

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.



Signature of Presiding Judge or Court Executive

9/22/2016
Date

Napa Superior Court

Court

Q2 2015/16

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Napa Superior Court

Q2 2015/16

FOOTNOTES

1	Q2 Financial statements include approximately 69% of the Court's Base TCTF Funding Allocation Revenue. The distribution of courts' allocations will be front loaded (disbursed) during the earlier months of the fiscal year, made possible through the front loading of the General Fund transfer into the TCTF that was approved by the Department of Finance.
2	67.2 filled FTE count for Q2. There are 2.0 FTE vacancies that are in the process of recruitment. Expectation of 69.2 filled positions during Q3 2015/16.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Napa Superior Court

Q2 2015/16

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	69.6	65.7	67.2		

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 December									
Fiscal Year 2015/16									2014/15
	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						
ASSETS									
Operations	\$ (323,416)	\$ 479,418	\$ (226,061)				\$ 17,407	\$ (52,652)	\$ (18,704)
Payroll									
Jury Revolving	\$ 0							\$ 0	\$ 0
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card									
Cash on Hand	\$ 2,950							\$ 2,950	\$ 2,950
Cash with County	\$ 743,688		\$ 0				\$ 770,714	\$ 1,514,402	\$ 1,567,283
Cash Outside of the JCC									
Cash Equivalents	\$ 1,697,192						\$ 102,132	\$ 1,799,324	\$ 1,577,300
Total Cash and Cash Equivalents	\$ 2,120,413	\$ 479,418	\$ (226,061)				\$ 890,253	\$ 3,264,023	\$ 3,128,828
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 3,786		\$ 193,269					\$ 197,056	\$ 191,503
Dishonored Checks									
Due From Employee	\$ (1,448)							\$ (1,448)	\$ 3,056
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 41,259	\$ 0						\$ 41,259	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 43,598	\$ 0	\$ 193,269				\$ 0	\$ 236,867	\$ 194,559
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 2,164,011	\$ 479,418	\$ (32,792)				\$ 890,253	\$ 3,500,890	\$ 3,323,387
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 15,000
Accounts Payable - General	\$ 11,913	\$ 0	\$ 46				\$ 0	\$ 11,959	\$ 24,797
Due to Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 91,320							\$ 91,320	\$ 0
TC145 Liability							\$ 119,522	\$ 119,522	\$ 124,567
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 17	\$ 17	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 103,233	\$ 0	\$ 46				\$ 119,539	\$ 222,818	\$ 164,367
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 770,714	\$ 770,714	\$ 767,335
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 770,714	\$ 770,714	\$ 767,335
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 25,790							\$ 25,790	\$ 5,740
Total Payroll Liabilities	\$ 25,790							\$ 25,790	\$ 5,740
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 8,527	\$ 132	\$ 157					\$ 8,816	\$ 7,863
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 13,400							\$ 13,400	\$ 1,000
Total Other Liabilities	\$ 21,927	\$ 132	\$ 157					\$ 22,216	\$ 8,863
Total Liabilities	\$ 150,951	\$ 132	\$ 202				\$ 890,253	\$ 1,041,538	\$ 946,305
Total Fund Balance	\$ 2,013,060	\$ 479,286	\$ (32,994)					\$ 2,459,352	\$ 2,377,082
Total Liabilities and Fund Balance	\$ 2,164,011	\$ 479,418	\$ (32,792)				\$ 890,253	\$ 3,500,890	\$ 3,323,387

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 2015/16										2014/15	
	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	\$ 4,603,265	\$ 11,973					\$ 4,615,238	\$ 7,423,070	\$ 4,409,103	\$ 7,221,197	
Improvement and Modernization Fund								\$ 18,084	\$ 0	\$ 18,084	
Judges' Compensation (45.25)	\$ 22,500						\$ 22,500	\$ 45,000	\$ 22,500	\$ 45,000	
Court Interpreter (45.45)	\$ 239,392						\$ 239,392	\$ 460,000	\$ 223,805	\$ 460,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 120,283						\$ 120,283	\$ 252,792	\$ 111,272	\$ 260,222	
Other Miscellaneous	\$ 309,796						\$ 309,796	\$ 309,796	\$ 309,796	\$ 309,796	
	\$ 5,295,235	\$ 11,973					\$ 5,307,208	\$ 8,508,742	\$ 5,076,476	\$ 8,314,299	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 193,269				\$ 193,269	\$ 324,534	\$ 172,666	\$ 312,216	
Other Judicial Council Grants								\$ 3,000	\$ 19,662	\$ 65,232	
Non-Judicial Council Grants											
	\$ 0		\$ 193,269				\$ 193,269	\$ 327,534	\$ 192,328	\$ 377,448	
Other Financing Sources											
Interest Income	\$ 2,505	\$ 346					\$ 2,851	\$ 7,000	\$ 1,618	\$ 8,000	
Investment Income											
Donations											
Local Fees	\$ 80,585	\$ 28,904					\$ 109,489	\$ 314,200	\$ 119,678	\$ 324,200	
Non-Fee Revenues	\$ 85,490						\$ 85,490	\$ 237,750	\$ 33,659	\$ 276,903	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 771						\$ 771				
County Program - Restricted		\$ 9,784					\$ 9,784	\$ 6,000			
Reimbursement Other	\$ 106,291						\$ 106,291	\$ 107,000	\$ 1,720	\$ 7,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 121						\$ 121		\$ 74		
	\$ 275,762	\$ 39,034					\$ 314,796	\$ 671,950	\$ 156,749	\$ 616,103	
Total Revenues	\$ 5,570,998	\$ 51,007	\$ 193,269				\$ 5,815,274	\$ 9,508,226	\$ 5,425,552	\$ 9,307,850	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,191,809		\$ 130,373				\$ 2,322,182	\$ 5,090,292	\$ 2,162,002	\$ 4,783,404	
Temp Help	\$ 46,427						\$ 46,427		\$ 14,294	\$ 152,139	
Overtime	\$ 1,879						\$ 1,879	\$ 10,000	\$ 1,917	\$ 3,000	
Staff Benefits	\$ 1,033,732		\$ 61,420				\$ 1,095,152	\$ 2,685,236	\$ 1,078,451	\$ 2,717,251	
	\$ 3,273,847		\$ 191,792				\$ 3,465,639	\$ 7,785,528	\$ 3,256,664	\$ 7,655,794	
Operating Expenses and Equipment											
General Expense	\$ 61,047		\$ 840				\$ 61,887	\$ 137,669	\$ 43,800	\$ 163,904	
Printing	\$ 10,747						\$ 10,747	\$ 17,280	\$ 4,676	\$ 17,680	
Telecommunications	\$ 35,855		\$ 219				\$ 36,073	\$ 56,900	\$ 16,098	\$ 53,320	
Postage	\$ 14,225		\$ 70				\$ 14,295	\$ 28,250	\$ 10,263	\$ 28,350	
Insurance	\$ 4,138						\$ 4,138	\$ 5,000	\$ 4,562	\$ 5,000	
In-State Travel	\$ 17,210		\$ 1,037				\$ 18,247	\$ 27,100	\$ 19,675	\$ 30,000	
Out-of-State Travel											
Training	\$ 830		\$ 325				\$ 1,155	\$ 9,000	\$ 585	\$ 9,000	
Security Services	\$ 62,723		\$ 1,437				\$ 64,160	\$ 177,800	\$ 70,190	\$ 205,464	
Facility Operations	\$ 49,173		\$ 786				\$ 49,959	\$ 131,552	\$ 47,161	\$ 184,643	
Utilities											
Contracted Services	\$ 393,297	\$ 26,754	\$ 2,572				\$ 422,622	\$ 1,368,793	\$ 405,727	\$ 1,100,760	
Consulting and Professional Services	\$ 17,798		\$ 388				\$ 18,186	\$ 61,500	\$ 12,890	\$ 62,750	
Information Technology	\$ 117,177		\$ 1,636				\$ 118,813	\$ 117,390	\$ 107,855	\$ 138,527	
Major Equipment									\$ 0		
Other Items of Expense	\$ 0						\$ 0		\$ 11		
	\$ 784,220	\$ 26,754	\$ 9,309				\$ 820,283	\$ 2,138,234	\$ 743,494	\$ 1,999,398	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 26,175						\$ 26,175	\$ 26,000	\$ 13,615	\$ 26,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (25,162)		\$ 25,162				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 1,013		\$ 25,162				\$ 26,175	\$ 26,000	\$ 13,615	\$ 26,000	
Total Expenditures	\$ 4,059,080	\$ 26,754	\$ 226,264				\$ 4,312,097	\$ 9,949,762	\$ 4,013,773	\$ 9,681,192	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,511,919	\$ 24,254	\$ (32,994)				\$ 1,503,178	\$ (441,536)	\$ 1,411,780	\$ (373,342)	
Operating Transfers In (Out)	\$ (2,546)	\$ 2,546					\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 503,688	\$ 452,486	\$ 0				\$ 956,174	\$ 956,174	\$ 965,302	\$ 965,302	
Ending Balance (Deficit)	\$ 2,013,060	\$ 479,286	\$ (32,994)				\$ 2,459,352	\$ 514,638	\$ 2,377,082	\$ 591,960	

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

For the month ended December

Fiscal Year 2015/16 2014/15

	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	\$ 1,398,240	\$ 107,745					\$ 1,505,985	\$ 3,100,791	\$ 1,363,061	\$ 3,161,544
Traffic & Other Infractions	\$ 107,520	\$ 27,359					\$ 134,879	\$ 390,712	\$ 134,056	\$ 394,403
Other Criminal Cases	\$ 332,069	\$ 1,506					\$ 333,575	\$ 912,003	\$ 360,191	\$ 845,882
Civil	\$ 201,146	\$ 1,982					\$ 203,128	\$ 708,142	\$ 213,653	\$ 666,265
Family & Children Services	\$ 311,322	\$ 30,844			\$ 0		\$ 342,166	\$ 769,077	\$ 346,870	\$ 899,377
Probate, Guardianship & Mental Health Services	\$ 51,490	\$ 1,963					\$ 53,453	\$ 35,727	\$ 47,545	\$ 35,307
Juvenile Dependency Services	\$ 61,972	\$ 83,341					\$ 145,313	\$ 209,114	\$ 137,302	\$ 223,405
Juvenile Delinquency Services	\$ 29,628	\$ 151					\$ 29,779	\$ 42,114	\$ 15,925	\$ 41,405
Other Court Operations	\$ 34,395	\$ 152					\$ 34,547	\$ 146,927	\$ 36,618	\$ 142,723
Court Interpreters	\$ 134,291	\$ 108,512					\$ 242,803	\$ 467,919	\$ 193,835	\$ 505,495
Jury Services	\$ 78,290	\$ 17,324	\$ 26,175				\$ 121,788	\$ 210,991	\$ 76,890	\$ 208,599
Security		\$ 64,160					\$ 64,160	\$ 180,900	\$ 70,190	\$ 194,200
Trial Court Operations Program	\$ 2,740,363	\$ 445,038	\$ 26,175		\$ 0		\$ 3,211,576	\$ 7,174,417	\$ 2,996,135	\$ 7,318,605
Enhanced Collections	\$ 15,305	\$ 68					\$ 15,373	\$ 3,000	\$ 2,757	\$ 85,811
Other Non-Court Operations	\$ 4,767	\$ 23					\$ 4,790		\$ 5,825	
Non-Court Operations Program	\$ 20,072	\$ 91					\$ 20,163	\$ 3,000	\$ 8,582	\$ 85,811
Executive Office	\$ 175,051	\$ 68,537					\$ 243,588	\$ 537,118	\$ 337,367	\$ 775,618
Fiscal Services	\$ 142,603	\$ 10,427					\$ 153,030	\$ 340,360	\$ 125,607	\$ 376,145
Human Resources	\$ 111,881	\$ 18,693					\$ 130,575	\$ 302,030	\$ 97,403	\$ (94,859)
Business & Facilities Services		\$ 38,026					\$ 38,026	\$ 114,060	\$ 47,742	\$ 142,271
Information Technology	\$ 275,669	\$ 239,470					\$ 515,140	\$ 1,478,777	\$ 400,936	\$ 1,077,601
Court Administration Program	\$ 705,204	\$ 375,153					\$ 1,080,358	\$ 2,772,345	\$ 1,009,055	\$ 2,276,776
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,465,639	\$ 820,283	\$ 26,175		\$ 0		\$ 4,312,097	\$ 9,949,762	\$ 4,013,773	\$ 9,681,192