Superior Court of California, County of Napa
Trial Court Operations Fund
Balance Sheet
For the month ended June of Fiscal Year 2025/26
(Unaudited)

ASSETS	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Operations	$ (680,155)	$ 526,959	-	-	-	-	$ 10,781	$ (142,414)	$ (110,846)
Payroll	-	-	-	-	-	-	-	-	-
Jury	-	-	-	-	-	-	-	-	-
Revolving	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Civil Filing Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Credit Card	-	-	-	-	-	-	-	-	-
Cash on Hand	$ 2,700	-	-	-	-	-	-	$ 2,700	$ 2,700
Cash with County	$ 143,020	-	-	-	-	-	$ 1,051,373	$ 1,194,393	$ 2,171,666
Cash Outside of the JCC	-	-	-	-	-	-	-	-	-
Cash Held with the JCC	$ 58,403	-	-	-	-	-	-	$ 58,403	$ 70,105
Cash Equivalents	$ 689,390	-	-	-	-	-	$ 136,717	$ 826,107	$ 1,285,870
Total Cash and Cash Equivalents	$ 213,358	$ 526,959	-	-	-	-	$ 1,198,871	$ 1,939,189	$ 3,419,495
Short-Term Investment	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-	-	-	-
Accrued Revenue	$ 403	$ 1,094	-	-	-	-	-	$ 1,497	$ 5,966
Accounts Receivable - General	$ 40	-	-	-	-	-	-	$ 40	-
Dishonored Checks	-	-	-	-	-	-	-	-	-
Due From Employee	$ 6,383	-	-	-	-	-	-	$ 6,383	$ 3,707
Civil Jury Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Due From Other Funds	$ 93,273	-	-	-	-	-	-	$ 93,273	$ 61,485
Due From Other Governments	$ 41,925	-	-	-	-	-	-	$ 41,925	$ 1,290
Due From Other Courts	-	-	-	-	-	-	-	-	-
Due From State	$ 423,516	$ 10,743	$ 102,648	-	-	-	-	$ 536,907	$ 329,593
Trust Due To/From	-	-	-	-	-	-	-	-	-
Distribution Due To/From	-	-	-	-	-	-	-	-	-
Civil Filing Fee Due To/From	-	-	-	-	-	-	-	-	-
General Due To/From	-	-	-	-	-	-	-	-	-
Total Receivables	$ 565,541	$ 11,837	$ 102,648	-	-	-	-	$ 680,025	$ 402,041
Prepaid Expenses - General	-	-	-	-	-	-	-	-	$ 3,697
Salary and Travel Advances	-	-	-	-	-	-	-	-	-
Counties	-	-	-	-	-	-	-	-	-
Total Prepaid Expenses	-	-	-	-	-	-	-	-	$ 3,697
Other Assets	-	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-	-
Total Assets	$ 778,899	$ 538,796	$ 102,648	-	-	-	$ 1,198,871	$ 2,619,214	$ 3,825,233

LIABILITIES AND FUND BALANCES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Accrued Liabilities	$ 54,937	-	$ 200	-	-	-	-	$ 55,137	$ 86,223
Accounts Payable - General	$ 17,241	-	-	-	-	-	-	$ 17,241	$ 8,691
Due to Other Funds	-	$ 439	$ 92,834	-	-	-	-	$ 93,273	$ 61,485
Due to Other Courts	-	-	-	-	-	-	-	-	-
Due to State	$ 18,017	$ 125	$ 5,271	-	-	-	-	$ 23,414	$ 199,353
TC145 Liability	-	-	-	-	-	-	$ 147,035	$ 147,035	$ 147,298
Due to Other Governments	$ 191,279	$ 137	$ 208	-	-	-	-	$ 191,624	$ 40,936
AB145 Due to Other Government Agency	-	-	-	-	-	-	-	-	-
Due to Other Public Agencies	-	-	-	-	-	-	-	-	-
Sales and Use Tax	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	$ 463	$ 463	$ 516
Miscellaneous Accts. Pay. and Accrued Liab.	-	-	-	-	-	-	-	-	-
Total Accounts Payable and Accrued Liab.	$ 281,475	$ 701	$ 98,514	-	-	-	$ 147,498	$ 528,188	$ 544,503
Civil	-	-	-	-	-	-	-	-	-
Criminal	-	-	-	-	-	-	-	-	-
Unreconciled - Civil and Criminal	-	-	-	-	-	-	-	-	-
Trust Held Outside of the JCC	-	-	-	-	-	-	$ 937,525	$ 937,525	$ 1,433,585
Trust Interest Payable	-	-	-	-	-	-	$ 113,848	$ 113,848	$ 129,391
Miscellaneous Trust	-	-	-	-	-	-	-	-	-
Total Trust Deposits	-	-	-	-	-	-	$ 1,051,373	$ 1,051,373	$ 1,562,976
Accrued Payroll	$ 824,892	-	$ 3,977	-	-	-	-	$ 828,870	$ 566,887
Benefits Payable	$ 70,026	-	-	-	-	-	-	$ 70,026	$ (4,122)
Deferred Compensation Payable	-	-	-	-	-	-	-	-	-
Deductions Payable	$ 281,746	-	-	-	-	-	-	$ 281,746	$ 24,779
Payroll Clearing	$ (816,473)	-	-	-	-	-	-	$ (816,473)	$ (174,378)
Total Payroll Liabilities	$ 360,192	-	$ 3,977	-	-	-	-	$ 364,169	$ 413,166
Revenue Collected in Advance	-	-	-	-	-	-	-	-	-
Liabilities For Deposits	$ 9,896	$ 7	$ 157	-	-	-	-	$ 10,060	$ 45,496
Jury Fees - Non-Interest	-	-	-	-	-	-	-	-	-
Fees - Partial Payment & Overpayment	-	-	-	-	-	-	-	-	-
Uncleared Collections	-	-	-	-	-	-	-	-	-
Other Miscellaneous Liabilities	-	-	-	-	-	-	-	-	-
Total Other Liabilities	$ 9,896	$ 7	$ 157	-	-	-	-	$ 10,060	$ 45,496
Total Liabilities	$ 651,563	$ 708	$ 102,648	-	-	-	$ 1,198,871	$ 1,953,790	$ 2,566,142
Total Fund Balance	$ 127,336	$ 538,088	-	-	-	-	-	$ 665,424	$ 1,259,091
Total Liabilities and Fund Balance	$ 778,899	$ 538,796	$ 102,648	-	-	-	$ 1,198,871	$ 2,619,214	$ 3,825,233

Superior Court of California, County of Napa
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the month ended June of Fiscal Year 2025/26
(Unaudited)

REVENUES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
State Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Trial Court Trust Fund	$ 10,236,657	$ 32,970	-	-	-	-	-	$ 10,269,627	$ 10,019,561	$ 9,806,342	$ 9,428,632
Improvement and Modernization Fund	$ 17,386	-	-	-	-	-	-	$ 17,386	$ 17,386	$ 17,386	$ 17,387
Judges' Compensation (0150019)	$ 49,327	-	-	-	-	-	-	$ 49,327	$ 48,631	$ 47,940	$ 45,452
Court Interpreter (0150037)	$ 1,169,254	-	-	-	-	-	-	$ 1,169,254	$ 864,961	$ 1,056,475	$ 809,880
Civil Coordination Reimbursement (0150091)	-	-	-	-	-	-	-	-	-	-	-
MOU Reimbursements (0150010 and General)	$ 605,704	-	-	-	-	-	-	$ 605,704	$ 524,808	$ 612,133	$ 698,838
Other Miscellaneous	$ 377,983	$ 191,683	-	-	-	-	-	$ 569,665	$ 501,597	$ 517,094	$ 517,094
Total State Financing Sources	$ 12,456,312	$ 224,653	-	-	-	-	-	$ 12,680,965	$ 11,976,945	$ 12,057,371	$ 11,517,283
Grants	-	-	-	-	-	-	-	-	-	-	-
AB 1058 Commissioner/Facilitator	-	-	$ 186,624	-	-	-	-	$ 186,624	$ 140,296	$ 186,486	$ 185,999
Other Judicial Council Grants	-	-	$ 3,250	-	-	-	-	$ 3,250	$ 4,243	$ 4,400	$ 3,700
Non-Judicial Council Grants	-	-	-	-	-	-	-	-	-	-	-
Total Grants	-	-	$ 189,874	-	-	-	-	$ 189,874	$ 144,540	$ 190,886	$ 189,699
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Interest Income	$ 60,462	$ 43,777	-	-	-	-	-	$ 104,239	$ 125,000	$ 160,998	$ 80,000
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Local Fees	$ 21,124	$ 205,654	-	-	-	-	-	$ 226,778	$ 86,670	$ 105,361	$ 89,682
Non-Fee Revenues	$ 148,708	$ 224,771	-	-	-	-	-	$ 373,479	$ 593,456	$ 191,237	$ 375,592
Enhanced Collections	-	-	-	-	-	-	-	-	-	-	-
Escheatment	$ 52,565	$ 132	-	-	-	-	-	$ 52,697	-	$ 8,891	-
Prior Year Revenue	$ 7,910	$ 240,102	$ 144	-	-	-	-	$ 248,157	-	$ 467,798	-
County Program - Restricted	-	$ 32,578	-	-	-	-	-	$ 32,578	$ 22,761	$ 22,744	$ 24,238
Reimbursement Other	$ 119,026	-	-	-	-	-	-	$ 119,026	$ 47,022	$ 49,503	$ 50,308
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources	$ 409,795	$ 747,015	$ 144	-	-	-	-	$ 1,156,954	$ 874,910	$ 1,006,531	$ 619,820
TOTAL REVENUES	$ 12,866,107	$ 971,667	$ 190,018	-	-	-	-	$ 14,027,792	$ 12,996,394	$ 13,254,788	$ 12,326,802

EXPENDITURES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Personnel Services	-	-	-	-	-	-	-	-	-	-	-
Salaries - Permanent	$ 5,922,521	$ 22,131	$ 103,457	-	-	-	-	$ 6,048,109	$ 5,321,883	$ 5,545,645	$ 5,398,614
Temp Help	$ 266,597	-	-	-	-	-	-	$ 266,597	-	$ 229,732	$ 89,884
Overtime	$ 29,266	-	-	-	-	-	-	$ 29,266	-	$ 10,995	$ 10,000
Staff Benefits	$ 3,643,803	$ 12,966	$ 56,142	-	-	-	-	$ 3,712,911	$ 3,722,474	$ 3,411,173	$ 3,722,792
Total Personnel Services	$ 9,862,186	$ 35,097	$ 159,599	-	-	-	-	$ 10,056,882	$ 9,044,357	$ 9,197,545	$ 9,221,290
Operating Expenses and Equipment	-	-	-	-	-	-	-	-	-	-	-
General Expense	$ 216,999	-	$ 980	-	-	-	-	$ 217,980	$ 334,333	$ 188,166	$ 257,085
Printing	$ 25,631	-	-	-	-	-	-	$ 25,631	$ 18,426	$ 18,181	$ 19,994
Telecommunications	$ 64,344	-	$ 702	-	-	-	-	$ 65,046	$ 62,915	$ 64,009	$ 59,912
Postage	$ 35,461	-	$ 86	-	-	-	-	$ 35,547	$ 41,757	$ 47,282	$ 44,776
Insurance	$ 11,016	-	-	-	-	-	-	$ 11,016	$ 15,000	$ 11,972	$ 10,429
In-State Travel	$ 24,678	-	$ 1,182	-	-	-	-	$ 25,860	$ 25,000	$ 20,860	$ 19,635
Out-of-State Travel	$ 8,092	-	-	-	-	-	-	$ 8,092	$ 5,000	$ 3,958	$ 476
Training	$ 20,620	-	-	-	-	-	-	$ 20,620	$ 55,500	$ 14,289	$ 7,766
Security Services	$ 269,288	-	$ 3,033	-	-	-	-	$ 272,321	$ 258,000	$ 257,605	$ 247,400
Facility Operations	$ 195,373	-	$ 1,994	-	-	-	-	$ 197,367	$ 251,715	$ 214,385	$ 210,743
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracted Services	$ 2,629,460	$ 45,498	$ 3,250	-	-	-	-	$ 2,678,208	$ 2,491,663	$ 2,403,108	$ 1,956,657
Consulting and Professional Services	$ 230,101	$ 195,374	$ 441	-	-	-	-	$ 425,916	$ 275,262	$ 291,556	$ 295,661
Information Technology	$ 295,990	$ 156,511	-	-	-	-	-	$ 452,501	$ 336,648	$ 315,667	$ 281,705
Major Equipment	$ 19,202	-	-	-	-	-	-	$ 19,202	-	$ 13,475	-
Other Items of Expense	$ 20	$ 1	-	-	-	-	-	$ 21	-	$ 1,292	-
Total Operating Expenses and Equipment	$ 4,046,276	$ 397,385	$ 11,668	-	-	-	-	$ 4,455,329	$ 4,171,219	$ 3,865,805	$ 3,412,239
Special Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-	-	-	-
Jury Costs	$ 51,422	$ 137	-	-	-	-	-	$ 51,558	$ 29,405	$ 26,483	$ 28,716
Judgements, Settlements and Claims	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Capital Costs	-	-	-	-	-	-	-	-	-	-	-
Internal Cost Recovery	$ (34,429)	-	$ 34,429	-	-	-	-	-	-	-	-
Prior Year Expense Adjustment	$ (427,765)	$ 485,456	-	-	-	-	-	$ 57,691	-	$ (8,084)	-
Total Special Items of Expense	$ (410,773)	$ 485,592	$ 34,429	-	-	-	-	$ 109,249	$ 29,405	$ 18,399	$ 28,716
TOTAL EXPENDITURES	$ 13,497,689	$ 918,074	$ 205,697	-	-	-	-	$ 14,621,460	$ 13,244,981	$ 13,081,749	$ 12,662,245

FUND BALANCE	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Excess (Deficit) of Revenues Over Expenditures	$ (631,582)	$ 53,593	$ (15,679)	-	-	-	-	$ (593,667)	$ (248,587)	$ 173,038	$ (335,443)
Operating Transfers In (Out)	$ 542,934	$ (558,613)	$ 15,679	-	-	-	-	-	-	-	-
Fund Balance (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Deficit)	$ 215,984	$ 1,043,108	-	-	-	-	-	$ 1,259,091	$ 1,259,091	$ 1,086,053	$ 1,086,053
ENDING BALANCE (Deficit)	$ 127,336	$ 538,088	-	-	-	-	-	$ 665,424	$ 1,010,504	$ 1,259,091	$ 750,610

Superior Court of California, County of Napa
Trial Court Operations Fund
Statement of Program Expenditures
For the month ended June of Fiscal Year 2025/26
(Unaudited)

PROGRAM EXPENDITURES:	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Annual Budget	Prior Fiscal Year Total Actual Expense	Prior Fiscal Year Final Annual Budget
Judges & Courtroom Support	$ 3,445,718	$ 1,055,461	-	-	$ 13,059	-	$ 4,514,237	$ 4,422,991	$ 4,083,076	$ 4,634,994
Traffic & Other Infractions	$ 171,281	$ 46,449	-	-	-	-	$ 217,730	$ 590,596	$ 230,186	$ 561,656
Other Criminal Cases	$ 1,004,509	$ 332,695	-	-	-	-	$ 1,337,203	$ 1,022,813	$ 1,131,729	$ 1,078,528
Civil	$ 642,798	$ 5,475	-	-	-	-	$ 648,273	$ 1,124,455	$ 592,203	$ 1,143,629
Family & Children Services	$ 775,488	$ 66,155	-	-	$ (13,059)	-	$ 828,585	$ 784,657	$ 880,222	$ 776,572
Probate, Guardianship & Mental Health Services	$ 29,419	$ 106,534	-	-	-	-	$ 135,953	$ 106,256	$ 160,468	$ 106,000
Juvenile Dependency Services	$ 101,358	$ 336,466	-	-	-	-	$ 437,823	$ 359,913	$ 430,635	$ 302,210
Juvenile Delinquency Services	$ 54,571	$ 312	-	-	-	-	$ 54,884	$ 53,176	$ 74,681	$ 49,320
Other Court Operations	$ 241,935	$ 1,113	-	-	-	-	$ 243,048	$ 114,046	$ 69,375	$ 170,511
Court Interpreters	$ 87,586	$ 1,076,290	-	-	-	-	$ 1,163,876	$ 1,549,732	$ 1,154,161	$ 1,208,610
Jury Services	$ 246,053	$ 49,333	$ 51,558	-	-	-	$ 346,944	$ 215,982	$ 245,652	$ 212,049
Security	-	$ 278,489	-	-	-	-	$ 278,489	$ 259,172	$ 261,594	$ 250,644
Trial Court Operations Program	$ 6,800,716	$ 3,354,772	$ 51,558	-	-	-	$ 10,207,046	$ 10,603,791	$ 9,313,981	$ 10,494,722
Enhanced Collections	$ 2,424	$ 4,677	-	-	-	-	$ 7,101	-	$ 6,268	-
Other Non-Court Operations	$ 1,285	$ 5	-	-	-	-	$ 1,290	-	$ 1,862	-
Non-Court Operations Program	$ 3,709	$ 4,682	-	-	-	-	$ 8,391	-	$ 8,130	-
Executive Office	$ 932,151	$ 110,829	-	-	-	-	$ 1,042,980	$ 945,456	$ 766,283	$ 295,806
Fiscal Services	$ 588,389	$ 67,876	-	-	-	$ (1,110)	$ 655,156	$ 438,054	$ 610,293	$ 710,299
Human Resources	$ 741,568	$ 63,384	-	-	-	-	$ 804,952	$ (618,731)	$ 721,917	$ (516,489)
Business & Facilities Services	-	$ 219,224	-	-	-	$ 58,801	$ 278,024	$ 386,685	$ 247,517	$ 342,691
Information Technology	$ 990,348	$ 634,562	-	-	-	-	$ 1,624,910	$ 1,489,727	$ 1,413,628	$ 1,335,215
Court Administration Program	$ 3,252,457	$ 1,095,875	-	-	-	$ 57,691	$ 4,406,023	$ 2,641,191	$ 3,759,638	$ 2,167,523
Expenditures Not Distributed or Posted to a Program	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments Not Posted to a Program	-	-	-	-	-	-	-	-	-	-
TOTAL PROGRAM EXPENDITURES	$ 10,056,882	$ 4,455,329	$ 51,558	-	-	$ 57,691	$ 14,621,460	$ 13,244,981	$ 13,081,749	$ 12,662,245