

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

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

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	72.90	58.90			

¹ 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 September									
Fiscal Year 2021/22									2020/21
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
ASSETS									
Operations	\$ (1,007,056)	\$ 970,740	\$ (78,705)				\$ 2,900	\$ (112,120)	\$ 131,059
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	\$ 354,035	\$ 210,389	\$ 0				\$ 1,275,853	\$ 1,840,276	\$ 1,511,177
Cash Outside of the JCC									
Cash Equivalents	\$ 2,810,115						\$ 122,095	\$ 2,932,210	\$ 2,775,975
Total Cash and Cash Equivalents	\$ 2,159,244	\$ 1,181,129	\$ (78,705)				\$ 1,400,847	\$ 4,662,516	\$ 4,420,361
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ (1,255)							\$ (1,255)	\$ (3,843)
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	\$ 4,840	\$ 0	\$ 53,908					\$ 58,749	\$ 34,048
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 3,585	\$ 0	\$ 53,908					\$ 57,494	\$ 30,205
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	\$ 2,162,830	\$ 1,181,129	\$ (24,796)				\$ 1,400,847	\$ 4,720,010	\$ 4,453,370
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 11,105	\$ 945	\$ 101				\$ 0	\$ 12,151	\$ 457
Due to Other Funds			\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 15,104	\$ 0						\$ 15,104	\$ 0
TC145 Liability							\$ 124,994	\$ 124,994	\$ 138,451
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 0	\$ 0	\$ 4
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 26,210	\$ 945	\$ 101				\$ 124,995	\$ 152,250	\$ 138,912
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,233,814	\$ 1,233,814	\$ 1,087,421
Trust Interest Payable							\$ 42,039	\$ 42,039	\$ 30,628
Miscellaneous Trust									
Total Trust Deposits							\$ 1,275,853	\$ 1,275,853	\$ 1,118,049
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 5,723							\$ 5,723	\$ 5,282
Deferred Compensation Payable									
Deductions Payable	\$ 677							\$ 677	\$ (348)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 6,400		\$ 0					\$ 6,400	\$ 4,934
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 19,251	\$ 132	\$ 157					\$ 19,540	\$ 16,615
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 19,251	\$ 132	\$ 157					\$ 19,540	\$ 16,615
Total Liabilities	\$ 51,860	\$ 1,077	\$ 257				\$ 1,400,847	\$ 1,454,043	\$ 1,278,510
Total Fund Balance	\$ 2,110,969	\$ 1,180,051	\$ (25,053)					\$ 3,265,967	\$ 3,174,860
Total Liabilities and Fund Balance	\$ 2,162,830	\$ 1,181,129	\$ (24,796)				\$ 1,400,847	\$ 4,720,010	\$ 4,453,370

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 September											
Fiscal Year 2021/22									2020/21		
	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	\$ 3,648,097	\$ 3,086					\$ 3,651,183	\$ 8,329,122	\$ 3,279,061	\$ 7,435,031	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 17,619	\$ 0	\$ 62,591	
Judges' Compensation (0150019)	\$ 13,125						\$ 13,125	\$ 52,500	\$ 13,125	\$ 50,000	
Court Interpreter (0150037)	\$ 132,427						\$ 132,427	\$ 683,758	\$ 57,812	\$ 647,881	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 77,704	\$ 244,209					\$ 321,913	\$ 1,224,937	\$ 686,775	\$ 1,324,554	
Other Miscellaneous								\$ 309,795		\$ 309,795	
	\$ 3,871,353	\$ 247,295					\$ 4,118,648	\$ 10,617,731	\$ 4,036,773	\$ 9,829,852	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 185,887		\$ 129,989	
Other Judicial Council Grants			\$ (1,872)				\$ (1,872)	\$ 3,080		\$ 1,500	
Non-Judicial Council Grants											
			\$ (1,872)				\$ (1,872)	\$ 188,967		\$ 131,489	
Other Financing Sources											
Interest Income	\$ 9	\$ 8					\$ 18	\$ 28,490	\$ 39	\$ 23,000	
Investment Income											
Donations											
Local Fees	\$ 11,788	\$ 8,524					\$ 20,312	\$ 147,000	\$ 21,276	\$ 134,200	
Non-Fee Revenues	\$ 17,251						\$ 17,251	\$ 391,500	\$ 16,543	\$ 368,500	
Enhanced Collections											
Escheatment											
Prior Year Revenue								\$ 17,189	\$ 384	\$ 17,189	
County Program - Restricted		\$ 2,078					\$ 2,078	\$ 6,073	\$ 5,413	\$ 23,000	
Reimbursement Other	\$ 0						\$ 0	\$ 20,543		\$ 25,677	
Sale of Fixed Assets											
Other Miscellaneous									\$ 197		
	\$ 29,049	\$ 10,610					\$ 39,659	\$ 610,795	\$ 43,851	\$ 591,566	
Total Revenues	\$ 3,900,402	\$ 257,905	\$ (1,872)				\$ 4,156,434	\$ 11,417,493	\$ 4,080,624	\$ 10,552,907	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 804,170		\$ 13,258				\$ 817,428	\$ 4,974,980	\$ 868,138	\$ 3,975,672	
Temp Help	\$ 48,335						\$ 48,335	\$ 289,103	\$ 8,512	\$ 40,649	
Overtime	\$ 4,069						\$ 4,069	\$ 4,000	\$ 214	\$ 8,000	
Staff Benefits	\$ 542,090		\$ 7,091				\$ 549,181	\$ 3,368,709	\$ 577,167	\$ 3,211,098	
	\$ 1,398,663		\$ 20,349				\$ 1,419,012	\$ 8,636,792	\$ 1,454,031	\$ 7,235,419	
Operating Expenses and Equipment											
General Expense	\$ 14,977		\$ 202				\$ 15,179	\$ 175,975	\$ 25,048	\$ 169,347	
Printing	\$ 2,092						\$ 2,092	\$ 12,059	\$ 1,287	\$ 14,007	
Telecommunications	\$ 13,932		\$ 147				\$ 14,079	\$ 70,135	\$ 21,072	\$ 85,700	
Postage	\$ 5,582						\$ 5,582	\$ 27,441	\$ 662	\$ 28,000	
Insurance								\$ 7,126		\$ 7,126	
In-State Travel	\$ 1,660						\$ 1,660	\$ 18,000		\$ 0	
Out-of-State Travel											
Training								\$ 8,815	\$ 45	\$ 7,900	
Security Services	\$ 26,291		\$ 291				\$ 26,582	\$ 171,013	\$ 34,665	\$ 165,500	
Facility Operations	\$ 24,195	\$ 120	\$ 153				\$ 24,468	\$ 120,297	\$ 24,757	\$ 125,222	
Utilities											
Contracted Services	\$ 308,353	\$ 11,433	\$ 420				\$ 320,206	\$ 1,186,486	\$ 212,944	\$ 1,048,249	
Consulting and Professional Services	\$ 2,635	\$ 128,457					\$ 131,092	\$ 800,441	\$ 142,916	\$ 964,350	
Information Technology	\$ 178,006	\$ 405	\$ 1,619				\$ 180,030	\$ 216,205	\$ 151,862	\$ 270,502	
Major Equipment	\$ 16,243						\$ 16,243	\$ 1,248		\$ 77,508	
Other Items of Expense								\$ 264			
	\$ 593,967	\$ 140,415	\$ 2,832				\$ 737,214	\$ 2,815,505	\$ 615,259	\$ 2,963,411	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,985						\$ 4,985	\$ 16,676	\$ 1,679	\$ 23,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 4,985						\$ 4,985	\$ 16,676	\$ 1,679	\$ 23,000	
Total Expenditures	\$ 1,997,615	\$ 140,415	\$ 23,181				\$ 2,161,211	\$ 11,468,973	\$ 2,070,969	\$ 10,221,830	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,902,787	\$ 117,490	\$ (25,053)				\$ 1,995,224	\$ (51,480)	\$ 2,009,655	\$ 331,078	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 208,182	\$ 1,062,562	\$ 0				\$ 1,270,744	\$ 1,270,744	\$ 1,165,205	\$ 1,165,205	
Ending Balance (Deficit)	\$ 2,110,969	\$ 1,180,051	\$ (25,053)				\$ 3,265,967	\$ 1,219,264	\$ 3,174,860	\$ 1,496,282	

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

For the month ended September

Fiscal Year 2021/22 2020/21

	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 519,768	\$ 93,585					\$ 613,353	\$ 3,510,506	\$ 617,964	\$ 3,182,665
Traffic & Other Infractions	\$ 47,707	\$ 4,686					\$ 52,393	\$ 348,719	\$ 79,204	\$ 553,046
Other Criminal Cases	\$ 99,361	\$ 128,995					\$ 228,355	\$ 1,420,175	\$ 215,008	\$ 1,618,688
Civil	\$ 84,115	\$ 490					\$ 84,604	\$ 823,093	\$ 83,868	\$ 728,126
Family & Children Services	\$ 137,039	\$ 21,858					\$ 158,897	\$ 847,712	\$ 148,222	\$ 683,171
Probate, Guardianship & Mental Health Services	\$ 9,141	\$ 24,079					\$ 33,220	\$ 157,950	\$ 34,316	\$ 148,636
Juvenile Dependency Services	\$ 19,881	\$ 69,659					\$ 89,541	\$ 372,399	\$ 85,185	\$ 314,288
Juvenile Delinquency Services	\$ 12,423	\$ 71					\$ 12,494	\$ 138,221	\$ 5,299	\$ 122,122
Other Court Operations	\$ 27,521	\$ 163					\$ 27,684	\$ 107,246	\$ 34,071	\$ 165,660
Court Interpreters	\$ 64,237	\$ 78,646					\$ 142,883	\$ 683,758	\$ 125,617	\$ 644,685
Jury Services	\$ 20,140	\$ 7,210	\$ 4,985				\$ 32,334	\$ 198,564	\$ 28,664	\$ 226,284
Security		\$ 26,582					\$ 26,582	\$ 173,325	\$ 34,665	\$ 167,500
Trial Court Operations Program	\$ 1,041,332	\$ 456,024	\$ 4,985				\$ 1,502,341	\$ 8,781,668	\$ 1,492,084	\$ 8,554,871
Enhanced Collections	\$ 530	\$ 4,219					\$ 4,749	\$ 3,021	\$ 1,820	
Other Non-Court Operations	\$ 270	\$ 1					\$ 271	\$ 51	\$ 700	
Non-Court Operations Program	\$ 800	\$ 4,220					\$ 5,020	\$ 3,072	\$ 2,520	
Executive Office	\$ 83,183	\$ 13,177					\$ 96,360	\$ 540,606	\$ 82,274	\$ 462,824
Fiscal Services	\$ 76,812	\$ 754					\$ 77,566	\$ 502,272	\$ 60,148	\$ 372,517
Human Resources	\$ 65,513	\$ 4,368					\$ 69,881	\$ 254,562	\$ 81,603	\$ (574,861)
Business & Facilities Services		\$ 25,447					\$ 25,447	\$ 142,989	\$ 27,618	\$ 143,110
Information Technology	\$ 151,372	\$ 233,223					\$ 384,595	\$ 1,243,804	\$ 324,723	\$ 1,263,369
Court Administration Program	\$ 376,880	\$ 276,970					\$ 653,850	\$ 2,684,233	\$ 576,366	\$ 1,666,959
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,419,012	\$ 737,214	\$ 4,985				\$ 2,161,211	\$ 11,468,973	\$ 2,070,969	\$ 10,221,830