

**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the Trial Court 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.

*Robert E. Fleshman*

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Signature of Presiding Judge or Court Executive

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Date

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Court

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Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

<sup>1</sup> The 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 June									
Fiscal Year 2020/21									2019/20
	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						
<b>ASSETS</b>									
Operations	\$ (1,042,519)	\$ 1,141,777	\$ 0				\$ 3,003	\$ 102,261	\$ 25,768
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 2,150							\$ 2,150	\$ 2,150
Cash with County	\$ 366,224	\$ 210,389	\$ 0				\$ 1,398,158	\$ 1,974,771	\$ 1,546,144
Cash Outside of the JCC									
Cash Equivalents	\$ 1,139,975						\$ 115,292	\$ 1,255,268	\$ 1,089,710
Total Cash and Cash Equivalents	\$ 465,831	\$ 1,352,166	\$ 0				\$ 1,516,453	\$ 3,334,449	\$ 2,663,773
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 634	\$ 747						\$ 1,381	\$ 4,716
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 2,775							\$ 2,775	\$ 1,202
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 85,586							\$ 85,586	\$ 50,493
Due From Other Governments	\$ 12,776	\$ 4,816						\$ 17,592	\$ 13,216
Due From Other Courts									\$ 0
Due From State	\$ 112,995	\$ 12,480	\$ 87,705					\$ 213,181	\$ 395,879
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 214,766	\$ 18,043	\$ 87,705					\$ 320,515	\$ 465,506
Prepaid Expenses - General		\$ 0						\$ 0	\$ 2,804
Salary and Travel Advances									
Counties									
Total Prepaid Expenses		\$ 0						\$ 0	\$ 2,804
Other Assets									
Total Other Assets									
Total Assets	\$ 680,597	\$ 1,370,209	\$ 87,705				\$ 1,516,453	\$ 3,654,964	\$ 3,132,082
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 24,496	\$ 4,265						\$ 28,761	\$ 73,438
Accounts Payable - General	\$ 810	\$ 0	\$ 0				\$ 0	\$ 810	\$ 594
Due to Other Funds			\$ 85,586					\$ 85,586	\$ 50,493
Due to Other Courts	\$ 0							\$ 0	\$ 1,411
Due to State	\$ 16,435	\$ 2,453						\$ 18,888	\$ 4,931
TC145 Liability							\$ 118,295	\$ 118,295	\$ 34,701
Due to Other Governments	\$ 30,128	\$ 56,588						\$ 86,716	\$ 71,283
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 0	\$ 0	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 71,869	\$ 63,306	\$ 85,586				\$ 118,295	\$ 339,056	\$ 236,854
Civil									
Criminal									
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the JCC							\$ 1,356,119	\$ 1,356,119	\$ 1,118,047
Trust Interest Payable							\$ 42,039	\$ 42,039	\$ 30,628
Miscellaneous Trust									
Total Trust Deposits							\$ 1,398,158	\$ 1,398,158	\$ 1,148,675
Accrued Payroll	\$ 357,476		\$ 1,963					\$ 359,439	\$ 331,386
Benefits Payable	\$ 5,722							\$ 5,722	\$ 5,282
Deferred Compensation Payable									
Deductions Payable	\$ 536							\$ 536	\$ (348)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 363,733		\$ 1,963					\$ 365,696	\$ 336,319
Revenue Collected in Advance	\$ 18,311	\$ 244,209						\$ 262,520	\$ 228,414
Liabilities For Deposits	\$ 18,501	\$ 132	\$ 157					\$ 18,790	\$ 16,615
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 36,813	\$ 244,342	\$ 157					\$ 281,311	\$ 245,029
Total Liabilities	\$ 472,415	\$ 307,647	\$ 87,705				\$ 1,516,453	\$ 2,384,221	\$ 1,966,877
Total Fund Balance	\$ 208,182	\$ 1,062,562	\$ 0					\$ 1,270,744	\$ 1,165,205
Total Liabilities and Fund Balance	\$ 680,597	\$ 1,370,209	\$ 87,705				\$ 1,516,453	\$ 3,654,964	\$ 3,132,082

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 June											
Fiscal Year 2020/21										2019/20	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 7,508,128	\$ 35,155					\$ 7,543,283	\$ 7,435,031	\$ 7,977,421	\$ 7,977,492	
Improvement and Modernization Fund	\$ 44,653						\$ 44,653	\$ 62,591	\$ 35,903	\$ 18,016	
Judges' Compensation (0150019)	\$ 52,500						\$ 52,500	\$ 50,000	\$ 50,116	\$ 45,000	
Court Interpreter (0150037)	\$ 640,797						\$ 640,797	\$ 647,881	\$ 705,651	\$ 741,627	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 483,100	\$ 836,970					\$ 1,320,069	\$ 1,324,554	\$ 936,798	\$ 970,568	
Other Miscellaneous	\$ 309,795						\$ 309,795	\$ 309,795	\$ 309,795	\$ 309,795	
	<b>\$ 9,038,972</b>	<b>\$ 872,125</b>					<b>\$ 9,911,097</b>	<b>\$ 9,829,852</b>	<b>\$ 10,015,684</b>	<b>\$ 10,062,498</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 142,789				\$ 142,789	\$ 129,989	\$ 189,387	\$ 188,685	
Other Judicial Council Grants			\$ 58,180				\$ 58,180	\$ 1,500	\$ 1,610	\$ 1,540	
Non-Judicial Council Grants											
			<b>\$ 200,969</b>				<b>\$ 200,969</b>	<b>\$ 131,489</b>	<b>\$ 190,997</b>	<b>\$ 190,225</b>	
Other Financing Sources											
Interest Income	\$ 17,760	\$ 4,390					\$ 22,150	\$ 23,000	\$ 46,801	\$ 40,000	
Investment Income											
Donations											
Local Fees	\$ 84,942	\$ 41,656					\$ 126,598	\$ 134,200	\$ 179,939	\$ 220,200	
Non-Fee Revenues	\$ 180,500	\$ 210,389					\$ 390,889	\$ 368,500	\$ 372,251	\$ 383,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 37,562						\$ 37,562	\$ 17,189	\$ 10		
County Program - Restricted		\$ 26,900					\$ 26,900	\$ 23,000	\$ 17,579	\$ 22,000	
Reimbursement Other	\$ 26,855						\$ 26,855	\$ 25,677	\$ 5,945	\$ 12,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 299						\$ 299				
	<b>\$ 347,919</b>	<b>\$ 283,334</b>					<b>\$ 631,252</b>	<b>\$ 591,566</b>	<b>\$ 622,524</b>	<b>\$ 677,200</b>	
<b>Total Revenues</b>	<b>\$ 9,386,891</b>	<b>\$ 1,155,459</b>	<b>\$ 200,969</b>				<b>\$ 10,743,319</b>	<b>\$ 10,552,907</b>	<b>\$ 10,829,205</b>	<b>\$ 10,929,923</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 4,529,168	\$ 7,856	\$ 89,492				\$ 4,626,517	\$ 3,975,672	\$ 4,950,941	\$ 4,808,336	
Temp Help	\$ 113,424						\$ 113,424	\$ 40,649	\$ 22,805	\$ 26,000	
Overtime	\$ 4,381						\$ 4,381	\$ 8,000	\$ 33,032	\$ 64,000	
Staff Benefits	\$ 2,736,366	\$ 4,644	\$ 43,298				\$ 2,784,308	\$ 3,211,098	\$ 2,698,688	\$ 2,936,359	
	<b>\$ 7,383,339</b>	<b>\$ 12,500</b>	<b>\$ 132,790</b>				<b>\$ 7,528,630</b>	<b>\$ 7,235,419</b>	<b>\$ 7,705,466</b>	<b>\$ 7,834,695</b>	
Operating Expenses and Equipment											
General Expense	\$ 234,772	\$ 890	\$ 43,002				\$ 278,665	\$ 169,347	\$ 234,843	\$ 214,049	
Printing	\$ 12,056		\$ 2				\$ 12,059	\$ 14,007	\$ 13,605	\$ 14,546	
Telecommunications	\$ 69,372		\$ 762				\$ 70,135	\$ 85,700	\$ 82,817	\$ 80,733	
Postage	\$ 27,322		\$ 119				\$ 27,441	\$ 28,000	\$ 31,103	\$ 26,100	
Insurance	\$ 7,126						\$ 7,126	\$ 7,126	\$ 6,273	\$ 5,000	
In-State Travel								\$ 0	\$ 11,616	\$ 14,550	
Out-of-State Travel											
Training	\$ 10,415	\$ 0					\$ 10,415	\$ 7,900	\$ 7,691	\$ 13,890	
Security Services	\$ 169,303		\$ 1,710				\$ 171,013	\$ 165,500	\$ 181,259	\$ 197,800	
Facility Operations	\$ 120,555	\$ 4,511	\$ 881				\$ 125,946	\$ 125,222	\$ 136,451	\$ 127,506	
Utilities											
Contracted Services	\$ 977,314	\$ 84,160	\$ 3,080				\$ 1,064,554	\$ 1,048,249	\$ 1,091,727	\$ 1,179,340	
Consulting and Professional Services	\$ 62,755	\$ 837,040	\$ 398				\$ 900,193	\$ 964,350	\$ 513,454	\$ 558,700	
Information Technology	\$ 285,988	\$ 8,500	\$ 16,331				\$ 310,819	\$ 270,502	\$ 267,006	\$ 230,738	
Major Equipment	\$ 112,598	\$ 0	\$ 1,248				\$ 113,846	\$ 77,508		\$ 0	
Other Items of Expense	\$ 231		\$ 33				\$ 264		\$ 328		
	<b>\$ 2,089,807</b>	<b>\$ 935,101</b>	<b>\$ 67,566</b>				<b>\$ 3,092,474</b>	<b>\$ 2,963,411</b>	<b>\$ 2,578,171</b>	<b>\$ 2,662,952</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 16,677						\$ 16,677	\$ 23,000	\$ 29,753	\$ 44,000	
Judgements, Settlements and Claims									\$ 8,892	\$ 9,000	
Debt Service											
Other									\$ 100,000	\$ 105,000	
Capital Costs											
Internal Cost Recovery	\$ (26,539)		\$ 26,539				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (9,863)		\$ 26,539				\$ 16,677	\$ 23,000	\$ 138,645	\$ 158,000	
<b>Total Expenditures</b>	<b>\$ 9,463,283</b>	<b>\$ 947,601</b>	<b>\$ 226,895</b>				<b>\$ 10,637,780</b>	<b>\$ 10,221,830</b>	<b>\$ 10,422,282</b>	<b>\$ 10,655,647</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (76,392)	\$ 207,858	\$ (25,926)				\$ 105,539	\$ 331,078	\$ 406,923	\$ 274,276	
Operating Transfers In (Out)	\$ (40,592)	\$ 14,666	\$ 25,926				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 325,167	\$ 840,038	\$ 0				\$ 1,165,205	\$ 1,165,205	\$ 758,282	\$ 758,282	
Ending Balance (Deficit)	\$ 208,182	\$ 1,062,562	\$ 0				\$ 1,270,744	\$ 1,496,282	\$ 1,165,205	\$ 1,032,558	

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

For the month ended June										
Fiscal Year 2020/21									2019/20	
	Personal 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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,773,262	\$ 252,663					\$ 3,025,925	\$ 3,182,665	\$ 3,392,299	\$ 3,327,213
Traffic & Other Infractions	\$ 296,775	\$ 65,917					\$ 362,692	\$ 553,046	\$ 349,043	\$ 411,186
Other Criminal Cases	\$ 460,609	\$ 839,219					\$ 1,299,828	\$ 1,618,688	\$ 987,438	\$ 1,236,056
Civil	\$ 453,966	\$ 2,221					\$ 456,186	\$ 728,126	\$ 518,642	\$ 812,831
Family & Children Services	\$ 661,493	\$ 63,287			\$ 0		\$ 724,781	\$ 683,171	\$ 750,001	\$ 800,847
Probate, Guardianship & Mental Health Services	\$ 45,146	\$ 92,041					\$ 137,187	\$ 148,636	\$ 124,980	\$ 148,131
Juvenile Dependency Services	\$ 91,508	\$ 279,053					\$ 370,561	\$ 314,288	\$ 390,516	\$ 294,036
Juvenile Delinquency Services	\$ 54,415	\$ 311					\$ 54,726	\$ 122,122	\$ 65,129	\$ 43,236
Other Court Operations	\$ 144,169	\$ 1,101					\$ 145,270	\$ 165,660	\$ 110,737	\$ 164,658
Court Interpreters	\$ 340,164	\$ 309,088					\$ 649,252	\$ 644,685	\$ 706,171	\$ 742,167
Jury Services	\$ 144,246	\$ 20,855	\$ 16,677				\$ 181,778	\$ 226,284	\$ 205,554	\$ 249,946
Security		\$ 205,745					\$ 205,745	\$ 167,500	\$ 185,868	\$ 202,154
Trial Court Operations Program	\$ 5,465,753	\$ 2,131,500	\$ 16,677		\$ 0		\$ 7,613,930	\$ 8,554,871	\$ 7,786,376	\$ 8,432,461
Enhanced Collections	\$ 4,744	\$ 4,155					\$ 8,899		\$ 9,771	\$ 3,000
Other Non-Court Operations	\$ 11,628	\$ 52					\$ 11,680		\$ 5,102	
Non-Court Operations Program	\$ 16,372	\$ 4,206					\$ 20,578		\$ 14,873	\$ 3,000
Executive Office	\$ 393,973	\$ 43,478					\$ 437,451	\$ 462,824	\$ 443,125	\$ 484,387
Fiscal Services	\$ 358,441	\$ 45,349					\$ 403,790	\$ 372,517	\$ 387,747	\$ 376,161
Human Resources	\$ 537,286	\$ 32,706					\$ 569,992	\$ (574,861)	\$ 455,639	\$ 20,531
Business & Facilities Services		\$ 148,638					\$ 148,638	\$ 143,110	\$ 172,673	\$ 165,764
Information Technology	\$ 756,804	\$ 686,595					\$ 1,443,400	\$ 1,263,369	\$ 1,161,849	\$ 1,173,343
Court Administration Program	\$ 2,046,504	\$ 956,767					\$ 3,003,271	\$ 1,666,959	\$ 2,621,033	\$ 2,220,186
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 7,528,630	\$ 3,092,474	\$ 16,677		\$ 0		\$ 10,637,780	\$ 10,221,830	\$ 10,422,282	\$ 10,655,647

### Constraints on Fiscal Year-End Fund Balance - Summary

Napa

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	114,508	-	114,508	1,062,562	-	-	-	-	1,177,070	
Committed	43,026	-	43,026	-	-	-	-	-	43,026	
Assigned	50,648	-	50,648	-	-	-	-	-	50,648	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 208,182</b>	<b>\$ -</b>	<b>\$ 208,182</b>	<b>\$ 1,062,562</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,270,744</b>	