

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.

Sara MacCaughey

12-4-2023

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) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Superior Court of California, County of Solano
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended September
 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						
ASSETS									
Operations	\$ (4,470,019)	\$ 4,091,422	\$ (207,649)				\$ 87,318	\$ (498,928)	\$ 1,830
Payroll	\$ (12,068)	\$ 0	\$ 2,811					\$ (9,257)	\$ (22,576)
Jury	\$ 12,000							\$ 12,000	\$ 12,000
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ (112,586)	\$ (112,586)	\$ (472)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (244,124)	\$ (244,124)	\$ (751,107)
Credit Card									
Cash on Hand	\$ 4,900		\$ 1,000					\$ 5,900	\$ 5,900
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 13,860,343						\$ 5,297,738	\$ 19,158,081	\$ 18,992,631
Total Cash and Cash Equivalents	\$ 9,400,156	\$ 4,091,422	\$ (203,838)				\$ 5,028,346	\$ 18,316,086	\$ 18,243,206
Short-Term Investment									
Investments	\$ 0							\$ 0	\$ 0
Total Investments	\$ 0							\$ 0	\$ 0
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 85
Dishonored Checks									
Due From Employee	\$ 831		\$ 4,735					\$ 5,566	\$ 4,018
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 68,102
Due From Other Governments		\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 748,120	\$ 748,120	\$ 342,591
Distribution Due To/From							\$ 246	\$ 246	\$ 11,316
Civil Filing Fee Due To/From									
General Due To/From	\$ 6,009	\$ 62,645						\$ 68,655	\$ 238,007
Total Receivables	\$ 6,840	\$ 62,645	\$ 4,735				\$ 748,366	\$ 822,587	\$ 664,120
Prepaid Expenses - General	\$ 0							\$ 0	\$ 700
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 700
Other Assets									
Total Other Assets									
Total Assets	\$ 9,406,996	\$ 4,154,068	\$ (199,103)				\$ 5,776,712	\$ 19,138,673	\$ 18,908,026
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 27,224	\$ 0	\$ 0				\$ 0	\$ 27,224	\$ 116,361
Due to Other Funds	\$ 51	\$ 3	\$ 0				\$ 816,967	\$ 817,021	\$ 660,017
Due to Other Courts									
Due to State	\$ 0		\$ 100				\$ 15,768	\$ 15,868	\$ 2,468,771
TC145 Liability							\$ 472,129	\$ 472,129	\$ 839,595
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 527,122	\$ 527,122	\$ 451,290
Due to Other Public Agencies									
Sales and Use Tax	\$ 60							\$ 60	\$ 31
Interest							\$ 23,020	\$ 23,020	\$ 13,694
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 27,334	\$ 3	\$ 100				\$ 1,855,006	\$ 1,882,444	\$ 4,549,758
Civil							\$ 2,820,634	\$ 2,820,634	\$ 1,542,914
Criminal	\$ 0						\$ 821,771	\$ 821,771	\$ 983,675
Unreconciled - Civil and Criminal							\$ 2,639	\$ 2,639	\$ 2,639
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 189,269	\$ 189,269	\$ 101,176
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 3,834,313	\$ 3,834,313	\$ 2,630,405
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (438)							\$ (438)	\$ 4,459
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 10							\$ 10	\$ 0
Payroll Clearing	\$ (9,204)							\$ (9,204)	\$ (30,452)
Total Payroll Liabilities	\$ (9,632)	\$ 0	\$ 0					\$ (9,632)	\$ (25,993)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 228,157
Liabilities For Deposits	\$ 40,187	\$ 0	\$ 9,583				\$ 81,656	\$ 131,426	\$ 112,846
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 5,737	\$ 5,737	\$ 218,168
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 40,187	\$ 0	\$ 9,583				\$ 87,393	\$ 137,163	\$ 559,171
Total Liabilities	\$ 57,889	\$ 3	\$ 9,683				\$ 5,776,712	\$ 5,844,289	\$ 7,713,341
Total Fund Balance	\$ 9,349,107	\$ 4,154,064	\$ (208,786)					\$ 13,294,385	\$ 11,194,685
Total Liabilities and Fund Balance	\$ 9,406,996	\$ 4,154,068	\$ (199,103)				\$ 5,776,712	\$ 19,138,673	\$ 18,908,026

Superior Court of California, County of Solano
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended September											
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	\$ 13,588,160	\$ 15,313					\$ 13,603,474	\$ 29,909,284	\$ 12,996,677	\$ 28,874,980	
Improvement and Modernization Fund								\$ 55,276	\$ 0	\$ 55,276	
Judges' Compensation (0150019)	\$ 47,499						\$ 47,499	\$ 171,000	\$ 47,499	\$ 190,000	
Court Interpreter (0150037)	\$ 139,448						\$ 139,448	\$ 845,500	\$ 155,921	\$ 776,700	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 284,908						\$ 284,908	\$ 740,439	\$ (137,390)	\$ 2,915,993	
Other Miscellaneous		\$ 2,419,894					\$ 2,419,894	\$ 1,237,730	\$ 2,340,313	\$ 616,167	
	\$ 14,060,016	\$ 2,435,208					\$ 16,495,223	\$ 32,959,229	\$ 15,403,020	\$ 33,429,116	
Grants											
AB 1058 Commissioner/Facilitator			\$ (170,017)				\$ (170,017)	\$ 765,629	\$ (214,418)	\$ 753,105	
Other Judicial Council Grants			\$ 89,534				\$ 89,534	\$ 96,256	\$ 82,721	\$ 139,650	
Non-Judicial Council Grants	\$ 40,951		\$ 3,732				\$ 44,683	\$ 615,150	\$ 8,104	\$ 622,480	
	\$ 40,951		\$ (76,752)				\$ (35,801)	\$ 1,477,035	\$ (123,593)	\$ 1,515,235	
Other Financing Sources											
Interest Income	\$ 124,710	\$ 29,742					\$ 154,452	\$ 526,564	\$ 50,315	\$ 27,116	
Investment Income											
Donations											
Local Fees	\$ 1,400	\$ 58,426					\$ 59,826	\$ 308,826	\$ 97,592	\$ 334,722	
Non-Fee Revenues	\$ (4,321)						\$ (4,321)	\$ 70,875	\$ 22,484	\$ 101,025	
Enhanced Collections								\$ 161,851		\$ 244,801	
Escheatment											
Prior Year Revenue	\$ 4,470	\$ 30					\$ 4,500			\$ 490,619	
County Program - Restricted		\$ 7,709					\$ 7,709	\$ 527,178	\$ 6,070	\$ 520,426	
Reimbursement Other	\$ 4,425						\$ 4,425	\$ 7,193	\$ 117	\$ 5,755	
Sale of Fixed Assets											
Other Miscellaneous	\$ 255						\$ 255	\$ 1,095	\$ 22,580	\$ 1,095	
	\$ 130,939	\$ 95,906					\$ 226,845	\$ 1,603,582	\$ 199,158	\$ 1,725,559	
Total Revenues	\$ 14,231,906	\$ 2,531,114	\$ (76,752)				\$ 16,686,268	\$ 36,039,846	\$ 15,478,586	\$ 36,669,910	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 3,185,421	\$ 66,340	\$ 48,898				\$ 3,300,659	\$ 16,513,527	\$ 3,257,877	\$ 16,403,656	
Temp Help	\$ 48,202						\$ 48,202	\$ 183,000	\$ 36,549	\$ 160,804	
Overtime	\$ 5,386	\$ 277					\$ 5,663	\$ 50,000	\$ 21,062	\$ 103,500	
Staff Benefits	\$ 2,651,820	\$ 47,319	\$ 38,573				\$ 2,737,712	\$ 12,990,321	\$ 2,705,997	\$ 12,717,411	
	\$ 5,890,829	\$ 113,937	\$ 87,470				\$ 6,092,236	\$ 29,736,848	\$ 6,021,485	\$ 29,385,371	
Operating Expenses and Equipment											
General Expense	\$ 92,272	\$ 792	\$ 739				\$ 93,803	\$ 874,115	\$ 83,179	\$ 722,755	
Printing	\$ 1,923						\$ 1,923	\$ 22,600	\$ 3,857	\$ 22,000	
Telecommunications	\$ 48,923	\$ 84	\$ 427				\$ 49,433	\$ 176,806	\$ 55,658	\$ 190,295	
Postage	\$ 371		\$ 85				\$ 456	\$ 230,243	\$ 29,639	\$ 228,157	
Insurance	\$ 7,414						\$ 7,414	\$ 25,818	\$ 6,050	\$ 21,726	
In-State Travel	\$ 6,750		\$ 3,556				\$ 10,306	\$ 85,050	\$ 5,251	\$ 57,473	
Out-of-State Travel	\$ 184		\$ 4,408				\$ 4,592		\$ 26,421		
Training	\$ 1,824		\$ 1,895				\$ 3,719	\$ 29,030	\$ 4,193	\$ 26,020	
Security Services											
Facility Operations	\$ 85,410						\$ 85,410	\$ 551,850	\$ 85,652	\$ 597,646	
Utilities											
Contracted Services	\$ 438,619	\$ 45,991	\$ 31,292				\$ 515,902	\$ 2,918,298	\$ 481,346	\$ 2,256,343	
Consulting and Professional Services	\$ 11,620	\$ 0					\$ 11,620	\$ 871,201	\$ 10,565	\$ 43,568	
Information Technology	\$ (18,834)						\$ (18,834)	\$ 733,282	\$ 198,779	\$ 2,749,578	
Major Equipment								\$ 211,268	\$ 33,625	\$ 328,696	
Other Items of Expense	\$ 728		\$ 2,163				\$ 2,891	\$ 84,775	\$ 60	\$ 15,485	
	\$ 677,203	\$ 46,867	\$ 44,564				\$ 768,634	\$ 6,814,336	\$ 1,024,276	\$ 7,259,742	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 45,700	\$ 3,538					\$ 49,237	\$ 169,440	\$ 35,689	\$ 114,610	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment									\$ (442)		
	\$ 45,700	\$ 3,538					\$ 49,237	\$ 169,440	\$ 35,247	\$ 114,610	
Total Expenditures	\$ 6,613,731	\$ 164,341	\$ 132,035				\$ 6,910,107	\$ 36,720,624	\$ 7,081,007	\$ 36,759,723	
Excess (Deficit) of Revenues Over Expenditures	\$ 7,618,174	\$ 2,366,773	\$ (208,786)				\$ 9,776,161	\$ (680,778)	\$ 8,397,579	\$ (89,813)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,730,932	\$ 1,787,291	\$ 0				\$ 3,518,224	\$ 3,518,224	\$ 2,797,107	\$ 2,797,107	
Ending Balance (Deficit)	\$ 9,349,107	\$ 4,154,064	\$ (208,786)				\$ 13,294,385	\$ 2,837,446	\$ 11,194,685	\$ 2,707,294	

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

For the month ended September

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	\$ 2,641,906	\$ 149,250					\$ 2,791,156	\$ 14,652,930	\$ 2,658,246	\$ 14,604,968
Traffic & Other Infractions										
Other Criminal Cases	\$ 929,088	\$ 156,404					\$ 1,085,492	\$ 6,259,543	\$ 1,202,092	\$ 5,228,281
Civil	\$ 332,450	\$ 32,319					\$ 364,769	\$ 2,401,849	\$ 317,297	\$ 1,996,266
Family & Children Services	\$ 556,923	\$ 96,688					\$ 653,610	\$ 3,344,100	\$ 703,385	\$ 3,592,076
Probate, Guardianship & Mental Health Services	\$ 203,023	\$ 3,156					\$ 206,179	\$ 946,233	\$ 190,951	\$ 911,738
Juvenile Dependency Services	\$ 19,275	\$ 1,566					\$ 20,842	\$ 216,751	\$ 41,015	\$ 197,938
Juvenile Delinquency Services	\$ 68,000	\$ 0					\$ 68,000	\$ 326,858	\$ 47,178	\$ 231,527
Other Court Operations										
Court Interpreters	\$ 96,878	\$ 99,355					\$ 196,232	\$ 911,251	\$ 167,671	\$ 840,965
Jury Services	\$ 124,523	\$ 18,252	\$ 49,237				\$ 192,013	\$ 906,169	\$ 210,118	\$ 837,589
Security										
Trial Court Operations Program	\$ 4,972,066	\$ 556,990	\$ 49,237				\$ 5,578,293	\$ 29,965,684	\$ 5,537,954	\$ 28,441,348
Enhanced Collections	\$ 25,508						\$ 25,508		\$ 40,356	
Other Non-Court Operations										
Non-Court Operations Program	\$ 25,508						\$ 25,508		\$ 40,356	
Executive Office	\$ 169,853	\$ 5,922					\$ 175,775	\$ 805,489	\$ 203,157	\$ 973,289
Fiscal Services	\$ 215,976	\$ 22,592					\$ 238,568	\$ 1,923,760	\$ 227,687	\$ 1,502,795
Human Resources	\$ 405,516	\$ 13,708					\$ 419,224	\$ 624,276	\$ 476,454	\$ 605,339
Business & Facilities Services		\$ 212,196					\$ 212,196	\$ 921,296	\$ 219,898	\$ 877,549
Information Technology	\$ 303,317	\$ (42,775)					\$ 260,542	\$ 2,480,119	\$ 375,501	\$ 4,359,403
Court Administration Program	\$ 1,094,662	\$ 211,644					\$ 1,306,306	\$ 6,754,940	\$ 1,502,697	\$ 8,318,375
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,092,236	\$ 768,634	\$ 49,237				\$ 6,910,107	\$ 36,720,624	\$ 7,081,007	\$ 36,759,723