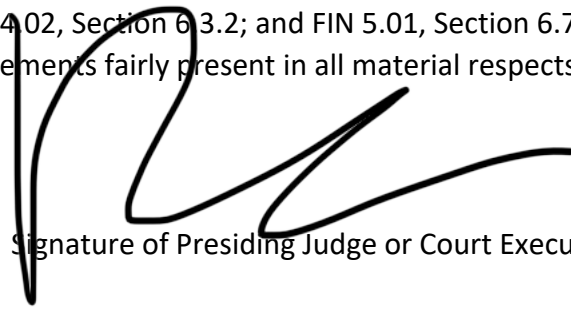


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 a large, stylized 'V' or 'W' shape followed by a horizontal line.

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 December								
	Fiscal Year 2024/25								2023/24
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (666,501)	\$ 655,960	\$ (95,574)				\$ 9,422	\$ (96,693)	\$ (61,827)
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	\$ 119,486	\$ 459,596	\$ 0				\$ 1,638,347	\$ 2,217,428	\$ 3,140,432
Cash Outside of the JCC									
Cash Held with the JCC	\$ 70,105							\$ 70,105	\$ 0
Cash Equivalents	\$ 3,411,038						\$ 144,004	\$ 3,555,042	\$ 3,161,555
Total Cash and Cash Equivalents	\$ 2,936,827	\$ 1,115,556	\$ (95,574)				\$ 1,791,772	\$ 5,748,582	\$ 6,242,859
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 4,039							\$ 4,039	\$ 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	\$ 3,800	\$ 0	\$ 0					\$ 3,800	\$ 95,590
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 7,839	\$ 0	\$ 0					\$ 7,839	\$ 96,819
Prepaid Expenses - General	\$ 3,697	\$ 0						\$ 3,697	\$ 49,480
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 3,697	\$ 0						\$ 3,697	\$ 49,480
Other Assets									
Total Other Assets									
Total Assets	\$ 2,948,363	\$ 1,115,556	\$ (95,574)				\$ 1,791,772	\$ 5,760,118	\$ 6,389,159
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 5,971	\$ 0						\$ 5,971	\$ (111,331)
Accounts Payable - General	\$ 960	\$ 0	\$ 0				\$ 0	\$ 960	\$ 43
Due to Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 387,218	\$ 6,277						\$ 393,495	\$ 30,747
TC145 Liability							\$ 152,811	\$ 152,811	\$ 117,540
Due to Other Governments	\$ 0	\$ 7						\$ 7	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 615	\$ 615	\$ 512
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 394,150	\$ 6,284	\$ 0				\$ 153,426	\$ 553,859	\$ 37,513
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,530,157	\$ 1,530,157	\$ 2,766,279
Trust Interest Payable							\$ 108,189	\$ 108,189	\$ 77,475
Miscellaneous Trust									
Total Trust Deposits							\$ 1,638,347	\$ 1,638,347	\$ 2,843,753
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (99,161)							\$ (99,161)	\$ 64,220
Deferred Compensation Payable									
Deductions Payable	\$ (247,904)							\$ (247,904)	\$ 182,546
Payroll Clearing	\$ 194,840							\$ 194,840	\$ (264,944)
Total Payroll Liabilities	\$ (152,225)		\$ 0					\$ (152,225)	\$ (18,178)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 54,580	\$ 132	\$ 157					\$ 54,869	\$ 47,147
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 54,580	\$ 132	\$ 157					\$ 54,869	\$ 47,147
Total Liabilities	\$ 296,504	\$ 6,416	\$ 157				\$ 1,791,772	\$ 2,094,849	\$ 2,910,235
Total Fund Balance	\$ 2,651,859	\$ 1,109,140	\$ (95,730)					\$ 3,665,269	\$ 3,478,924
Total Liabilities and Fund Balance	\$ 2,948,363	\$ 1,115,556	\$ (95,574)				\$ 1,791,772	\$ 5,760,118	\$ 6,389,159

	For the month ended December										
	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	\$ 6,790,641	\$ 10,928						\$ 6,801,569	\$ 9,428,632	\$ 6,058,861	\$ 9,453,577
Improvement and Modernization Fund									\$ 17,387		\$ 18,016
Judges' Compensation (0150019)	\$ 26,250							\$ 26,250	\$ 45,452	\$ 26,250	\$ 52,500
Court Interpreter (0150037)	\$ 403,848							\$ 403,848	\$ 809,880	\$ 389,720	\$ 780,650
Civil Coordination Reimbursement (0150091)	\$ 360,714							\$ 360,714	\$ 698,838	\$ 283,355	\$ 509,083
MOU Reimbursements (0150010 and General)	\$ 309,795	\$ 207,299						\$ 517,094	\$ 517,094	\$ 522,126	\$ 734,457
Other Miscellaneous	\$ 7,891,248	\$ 218,228						\$ 8,109,476	\$ 11,517,283	\$ 7,280,311	\$ 11,548,283
Grants											
AB 1058 Commissioner/Facilitator									\$ 185,999	\$ 95,324	\$ 185,940
Other Judicial Council Grants									\$ 3,700		\$ 5,000
Non-Judicial Council Grants											
									\$ 189,699	\$ 95,324	\$ 190,940
Other Financing Sources											
Interest Income	\$ 89,151	\$ 2,895						\$ 92,047	\$ 80,000	\$ 93,073	\$ 146,896
Investment Income											
Donations											
Local Fees	\$ 13,339	\$ 40,477						\$ 53,816	\$ 89,682	\$ 38,117	\$ 52,000
Non-Fee Revenues	\$ 82,195							\$ 82,195	\$ 375,592	\$ 16,553	\$ 407,034
Enhanced Collections											
Escheatment	\$ 333							\$ 333			
Prior Year Revenue	\$ 415		\$ (104)					\$ 311		\$ 46,509	\$ 46,241
County Program - Restricted		\$ 8,143						\$ 8,143	\$ 24,238	\$ 7,750	\$ 20,000
Reimbursement Other	\$ 15,114							\$ 15,114	\$ 50,308	\$ 20,328	\$ 30,000
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 200,547	\$ 51,516	\$ (104)					\$ 251,959	\$ 619,820	\$ 222,330	\$ 702,171
Total Revenues	\$ 8,091,795	\$ 269,743	\$ (104)					\$ 8,361,434	\$ 12,326,802	\$ 7,597,966	\$ 12,441,394
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,270,845		\$ 54,174					\$ 2,325,019	\$ 5,398,614	\$ 2,266,431	\$ 5,509,354
Temp Help	\$ 112,326		\$ 181					\$ 112,507	\$ 89,884	\$ 93,032	\$ 246,334
Overtime	\$ 4,123							\$ 4,123	\$ 10,000	\$ 2,665	\$ 10,000
Staff Benefits	\$ 1,461,019		\$ 30,322					\$ 1,491,342	\$ 3,722,792	\$ 1,396,964	\$ 3,711,286
	\$ 3,848,314		\$ 84,677					\$ 3,932,991	\$ 9,221,290	\$ 3,759,092	\$ 9,476,975
Operating Expenses and Equipment											
General Expense	\$ 68,095		\$ 267					\$ 68,363	\$ 257,085	\$ 145,287	\$ 335,753
Printing	\$ 6,988							\$ 6,988	\$ 19,994	\$ 7,172	\$ 17,694
Telecommunications	\$ 29,493		\$ 357					\$ 29,851	\$ 59,912	\$ 29,072	\$ 67,400
Postage	\$ 16,156		\$ 60					\$ 16,216	\$ 44,776	\$ 20,856	\$ 23,600
Insurance	\$ 11,972							\$ 11,972	\$ 10,429	\$ 10,459	\$ 9,000
In-State Travel	\$ 6,303		\$ 3,578					\$ 9,882	\$ 19,635	\$ 7,106	\$ 15,

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

For the month ended December										
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	\$ 1,220,326	\$ 385,095					\$ 1,605,420	\$ 4,634,994	\$ 1,612,367	\$ 4,314,523
Traffic & Other Infractions	\$ 89,988	\$ 22,069					\$ 112,057	\$ 561,656	\$ 115,135	\$ 454,517
Other Criminal Cases	\$ 366,187	\$ 95,159					\$ 461,345	\$ 1,078,528	\$ 433,857	\$ 995,551
Civil	\$ 274,916	\$ 531					\$ 275,447	\$ 1,143,629	\$ 226,243	\$ 1,089,375
Family & Children Services	\$ 354,813	\$ 48,166					\$ 402,979	\$ 776,572	\$ 372,243	\$ 777,229
Probate, Guardianship & Mental Health Services	\$ 29,390	\$ 36,493					\$ 65,883	\$ 106,000	\$ 69,042	\$ 105,000
Juvenile Dependency Services	\$ 45,298	\$ 171,703					\$ 217,000	\$ 302,210	\$ 175,649	\$ 318,835
Juvenile Delinquency Services	\$ 34,166	\$ 88					\$ 34,254	\$ 49,320	\$ 33,022	\$ 42,955
Other Court Operations	\$ 34,470	\$ 0					\$ 34,470	\$ 170,511	\$ 28,973	\$ 157,416
Court Interpreters	\$ 144,480	\$ 428,751					\$ 573,231	\$ 1,208,610	\$ 418,273	\$ 783,977
Jury Services	\$ 82,448	\$ 16,146	\$ 16,377				\$ 114,971	\$ 212,049	\$ 117,841	\$ 185,765
Security		\$ 130,872					\$ 130,872	\$ 250,644	\$ 114,941	\$ 328,480
Trial Court Operations Program	\$ 2,676,481	\$ 1,335,071	\$ 16,377				\$ 4,027,929	\$ 10,494,722	\$ 3,717,586	\$ 9,553,622
Enhanced Collections	\$ 1,507	\$ 0					\$ 1,507		\$ 3,714	
Other Non-Court Operations	\$ 1,831	\$ 0					\$ 1,831		\$ 466	
Non-Court Operations Program	\$ 3,338	\$ 0					\$ 3,338		\$ 4,180	
Executive Office	\$ 245,300	\$ 18,274					\$ 263,575	\$ 295,806	\$ 233,038	\$ 487,250
Fiscal Services	\$ 237,188	\$ 12,297					\$ 249,486	\$ 710,299	\$ 236,759	\$ 551,556
Human Resources	\$ 284,791	\$ 17,588					\$ 302,379	\$ (516,489)	\$ 303,398	\$ 238,357
Business & Facilities Services		\$ 112,466					\$ 112,466	\$ 342,691	\$ 86,139	\$ 246,269
Information Technology	\$ 396,924	\$ 313,370					\$ 710,294	\$ 1,335,215	\$ 679,956	\$ 1,392,033
Court Administration Program	\$ 1,164,204	\$ 473,996					\$ 1,638,200	\$ 2,167,523	\$ 1,539,290	\$ 2,915,466
Expenditures Not Distributed or Posted to a Program	\$ 88,968	\$ 23,784					\$ 112,752	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,932,991	\$ 1,832,851	\$ 16,377				\$ 5,782,219	\$ 12,662,245	\$ 5,261,057	\$ 12,469,088