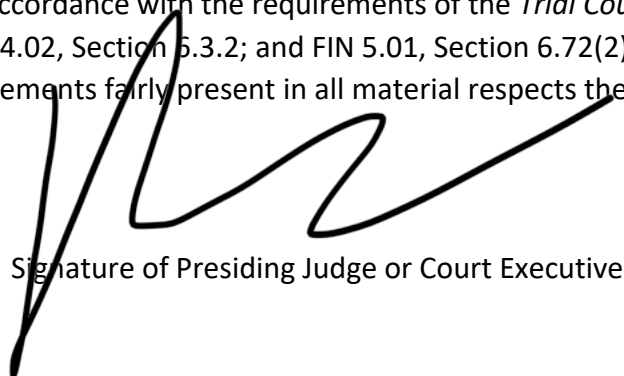


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 5.3.2; 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 September							
		Fiscal Year 2025/26							2024/25
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations		\$ (825,449)	\$ 795,530	\$ (103,879)			\$ 1,732	\$ (132,065)	\$ (51,141)
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		\$ 149,094	\$ 699,698	\$ 0			\$ 1,562,976	\$ 2,411,768	\$ 2,266,751
Cash Outside of the JCC									
Cash Held with the JCC		\$ 70,105						\$ 70,105	\$ 70,105
Cash Equivalents		\$ 1,840,799					\$ 126,129	\$ 1,966,928	\$ 3,468,854
Total Cash and Cash Equivalents		\$ 1,237,249	\$ 1,495,228	\$ (103,879)			\$ 1,690,837	\$ 4,319,435	\$ 5,757,268
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue		\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee		\$ 3,707						\$ 3,707	\$ 4,248
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		\$ 6,040	\$ 0	\$ 64,775				\$ 70,815	\$ 15,264
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables		\$ 9,747	\$ 0	\$ 64,775				\$ 74,522	\$ 19,512
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		\$ 1,250,693	\$ 1,495,228	\$ (39,104)			\$ 1,690,837	\$ 4,397,654	\$ 5,780,477
LIABILITIES AND FUND BALANCES									
Accrued Liabilities		\$ 7,415	\$ 0					\$ 7,415	\$ 1,117
Accounts Payable - General		\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 603
Due to Other Funds		\$ 0		\$ 0				\$ 0	\$ 0
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State		\$ 61,778	\$ 6,909					\$ 68,687	\$ 448,556
TC145 Liability							\$ 127,455	\$ 127,455	\$ 136,442
Due to Other Governments		\$ 0	\$ 0					\$ 0	\$ 7
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 405	\$ 405	\$ 559
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.		\$ 69,193	\$ 6,909	\$ 0			\$ 127,860	\$ 203,962	\$ 587,285
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,433,585	\$ 1,433,585	\$ 1,640,424
Trust Interest Payable							\$ 129,391	\$ 129,391	\$ 95,760
Miscellaneous Trust									
Total Trust Deposits							\$ 1,562,976	\$ 1,562,976	\$ 1,736,184
Accrued Payroll		\$ 0		\$ 0				\$ 0	\$ 0
Benefits Payable		\$ (4,122)						\$ (4,122)	\$ (27,225)
Deferred Compensation Payable									
Deductions Payable		\$ 24,779						\$ 24,779	\$ 7,750
Payroll Clearing		\$ (174,378)						\$ (174,378)	\$ (169,974)
Total Payroll Liabilities		\$ (153,721)		\$ 0				\$ (153,721)	\$ (189,449)
Revenue Collected in Advance		\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits		\$ 46,022	\$ 132	\$ 157				\$ 46,311	\$ 53,563
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities		\$ 46,022	\$ 132	\$ 157				\$ 46,311	\$ 53,563
Total Liabilities		\$ (38,506)	\$ 7,042	\$ 157			\$ 1,690,837	\$ 1,659,529	\$ 2,187,583
Total Fund Balance		\$ 1,289,199	\$ 1,488,187	\$ (39,261)				\$ 2,738,125	\$ 3,592,894
Total Liabilities and Fund Balance		\$ 1,250,693	\$ 1,495,228	\$ (39,104)			\$ 1,690,837	\$ 4,397,654	\$ 5,780,477

	For the month ended September										
	Fiscal Year 2025/26									2024/25	
	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	\$ 3,436,122	\$ 2,769						\$ 3,438,891		\$ 4,539,865	\$ 9,428,632
Improvement and Modernization Fund											\$ 17,387
Judges' Compensation (0150019)	\$ 13,125							\$ 13,125		\$ 13,125	\$ 45,452
Court Interpreter (0150037)	\$ 220,871							\$ 220,871		\$ 205,861	\$ 809,880
Civil Coordination Reimbursement (0150091)	\$ 222,685							\$ 222,685		\$ 157,029	\$ 698,838
MOU Reimbursements (0150010 and General)	\$ 68,188	\$ 191,802						\$ 259,989		\$ 207,299	\$ 517,094
Other Miscellaneous											
	\$ 3,960,991	\$ 194,571						\$ 4,155,561		\$ 5,123,180	\$ 11,517,283
Grants											
AB 1058 Commissioner/Facilitator											\$ 185,999
Other Judicial Council Grants											\$ 3,700
Non-Judicial Council Grants											
											\$ 189,699
Other Financing Sources											
Interest Income	\$ 12,255	\$ 83						\$ 12,338		\$ 29,492	\$ 80,000
Investment Income											
Donations											
Local Fees	\$ 6,623	\$ 47,424						\$ 54,046		\$ 27,455	\$ 89,682
Non-Fee Revenues										\$ 30,973	\$ 375,592
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 8,010	\$ 240,102						\$ 248,113		\$ 415	
County Program - Restricted		\$ 2,853						\$ 2,853		\$ 2,659	\$ 24,238
Reimbursement Other	\$ 8,001							\$ 8,001		\$ 5,240	\$ 50,308
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 34,889	\$ 290,462						\$ 325,351		\$ 96,235	\$ 619,820
Total Revenues	\$ 3,995,880	\$ 485,032						\$ 4,480,912		\$ 5,219,414	\$ 12,326,802
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,155,581		\$ 24,853					\$ 1,180,435		\$ 1,054,647	\$ 5,398,614
Temp Help	\$ 58,278							\$ 58,278		\$ 51,472	\$ 89,884
Overtime	\$ 4,098							\$ 4,098		\$ 2,203	\$ 10,000
Staff Benefits	\$ 678,399		\$ 12,720					\$ 691,119		\$ 690,885	\$ 3,722,792
	\$ 1,896,356		\$ 37,574					\$ 1,933,929		\$ 1,799,207	\$ 9,221,290
Operating Expenses and Equipment											
General Expense	\$ 38,926		\$ 103					\$ 39,028		\$ 39,120	\$ 257,085
Printing	\$ 5,088							\$ 5,088		\$ 2,265	\$ 19,994
Telecommunications	\$ 13,086		\$ 152					\$ 13,238		\$ 14,183	\$ 59,912
Postage	\$ 7,897							\$ 7,897		\$ 5,793	\$ 44,776
Insurance											\$ 10,429
In-State Travel	\$ 3,256		\$ 279					\$ 3,535		\$ 3,706	\$ 19,635
Out-of-State Travel	\$ 4,425							\$ 4,425		\$ 28	\$ 476
Training	\$ 558							\$ 558			\$ 7,766
Security Services	\$ 66,620							\$ 66,620		\$ 62,246	\$ 247,400
Facility Operations	\$ 31,291		\$ 353					\$ 31,6			

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 698,387	\$ 242,265					\$ 940,653		\$ 726,191	\$ 4,634,994
Traffic & Other Infractions	\$ 32,540	\$ 7,420					\$ 39,960		\$ 55,825	\$ 561,656
Other Criminal Cases	\$ 211,413	\$ 36,428					\$ 247,840		\$ 180,483	\$ 1,078,528
Civil	\$ 110,168	\$ 626					\$ 110,794		\$ 137,907	\$ 1,143,629
Family & Children Services	\$ 158,217	\$ 16,838					\$ 175,055		\$ 197,616	\$ 776,572
Probate, Guardianship & Mental Health Services	\$ 7,529	\$ 26,579					\$ 34,108		\$ 34,341	\$ 106,000
Juvenile Dependency Services	\$ 21,178	\$ 77,856					\$ 99,034		\$ 107,230	\$ 302,210
Juvenile Delinquency Services	\$ 15,637	\$ 88					\$ 15,726		\$ 17,954	\$ 49,320
Other Court Operations	\$ 32,826	\$ 174					\$ 33,000		\$ 35,437	\$ 170,511
Court Interpreters	\$ 16,165	\$ 260,461					\$ 276,626		\$ 250,910	\$ 1,208,610
Jury Services	\$ 35,304	\$ 12,770	\$ 10,272				\$ 58,346		\$ 53,043	\$ 212,049
Security		\$ 69,716					\$ 69,716		\$ 62,246	\$ 250,644
Trial Court Operations Program	\$ 1,339,364	\$ 751,221	\$ 10,272				\$ 2,100,857		\$ 1,859,183	\$ 10,494,722
Enhanced Collections	\$ 1,142	\$ 6					\$ 1,148		\$ 570	
Other Non-Court Operations	\$ 823	\$ 4					\$ 827		\$ 804	
Non-Court Operations Program	\$ 1,965	\$ 10					\$ 1,975		\$ 1,374	
Executive Office	\$ 178,256	\$ 4,676					\$ 182,932		\$ 111,631	\$ 295,806
Fiscal Services	\$ 123,481	\$ 1,058					\$ 124,539		\$ 119,137	\$ 710,299
Human Resources	\$ 90,230	\$ 23,760					\$ 113,990		\$ 138,158	\$ (516,489)
Business & Facilities Services		\$ 32,491				\$ 827	\$ 33,318		\$ 22,676	\$ 342,691
Information Technology	\$ 200,635	\$ 243,633					\$ 444,268		\$ 460,414	\$ 1,335,215
Court Administration Program	\$ 592,601	\$ 305,619				\$ 827	\$ 899,047		\$ 852,017	\$ 2,167,523
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,933,929	\$ 1,056,850	\$ 10,272			\$ 827	\$ 3,001,878		\$ 2,712,574	\$ 12,662,245