

## 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

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> Optional	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 March  
 Fiscal Year 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (492,984)	\$ 552,134	\$ (141,412)				\$ 1,556	\$ (80,706)	\$ (421,957)
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	\$ (301,517)	\$ 639,254	\$ 0				\$ 1,544,789	\$ 1,882,525	\$ 2,416,017
Cash Outside of the JCC									
Cash Equivalents	\$ 1,638,056						\$ 119,513	\$ 1,757,570	\$ 2,533,592
<b>Total Cash and Cash Equivalents</b>	<b>\$ 846,255</b>	<b>\$ 1,191,388</b>	<b>\$ (141,412)</b>				<b>\$ 1,665,858</b>	<b>\$ 3,562,089</b>	<b>\$ 4,530,352</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 3,224							\$ 3,224	\$ 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	\$ 112,417					\$ 112,417	\$ 62,070
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 3,224</b>	<b>\$ 0</b>	<b>\$ 112,417</b>					<b>\$ 115,641</b>	<b>\$ 64,222</b>
Prepaid Expenses - General	\$ 66,019	\$ 0						\$ 66,019	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 66,019</b>	<b>\$ 0</b>						<b>\$ 66,019</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 915,498</b>	<b>\$ 1,191,388</b>	<b>\$ (28,994)</b>				<b>\$ 1,665,858</b>	<b>\$ 3,743,749</b>	<b>\$ 4,594,574</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,423	\$ 0	\$ 0				\$ 0	\$ 2,423	\$ 11,982
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 30,225	\$ 522						\$ 30,747	\$ 169,240
TC145 Liability							\$ 120,573	\$ 120,573	\$ 110,671
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							\$ 496	\$ 496	\$ 414
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 32,648</b>	<b>\$ 522</b>	<b>\$ 0</b>				<b>\$ 121,069</b>	<b>\$ 154,240</b>	<b>\$ 292,306</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,463,048	\$ 1,463,048	\$ 1,684,201
Trust Interest Payable							\$ 81,741	\$ 81,741	\$ 46,552
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,544,789</b>	<b>\$ 1,544,789</b>	<b>\$ 1,730,753</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (24,750)							\$ (24,750)	\$ 6,695
Deferred Compensation Payable									
Deductions Payable	\$ 27,461							\$ 27,461	\$ 8,585
Payroll Clearing	\$ (113,041)							\$ (113,041)	\$ 3,501
<b>Total Payroll Liabilities</b>	<b>\$ (110,330)</b>		<b>\$ 0</b>					<b>\$ (110,330)</b>	<b>\$ 18,781</b>
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 49,184	\$ 132	\$ 157					\$ 49,473	\$ 22,625
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 49,184</b>	<b>\$ 132</b>	<b>\$ 157</b>					<b>\$ 49,473</b>	<b>\$ 22,625</b>
<b>Total Liabilities</b>	<b>\$ (28,498)</b>	<b>\$ 655</b>	<b>\$ 157</b>				<b>\$ 1,665,858</b>	<b>\$ 1,638,171</b>	<b>\$ 2,064,464</b>
<b>Total Fund Balance</b>	<b>\$ 943,996</b>	<b>\$ 1,190,733</b>	<b>\$ (29,151)</b>					<b>\$ 2,105,578</b>	<b>\$ 2,530,110</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 915,498</b>	<b>\$ 1,191,388</b>	<b>\$ (28,994)</b>				<b>\$ 1,665,858</b>	<b>\$ 3,743,749</b>	<b>\$ 4,594,574</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 March											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 7,303,829	\$ 19,745					\$ 7,323,574	\$ 9,453,577	\$ 7,214,366	\$ 9,043,205	
Improvement and Modernization Fund								\$ 18,016	\$ 75,000	\$ 17,619	
Judges' Compensation (0150019)	\$ 39,375						\$ 39,375	\$ 52,500	\$ 39,375	\$ 52,500	
Court Interpreter (0150037)	\$ 585,483						\$ 585,483	\$ 780,650	\$ 575,474	\$ 750,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 476,708						\$ 476,708	\$ 509,083	\$ 354,506	\$ 560,453	
Other Miscellaneous	\$ 309,795	\$ 212,331					\$ 522,126	\$ 734,457	\$ 553,114	\$ 521,289	
	\$ 8,715,190	\$ 232,075					\$ 8,947,265	\$ 11,548,283	\$ 8,811,836	\$ 10,945,066	
Grants											
AB 1058 Commissioner/Facilitator			\$ 133,472				\$ 133,472	\$ 185,940	\$ 98,589	\$ 189,333	
Other Judicial Council Grants			\$ 2,000				\$ 2,000	\$ 5,000	\$ 1,900	\$ 5,000	
Non-Judicial Council Grants											
			\$ 135,472				\$ 135,472	\$ 190,940	\$ 100,489	\$ 194,333	
Other Financing Sources											
Interest Income	\$ 107,921	\$ 26,918					\$ 134,839	\$ 146,896	\$ 77,075	\$ 91,590	
Investment Income											
Donations											
Local Fees	\$ 14,040	\$ 50,311					\$ 64,351	\$ 52,000	\$ 35,856	\$ 51,000	
Non-Fee Revenues	\$ 86,328						\$ 86,328	\$ 407,034		\$ 377,200	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 53,922	\$ 850					\$ 54,772	\$ 46,241	\$ 39,401	\$ 36,149	
County Program - Restricted		\$ 13,077					\$ 13,077	\$ 20,000	\$ 12,145	\$ 22,000	
Reimbursement Other	\$ 29,625						\$ 29,625	\$ 30,000	\$ 19,111	\$ 37,100	
Sale of Fixed Assets											
Other Miscellaneous									\$ 3	\$ 100	
	\$ 291,837	\$ 91,156					\$ 382,993	\$ 702,171	\$ 183,592	\$ 615,139	
Total Revenues	\$ 9,007,027	\$ 323,231	\$ 135,472				\$ 9,465,730	\$ 12,441,394	\$ 9,095,916	\$ 11,754,538	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 3,676,089		\$ 86,010				\$ 3,762,099	\$ 5,509,354	\$ 3,516,165	\$ 4,696,074	
Temp Help	\$ 154,049						\$ 154,049	\$ 246,334	\$ 141,879	\$ 243,948	
Overtime	\$ 5,202						\$ 5,202	\$ 10,000	\$ 8,927	\$ 5,000	
Staff Benefits	\$ 2,219,298		\$ 44,598				\$ 2,263,895	\$ 3,711,286	\$ 2,025,453	\$ 3,423,764	
	\$ 6,054,638		\$ 130,607				\$ 6,185,245	\$ 9,476,975	\$ 5,692,424	\$ 8,368,786	
Operating Expenses and Equipment											
General Expense	\$ 213,186		\$ 1,218				\$ 214,404	\$ 335,753	\$ 149,086	\$ 279,147	
Printing	\$ 11,958						\$ 11,958	\$ 17,694	\$ 10,716	\$ 15,000	
Telecommunications	\$ 44,114		\$ 474				\$ 44,588	\$ 67,400	\$ 46,155	\$ 69,800	
Postage	\$ 31,458		\$ 117				\$ 31,574	\$ 23,600	\$ 24,181	\$ 31,800	
Insurance	\$ 10,429						\$ 10,429	\$ 9,000	\$ 8,835	\$ 8,835	
In-State Travel	\$ 7,214		\$ 2,043				\$ 9,257	\$ 15,000	\$ 8,526	\$ 15,000	
Out-of-State Travel	\$ 238						\$ 238				
Training	\$ 5,531						\$ 5,531	\$ 12,288	\$ 5,965	\$ 24,121	
Security Services	\$ 172,889		\$ 2,115				\$ 175,004	\$ 247,600	\$ 141,328	\$ 225,986	
Facility Operations	\$ 98,069	\$ 6,563	\$ 1,091				\$ 105,724	\$ 208,287	\$ 129,238	\$ 183,524	
Utilities											
Contracted Services	\$ 1,296,488	\$ 17,311	\$ 3,100				\$ 1,316,899	\$ 1,408,784	\$ 938,038	\$ 1,391,301	
Consulting and Professional Services	\$ 34,775	\$ 117,639	\$ 333				\$ 152,746	\$ 282,931	\$ 187,334	\$ 282,694	
Information Technology	\$ 216,045		\$ 595				\$ 216,640	\$ 255,018	\$ 214,758	\$ 278,060	
Major Equipment	\$ 1,200						\$ 1,200	\$ 75,560		\$ 75,000	
Other Items of Expense		\$ 0					\$ 0		\$ 1	\$ 300	
	\$ 2,143,593	\$ 141,513	\$ 11,085				\$ 2,296,191	\$ 2,958,913	\$ 1,864,162	\$ 2,880,568	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 22,210						\$ 22,210	\$ 33,200	\$ 22,093	\$ 34,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (22,930)		\$ 22,930				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (1,479)						\$ (1,479)				
	\$ (2,199)		\$ 22,930				\$ 20,731	\$ 33,200	\$ 22,093	\$ 34,000	
Total Expenditures	\$ 8,196,032	\$ 141,513	\$ 164,623				\$ 8,502,167	\$ 12,469,088	\$ 7,578,679	\$ 11,283,354	
Excess (Deficit) of Revenues Over Expenditures	\$ 810,995	\$ 181,719	\$ (29,151)				\$ 963,563	\$ (27,694)	\$ 1,517,238	\$ 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)	\$ 943,996	\$ 1,190,733	\$ (29,151)				\$ 2,105,578	\$ 1,114,321	\$ 2,530,110	\$ 1,484,056	

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

For the month ended March

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	\$ 2,073,141	\$ 584,546					\$ 2,657,687	\$ 4,314,523	\$ 2,336,416	\$ 3,881,151
Traffic & Other Infractions	\$ 190,900	\$ 4,880					\$ 195,780	\$ 454,517	\$ 246,987	\$ 452,554
Other Criminal Cases	\$ 612,885	\$ 121,067					\$ 733,952	\$ 995,551	\$ 674,328	\$ 982,545
Civil	\$ 396,706	\$ 5,002					\$ 401,708	\$ 1,089,375	\$ 371,205	\$ 1,150,663
Family & Children Services	\$ 551,316	\$ 64,114			\$ 0		\$ 615,431	\$ 777,229	\$ 613,241	\$ 774,638
Probate, Guardianship & Mental Health Services	\$ 46,206	\$ 71,093					\$ 117,299	\$ 105,000	\$ 116,253	\$ 165,388
Juvenile Dependency Services	\$ 67,408	\$ 207,978					\$ 275,386	\$ 318,835	\$ 277,054	\$ 338,861
Juvenile Delinquency Services	\$ 57,606	\$ 366					\$ 57,973	\$ 42,955	\$ 46,660	\$ 42,716
Other Court Operations	\$ 73,339	\$ 429					\$ 73,767	\$ 157,416	\$ 85,737	\$ 161,082
Court Interpreters	\$ 252,611	\$ 399,602					\$ 652,213	\$ 783,977	\$ 496,483	\$ 754,410
Jury Services	\$ 132,970	\$ 32,667	\$ 22,210				\$ 187,847	\$ 185,765	\$ 142,464	\$ 175,949
Security		\$ 180,524					\$ 180,524	\$ 328,480	\$ 145,648	\$ 232,306
Trial Court Operations Program	\$ 4,455,089	\$ 1,672,269	\$ 22,210		\$ 0		\$ 6,149,568	\$ 9,553,622	\$ 5,552,476	\$ 9,112,263
Enhanced Collections	\$ 4,568	\$ 25					\$ 4,594		\$ 3,207	\$ 5,650
Other Non-Court Operations	\$ 1,178	\$ 7					\$ 1,185			
Non-Court Operations Program	\$ 5,746	\$ 33					\$ 5,779		\$ 3,207	\$ 5,650
Executive Office	\$ 352,559	\$ 35,738					\$ 388,297	\$ 487,250	\$ 326,626	\$ 517,216
Fiscal Services	\$ 366,700	\$ 20,152					\$ 386,853	\$ 551,556	\$ 250,434	\$ 465,368
Human Resources	\$ 440,973	\$ 49,802					\$ 490,775	\$ 238,357	\$ 378,013	\$ (463,181)
Business & Facilities Services		\$ 130,460				\$ (1,479)	\$ 128,981	\$ 246,269	\$ 144,949	\$ 214,904
Information Technology	\$ 564,179	\$ 387,737					\$ 951,916	\$ 1,392,033	\$ 922,973	\$ 1,431,134
Court Administration Program	\$ 1,724,410	\$ 623,890				\$ (1,479)	\$ 2,346,821	\$ 2,915,466	\$ 2,022,995	\$ 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>	<b>\$ 6,185,245</b>	<b>\$ 2,296,191</b>	<b>\$ 22,210</b>		<b>\$ 0</b>	<b>\$ (1,479)</b>	<b>\$ 8,502,167</b>	<b>\$ 12,469,088</b>	<b>\$ 7,578,679</b>	<b>\$ 11,283,354</b>