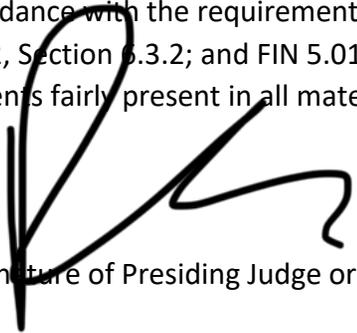


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 loops and a long horizontal stroke, positioned over the signature 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 2025/26

2024/25

	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	\$ (1,576,348)	\$ 1,200,113	\$ (102,059)				\$ 8,502	\$ (469,791)	\$ (96,693)
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	\$ 543,220	\$ 332,897	\$ 8,616				\$ 793,091	\$ 1,677,823	\$ 2,217,428
Cash Outside of the JCC									
Cash Held with the JCC	\$ 56,672							\$ 56,672	\$ 70,105
Cash Equivalents	\$ 1,608,172						\$ 130,754	\$ 1,738,926	\$ 3,555,042
Total Cash and Cash Equivalents	\$ 634,416	\$ 1,533,010	\$ (93,443)				\$ 932,347	\$ 3,006,330	\$ 5,748,582
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 5,467							\$ 5,467	\$ 4,039
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	\$ 3,300	\$ 0	\$ 94,575					\$ 97,875	\$ 3,800
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 8,767	\$ 0	\$ 94,575					\$ 103,342	\$ 7,839
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	\$ 646,880	\$ 1,533,010	\$ 1,132				\$ 932,347	\$ 3,113,368	\$ 5,760,118
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 9,946	\$ 0						\$ 9,946	\$ 5,971
Accounts Payable - General	\$ 16,160	\$ 0	\$ 0				\$ 0	\$ 16,160	\$ 960
Due to Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 18,017	\$ 2,909						\$ 20,926	\$ 393,495
TC145 Liability							\$ 138,833	\$ 138,833	\$ 152,811
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 7
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 423	\$ 423	\$ 615
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 44,124	\$ 2,909	\$ 0				\$ 139,256	\$ 186,289	\$ 553,859
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 650,784	\$ 650,784	\$ 1,530,157
Trust Interest Payable							\$ 142,306	\$ 142,306	\$ 108,189
Miscellaneous Trust									
Total Trust Deposits							\$ 793,091	\$ 793,091	\$ 1,638,347
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (10,034)							\$ (10,034)	\$ (99,161)
Deferred Compensation Payable									
Deductions Payable	\$ 135,657							\$ 135,657	\$ (247,904)
Payroll Clearing	\$ (307,155)							\$ (307,155)	\$ 194,840
Total Payroll Liabilities	\$ (181,532)		\$ 0					\$ (181,532)	\$ (152,225)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 11,719	\$ 0	\$ 157					\$ 11,876	\$ 54,869
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 11,719	\$ 0	\$ 157					\$ 11,876	\$ 54,869
Total Liabilities	\$ (125,689)	\$ 2,909	\$ 157				\$ 932,347	\$ 809,723	\$ 2,094,849
Total Fund Balance	\$ 772,569	\$ 1,530,101	\$ 976					\$ 2,303,645	\$ 3,665,269
Total Liabilities and Fund Balance	\$ 646,880	\$ 1,533,010	\$ 1,132				\$ 932,347	\$ 3,113,368	\$ 5,760,118

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 December											
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	\$ 5,294,972	\$ 11,043					\$ 5,306,015	\$ 10,019,561	\$ 6,801,569	\$ 9,428,632	
Improvement and Modernization Fund								\$ 17,386		\$ 17,387	
Judges' Compensation (0150019)	\$ 26,250						\$ 26,250	\$ 48,631	\$ 26,250	\$ 45,452	
Court Interpreter (0150037)	\$ 437,105						\$ 437,105	\$ 864,961	\$ 403,848	\$ 809,880	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 388,587						\$ 388,587	\$ 524,808	\$ 360,714	\$ 698,838	
Other Miscellaneous	\$ 377,983	\$ 191,802					\$ 569,784	\$ 501,597	\$ 517,094	\$ 517,094	
	\$ 6,524,897	\$ 202,845					\$ 6,727,742	\$ 11,976,945	\$ 8,109,476	\$ 11,517,283	
Grants											
AB 1058 Commissioner/Facilitator			\$ 93,536				\$ 93,536	\$ 140,296		\$ 185,999	
Other Judicial Council Grants								\$ 4,243		\$ 3,700	
Non-Judicial Council Grants											
			\$ 93,536				\$ 93,536	\$ 144,540		\$ 189,699	
Other Financing Sources											
Interest Income	\$ 31,941	\$ 10,430					\$ 42,371	\$ 125,000	\$ 92,047	\$ 80,000	
Investment Income											
Donations											
Local Fees	\$ 8,581	\$ 96,542					\$ 105,123	\$ 86,670	\$ 53,816	\$ 89,682	
Non-Fee Revenues	\$ 15,993						\$ 15,993	\$ 593,456	\$ 82,195	\$ 375,592	
Enhanced Collections											
Escheatment	\$ 12,430	\$ 132					\$ 12,562		\$ 333		
Prior Year Revenue	\$ 8,010	\$ 240,102	\$ 144				\$ 248,257		\$ 311		
County Program - Restricted		\$ 10,922					\$ 10,922	\$ 22,761	\$ 8,143	\$ 24,238	
Reimbursement Other	\$ 13,994						\$ 13,994	\$ 47,022	\$ 15,114	\$ 50,308	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 90,949	\$ 358,129	\$ 144				\$ 449,222	\$ 874,910	\$ 251,959	\$ 619,820	
Total Revenues	\$ 6,615,846	\$ 560,974	\$ 93,680				\$ 7,270,499	\$ 12,996,394	\$ 8,361,434	\$ 12,326,802	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,513,914		\$ 47,732				\$ 2,561,645	\$ 5,321,883	\$ 2,325,019	\$ 5,398,614	
Temp Help	\$ 125,558						\$ 125,558		\$ 112,507	\$ 89,884	
Overtime	\$ 11,858						\$ 11,858		\$ 4,123	\$ 10,000	
Staff Benefits	\$ 1,466,541		\$ 25,017				\$ 1,491,558	\$ 3,722,474	\$ 1,491,342	\$ 3,722,792	
	\$ 4,117,870		\$ 72,749				\$ 4,190,619	\$ 9,044,357	\$ 3,932,991	\$ 9,221,290	
Operating Expenses and Equipment											
General Expense	\$ 79,809		\$ 248				\$ 80,056	\$ 334,333	\$ 68,363	\$ 257,085	
Printing	\$ 11,738						\$ 11,738	\$ 18,426	\$ 6,988	\$ 19,994	
Telecommunications	\$ 28,591		\$ 317				\$ 28,908	\$ 62,915	\$ 29,851	\$ 59,912	
Postage	\$ 20,773		\$ 58				\$ 20,831	\$ 41,757	\$ 16,216	\$ 44,776	
Insurance	\$ 11,016						\$ 11,016	\$ 15,000	\$ 11,972	\$ 10,429	
In-State Travel	\$ 10,290		\$ 1,182				\$ 11,472	\$ 25,000	\$ 9,882	\$ 19,635	
Out-of-State Travel	\$ 5,870						\$ 5,870	\$ 5,000	\$ 3,198	\$ 476	
Training	\$ 2,138						\$ 2,138	\$ 55,500	\$ 894	\$ 7,766	
Security Services	\$ 128,933		\$ 1,410				\$ 130,343	\$ 258,000	\$ 125,509	\$ 247,400	
Facility Operations	\$ 77,788		\$ 834				\$ 78,622	\$ 251,715	\$ 94,013	\$ 210,743	
Utilities											
Contracted Services	\$ 1,258,892	\$ 4,623	\$ 1,450				\$ 1,264,965	\$ 2,491,663	\$ 1,091,759	\$ 1,956,657	
Consulting and Professional Services	\$ 26,508	\$ 69,357	\$ 210				\$ 96,075	\$ 275,262	\$ 108,209	\$ 295,661	
Information Technology	\$ 264,521						\$ 264,521	\$ 336,648	\$ 251,980	\$ 281,705	
Major Equipment	\$ 3,096						\$ 3,096		\$ 12,725		
Other Items of Expense	\$ 20	\$ 1					\$ 21		\$ 1,292		
	\$ 1,929,983	\$ 73,981	\$ 5,708				\$ 2,009,672	\$ 4,171,219	\$ 1,832,851	\$ 3,412,239	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 24,828	\$ 0					\$ 24,828	\$ 29,405	\$ 16,377	\$ 28,716	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (14,248)		\$ 14,248				\$ 0				
Prior Year Expense Adjustment	\$ 827						\$ 827				
	\$ 11,407	\$ 0	\$ 14,248				\$ 25,655	\$ 29,405	\$ 16,377	\$ 28,716	
Total Expenditures	\$ 6,059,260	\$ 73,981	\$ 92,705				\$ 6,225,945	\$ 13,244,981	\$ 5,782,219	\$ 12,662,245	
Excess (Deficit) of Revenues Over Expenditures	\$ 556,585	\$ 486,993	\$ 976				\$ 1,044,554	\$ (248,587)	\$ 2,579,216	\$ (335,443)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 215,984	\$ 1,043,108	\$ 0				\$ 1,259,091	\$ 1,259,091	\$ 1,086,053	\$ 1,086,053	
Ending Balance (Deficit)	\$ 772,569	\$ 1,530,101	\$ 976				\$ 2,303,645	\$ 1,010,504	\$ 3,665,269	\$ 750,610	

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

For the month ended December

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	\$ 1,502,648	\$ 468,483			\$ 4,983		\$ 1,976,114	\$ 4,422,991	\$ 1,642,895	\$ 4,634,994
Traffic & Other Infractions	\$ 74,553	\$ 22,158					\$ 96,711	\$ 590,596	\$ 114,744	\$ 561,656
Other Criminal Cases	\$ 425,634	\$ 72,290					\$ 497,925	\$ 1,022,813	\$ 471,717	\$ 1,078,528
Civil	\$ 260,819	\$ 2,185					\$ 263,004	\$ 1,124,455	\$ 284,114	\$ 1,143,629
Family & Children Services	\$ 337,360	\$ 37,029			\$ (4,983)		\$ 369,405	\$ 784,657	\$ 411,914	\$ 776,572
Probate, Guardianship & Mental Health Services	\$ 15,808	\$ 35,558					\$ 51,366	\$ 106,256	\$ 66,797	\$ 106,000
Juvenile Dependency Services	\$ 41,242	\$ 161,495					\$ 202,737	\$ 359,913	\$ 218,379	\$ 302,210
Juvenile Delinquency Services	\$ 29,722	\$ 190					\$ 29,912	\$ 53,176	\$ 35,354	\$ 49,320
Other Court Operations	\$ 103,923	\$ 608					\$ 104,531	\$ 114,046	\$ 35,531	\$ 170,511
Court Interpreters	\$ 28,302	\$ 507,796					\$ 536,098	\$ 1,549,732	\$ 577,489	\$ 1,208,610
Jury Services	\$ 98,586	\$ 25,298	\$ 24,828				\$ 148,712	\$ 215,982	\$ 117,386	\$ 212,049
Security		\$ 133,439					\$ 133,439	\$ 259,172	\$ 130,872	\$ 250,644
Trial Court Operations Program	\$ 2,918,597	\$ 1,466,529	\$ 24,828		\$ 0		\$ 4,409,954	\$ 10,603,791	\$ 4,107,193	\$ 10,494,722
Enhanced Collections	\$ 2,445	\$ 14					\$ 2,459		\$ 1,551	
Other Non-Court Operations	\$ 1,293	\$ 5					\$ 1,298		\$ 1,886	
Non-Court Operations Program	\$ 3,738	\$ 19					\$ 3,757		\$ 3,437	
Executive Office	\$ 381,180	\$ 51,257					\$ 432,437	\$ 945,456	\$ 271,902	\$ 295,806
Fiscal Services	\$ 256,790	\$ 15,599					\$ 272,390	\$ 438,054	\$ 257,486	\$ 710,299
Human Resources	\$ 202,925	\$ 35,367					\$ 238,292	\$ (618,731)	\$ 306,983	\$ (516,489)
Business & Facilities Services		\$ 91,118				\$ 827	\$ 91,945	\$ 386,685	\$ 112,466	\$ 342,691
Information Technology	\$ 427,389	\$ 349,783					\$ 777,171	\$ 1,489,727	\$ 722,752	\$ 1,335,215
Court Administration Program	\$ 1,268,284	\$ 543,123				\$ 827	\$ 1,812,234	\$ 2,641,191	\$ 1,671,589	\$ 2,167,523
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,190,619	\$ 2,009,672	\$ 24,828		\$ 0	\$ 827	\$ 6,225,945	\$ 13,244,981	\$ 5,782,219	\$ 12,662,245