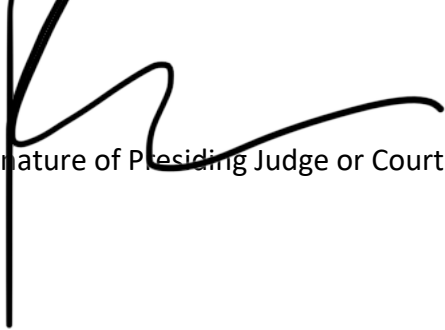


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 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 March								
	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	\$ (612,131)	\$ 636,374	\$ (101,169)				\$ 2,326	\$ (74,599)	\$ (80,706)
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	\$ 266,071	\$ 459,596	\$ 0				\$ 1,627,410	\$ 2,353,077	\$ 1,882,525
Cash Outside of the JCC									
Cash Held with the JCC	\$ 70,105							\$ 70,105	\$ 0
Cash Equivalents	\$ 1,498,949						\$ 161,460	\$ 1,660,408	\$ 1,757,570
Total Cash and Cash Equivalents	\$ 1,225,693	\$ 1,095,970	\$ (101,169)				\$ 1,791,196	\$ 4,011,691	\$ 3,562,089
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 4,023							\$ 4,023	\$ 3,224
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	\$ 4,250	\$ 0	\$ 62,449					\$ 66,699	\$ 112,417
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 8,273	\$ 0	\$ 62,449					\$ 70,722	\$ 115,641
Prepaid Expenses - General	\$ 3,697	\$ 0						\$ 3,697	\$ 66,019
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 3,697	\$ 0						\$ 3,697	\$ 66,019
Other Assets									
Total Other Assets									
Total Assets	\$ 1,237,663	\$ 1,095,970	\$ (38,720)				\$ 1,791,196	\$ 4,086,110	\$ 3,743,749
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 10,355	\$ 0						\$ 10,355	\$ 0
Accounts Payable - General	\$ 1,030	\$ 0	\$ 0				\$ 0	\$ 1,030	\$ 2,423
Due to Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 387,218	\$ 6,459						\$ 393,677	\$ 30,747
TC145 Liability							\$ 163,232	\$ 163,232	\$ 120,573
Due to Other Governments	\$ 0	\$ 7						\$ 7	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 553	\$ 553	\$ 496
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 398,603	\$ 6,466	\$ 0				\$ 163,786	\$ 568,854	\$ 154,240
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,513,099	\$ 1,513,099	\$ 1,463,048
Trust Interest Payable							\$ 114,311	\$ 114,311	\$ 81,741
Miscellaneous Trust									
Total Trust Deposits							\$ 1,627,410	\$ 1,627,410	\$ 1,544,789
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (95,123)							\$ (95,123)	\$ (24,750)
Deferred Compensation Payable									
Deductions Payable	\$ (103,598)							\$ (103,598)	\$ 27,461
Payroll Clearing	\$ 169,708							\$ 169,708	\$ (113,041)
Total Payroll Liabilities	\$ (29,013)		\$ 0					\$ (29,013)	\$ (110,330)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 46,587	\$ 132	\$ 157					\$ 46,876	\$ 49,473
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 46,587	\$ 132	\$ 157					\$ 46,876	\$ 49,473
Total Liabilities	\$ 416,177	\$ 6,598	\$ 157				\$ 1,791,196	\$ 2,214,128	\$ 1,638,171
Total Fund Balance	\$ 821,486	\$ 1,089,372	\$ (38,876)					\$ 1,871,982	\$ 2,105,578
Total Liabilities and Fund Balance	\$ 1,237,663	\$ 1,095,970	\$ (38,720)				\$ 1,791,196	\$ 4,086,110	\$ 3,743,749

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 March										
	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	\$ 7,761,188	\$ 18,566						\$ 7,779,755	\$ 9,428,632	\$ 7,323,574	\$ 9,453,577
Improvement and Modernization Fund	\$ 17,386							\$ 17,386	\$ 17,387		\$ 18,016
Judges' Compensation (0150019)	\$ 39,375							\$ 39,375	\$ 45,452	\$ 39,375	\$ 52,500
Court Interpreter (0150037)	\$ 601,835							\$ 601,835	\$ 809,880	\$ 585,483	\$ 780,650
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 513,071							\$ 513,071	\$ 698,838	\$ 476,708	\$ 509,083
Other Miscellaneous	\$ 309,795	\$ 207,299						\$ 517,094	\$ 517,094	\$ 522,126	\$ 734,457
	\$ 9,242,651	\$ 225,866						\$ 9,468,516	\$ 11,517,283	\$ 8,947,265	\$ 11,548,283
Grants											
AB 1058 Commissioner/Facilitator			\$ 121,711					\$ 121,711	\$ 185,999	\$ 133,472	\$ 185,940
Other Judicial Council Grants			\$ 2,000					\$ 2,000	\$ 3,700	\$ 2,000	\$ 5,000
Non-Judicial Council Grants											
			\$ 123,711					\$ 123,711	\$ 189,699	\$ 135,472	\$ 190,940
Other Financing Sources											
Interest Income	\$ 96,925	\$ 28,395						\$ 125,320	\$ 80,000	\$ 134,839	\$ 146,896
Investment Income											
Donations											
Local Fees	\$ 18,135	\$ 53,405						\$ 71,540	\$ 89,682	\$ 64,351	\$ 52,000
Non-Fee Revenues	\$ 134,924							\$ 134,924	\$ 375,592	\$ 86,328	\$ 407,034
Enhanced Collections											
Escheatment	\$ 8,891							\$ 8,891			
Prior Year Revenue	\$ 415	\$ 6,199	\$ (104)					\$ 6,510		\$ 54,772	\$ 46,241
County Program - Restricted		\$ 10,105						\$ 10,105	\$ 24,238	\$ 13,077	\$ 20,000
Reimbursement Other	\$ 39,286							\$ 39,286	\$ 50,308	\$ 29,625	\$ 30,000
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 298,577	\$ 98,105	\$ (104)					\$ 396,578	\$ 619,820	\$ 382,993	\$ 702,171
Total Revenues	\$ 9,541,228	\$ 323,970	\$ 123,607					\$ 9,988,805	\$ 12,326,802	\$ 9,465,730	\$ 12,441,394
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 3,811,029		\$ 84,775					\$ 3,895,804	\$ 5,398,614	\$ 3,762,099	\$ 5,509,354
Temp Help	\$ 167,949		\$ 181					\$ 168,129	\$ 89,884	\$ 154,049	\$ 246,334
Overtime	\$ 5,371							\$ 5,371	\$ 10,000	\$ 5,202	\$ 10,000
Staff Benefits	\$ 2,310,309		\$ 45,551					\$ 2,355,860	\$ 3,722,792	\$ 2,263,895	\$ 3,711,286
	\$ 6,294,657		\$ 130,507					\$ 6,425,164	\$ 9,221,290	\$ 6,185,245	\$ 9,476,975
Operating Expenses and Equipment											
General Expense	\$ 128,112		\$ 408					\$ 128,520	\$ 257,085	\$ 214,404	\$ 335,753
Printing	\$ 11,166							\$ 11,166	\$ 19,994	\$ 11,958	\$ 17,694
Telecommunications	\$ 46,123		\$ 549					\$ 46,672	\$ 59,912	\$ 44,588	\$ 67,400
Postage	\$ 26,650		\$ 121					\$ 26,771	\$ 44,776	\$ 31,574	\$ 23,600
Insurance	\$ 11,972							\$ 11,972	\$ 10,429	\$ 10,429	\$ 9,000
In-State Travel	\$ 12,196		\$ 2,118					\$ 14,314	\$ 19,635	\$ 9,257	\$ 15,000
Out-of-State Travel	\$ 3,198							\$ 3,198	\$ 476	\$ 238	
Training	\$ 5,535		\$ 0					\$ 5,535	\$ 7,766	\$ 5,531	\$ 12,288
Security Services	\$ 184,902		\$ 2,246					\$ 187,148	\$ 247,400	\$ 175,004	\$ 247,600
Facility Operations	\$ 144,425		\$ 1,376					\$ 145,801	\$ 210,743	\$ 105,724	\$ 208,287
Utilities											
Contracted Services	\$ 1,671,250	\$ 39,329	\$ 3,350					\$ 1,713,929	\$ 1,956,657	\$ 1,316,899	\$ 1,408,784
Consulting and Professional Services	\$ 64,907	\$ 126,653	\$ 412					\$ 191,971	\$ 295,661	\$ 152,746	\$ 282,931
Information Technology	\$ 259,871		\$ 658					\$ 260,529	\$ 281,705	\$ 216,640	\$ 255,018
Major Equipment	\$ 13,475							\$ 13,475		\$ 1,200	\$ 75,560
Other Items of Expense	\$ 1,292							\$ 1,292		\$ 0	
	\$ 2,585,075	\$ 165,981	\$ 11,237					\$ 2,762,293	\$ 3,412,239	\$ 2,296,191	\$ 2,958,913
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 21,634							\$ 21,634	\$ 28,716	\$ 22,210	\$ 33,200
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (20,739)		\$ 20,739					\$ 0		\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (6,215)							\$ (6,215)		\$ (1,479)	
	\$ (5,320)		\$ 20,739					\$ 15,419	\$ 28,716	\$ 20,731	\$ 33,200
Total Expenditures	\$ 8,874,412	\$ 165,981	\$ 162,483					\$ 9,202,876	\$ 12,662,245	\$ 8,502,167	\$ 12,469,088
Excess (Deficit) of Revenues Over Expenditures	\$ 666,816	\$ 157,989	\$ (38,876)					\$ 785,929	\$ (335,443)	\$ 963,563	\$ (27,694)
Operating Transfers In (Out)									\$ 0	\$ 0	\$ 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)	\$ 821,486	\$ 1,089,372	\$ (38,876)					\$ 1,871,982	\$ 750,610	\$ 2,105,578	\$ 1,114,321

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

For the month ended March										
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	\$ 2,169,727	\$ 671,914					\$ 2,841,641	\$ 4,634,994	\$ 2,657,687	\$ 4,314,523
Traffic & Other Infractions	\$ 137,536	\$ 40,236					\$ 177,772	\$ 561,656	\$ 195,780	\$ 454,517
Other Criminal Cases	\$ 611,397	\$ 150,315					\$ 761,711	\$ 1,078,528	\$ 733,952	\$ 995,551
Civil	\$ 428,934	\$ 2,822					\$ 431,756	\$ 1,143,629	\$ 401,708	\$ 1,089,375
Family & Children Services	\$ 583,875	\$ 63,888			\$ 0		\$ 647,763	\$ 776,572	\$ 615,431	\$ 777,229
Probate, Guardianship & Mental Health Services	\$ 42,962	\$ 72,089					\$ 115,050	\$ 106,000	\$ 117,299	\$ 105,000
Juvenile Dependency Services	\$ 78,006	\$ 247,082					\$ 325,088	\$ 302,210	\$ 275,386	\$ 318,835
Juvenile Delinquency Services	\$ 55,111	\$ 340					\$ 55,451	\$ 49,320	\$ 57,973	\$ 42,955
Other Court Operations	\$ 70,041	\$ 298					\$ 70,339	\$ 170,511	\$ 73,767	\$ 157,416
Court Interpreters	\$ 166,515	\$ 660,691					\$ 827,206	\$ 1,208,610	\$ 652,213	\$ 783,977
Jury Services	\$ 122,708	\$ 25,290	\$ 21,634				\$ 169,632	\$ 212,049	\$ 187,847	\$ 185,765
Security		\$ 193,261					\$ 193,261	\$ 250,644	\$ 180,524	\$ 328,480
Trial Court Operations Program	\$ 4,466,812	\$ 2,128,224	\$ 21,634		\$ 0		\$ 6,616,669	\$ 10,494,722	\$ 6,149,568	\$ 9,553,622
Enhanced Collections	\$ 3,030	\$ 12					\$ 3,042		\$ 4,594	
Other Non-Court Operations	\$ 1,862	\$ 9					\$ 1,872		\$ 1,185	
Non-Court Operations Program	\$ 4,892	\$ 22					\$ 4,914		\$ 5,779	
Executive Office	\$ 458,981	\$ 36,154				\$ (828)	\$ 494,308	\$ 295,806	\$ 388,297	\$ 487,250
Fiscal Services	\$ 393,677	\$ 25,637					\$ 419,315	\$ 710,299	\$ 386,853	\$ 551,556
Human Resources	\$ 443,765	\$ 37,300				\$ (5,387)	\$ 475,678	\$ (516,489)	\$ 490,775	\$ 238,357
Business & Facilities Services		\$ 174,056					\$ 174,056	\$ 342,691	\$ 128,981	\$ 246,269
Information Technology	\$ 657,037	\$ 356,543					\$ 1,013,580	\$ 1,335,215	\$ 951,916	\$ 1,392,033
Court Administration Program	\$ 1,953,460	\$ 629,691				\$ (6,215)	\$ 2,576,936	\$ 2,167,523	\$ 2,346,821	\$ 2,915,466
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 4,357					\$ 4,357	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,425,164	\$ 2,762,293	\$ 21,634		\$ 0	\$ (6,215)	\$ 9,202,876	\$ 12,662,245	\$ 8,502,167	\$ 12,469,088