Excess (Deficit) of Revenues Over Expenditures | \$ 2,145,965        | \$ 205,673          | \$ (14,729)        |                  |              |                   | \$ 2,336,909        | \$ (27,694)                          | \$ 2,388,083               | \$ 471,184                           |                          |
| Operating Transfers In (Out)                   |                     | \$ 0                |                    |                  |              |                   | \$ 0                | \$ 0                                 |                            | \$ 0                                 |                          |
| Fund Balance (Deficit)                         |                     |                     |                    |                  |              |                   |                     |                                      |                            |                                      |                          |
| Beginning Balance (Deficit)                    | \$ 133,000          | \$ 1,009,015        | \$ 0               |                  |              |                   | \$ 1,142,015        | \$ 1,142,015                         | \$ 1,012,872               | \$ 1,012,872                         |                          |
| Ending Balance (Deficit)                       | <b>\$ 2,278,965</b> | <b>\$ 1,214,688</b> | <b>\$ (14,729)</b> |                  |              |                   | <b>\$ 3,478,924</b> | <b>\$ 1,114,321</b>                  | <b>\$ 3,400,955</b>        | <b>\$ 1,484,056</b>                  |                          |

Superior Court of California, County of Napa  
 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                          | \$ 1,240,211       | \$ 372,155                       |                          |               |                        |                               | \$ 1,612,367         | \$ 4,314,523            | \$ 1,399,449         | \$ 3,881,151          |
| Traffic & Other Infractions                         | \$ 114,454         | \$ 681                           |                          |               |                        |                               | \$ 115,135           | \$ 454,517              | \$ 142,644           | \$ 452,554            |
| Other Criminal Cases                                | \$ 368,085         | \$ 65,772                        |                          |               |                        |                               | \$ 433,857           | \$ 995,551              | \$ 416,449           | \$ 982,545            |
| Civil   | \$ 222,953         | \$ 3,290                         |                          |               |                        |                               | \$ 226,243           | \$ 1,089,375            | \$ 226,696           | \$ 1,150,663          |
| Family & Children Services                          | \$ 329,131         | \$ 43,112                        |                          |               | \$ 0                   |                               | \$ 372,243           | \$ 777,229              | \$ 378,746           | \$ 774,638            |
| Probate, Guardianship & Mental Health Services      | \$ 24,466          | \$ 44,576                        |                          |               |                        |                               | \$ 69,042            | \$ 105,000              | \$ 71,360            | \$ 165,388            |
| Juvenile Dependency Services                        | \$ 37,118          | \$ 138,531                       |                          |               |                        |                               | \$ 175,649           | \$ 318,835              | \$ 182,436           | \$ 338,861            |
| Juvenile Delinquency Services                       | \$ 32,808          | \$ 214                           |                          |               |                        |                               | \$ 33,022            | \$ 42,955               | \$ 31,417            | \$ 42,716             |
| Other Court Operations                              | \$ 28,797          | \$ 176                           |                          |               |                        |                               | \$ 28,973            | \$ 157,416              | \$ 57,613            | \$ 161,082            |
| Court Interpreters                                  | \$ 188,029         | \$ 230,245                       |                          |               |                        |                               | \$ 418,273           | \$ 783,977              | \$ 319,792           | \$ 754,410            |
| Jury Services                                       | \$ 81,248          | \$ 22,641                        | \$ 13,953                |               |                        |                               | \$ 117,841           | \$ 185,765              | \$ 92,150            | \$ 175,949            |
| Security  |                    | \$ 114,941                       |                          |               |                        |                               | \$ 114,941           | \$ 328,480              | \$ 87,394            | \$ 232,306            |
| Trial Court Operations Program                      | \$ 2,667,300       | \$ 1,036,334                     | \$ 13,953                |               | \$ 0                   |                               | \$ 3,717,586         | \$ 9,553,622            | \$ 3,406,147         | \$ 9,112,263          |
| Enhanced Collections                                | \$ 3,693           | \$ 22                            |                          |               |                        |                               | \$ 3,714             |                         | \$ 1,697             | \$ 5,650              |
| Other Non-Court Operations                          | \$ 463             | \$ 3                             |                          |               |                        |                               | \$ 466               |                         |                      |                       |
| Non-Court Operations Program                        | \$ 4,156           | \$ 24                            |                          |               |                        |                               | \$ 4,180             |                         | \$ 1,697             | \$ 5,650              |
| Executive Office                                    | \$ 211,925         | \$ 21,113                        |                          |               |                        |                               | \$ 233,038           | \$ 487,250              | \$ 199,099           | \$ 517,216            |
| Fiscal Services                                     | \$ 221,634         | \$ 15,125                        |                          |               |                        |                               | \$ 236,759           | \$ 551,556              | \$ 165,244           | \$ 465,368            |
| Human Resources                                     | \$ 276,563         | \$ 26,835                        |                          |               |                        |                               | \$ 303,398           | \$ 238,357              | \$ 246,007           | \$ (463,181)          |
| Business & Facilities Services                      |                    | \$ 87,618                        |                          |               |                        | \$ (1,479)                    | \$ 86,139            | \$ 246,269              | \$ 98,698            | \$ 214,904            |
| Information Technology                              | \$ 377,515         | \$ 302,441                       |                          |               |                        |                               | \$ 679,956           | \$ 1,392,033            | \$ 648,475           | \$ 1,431,134          |
| Court Administration Program                        | \$ 1,087,636       | \$ 453,133                       |                          |               |                        | \$ (1,479)                    | \$ 1,539,290         | \$ 2,915,466            | \$ 1,357,523         | \$ 2,165,441          |
| Expenditures Not Distributed or Posted to a Program | \$ 0               | \$ 0                             |                          |               |                        |                               | \$ 0                 | \$ 0                    | \$ 0                 |                       |
| Prior Year Adjustments Not Posted to a Program      |                    |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| <b>Total</b>  | \$ 3,759,092       | \$ 1,489,491                     | \$ 13,953                |               | \$ 0                   | \$ (1,479)                    | \$ 5,261,057         | \$ 12,469,088           | \$ 4,765,367         | \$ 11,283,354         |