

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 Solano
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended December								2024/25
	Fiscal Year 2025/26								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (1,997,820)	\$ 1,857,968	\$ (588,680)				\$ 81,605	\$ (646,927)	\$ (230,103)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury	\$ 12,000							\$ 12,000	\$ 12,000
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution							\$ (277)	\$ (277)	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (64,314)	\$ (64,314)	\$ (367,338)
Credit Card									
Cash on Hand	\$ 4,890		\$ 1,000					\$ 5,890	\$ 5,900
Cash with County									
Cash Outside of the JCC									
Cash Held with the JCC	\$ 0	\$ 0						\$ 0	\$ 20,553
Cash Equivalents	\$ 4,926,992						\$ 4,758,434	\$ 9,685,426	\$ 17,794,104
Total Cash and Cash Equivalents	\$ 2,951,062	\$ 1,857,968	\$ (587,680)				\$ 4,775,447	\$ 8,996,797	\$ 17,240,116
Short-Term Investment									
Investments	\$ 0							\$ 0	\$ 0
Total Investments	\$ 0							\$ 0	\$ 0
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0		\$ 2,385					\$ 2,385	\$ 3,330
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 217,291
Trust Due To/From							\$ 111,906	\$ 111,906	\$ 171,694
Distribution Due To/From							\$ 20,888	\$ 20,888	\$ 1,394
Civil Filing Fee Due To/From									
General Due To/From	\$ 82,795	\$ 149,228						\$ 232,023	\$ 85,931
Total Receivables	\$ 82,795	\$ 149,228	\$ 2,385				\$ 132,794	\$ 367,202	\$ 479,640
Prepaid Expenses - General	\$ 8,200							\$ 8,200	\$ 10,646
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 8,200							\$ 8,200	\$ 10,646
Other Assets									
Total Other Assets									
Total Assets	\$ 3,042,057	\$ 2,007,196	\$ (585,295)				\$ 4,908,241	\$ 9,372,199	\$ 17,730,402
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,139	\$ 0	\$ 612				\$ 0	\$ 1,751	\$ 2,326
Due to Other Funds	\$ 13,060	\$ 7,294	\$ 0				\$ 344,462	\$ 364,817	\$ 259,019
Due to Other Courts									
Due to State	\$ 24,538	\$ 61,563	\$ 0				\$ 0	\$ 86,101	\$ 1,123,123
TC145 Liability							\$ 432,012	\$ 432,012	\$ 482,883
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 614,627	\$ 614,627	\$ 536,638
Due to Other Public Agencies									
Sales and Use Tax	\$ 404							\$ 404	\$ 233
Interest							\$ 14,952	\$ 14,952	\$ 21,346
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 39,141	\$ 68,857	\$ 612				\$ 1,406,054	\$ 1,514,664	\$ 2,425,567
Civil							\$ 1,967,733	\$ 1,967,733	\$ 3,228,452
Criminal							\$ 1,183,380	\$ 1,183,380	\$ 594,258
Unreconciled - Civil and Criminal							\$ 2,639	\$ 2,639	\$ 2,639
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 305,730	\$ 305,730	\$ 271,326
Miscellaneous Trust									
Total Trust Deposits							\$ 3,459,482	\$ 3,459,482	\$ 4,096,675
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (4,796)							\$ (4,796)	\$ (5,474)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 67
Payroll Clearing	\$ 73							\$ 73	\$ 73
Total Payroll Liabilities	\$ (4,723)	\$ 0	\$ 0					\$ (4,723)	\$ (5,333)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 61,500		\$ (9,074)				\$ 33,885	\$ 86,311	\$ 166,253
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 8,821	\$ 8,821	\$ 17,544
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 61,500	\$ 0	\$ (9,074)				\$ 42,706	\$ 95,132	\$ 183,797
Total Liabilities	\$ 95,919	\$ 68,857	\$ (8,462)				\$ 4,908,241	\$ 5,064,555	\$ 6,700,706
Total Fund Balance	\$ 2,946,138	\$ 1,938,339	\$ (576,833)					\$ 4,307,644	\$ 11,029,696
Total Liabilities and Fund Balance	\$ 3,042,057	\$ 2,007,196	\$ (585,295)				\$ 4,908,241	\$ 9,372,199	\$ 17,730,402

Superior Court of California, County of Solano
 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	\$ 15,812,407	\$ (1,958)					\$ 15,810,450	\$ 31,555,879	\$ 20,450,659	\$ 29,798,713	
Improvement and Modernization Fund								\$ 55,276		\$ 55,276	
Judges' Compensation (0150019)	\$ 94,998						\$ 94,998	\$ 190,000	\$ 94,998	\$ 190,000	
Court Interpreter (0150037)	\$ 451,282						\$ 451,282	\$ 1,294,723	\$ 264,570	\$ 1,054,160	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,147,224						\$ 1,147,224	\$ 1,455,869	\$ 856,211	\$ 772,249	
Other Miscellaneous	\$ 582,624	\$ 640,422					\$ 1,223,046	\$ 994,200	\$ 1,365,881	\$ 1,348,635	
	\$ 18,088,535	\$ 638,464					\$ 18,726,999	\$ 35,545,947	\$ 23,032,320	\$ 33,219,034	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 767,625	\$ 217,290	\$ 767,625	
Other Judicial Council Grants			\$ 129,573				\$ 129,573	\$ 609,498	\$ 203,949	\$ 22,797	
Non-Judicial Council Grants			\$ 77,887				\$ 77,887	\$ 610,705	\$ 200,187	\$ 639,777	
			\$ 207,460				\$ 207,460	\$ 1,987,828	\$ 621,426	\$ 1,430,199	
Other Financing Sources											
Interest Income	\$ 99,644	\$ 23,770					\$ 123,414	\$ 510,150	\$ 328,795	\$ 601,800	
Investment Income											
Donations											
Local Fees	\$ 2,792	\$ 229,847					\$ 232,639	\$ 296,615	\$ 134,189	\$ 253,230	
Non-Fee Revenues	\$ 4,500						\$ 4,500	\$ 28,125	\$ 19,117	\$ 46,800	
Enhanced Collections		\$ 63,806					\$ 63,806	\$ 152,955	\$ 7,809	\$ 161,851	
Escheatment	\$ 109,893						\$ 109,893	\$ 110,458			
Prior Year Revenue	\$ (50,936)	\$ 29,109	\$ 0				\$ (21,828)		\$ 41,112		
County Program - Restricted		\$ 78,656					\$ 78,656	\$ 683,595	\$ 41,448	\$ 535,806	
Reimbursement Other	\$ 16,702						\$ 16,702	\$ 10,950	\$ 37,907	\$ 12,350	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,080						\$ 3,080	\$ 2,100	\$ 1,574	\$ 2,100	
	\$ 185,676	\$ 425,187	\$ 0				\$ 610,863	\$ 1,794,948	\$ 611,950	\$ 1,613,937	
Total Revenues	\$ 18,274,211	\$ 1,063,652	\$ 207,459				\$ 19,545,322	\$ 39,328,723	\$ 24,265,696	\$ 36,263,169	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 7,812,910	\$ 372,817	\$ 281,161				\$ 8,466,889	\$ 18,187,008	\$ 8,164,871	\$ 18,024,828	
Temp Help	\$ 143,332						\$ 143,332	\$ 233,624	\$ 101,927	\$ 234,043	
Overtime	\$ 5,120						\$ 5,120	\$ 20,000	\$ 1,735	\$ 20,000	
Staff Benefits	\$ 6,375,159	\$ 294,235	\$ 237,949				\$ 6,907,343	\$ 14,907,122	\$ 6,521,613	\$ 13,894,421	
	\$ 14,336,521	\$ 667,053	\$ 519,110				\$ 15,522,684	\$ 33,347,754	\$ 14,790,146	\$ 32,173,292	
Operating Expenses and Equipment											
General Expense	\$ 229,470		\$ 5,538				\$ 235,008	\$ 734,588	\$ 277,791	\$ 777,035	
Printing	\$ 13,418		\$ 179				\$ 13,596	\$ 22,000	\$ 12,467	\$ 27,000	
Telecommunications	\$ 65,975		\$ 1,390				\$ 67,365	\$ 150,764	\$ 80,052	\$ 164,401	
Postage	\$ 76,608	\$ 3,971	\$ 40				\$ 80,618	\$ 336,146	\$ 85,013	\$ 259,587	
Insurance	\$ 29,941						\$ 29,941	\$ 35,157	\$ 31,272	\$ 29,671	
In-State Travel	\$ 19,362		\$ 11,748				\$ 31,109	\$ 133,131	\$ 31,118	\$ 90,650	
Out-of-State Travel	\$ 0		\$ 23,852				\$ 23,852		\$ 7,993		
Training	\$ 9,725		\$ 12,430				\$ 22,154	\$ 46,849	\$ 18,686	\$ 35,430	
Security Services											
Facility Operations	\$ 140,941	\$ 331	\$ 0				\$ 141,271	\$ 420,450	\$ 188,437	\$ 575,812	
Utilities											
Contracted Services	\$ 1,151,444	\$ 202,706	\$ 152,853				\$ 1,507,003	\$ 3,159,744	\$ 1,360,158	\$ 2,881,639	
Consulting and Professional Services	\$ 23,500						\$ 23,500	\$ 497,879	\$ 33,061	\$ 786,792	
Information Technology	\$ 650,214	\$ 10,973	\$ 15,267				\$ 676,455	\$ 1,414,697	\$ 162,004	\$ 659,651	
Major Equipment	\$ 190,748						\$ 190,748	\$ 482,182	\$ 96,725	\$ 186,725	
Other Items of Expense	\$ 4,087		\$ 10,690				\$ 14,777	\$ 53,974	\$ 19,021	\$ 40,127	
	\$ 2,605,430	\$ 217,980	\$ 233,987				\$ 3,057,397	\$ 7,487,561	\$ 2,403,799	\$ 6,514,519	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 160,912	\$ 2,466					\$ 163,378	\$ 275,800	\$ 135,661	\$ 171,330	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (31,195)		\$ 31,195				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (13,160)	\$ 29,109	\$ 0				\$ 15,949		\$ (2,718)		
	\$ 116,557	\$ 31,575	\$ 31,195				\$ 179,327	\$ 275,800	\$ 132,942	\$ 171,330	
Total Expenditures	\$ 17,058,507	\$ 916,608	\$ 784,292				\$ 18,759,407	\$ 41,111,115	\$ 17,326,887	\$ 38,859,141	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,215,704	\$ 147,044	\$ (576,833)				\$ 785,915	\$ (1,782,392)	\$ 6,938,809	\$ (2,595,971)	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,730,435	\$ 1,791,294	\$ 0				\$ 3,521,729	\$ 3,521,729	\$ 4,090,887	\$ 4,090,887	
Ending Balance (Deficit)	\$ 2,946,138	\$ 1,938,339	\$ (576,833)				\$ 4,307,644	\$ 1,739,338	\$ 11,029,696	\$ 1,494,915	

Superior Court of California, County of Solano
 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	\$ 6,409,989	\$ 450,194				\$ 1,158	\$ 6,861,341	\$ 15,405,322	\$ 6,615,761	\$ 15,188,099
Traffic & Other Infractions										
Other Criminal Cases	\$ 2,100,056	\$ 434,920				\$ 10,795	\$ 2,545,771	\$ 5,195,346	\$ 2,941,811	\$ 6,917,438
Civil	\$ 799,111	\$ 90,980	\$ 287				\$ 890,378	\$ 2,090,338	\$ 888,680	\$ 2,043,139
Family & Children Services	\$ 1,473,575	\$ 294,255			\$ 0	\$ 414	\$ 1,768,243	\$ 4,246,124	\$ 1,826,283	\$ 3,865,094
Probate, Guardianship & Mental Health Services	\$ 473,596	\$ 5,600					\$ 479,196	\$ 1,076,211	\$ 492,276	\$ 1,083,191
Juvenile Dependency Services	\$ 32,548	\$ 3,933					\$ 36,481	\$ 124,179	\$ 55,413	\$ 119,393
Juvenile Delinquency Services	\$ 167,517	\$ 1,065					\$ 168,582	\$ 363,602	\$ 176,432	\$ 362,124
Other Court Operations	\$ 642,741	\$ 147,656				\$ 30,875	\$ 821,272	\$ 2,406,655		
Court Interpreters	\$ 337,028	\$ 332,820					\$ 669,848	\$ 1,338,177	\$ 555,010	\$ 1,103,476
Jury Services	\$ 348,919	\$ 93,122	\$ 163,091				\$ 605,132	\$ 1,151,951	\$ 533,550	\$ 1,014,446
Security		\$ 62,192					\$ 62,192			
Trial Court Operations Program	\$ 12,785,080	\$ 1,916,738	\$ 163,378		\$ 0	\$ 43,241	\$ 14,908,437	\$ 33,397,905	\$ 14,085,216	\$ 31,696,401
Enhanced Collections	\$ 59,835	\$ 2,662					\$ 62,497	\$ 152,955	\$ 12,882	\$ 161,851
Other Non-Court Operations										
Non-Court Operations Program	\$ 59,835	\$ 2,662					\$ 62,497	\$ 152,955	\$ 12,882	\$ 161,851
Executive Office	\$ 418,413	\$ 4,659					\$ 423,071	\$ 893,894	\$ 419,129	\$ 893,940
Fiscal Services	\$ 644,978	\$ 33,750					\$ 678,727	\$ 1,376,400	\$ 691,050	\$ 1,186,229
Human Resources	\$ 646,947	\$ 40,715					\$ 687,663	\$ 807,982	\$ 594,292	\$ 717,637
Business & Facilities Services		\$ 398,208				\$ 2,906	\$ 401,114	\$ 822,580	\$ 570,571	\$ 1,401,657
Information Technology	\$ 967,431	\$ 660,665				\$ (30,198)	\$ 1,597,898	\$ 3,659,399	\$ 953,746	\$ 2,801,425
Court Administration Program	\$ 2,677,768	\$ 1,137,997				\$ (27,292)	\$ 3,788,473	\$ 7,560,255	\$ 3,228,788	\$ 7,000,889
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 15,522,684	\$ 3,057,397	\$ 163,378		\$ 0	\$ 15,949	\$ 18,759,407	\$ 41,111,115	\$ 17,326,887	\$ 38,859,141