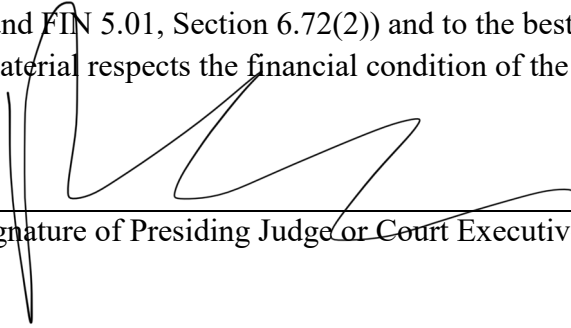


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

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

¹ The 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 2022/23									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (705,162)	\$ 661,145	\$ (98,294)				\$ 1,639	\$ (140,672)	\$ 13,029
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	\$ 296,947	\$ 420,779	\$ 0				\$ 1,427,016	\$ 2,144,743	\$ 1,837,025
Cash Outside of the JCC									
Cash Equivalents	\$ 3,037,785						\$ 114,782	\$ 3,152,567	\$ 3,104,098
Total Cash and Cash Equivalents	\$ 2,632,270	\$ 1,081,925	\$ (98,294)				\$ 1,543,437	\$ 5,159,337	\$ 4,956,302
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 2,152							\$ 2,152	\$ (1,255)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 9,015	\$ 0	\$ 36,683					\$ 45,698	\$ 49,974
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									\$ 0
Total Receivables	\$ 11,167	\$ 0	\$ 36,683					\$ 47,850	\$ 48,719
Prepaid Expenses - General		\$ 0						\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses		\$ 0						\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,643,437	\$ 1,081,925	\$ (61,611)				\$ 1,543,437	\$ 5,207,188	\$ 5,005,021
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,920	\$ 45	\$ 225				\$ 0	\$ 3,191	\$ 22,788
Due to Other Funds			\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 219,240	\$ 0						\$ 219,240	\$ 15,104
TC145 Liability							\$ 116,120	\$ 116,120	\$ 126,110
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							\$ 301	\$ 301	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 222,160	\$ 45	\$ 225				\$ 116,421	\$ 338,852	\$ 164,003
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,380,464	\$ 1,380,464	\$ 1,233,814
Trust Interest Payable							\$ 46,552	\$ 46,552	\$ 42,039
Miscellaneous Trust									
Total Trust Deposits							\$ 1,427,016	\$ 1,427,016	\$ 1,275,853
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 6,695							\$ 6,695	\$ 5,723
Deferred Compensation Payable									
Deductions Payable	\$ 8,585							\$ 8,585	\$ 677
Payroll Clearing	\$ 3,501							\$ 3,501	\$ 0
Total Payroll Liabilities	\$ 18,781		\$ 0					\$ 18,781	\$ 6,400
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 21,295	\$ 132	\$ 157					\$ 21,584	\$ 20,323
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 21,295	\$ 132	\$ 157					\$ 21,584	\$ 20,323
Total Liabilities	\$ 262,236	\$ 178	\$ 382				\$ 1,543,437	\$ 1,806,233	\$ 1,466,578
Total Fund Balance	\$ 2,381,201	\$ 1,081,747	\$ (61,993)					\$ 3,400,955	\$ 3,538,443
Total Liabilities and Fund Balance	\$ 2,643,437	\$ 1,081,925	\$ (61,611)				\$ 1,543,437	\$ 5,207,188	\$ 5,005,021

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 2022/23										2021/22	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 5,819,478	\$ 11,320						\$ 5,830,798	\$ 9,018,205	\$ 5,297,314	\$ 8,347,122
Improvement and Modernization Fund									\$ 17,619	\$ 0	\$ 17,619
Judges' Compensation (0150019)	\$ 26,250							\$ 26,250	\$ 52,500	\$ 26,250	\$ 52,500
Court Interpreter (0150037)	\$ 384,006							\$ 384,006	\$ 750,000	\$ 341,879	\$ 683,758
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 154,449	\$ 34,273						\$ 188,721	\$ 560,453	\$ 703,706	\$ 1,279,397
Other Miscellaneous	\$ 309,795	\$ 243,319						\$ 553,114	\$ 521,289	\$ 520,929	\$ 520,929
	\$ 6,693,977	\$ 288,912						\$ 6,982,889	\$ 10,920,066	\$ 6,890,078	\$ 10,901,325
Grants											
AB 1058 Commissioner/Facilitator			\$ 41,114					\$ 41,114	\$ 189,333	\$ 0	\$ 185,887
Other Judicial Council Grants			\$ (280)					\$ (280)	\$ 5,000	\$ (1,872)	\$ 3,080
Non-Judicial Council Grants											
			\$ 40,834					\$ 40,834	\$ 194,333	\$ (1,872)	\$ 188,967
Other Financing Sources											
Interest Income	\$ 33,548	\$ 10,604						\$ 44,153	\$ 11,590	\$ 1,191	\$ 13,490
Investment Income											
Donations											
Local Fees	\$ 5,290	\$ 18,482						\$ 23,772	\$ 51,000	\$ 47,740	\$ 93,000
Non-Fee Revenues									\$ 377,200	\$ 54,854	\$ 361,500
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 38,591	\$ 810						\$ 39,401		\$ 3,967	\$ 4,189
County Program - Restricted		\$ 6,960						\$ 6,960	\$ 22,000	\$ 7,833	\$ 21,073
Reimbursement Other	\$ 15,441							\$ 15,441	\$ 37,100	\$ 669	\$ 19,543
Sale of Fixed Assets											
Other Miscellaneous									\$ 100		
	\$ 92,870	\$ 36,856						\$ 129,726	\$ 498,990	\$ 116,253	\$ 512,795
Total Revenues	\$ 6,786,847	\$ 325,768	\$ 40,834					\$ 7,153,450	\$ 11,613,389	\$ 7,004,458	\$ 11,603,087
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,061,958		\$ 60,332					\$ 2,122,290	\$ 5,016,074	\$ 2,001,831	\$ 4,158,980
Temp Help	\$ 90,505		\$ 129					\$ 90,634	\$ 243,948	\$ 110,655	\$ 214,103
Overtime	\$ 6,127							\$ 6,127	\$ 5,000	\$ 9,629	\$ 18,000
Staff Benefits	\$ 1,262,880		\$ 28,971					\$ 1,291,851	\$ 3,423,764	\$ 1,188,525	\$ 3,544,804
	\$ 3,421,471		\$ 89,432					\$ 3,510,903	\$ 8,688,786	\$ 3,310,640	\$ 7,935,887
Operating Expenses and Equipment											
General Expense	\$ 79,384	\$ 1,779	\$ 683					\$ 81,846	\$ 272,368	\$ 63,971	\$ 226,975
Printing	\$ 6,655							\$ 6,655	\$ 15,000	\$ 4,031	\$ 12,059
Telecommunications	\$ 32,234		\$ 356					\$ 32,590	\$ 69,800	\$ 30,758	\$ 70,135
Postage	\$ 15,063		\$ 34					\$ 15,098	\$ 31,800	\$ 14,393	\$ 27,441
Insurance	\$ 8,835							\$ 8,835	\$ 8,835	\$ 7,944	\$ 7,126
In-State Travel	\$ 5,865							\$ 5,865	\$ 15,000	\$ 2,902	\$ 9,000
Out-of-State Travel											
Training	\$ 450	\$ 4,585						\$ 5,035	\$ 19,536	\$ 258	\$ 16,315
Security Services	\$ 82,180		\$ 894					\$ 83,074	\$ 225,986	\$ 73,908	\$ 182,013
Facility Operations	\$ 62,876	\$ 20,458	\$ 545					\$ 83,880	\$ 222,524	\$ 62,058	\$ 175,297
Utilities											
Contracted Services	\$ 581,565	\$ 30,089	\$ 2,180					\$ 613,834	\$ 1,391,301	\$ 609,357	\$ 1,510,486
Consulting and Professional Services	\$ 16,834	\$ 95,933	\$ 123					\$ 112,889	\$ 282,694	\$ 325,589	\$ 880,441
Information Technology	\$ 167,965	\$ 21,728	\$ 485					\$ 190,179	\$ 313,622	\$ 212,286	\$ 333,205
Major Equipment									\$ 150,000	\$ 16,243	\$ 16,248
Other Items of Expense		\$ 1						\$ 1	\$ 300	\$ 284	\$ 264
	\$ 1,059,907	\$ 174,574	\$ 5,301					\$ 1,239,781	\$ 3,018,766	\$ 1,413,983	\$ 3,467,005
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 14,683							\$ 14,683	\$ 34,000	\$ 12,136	\$ 22,676
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (8,094)		\$ 8,094					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ 6,589		\$ 8,094					\$ 14,683	\$ 34,000	\$ 12,136	\$ 22,676
Total Expenditures	\$ 4,487,966	\$ 174,574	\$ 102,827					\$ 4,765,367	\$ 11,741,552	\$ 4,736,759	\$ 11,425,568
Excess (Deficit) of Revenues Over Expenditures	\$ 2,298,881	\$ 151,194	\$ (61,993)					\$ 2,388,083	\$ (128,163)	\$ 2,267,699	\$ 177,519
Operating Transfers In (Out)									\$ 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)	\$ 2,381,201	\$ 1,081,747	\$ (61,993)					\$ 3,400,955	\$ 884,709	\$ 3,538,443	\$ 1,448,263

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

	For the month ended December									
	Fiscal Year 2022/23								2021/22	
	Personal 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	\$ 1,161,748	\$ 237,702					\$ 1,399,449	\$ 3,849,151	\$ 1,416,919	\$ 2,880,101
Traffic & Other Infractions	\$ 127,231	\$ 15,413					\$ 142,644	\$ 452,554	\$ 120,598	\$ 348,719
Other Criminal Cases	\$ 318,557	\$ 97,892					\$ 416,449	\$ 982,545	\$ 530,252	\$ 1,500,175
Civil	\$ 225,562	\$ 1,134					\$ 226,696	\$ 1,150,663	\$ 207,137	\$ 668,093
Family & Children Services	\$ 338,712	\$ 40,033			\$ 0		\$ 378,746	\$ 774,638	\$ 351,165	\$ 847,712
Probate, Guardianship & Mental Health Services	\$ 27,354	\$ 44,006					\$ 71,360	\$ 165,388	\$ 57,171	\$ 153,950
Juvenile Dependency Services	\$ 44,286	\$ 138,150					\$ 182,436	\$ 338,861	\$ 197,793	\$ 340,399
Juvenile Delinquency Services	\$ 31,223	\$ 195					\$ 31,417	\$ 42,716	\$ 31,301	\$ 138,221
Other Court Operations	\$ 57,348	\$ 265					\$ 57,613	\$ 161,082	\$ 67,125	\$ 107,246
Court Interpreters	\$ 197,592	\$ 122,200					\$ 319,792	\$ 754,410	\$ 299,893	\$ 723,758
Jury Services	\$ 61,107	\$ 16,359	\$ 14,683				\$ 92,150	\$ 175,949	\$ 85,712	\$ 204,564
Security		\$ 87,394					\$ 87,394	\$ 232,306	\$ 77,628	\$ 184,325
Trial Court Operations Program	\$ 2,590,719	\$ 800,744	\$ 14,683		\$ 0		\$ 3,406,147	\$ 9,080,263	\$ 3,442,694	\$ 8,097,263
Enhanced Collections	\$ 1,689	\$ 8					\$ 1,697	\$ 5,650	\$ 5,996	\$ 3,021
Other Non-Court Operations									\$ 264	\$ 51
Non-Court Operations Program	\$ 1,689	\$ 8					\$ 1,697	\$ 5,650	\$ 6,260	\$ 3,072
Executive Office	\$ 163,663	\$ 35,436					\$ 199,099	\$ 517,216	\$ 206,673	\$ 457,606
Fiscal Services	\$ 152,207	\$ 13,036					\$ 165,244	\$ 465,368	\$ 182,087	\$ 468,272
Human Resources	\$ 234,210	\$ 11,798					\$ 246,007	\$ (118,181)	\$ 172,463	\$ 1,199,062
Business & Facilities Services		\$ 98,698					\$ 98,698	\$ 253,904	\$ 63,289	\$ 197,989
Information Technology	\$ 368,415	\$ 280,060					\$ 648,475	\$ 1,537,332	\$ 663,294	\$ 1,002,304
Court Administration Program	\$ 918,494	\$ 439,029					\$ 1,357,523	\$ 2,655,639	\$ 1,287,806	\$ 3,325,233
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,510,903	\$ 1,239,781	\$ 14,683		\$ 0		\$ 4,765,367	\$ 11,741,552	\$ 4,736,759	\$ 11,425,568