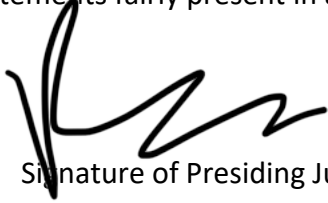


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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.

A handwritten signature in black ink, consisting of several fluid, connected strokes.

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 Optional	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 September
 Fiscal Year 2024/25

2023/24

	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	\$ (713,062)	\$ 706,519	\$ (46,005)				\$ 1,406	\$ (51,141)	\$ (147,337)
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	\$ 70,971	\$ 459,596	\$ 0				\$ 1,736,184	\$ 2,266,751	\$ 3,166,072
Cash Outside of the JCC									
Cash Held with the JCC	\$ 70,105							\$ 70,105	\$ 0
Cash Equivalents	\$ 3,333,258						\$ 135,596	\$ 3,468,854	\$ 3,359,575
Total Cash and Cash Equivalents	\$ 2,763,972	\$ 1,166,115	\$ (46,005)				\$ 1,873,186	\$ 5,757,268	\$ 6,381,010
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 4,248							\$ 4,248	\$ 1,229
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	\$ 0	\$ 0	\$ 15,264					\$ 15,264	\$ 88,534
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 4,248	\$ 0	\$ 15,264					\$ 19,512	\$ 89,763
Prepaid Expenses - General	\$ 3,697	\$ 0						\$ 3,697	\$ 3,697
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 3,697	\$ 0						\$ 3,697	\$ 3,697
Other Assets									
Total Other Assets									
Total Assets	\$ 2,771,917	\$ 1,166,115	\$ (30,741)				\$ 1,873,186	\$ 5,780,477	\$ 6,474,470
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 1,117	\$ 0						\$ 1,117	\$ (111,331)
Accounts Payable - General	\$ 603	\$ 0	\$ 0				\$ 0	\$ 603	\$ 17,929
Due to Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 442,427	\$ 6,130						\$ 448,556	\$ 115,348
TC145 Liability							\$ 136,442	\$ 136,442	\$ 122,352
Due to Other Governments	\$ 0	\$ 7						\$ 7	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 559	\$ 559	\$ 457
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 444,147	\$ 6,137	\$ 0				\$ 137,002	\$ 587,285	\$ 144,755
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,640,424	\$ 1,640,424	\$ 2,778,895
Trust Interest Payable							\$ 95,760	\$ 95,760	\$ 58,676
Miscellaneous Trust									
Total Trust Deposits							\$ 1,736,184	\$ 1,736,184	\$ 2,837,571
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (27,225)							\$ (27,225)	\$ 64,220
Deferred Compensation Payable									
Deductions Payable	\$ 7,750							\$ 7,750	\$ 182,546
Payroll Clearing	\$ (169,974)							\$ (169,974)	\$ (264,944)
Total Payroll Liabilities	\$ (189,449)		\$ 0					\$ (189,449)	\$ (18,178)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 53,274	\$ 132	\$ 157					\$ 53,563	\$ 46,491
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 53,274	\$ 132	\$ 157					\$ 53,563	\$ 46,491
Total Liabilities	\$ 307,972	\$ 6,269	\$ 157				\$ 1,873,186	\$ 2,187,583	\$ 3,010,638
Total Fund Balance	\$ 2,463,945	\$ 1,159,846	\$ (30,897)					\$ 3,592,894	\$ 3,463,831
Total Liabilities and Fund Balance	\$ 2,771,917	\$ 1,166,115	\$ (30,741)				\$ 1,873,186	\$ 5,780,477	\$ 6,474,470

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 September											
Fiscal Year 2024/25									2023/24		
	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	\$ 4,537,044	\$ 2,821					\$ 4,539,865		\$ 4,337,825	\$ 9,453,577	
Improvement and Modernization Fund										\$ 18,016	
Judges' Compensation (0150019)	\$ 13,125						\$ 13,125		\$ 13,125	\$ 52,500	
Court Interpreter (0150037)	\$ 205,861						\$ 205,861		\$ 194,553	\$ 780,650	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 157,029						\$ 157,029		\$ 68,360	\$ 509,083	
Other Miscellaneous		\$ 207,299					\$ 207,299		\$ 212,331	\$ 734,457	
	\$ 4,913,059	\$ 210,120					\$ 5,123,180		\$ 4,826,194	\$ 11,548,283	
Grants											
AB 1058 Commissioner/Facilitator									\$ 226	\$ 185,940	
Other Judicial Council Grants										\$ 5,000	
Non-Judicial Council Grants											
									\$ 226	\$ 190,940	
Other Financing Sources											
Interest Income	\$ 29,492	\$ 0					\$ 29,492		\$ 32,915	\$ 146,896	
Investment Income											
Donations											
Local Fees	\$ 6,672	\$ 20,784					\$ 27,455		\$ 15,254	\$ 52,000	
Non-Fee Revenues	\$ 30,973						\$ 30,973		\$ 51,882	\$ 407,034	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 415						\$ 415		\$ 1,446	\$ 46,241	
County Program - Restricted		\$ 2,659					\$ 2,659		\$ 1,940	\$ 20,000	
Reimbursement Other	\$ 5,240						\$ 5,240		\$ 7,025	\$ 30,000	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 72,792	\$ 23,443					\$ 96,235		\$ 110,462	\$ 702,171	
Total Revenues	\$ 4,985,851	\$ 233,563					\$ 5,219,414		\$ 4,936,883	\$ 12,441,394	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,037,757		\$ 16,890				\$ 1,054,647		\$ 1,063,352	\$ 5,509,354	
Temp Help	\$ 51,291		\$ 181				\$ 51,472		\$ 42,763	\$ 246,334	
Overtime	\$ 2,203						\$ 2,203		\$ 1,449	\$ 10,000	
Staff Benefits	\$ 682,468		\$ 8,418				\$ 690,885		\$ 685,633	\$ 3,711,286	
	\$ 1,773,718		\$ 25,489				\$ 1,799,207		\$ 1,793,198	\$ 9,476,975	
Operating Expenses and Equipment											
General Expense	\$ 38,992		\$ 127				\$ 39,120		\$ 97,318	\$ 335,753	
Printing	\$ 2,265						\$ 2,265		\$ 2,712	\$ 17,694	
Telecommunications	\$ 14,014		\$ 169				\$ 14,183		\$ 12,190	\$ 67,400	
Postage	\$ 5,793						\$ 5,793		\$ 5,951	\$ 23,600	
Insurance										\$ 9,000	
In-State Travel	\$ 2,568		\$ 1,138				\$ 3,706		\$ 1,837	\$ 15,000	
Out-of-State Travel	\$ 28						\$ 28		\$ 238		
Training										\$ 12,288	
Security Services	\$ 61,554		\$ 692				\$ 62,246		\$ 54,281	\$ 247,600	
Facility Operations	\$ 23,228		\$ 156				\$ 23,384		\$ 34,927	\$ 208,287	
Utilities											
Contracted Services	\$ 516,696	\$ 5,100	\$ 1,050				\$ 522,846		\$ 400,848	\$ 1,408,784	
Consulting and Professional Services	\$ (1,686)	\$ 0					\$ (1,686)		\$ 34,744	\$ 282,931	
Information Technology	\$ 234,017		\$ 2,077				\$ 236,093		\$ 169,910	\$ 255,018	
Major Equipment									\$ 1,200	\$ 75,560	
Other Items of Expense	\$ 428						\$ 428				
	\$ 897,897	\$ 5,100	\$ 5,409				\$ 908,406		\$ 816,156	\$ 2,958,913	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,961						\$ 4,961		\$ 5,712	\$ 33,200	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery										\$ 0	
Prior Year Expense Adjustment											
	\$ 4,961						\$ 4,961		\$ 5,712	\$ 33,200	
Total Expenditures	\$ 2,676,576	\$ 5,100	\$ 30,897				\$ 2,712,574		\$ 2,615,066	\$ 12,469,088	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,309,275	\$ 228,463	\$ (30,897)				\$ 2,506,841		\$ 2,321,816	\$ (27,694)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 154,670	\$ 931,383	\$ 0				\$ 1,086,053	\$ 1,086,053	\$ 1,142,015	\$ 1,142,015	
Ending Balance (Deficit)	\$ 2,463,945	\$ 1,159,846	\$ (30,897)				\$ 3,592,894	\$ 1,086,053	\$ 3,463,831	\$ 1,114,321	

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

For the month ended September

Fiscal Year 2024/25

2023/24

	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	\$ 530,849	\$ 195,342					\$ 726,191		\$ 745,891	\$ 4,314,523
Traffic & Other Infractions	\$ 46,311	\$ 9,514					\$ 55,825		\$ 56,833	\$ 454,517
Other Criminal Cases	\$ 179,194	\$ 1,289					\$ 180,483		\$ 211,469	\$ 995,551
Civil	\$ 136,830	\$ 1,077					\$ 137,907		\$ 95,332	\$ 1,089,375
Family & Children Services	\$ 170,614	\$ 27,002					\$ 197,616		\$ 177,008	\$ 777,229
Probate, Guardianship & Mental Health Services	\$ 16,830	\$ 17,511					\$ 34,341		\$ 39,666	\$ 105,000
Juvenile Dependency Services	\$ 20,657	\$ 86,573					\$ 107,230		\$ 87,446	\$ 318,835
Juvenile Delinquency Services	\$ 17,755	\$ 199					\$ 17,954		\$ 16,785	\$ 42,955
Other Court Operations	\$ 35,228	\$ 209					\$ 35,437		\$ (3,727)	\$ 157,416
Court Interpreters	\$ 51,969	\$ 198,942					\$ 250,910		\$ 221,220	\$ 783,977
Jury Services	\$ 41,419	\$ 6,664	\$ 4,961				\$ 53,043		\$ 49,814	\$ 185,765
Security		\$ 62,246					\$ 62,246		\$ 59,801	\$ 328,480
Trial Court Operations Program	\$ 1,247,655	\$ 606,567	\$ 4,961				\$ 1,859,183		\$ 1,757,537	\$ 9,553,622
Enhanced Collections	\$ 566	\$ 3					\$ 570		\$ 1,230	
Other Non-Court Operations	\$ 800	\$ 5					\$ 804			
Non-Court Operations Program	\$ 1,366	\$ 8					\$ 1,374		\$ 1,230	
Executive Office	\$ 110,184	\$ 1,448					\$ 111,631		\$ 106,002	\$ 487,250
Fiscal Services	\$ 118,254	\$ 883					\$ 119,137		\$ 106,646	\$ 551,556
Human Resources	\$ 124,943	\$ 13,215					\$ 138,158		\$ 174,012	\$ 238,357
Business & Facilities Services		\$ 22,676					\$ 22,676		\$ 43,937	\$ 246,269
Information Technology	\$ 196,805	\$ 263,609					\$ 460,414		\$ 425,703	\$ 1,392,033
Court Administration Program	\$ 550,186	\$ 301,831					\$ 852,017		\$ 856,299	\$ 2,915,466
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,799,207	\$ 908,406	\$ 4,961				\$ 2,712,574		\$ 2,615,066	\$ 12,469,088