

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) 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 Napa
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June
 Fiscal Year 2022/23

2021/22

	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	\$ (522,339)	\$ 380,245	\$ 0				\$ 2,149	\$ (139,945)	\$ (93,079)
Payroll									
Jury Revolving	\$ 0							\$ 0	\$ 0
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 2,700							\$ 2,700	\$ 2,150
Cash with County	\$ (402,911)	\$ 639,254	\$ 0				\$ 2,831,051	\$ 3,067,393	\$ 2,183,150
Cash Outside of the JCC									
Cash Equivalents	\$ 1,410,611						\$ 110,050	\$ 1,520,661	\$ 1,489,409
Total Cash and Cash Equivalents	\$ 488,060	\$ 1,019,499	\$ 0				\$ 2,943,250	\$ 4,450,809	\$ 3,581,630
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 403	\$ 362						\$ 765	\$ 4,196
Accounts Receivable - General	\$ 0							\$ 0	
Dishonored Checks									
Due From Employee	\$ 2,810							\$ 2,810	\$ 2,152
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 87,249							\$ 87,249	\$ 77,000
Due From Other Governments	\$ 57,786	\$ 7,295	\$ 7,556					\$ 72,638	\$ 9,502
Due From Other Courts									
Due From State	\$ 40,843	\$ 9,262	\$ 80,731					\$ 130,836	\$ 181,675
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									\$ 0
Total Receivables	\$ 189,092	\$ 16,919	\$ 88,287					\$ 294,298	\$ 274,526
Prepaid Expenses - General	\$ 3,697	\$ 0						\$ 3,697	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 3,697	\$ 0						\$ 3,697	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 680,849	\$ 1,036,418	\$ 88,287				\$ 2,943,250	\$ 4,748,804	\$ 3,856,156
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ (53,661)	\$ 2,640	\$ 58					\$ (50,964)	\$ 63,542
Accounts Payable - General	\$ 38,134	\$ 0	\$ 0				\$ 0	\$ 38,134	\$ 11,789
Due to Other Funds	\$ 0	\$ 1,638	\$ 85,611					\$ 87,249	\$ 77,000
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 114,826	\$ 765						\$ 115,591	\$ 235,018
TC145 Liability							\$ 111,796	\$ 111,796	\$ 127,317
Due to Other Governments	\$ 45,643	\$ 22,228	\$ 164					\$ 68,035	\$ 163,708
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 403	\$ 403	\$ 87
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 144,941	\$ 27,271	\$ 85,833				\$ 112,200	\$ 370,245	\$ 678,462
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 2,778,895	\$ 2,778,895	\$ 1,331,841
Trust Interest Payable							\$ 52,156	\$ 52,156	\$ 42,285
Miscellaneous Trust									
Total Trust Deposits							\$ 2,831,051	\$ 2,831,051	\$ 1,374,127
Accrued Payroll	\$ 475,603		\$ 2,298					\$ 477,901	\$ 510,273
Benefits Payable	\$ 12,681							\$ 12,681	\$ 6,695
Deferred Compensation Payable									
Deductions Payable	\$ 66,789							\$ 66,789	\$ 8,585
Payroll Clearing	\$ (178,421)							\$ (178,421)	\$ 3,501
Total Payroll Liabilities	\$ 376,652		\$ 2,298					\$ 378,950	\$ 529,054
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 241,003
Liabilities For Deposits	\$ 26,255	\$ 132	\$ 157					\$ 26,544	\$ 20,638
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 26,255	\$ 132	\$ 157					\$ 26,544	\$ 261,641
Total Liabilities	\$ 547,848	\$ 27,403	\$ 88,287				\$ 2,943,250	\$ 3,606,789	\$ 2,843,283
Total Fund Balance	\$ 133,000	\$ 1,009,015	\$ 0					\$ 1,142,015	\$ 1,012,872
Total Liabilities and Fund Balance	\$ 680,849	\$ 1,036,418	\$ 88,287				\$ 2,943,250	\$ 4,748,804	\$ 3,856,156

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 June											
Fiscal Year 2022/23										2021/22	
	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	\$ 9,013,990	\$ 34,075					\$ 9,048,066	\$ 9,043,205	\$ 8,428,464	\$ 8,347,122	
Improvement and Modernization Fund	\$ 17,619						\$ 17,619	\$ 17,619	\$ 17,619	\$ 17,619	
Judges' Compensation (0150019)	\$ 52,500						\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500	
Court Interpreter (0150037)	\$ 767,539						\$ 767,539	\$ 750,000	\$ 683,758	\$ 683,758	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 509,449	\$ 34,273					\$ 543,722	\$ 560,453	\$ 1,231,677	\$ 1,279,397	
Other Miscellaneous	\$ 309,795	\$ 243,319					\$ 553,114	\$ 521,289	\$ 489,103	\$ 520,929	
	\$ 10,670,893	\$ 311,667					\$ 10,982,560	\$ 10,945,066	\$ 10,903,121	\$ 10,901,325	
Grants											
AB 1058 Commissioner/Facilitator			\$ 184,418				\$ 184,418	\$ 189,333	\$ 162,854	\$ 185,887	
Other Judicial Council Grants			\$ 4,630				\$ 4,630	\$ 5,000	\$ 1,938	\$ 3,080	
Non-Judicial Council Grants											
			\$ 189,048				\$ 189,048	\$ 194,333	\$ 164,792	\$ 188,967	
Other Financing Sources											
Interest Income	\$ 84,705	\$ 32,896					\$ 117,601	\$ 91,590	\$ 12,654	\$ 13,490	
Investment Income											
Donations											
Local Fees	\$ 16,133	\$ 50,234					\$ 66,367	\$ 51,000	\$ 88,629	\$ 93,000	
Non-Fee Revenues	\$ 138,928	\$ 218,474					\$ 357,403	\$ 377,200	\$ 374,107	\$ 361,500	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 83,516	\$ 360	\$ (1,680)				\$ 82,196	\$ 36,149	\$ 3,942	\$ 4,189	
County Program - Restricted		\$ 21,302					\$ 21,302	\$ 22,000	\$ 21,290	\$ 21,073	
Reimbursement Other	\$ 41,257						\$ 41,257	\$ 37,100	\$ 22,658	\$ 19,543	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3						\$ 3	\$ 100	\$ 56		
	\$ 364,542	\$ 323,266	\$ (1,680)				\$ 686,129	\$ 615,139	\$ 523,336	\$ 512,795	
Total Revenues	\$ 11,035,435	\$ 634,933	\$ 187,368				\$ 11,857,736	\$ 11,754,538	\$ 11,591,250	\$ 11,603,087	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 5,071,118	\$ 115,739	\$ 94,114				\$ 5,280,971	\$ 4,696,074	\$ 4,697,098	\$ 4,158,980	
Temp Help	\$ 195,168		\$ 129				\$ 195,297	\$ 243,948	\$ 212,412	\$ 214,103	
Overtime	\$ 11,227						\$ 11,227	\$ 5,000	\$ 15,748	\$ 18,000	
Staff Benefits	\$ 3,127,862	\$ 70,292	\$ 45,876				\$ 3,244,029	\$ 3,423,764	\$ 3,430,767	\$ 3,544,804	
	\$ 8,405,374	\$ 186,031	\$ 140,118				\$ 8,731,524	\$ 8,368,786	\$ 8,356,025	\$ 7,935,887	
Operating Expenses and Equipment											
General Expense	\$ 192,095	\$ (45)	\$ 922				\$ 192,971	\$ 279,147	\$ 206,251	\$ 226,975	
Printing	\$ 17,102						\$ 17,102	\$ 15,000	\$ 14,133	\$ 12,059	
Telecommunications	\$ 64,096		\$ 728				\$ 64,824	\$ 69,800	\$ 67,240	\$ 70,135	
Postage	\$ 33,060		\$ 153				\$ 33,213	\$ 31,800	\$ 27,133	\$ 27,441	
Insurance	\$ 8,955						\$ 8,955	\$ 8,835	\$ 7,944	\$ 7,126	
In-State Travel	\$ 11,683						\$ 11,683	\$ 15,000	\$ 8,151	\$ 9,000	
Out-of-State Travel											
Training	\$ 16,569	\$ 0					\$ 16,569	\$ 24,121	\$ 15,111	\$ 16,315	
Security Services	\$ 200,703		\$ 2,375				\$ 203,078	\$ 225,986	\$ 190,273	\$ 182,013	
Facility Operations	\$ 163,010	\$ 24,938	\$ 1,645				\$ 189,593	\$ 183,524	\$ 185,337	\$ 175,297	
Utilities											
Contracted Services	\$ 1,362,716	\$ 59,423	\$ 4,630				\$ 1,426,769	\$ 1,391,301	\$ 1,489,865	\$ 1,510,486	
Consulting and Professional Services	\$ 69,279	\$ 261,676	\$ 575				\$ 331,530	\$ 282,694	\$ 958,333	\$ 880,441	
Information Technology	\$ 285,340	\$ 27,128	\$ 2,221				\$ 314,689	\$ 278,060	\$ 301,560	\$ 333,205	
Major Equipment	\$ 153,028		\$ 0				\$ 153,028	\$ 75,000	\$ 16,243	\$ 16,248	
Other Items of Expense		\$ 1					\$ 1	\$ 300	\$ 294	\$ 264	
	\$ 2,577,638	\$ 373,120	\$ 13,248				\$ 2,964,006	\$ 2,880,568	\$ 3,487,868	\$ 3,467,005	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 33,063						\$ 33,063	\$ 34,000	\$ 27,396	\$ 22,676	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (35,700)		\$ 35,700				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ (22,167)		
	\$ (2,637)		\$ 35,700				\$ 33,063	\$ 34,000	\$ 5,229	\$ 22,676	
Total Expenditures	\$ 10,980,375	\$ 559,152	\$ 189,067				\$ 11,728,593	\$ 11,283,354	\$ 11,849,121	\$ 11,425,568	
Excess (Deficit) of Revenues Over Expenditures	\$ 55,060	\$ 75,782	\$ (1,699)				\$ 129,143	\$ 471,184	\$ (257,871)	\$ 177,519	
Operating Transfers In (Out)	\$ (4,379)	\$ 2,680	\$ 1,699				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 82,320	\$ 930,553	\$ 0				\$ 1,012,872	\$ 1,012,872	\$ 1,270,744	\$ 1,270,744	
Ending Balance (Deficit)	\$ 133,000	\$ 1,009,015	\$ 0				\$ 1,142,015	\$ 1,484,056	\$ 1,012,872	\$ 1,448,263	

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

For the month ended June

Fiscal Year 2022/23

2021/22

	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	\$ 2,865,882	\$ 622,140					\$ 3,488,022	\$ 3,881,151	\$ 3,305,115	\$ 2,880,101
Traffic & Other Infractions	\$ 328,562	\$ 41,241					\$ 369,803	\$ 452,554	\$ 327,186	\$ 348,719
Other Criminal Cases	\$ 766,449	\$ 266,221					\$ 1,032,671	\$ 982,545	\$ 1,406,184	\$ 1,500,175
Civil	\$ 549,357	\$ 3,536					\$ 552,893	\$ 1,150,663	\$ 484,716	\$ 668,093
Family & Children Services	\$ 778,085	\$ 82,472			\$ 0		\$ 860,557	\$ 774,638	\$ 789,520	\$ 847,712
Probate, Guardianship & Mental Health Services	\$ 60,534	\$ 105,630					\$ 166,165	\$ 165,388	\$ 150,780	\$ 153,950
Juvenile Dependency Services	\$ 100,916	\$ 276,417					\$ 377,332	\$ 338,861	\$ 402,288	\$ 340,399
Juvenile Delinquency Services	\$ 72,827	\$ 531					\$ 73,358	\$ 42,716	\$ 73,189	\$ 138,221
Other Court Operations	\$ 105,396	\$ 1,291					\$ 106,687	\$ 161,082	\$ 76,388	\$ 107,246
Court Interpreters	\$ 463,656	\$ 313,595					\$ 777,252	\$ 754,410	\$ 726,941	\$ 723,758
Jury Services	\$ 141,367	\$ 31,208	\$ 33,063				\$ 205,639	\$ 175,949	\$ 186,225	\$ 204,564
Security		\$ 251,297					\$ 251,297	\$ 232,306	\$ 196,278	\$ 184,325
Trial Court Operations Program	\$ 6,233,032	\$ 1,995,580	\$ 33,063		\$ 0		\$ 8,261,676	\$ 9,112,263	\$ 8,124,811	\$ 8,097,263
Enhanced Collections	\$ 5,014	\$ 1,153					\$ 6,167	\$ 5,650	\$ 6,042	\$ 3,021
Other Non-Court Operations									\$ 261	\$ 51
Non-Court Operations Program	\$ 5,014	\$ 1,153					\$ 6,167	\$ 5,650	\$ 6,303	\$ 3,072
Executive Office	\$ 418,518	\$ 74,114					\$ 492,631	\$ 517,216	\$ 469,725	\$ 457,606
Fiscal Services	\$ 366,724	\$ 49,058					\$ 415,782	\$ 465,368	\$ 449,847	\$ 468,272
Human Resources	\$ 853,174	\$ 47,949					\$ 901,123	\$ (463,181)	\$ 1,258,015	\$ 1,199,062
Business & Facilities Services		\$ 210,351					\$ 210,351	\$ 214,904	\$ 200,579	\$ 197,989
Information Technology	\$ 855,061	\$ 585,802				\$ 0	\$ 1,440,863	\$ 1,431,134	\$ 1,339,841	\$ 1,002,304
Court Administration Program	\$ 2,493,477	\$ 967,273				\$ 0	\$ 3,460,750	\$ 2,165,441	\$ 3,718,007	\$ 3,325,233
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,731,524	\$ 2,964,006	\$ 33,063		\$ 0	\$ 0	\$ 11,728,593	\$ 11,283,354	\$ 11,849,121	\$ 11,425,568