

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.

Brian Taylor

Signature of Presiding Judge or Court Executive

08/19/24

Date

Solano

Court

2023-24 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Solano

Court

2023-24 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Solano

Court

2023-24 Q4

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	207.5	194.50	197.20	194.45	194.95

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 June									
Fiscal Year 2023/24									
	Governmental Funds						Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			
		Non-Grant	Grant						
ASSETS									
Operations	\$ (3,861,418)	\$ 3,170,534	\$ (319)				\$ 102,550	\$ (588,653)	\$ (2,311,354)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury	\$ 12,000							\$ 12,000	\$ 12,000
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ (1,181)	\$ (1,181)	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (255,763)	\$ (255,763)	\$ (268,261)
Credit Card									
Cash on Hand	\$ 4,900		\$ 395					\$ 5,295	\$ 5,535
Cash with County	\$ 0							\$ 0	
Cash Outside of the JCC								\$ 19,898	
Cash Held with the JCC		\$ 19,898						\$ 19,898	
Cash Equivalents	\$ 7,038,514						\$ 5,372,859	\$ 12,411,373	\$ 12,634,148
Total Cash and Cash Equivalents	\$ 3,198,996	\$ 3,190,432	\$ 76				\$ 5,218,464	\$ 11,607,969	\$ 10,077,068
Short-Term Investment									
Investments	\$ 0							\$ 0	\$ 0
Total Investments	\$ 0							\$ 0	\$ 0
Accrued Revenue	\$ 10,648	\$ 3,407						\$ 14,055	\$ 20,452
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 3,170		\$ 1,342					\$ 4,512	\$ 7,047
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 405,254	\$ 0						\$ 405,254	\$ 2,548,986
Due From Other Governments		\$ 84,196	\$ 201,884					\$ 286,080	\$ 241,153
Due From Other Courts									
Due From State	\$ 430,287	\$ 52,435	\$ 212,063					\$ 694,785	\$ 545,740
Trust Due To/From							\$ 95,846	\$ 95,846	\$ 146,095
Distribution Due To/From							\$ 6,901	\$ 6,901	\$ 54,221
Civil Filing Fee Due To/From									
General Due To/From	\$ 9,723	\$ 159,677						\$ 169,400	\$ 232,671
Total Receivables	\$ 859,083	\$ 299,715	\$ 415,289				\$ 102,747	\$ 1,676,834	\$ 3,796,366
Prepaid Expenses - General	\$ 12,044							\$ 12,044	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 12,044							\$ 12,044	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 4,070,123	\$ 3,490,147	\$ 415,365				\$ 5,321,212	\$ 13,296,847	\$ 13,873,434
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 210,677	\$ 23,652	\$ 17,448					\$ 251,778	\$ 203,029
Accounts Payable - General	\$ 863	\$ 0	\$ 0				\$ 0	\$ 863	\$ 257
Due to Other Funds	\$ 868	\$ 176,414	\$ 235,294				\$ 264,824	\$ 677,401	\$ 2,981,974
Due to Other Courts									
Due to State	\$ 533,413	\$ 1,033,520	\$ 1,157				\$ 0	\$ 1,568,090	\$ 27,996
TC145 Liability							\$ 488,222	\$ 488,222	\$ 402,418
Due to Other Governments	\$ 3,984	\$ 3,509						\$ 7,492	\$ 322,115
AB145 Due to Other Government Agency							\$ 499,821	\$ 499,821	\$ 432,360
Due to Other Public Agencies									
Sales and Use Tax	\$ 233							\$ 233	\$ 60
Interest							\$ 1,695	\$ 1,695	\$ 1,114
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 750,039	\$ 1,237,095	\$ 253,900				\$ 1,254,562	\$ 3,495,596	\$ 4,371,324
Civil							\$ 3,008,801	\$ 3,008,801	\$ 2,117,490
Criminal	\$ 0						\$ 644,469	\$ 644,469	\$ 696,491
Unreconciled - Civil and Criminal							\$ 2,639	\$ 2,639	\$ 2,639
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 304,019	\$ 304,019	\$ 161,332
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 3,959,929	\$ 3,959,929	\$ 2,977,952
Accrued Payroll	\$ 529,112	\$ 14,985	\$ 9,059					\$ 553,156	\$ 541,667
Benefits Payable	\$ 3,812							\$ 3,812	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 29							\$ 29	\$ 0
Payroll Clearing	\$ 73							\$ 73	\$ 73
Total Payroll Liabilities	\$ 533,026	\$ 14,985	\$ 9,059					\$ 557,070	\$ 541,740
Revenue Collected in Advance	\$ 551,305	\$ 322,543	\$ 142,823					\$ 1,016,670	\$ 2,093,099
Liabilities For Deposits	\$ 60,392	\$ 0	\$ 9,583				\$ 103,714	\$ 173,689	\$ 121,507
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 3,006	\$ 3,006	\$ 249,587
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 611,696	\$ 322,543	\$ 152,406				\$ 106,721	\$ 1,193,366	\$ 2,464,194
Total Liabilities	\$ 1,894,761	\$ 1,574,623	\$ 415,365				\$ 5,321,212	\$ 9,205,960	\$ 10,355,210
Total Fund Balance	\$ 2,175,362	\$ 1,915,524	\$ 0					\$ 4,090,887	\$ 3,518,224
Total Liabilities and Fund Balance	\$ 4,070,123	\$ 3,490,147	\$ 415,365				\$ 5,321,212	\$ 13,296,847	\$ 13,873,434

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 June											
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	\$ 29,484,132	\$ 78,096					\$ 29,562,228	\$ 29,909,284	\$ 29,260,121	\$ 28,874,980	
Improvement and Modernization Fund	\$ 79,544						\$ 79,544	\$ 55,276	\$ 55,276	\$ 55,276	
Judges' Compensation (0150019)	\$ 177,845						\$ 177,845	\$ 171,000	\$ 187,736	\$ 190,000	
Court Interpreter (0150037)	\$ 933,208						\$ 933,208	\$ 845,500	\$ 837,997	\$ 776,700	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 900,681						\$ 900,681	\$ 740,439	\$ 3,271,617	\$ 2,915,993	
Other Miscellaneous	\$ 353,778	\$ 1,092,725					\$ 1,446,503	\$ 1,237,730	\$ 963,868	\$ 616,167	
	\$ 31,929,188	\$ 1,170,821					\$ 33,100,009	\$ 32,959,229	\$ 34,576,615	\$ 33,429,116	
Grants											
AB 1058 Commissioner/Facilitator			\$ 749,805				\$ 749,805	\$ 765,629	\$ 732,939	\$ 753,105	
Other Judicial Council Grants			\$ 65,877				\$ 65,877	\$ 96,256	\$ 86,999	\$ 139,650	
Non-Judicial Council Grants	\$ 0		\$ 735,093				\$ 735,093	\$ 615,150	\$ 616,765	\$ 622,480	
	\$ 0		\$ 1,550,775				\$ 1,550,775	\$ 1,477,035	\$ 1,436,704	\$ 1,515,235	
Other Financing Sources											
Interest Income	\$ 494,535	\$ 182,991					\$ 677,526	\$ 526,564	\$ 526,078	\$ 27,116	
Investment Income											
Donations											
Local Fees	\$ 3,284	\$ 250,228					\$ 253,511	\$ 308,826	\$ 324,042	\$ 334,722	
Non-Fee Revenues	\$ 47,432						\$ 47,432	\$ 70,875	\$ 71,440	\$ 101,025	
Enhanced Collections		\$ 156,676					\$ 156,676	\$ 161,851	\$ 252,020	\$ 244,801	
Escheatment											
Prior Year Revenue	\$ 223,256		\$ 30				\$ 223,286		\$ 506,390	\$ 490,619	
County Program - Restricted	\$ 0	\$ 553,390					\$ 553,390	\$ 527,178	\$ 532,585	\$ 520,426	
Reimbursement Other	\$ 67,468						\$ 67,468	\$ 7,193	\$ 7,193	\$ 5,755	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,649						\$ 2,649	\$ 1,095	\$ 23,485	\$ 1,095	
	\$ 838,624	\$ 1,143,314					\$ 1,981,938	\$ 1,603,582	\$ 2,243,234	\$ 1,725,559	
Total Revenues	\$ 32,767,812	\$ 2,314,135	\$ 1,550,775				\$ 36,632,722	\$ 36,039,846	\$ 38,256,553	\$ 36,669,910	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 15,144,933	\$ 392,999	\$ 732,283				\$ 16,270,215	\$ 16,513,527	\$ 16,354,367	\$ 16,403,656	
Temp Help	\$ 243,038						\$ 243,038	\$ 183,000	\$ 272,037	\$ 160,804	
Overtime	\$ 18,429	\$ 277					\$ 18,706	\$ 50,000	\$ 93,752	\$ 103,500	
Staff Benefits	\$ 12,207,207	\$ 276,686	\$ 516,163				\$ 13,000,056	\$ 12,990,321	\$ 12,436,274	\$ 12,717,411	
	\$ 27,613,607	\$ 669,963	\$ 1,248,445				\$ 29,532,015	\$ 29,736,848	\$ 29,156,430	\$ 29,385,371	
Operating Expenses and Equipment											
General Expense	\$ 731,591	\$ 5,614	\$ 33,680				\$ 770,885	\$ 874,115	\$ 818,848	\$ 722,755	
Printing	\$ 24,997	\$ 1,515	\$ 207				\$ 26,719	\$ 22,600	\$ 20,769	\$ 22,000	
Telecommunications	\$ 138,781	\$ 0	\$ 4,062				\$ 142,843	\$ 176,806	\$ 144,903	\$ 190,295	
Postage	\$ 200,589	\$ 23,211	\$ 175				\$ 223,976	\$ 230,243	\$ 230,288	\$ 228,157	
Insurance	\$ 28,174						\$ 28,174	\$ 25,818	\$ 23,687	\$ 21,726	
In-State Travel	\$ 49,672	\$ 5,184	\$ 30,553				\$ 85,408	\$ 85,050	\$ 37,263	\$ 57,473	
Out-of-State Travel	\$ 184		\$ 5,200				\$ 5,384		\$ 47,909		
Training	\$ 26,205	\$ 3,072	\$ 15,690				\$ 44,967	\$ 29,030	\$ 27,448	\$ 26,020	
Security Services	\$ 0						\$ 0				
Facility Operations	\$ 528,668		\$ 3,385				\$ 532,053	\$ 551,850	\$ 606,102	\$ 597,646	
Utilities											
Contracted Services	\$ 2,271,344	\$ 413,460	\$ 190,410				\$ 2,875,214	\$ 2,918,298	\$ 2,526,921	\$ 2,256,343	
Consulting and Professional Services	\$ 59,344	\$ 989,279					\$ 1,048,623	\$ 871,201	\$ 604,509	\$ 43,568	
Information Technology	\$ 575,012	\$ 6,420					\$ 581,432	\$ 733,282	\$ 2,819,849	\$ 2,749,578	
Major Equipment	\$ 29,533						\$ 29,533	\$ 211,268	\$ 284,518	\$ 328,696	
Other Items of Expense	\$ 13,447	\$ 330	\$ 32,650				\$ 46,426	\$ 84,775	\$ 18,010	\$ 15,485	
	\$ 4,677,539	\$ 1,448,066	\$ 316,013				\$ 6,441,638	\$ 6,814,336	\$ 8,211,024	\$ 7,259,742	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 167,581	\$ 3,538					\$ 171,119	\$ 169,440	\$ 169,423	\$ 114,610	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (185,722)	\$ 98,633	\$ 87,089				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (97,577)	\$ 12,864					\$ (84,713)		\$ (1,441)		
	\$ (115,718)	\$ 115,035	\$ 87,089				\$ 86,406	\$ 169,440	\$ 167,982	\$ 114,610	
Total Expenditures	\$ 32,175,429	\$ 2,233,083	\$ 1,651,547				\$ 36,060,059	\$ 36,720,624	\$ 37,535,435	\$ 36,759,723	
Excess (Deficit) of Revenues Over Expenditures	\$ 592,383	\$ 81,052	\$ (100,772)				\$ 572,663	\$ (680,778)	\$ 721,117	\$ (89,813)	
Operating Transfers In (Out)	\$ (147,953)	\$ 47,181	\$ 100,772				\$ 0	\$ 0	\$ 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)	\$ 2,175,362	\$ 1,915,524	\$ 0				\$ 4,090,887	\$ 2,837,446	\$ 3,518,224	\$ 2,707,294	

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

	For the month ended June									
	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	\$ 12,095,635	\$ 716,443					\$ 12,812,078	\$ 14,652,930	\$ 13,160,381	\$ 14,604,968
Traffic & Other Infractions										
Other Criminal Cases	\$ 4,736,151	\$ 2,005,033			\$ 0	\$ 12,864	\$ 6,754,049	\$ 6,259,543	\$ 6,122,972	\$ 5,228,281
Civil	\$ 1,638,322	\$ 231,610					\$ 1,869,932	\$ 2,401,849	\$ 1,748,893	\$ 1,996,266
Family & Children Services	\$ 3,187,880	\$ 574,218			\$ 0		\$ 3,762,098	\$ 3,344,100	\$ 3,614,472	\$ 3,592,076
Probate, Guardianship & Mental Health Services	\$ 982,559	\$ 18,268					\$ 1,000,827	\$ 946,233	\$ 933,347	\$ 911,738
Juvenile Dependency Services	\$ 94,884	\$ 12,316					\$ 107,200	\$ 216,751	\$ 165,859	\$ 197,938
Juvenile Delinquency Services	\$ 325,415	\$ 2,992					\$ 328,407	\$ 326,858	\$ 259,245	\$ 231,527
Other Court Operations										
Court Interpreters	\$ 538,104	\$ 463,891					\$ 1,001,995	\$ 911,251	\$ 913,919	\$ 840,965
Jury Services	\$ 627,489	\$ 177,487	\$ 171,119				\$ 976,095	\$ 906,169	\$ 938,398	\$ 837,589
Security										
Trial Court Operations Program	\$ 24,226,440	\$ 4,202,257	\$ 171,119		\$ 0	\$ 12,864	\$ 28,612,680	\$ 29,965,684	\$ 27,857,485	\$ 28,441,348
Enhanced Collections	\$ 132,027	\$ 13,268					\$ 145,294		\$ 228,816	
Other Non-Court Operations										
Non-Court Operations Program	\$ 132,027	\$ 13,268					\$ 145,294		\$ 228,816	
Executive Office	\$ 800,560	\$ 18,789					\$ 819,349	\$ 805,489	\$ 854,882	\$ 973,289
Fiscal Services	\$ 2,019,418	\$ 219,519			\$ 0	\$ 61	\$ 2,238,998	\$ 1,923,760	\$ 1,908,644	\$ 1,502,795
Human Resources	\$ 866,643	\$ 72,670					\$ 939,313	\$ 624,276	\$ 976,050	\$ 605,339
Business & Facilities Services		\$ 1,198,220				\$ (2,486)	\$ 1,195,734	\$ 921,296	\$ 1,320,423	\$ 877,549
Information Technology	\$ 1,486,928	\$ 716,915				\$ (95,152)	\$ 2,108,691	\$ 2,480,119	\$ 4,389,135	\$ 4,359,403
Court Administration Program	\$ 5,173,548	\$ 2,226,113			\$ 0	\$ (97,577)	\$ 7,302,085	\$ 6,754,940	\$ 9,449,135	\$ 8,318,375
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 29,532,015	\$ 6,441,638	\$ 171,119		\$ 0	\$ (84,713)	\$ 36,060,059	\$ 36,720,624	\$ 37,535,435	\$ 36,759,723