

**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

7/31/17  
Date

Napa Superior Court

\_\_\_\_\_  
Court

Q4 2016/17

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Napa Superior Court

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Q4 2016/17

**FOOTNOTES**

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

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Napa Superior Court

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Q4 2016/17

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	70.2	68.7	69.7	70.7	68.2

<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 2016/17									2015/16
	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	\$ (555,947)	\$ 577,258	\$ 0				\$ 13,609	\$ 34,920	\$ 24,183
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 2,150							\$ 2,150	\$ 2,950
Cash with County	\$ 970,280		\$ 0				\$ 795,036	\$ 1,765,316	\$ 1,388,919
Cash Outside of the JCC									
Cash Equivalents	\$ 578,027						\$ 135,773	\$ 713,800	\$ 805,705
Total Cash and Cash Equivalents	\$ 994,510	\$ 577,258	\$ 0				\$ 944,419	\$ 2,516,187	\$ 2,221,757
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 1,332	\$ 1,144						\$ 2,477	\$ 1,550
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 4,948							\$ 4,948	\$ 1,197
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 36,179							\$ 36,179	\$ 59,436
Due From Other Governments	\$ 21,381	\$ 5,972						\$ 27,353	\$ 35,432
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 180,972	\$ 7,797	\$ 43,153					\$ 231,922	\$ 239,853
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 244,812	\$ 14,913	\$ 43,153				\$ 0	\$ 302,878	\$ 337,468
Prepaid Expenses - General	\$ 426							\$ 426	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 426							\$ 426	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,239,748	\$ 592,171	\$ 43,153				\$ 944,419	\$ 2,819,491	\$ 2,559,225
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 30,532	\$ 3,208	\$ 0					\$ 33,740	\$ 53,812
Accounts Payable - General	\$ 20,656	\$ 0	\$ 0				\$ 0	\$ 20,656	\$ 24,947
Due to Other Funds	\$ 0		\$ 36,179					\$ 36,179	\$ 59,436
Due to Other Courts									
Due to State	\$ 54,185							\$ 54,185	\$ 118,134
TC145 Liability							\$ 149,307	\$ 149,307	\$ 137,268
Due to Other Governments	\$ 22,427		\$ 94					\$ 22,521	\$ 13,329
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 75	\$ 75	\$ 36
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 127,800	\$ 3,208	\$ 36,272				\$ 149,383	\$ 316,663	\$ 406,962
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 791,896	\$ 791,896	\$ 497,671
Trust Interest Payable							\$ 3,140	\$ 3,140	\$ 665
Miscellaneous Trust									
Total Trust Deposits							\$ 795,036	\$ 795,036	\$ 498,336
Accrued Payroll	\$ 291,043		\$ 6,724					\$ 297,767	\$ 453,494
Benefits Payable	\$ 10,887							\$ 10,887	\$ 0
Deferred Compensation Payable									\$ 0
Deductions Payable	\$ (291)							\$ (291)	\$ 0
Payroll Clearing	\$ 6,033							\$ 6,033	\$ 6,033
Total Payroll Liabilities	\$ 307,673		\$ 6,724					\$ 314,397	\$ 459,526
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 10,726	\$ 132	\$ 157					\$ 11,015	\$ 10,311
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ (64)
Other Miscellaneous Liabilities	\$ 13,400							\$ 13,400	\$ 13,400
Total Other Liabilities	\$ 24,126	\$ 132	\$ 157				\$ 0	\$ 24,415	\$ 23,647
Total Liabilities	\$ 459,599	\$ 3,340	\$ 43,153				\$ 944,419	\$ 1,450,511	\$ 1,388,471
Total Fund Balance	\$ 780,149	\$ 588,831	\$ 0					\$ 1,368,980	\$ 1,170,754
Total Liabilities and Fund Balance	\$ 1,239,748	\$ 592,171	\$ 43,153				\$ 944,419	\$ 2,819,491	\$ 2,559,225

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 2016/17										2015/16	
	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	\$ 7,729,358	\$ 34,728					\$ 7,764,086	\$ 7,666,862	\$ 7,451,771	\$ 7,359,070	
Improvement and Modernization Fund	\$ 18,084						\$ 18,084	\$ 18,084	\$ 18,084	\$ 18,084	
Judges' Compensation (0150019)	\$ 45,000						\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	
Court Interpreter (0150037)	\$ 639,436						\$ 639,436	\$ 545,832	\$ 523,095	\$ 533,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 310,339						\$ 310,339	\$ 278,792	\$ 292,708	\$ 252,792	
Other Miscellaneous	\$ 309,796						\$ 309,796	\$ 309,796	\$ 309,796	\$ 309,796	
	\$ 9,052,013	\$ 34,728					\$ 9,086,741	\$ 8,864,366	\$ 8,640,454	\$ 8,517,742	
Grants											
AB 1058 Commissioner/Facilitator			\$ 245,973				\$ 245,973	\$ 245,974	\$ 346,835	\$ 347,765	
Other Judicial Council Grants			\$ 2,030				\$ 2,030	\$ 3,000	\$ 2,380	\$ 3,000	
Non-Judicial Council Grants											
			\$ 248,003				\$ 248,003	\$ 248,974	\$ 349,215	\$ 350,765	
Other Financing Sources											
Interest Income	\$ 16,854	\$ 3,836					\$ 20,690	\$ 18,000	\$ 10,915	\$ 7,000	
Investment Income											
Donations											
Local Fees	\$ 210,662	\$ 74,413					\$ 285,075	\$ 269,100	\$ 289,200	\$ 284,200	
Non-Fee Revenues	\$ 366,849						\$ 366,849	\$ 346,000	\$ 363,673	\$ 337,750	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 216						\$ 216		\$ 771		
County Program - Restricted		\$ 21,245					\$ 21,245	\$ 15,000	\$ 19,144	\$ 15,000	
Reimbursement Other	\$ 12,393						\$ 12,393	\$ 8,000	\$ 111,734	\$ 107,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 50						\$ 50		\$ 269		
	\$ 607,023	\$ 99,494					\$ 706,517	\$ 656,100	\$ 795,705	\$ 750,950	
Total Revenues	\$ 9,659,036	\$ 134,222	\$ 248,003				\$ 10,041,262	\$ 9,769,440	\$ 9,785,374	\$ 9,619,457	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 4,923,428		\$ 139,223				\$ 5,062,651	\$ 4,973,266	\$ 4,916,195	\$ 5,040,292	
Temp Help	\$ 58,967						\$ 58,967	\$ 62,037	\$ 100,572	\$ 20,000	
Overtime	\$ 5,726		\$ 22				\$ 5,748	\$ 5,000	\$ 16,237	\$ 10,000	
Staff Benefits	\$ 2,523,335		\$ 92,898				\$ 2,616,233	\$ 2,757,206	\$ 2,603,335	\$ 2,696,236	
	\$ 7,511,456		\$ 232,143				\$ 7,743,599	\$ 7,797,509	\$ 7,636,340	\$ 7,766,528	
Operating Expenses and Equipment											
General Expense	\$ 157,801		\$ 2,127				\$ 159,928	\$ 173,020	\$ 162,803	\$ 153,069	
Printing	\$ 15,283						\$ 15,283	\$ 17,000	\$ 16,916	\$ 17,280	
Telecommunications	\$ 60,714		\$ 616				\$ 61,330	\$ 65,100	\$ 83,093	\$ 77,900	
Postage	\$ 32,913		\$ 381				\$ 33,294	\$ 29,000	\$ 29,673	\$ 28,250	
Insurance	\$ 4,152						\$ 4,152	\$ 4,500	\$ 4,138	\$ 5,000	
In-State Travel	\$ 22,593		\$ 793				\$ 23,387	\$ 23,675	\$ 37,674	\$ 27,100	
Out-of-State Travel											
Training	\$ 4,821		\$ 360				\$ 5,181	\$ 6,000	\$ 3,918	\$ 9,000	
Security Services	\$ 196,689		\$ 3,918				\$ 200,607	\$ 200,500	\$ 160,842	\$ 147,800	
Facility Operations	\$ 123,441		\$ 1,544				\$ 124,986	\$ 120,500	\$ 119,073	\$ 139,552	
Utilities											
Contracted Services	\$ 959,753	\$ 60,223	\$ 2,030				\$ 1,022,007	\$ 1,192,479	\$ 996,840	\$ 1,178,993	
Consulting and Professional Services	\$ 59,299		\$ 1,057				\$ 60,356	\$ 58,500	\$ 58,306	\$ 61,500	
Information Technology	\$ 176,030		\$ 1,703				\$ 177,733	\$ 244,102	\$ 136,535	\$ 134,390	
Major Equipment	\$ 75,100		\$ 145				\$ 75,245		\$ 46,075		
Other Items of Expense	\$ 101						\$ 101		\$ 0		
	\$ 1,888,691	\$ 60,223	\$ 14,674				\$ 1,963,589	\$ 2,134,376	\$ 1,855,886	\$ 1,979,834	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 55,849						\$ 55,849	\$ 35,000	\$ 53,568	\$ 26,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 80,000						\$ 80,000	\$ 80,000	\$ 25,000		
Capital Costs											
Internal Cost Recovery	\$ (46,402)		\$ 46,402				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 89,447		\$ 46,402				\$ 135,849	\$ 115,000	\$ 78,568	\$ 26,000	
Total Expenditures	\$ 9,489,594	\$ 60,223	\$ 293,219				\$ 9,843,036	\$ 10,046,885	\$ 9,570,794	\$ 9,772,362	
Excess (Deficit) of Revenues Over Expenditures	\$ 169,442	\$ 73,999	\$ (45,216)				\$ 198,226	\$ (277,445)	\$ 214,580	\$ (152,905)	
Operating Transfers In (Out)	\$ (45,216)		\$ 45,216				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 655,922	\$ 514,832	\$ 0				\$ 1,170,754	\$ 1,170,754	\$ 956,174	\$ 956,174	
Ending Balance (Deficit)	\$ 780,149	\$ 588,831	\$ 0				\$ 1,368,980	\$ 893,309	\$ 1,170,754	\$ 803,269	

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

For the month ended June										
Fiscal Year 2016/17									2015/16	
	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	\$ 3,067,635	\$ 298,095					\$ 3,365,730	\$ 3,342,467	\$ 3,296,423	\$ 3,110,791
Traffic & Other Infractions	\$ 253,068	\$ 62,108					\$ 315,176	\$ 436,194	\$ 310,944	\$ 390,712
Other Criminal Cases	\$ 709,826	\$ 4,919					\$ 714,744	\$ 790,876	\$ 712,070	\$ 912,003
Civil	\$ 476,293	\$ 3,626					\$ 479,920	\$ 698,666	\$ 456,057	\$ 708,142
Family & Children Services	\$ 696,675	\$ 62,254			\$ 0		\$ 758,929	\$ 809,986	\$ 745,125	\$ 769,077
Probate, Guardianship & Mental Health Services	\$ 125,565	\$ 7,847					\$ 133,412	\$ 34,824	\$ 112,863	\$ 35,727
Juvenile Dependency Services	\$ 139,759	\$ 188,557					\$ 328,316	\$ 227,605	\$ 306,376	\$ 209,114
Juvenile Delinquency Services	\$ 54,680	\$ 362					\$ 55,041	\$ 43,605	\$ 55,729	\$ 42,114
Other Court Operations	\$ 109,490	\$ 860					\$ 110,350	\$ 152,697	\$ 81,053	\$ 146,927
Court Interpreters	\$ 262,178	\$ 319,939					\$ 582,117	\$ 617,132	\$ 525,543	\$ 512,919
Jury Services	\$ 164,189	\$ 32,176	\$ 55,849				\$ 252,214	\$ 251,836	\$ 238,524	\$ 210,991
Security		\$ 272,775					\$ 272,775	\$ 196,900	\$ 217,736	\$ 159,300
Trial Court Operations Program	\$ 6,059,358	\$ 1,253,518	\$ 55,849		\$ 0		\$ 7,368,725	\$ 7,602,788	\$ 7,058,444	\$ 7,207,817
Enhanced Collections	\$ 5,236	\$ 2,989					\$ 8,225		\$ 29,810	\$ 3,000
Other Non-Court Operations	\$ 13,795	\$ 92					\$ 13,886		\$ 15,063	
Non-Court Operations Program	\$ 19,030	\$ 3,081					\$ 22,112		\$ 44,873	\$ 3,000
Executive Office	\$ 378,162	\$ 51,974					\$ 430,136	\$ 502,228	\$ 491,822	\$ 545,118
Fiscal Services	\$ 320,134	\$ 34,690	\$ 0				\$ 354,825	\$ 435,384	\$ 383,591	\$ 349,560
Human Resources	\$ 328,263	\$ 42,182	\$ 80,000				\$ 450,444	\$ (64,284)	\$ 383,082	\$ 263,030
Business & Facilities Services		\$ 155,190					\$ 155,190	\$ 141,728	\$ 94,491	\$ 112,060
Information Technology	\$ 638,651	\$ 422,953			\$ 0		\$ 1,061,604	\$ 1,429,041	\$ 1,114,491	\$ 1,291,777
Court Administration Program	\$ 1,665,210	\$ 706,989	\$ 80,000		\$ 0		\$ 2,452,199	\$ 2,444,097	\$ 2,467,477	\$ 2,561,545
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 7,743,599	\$ 1,963,589	\$ 135,849		\$ 0		\$ 9,843,036	\$ 10,046,885	\$ 9,570,794	\$ 9,772,362

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

Superior Court - 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	539,259	92,029	631,288	-	-	-	-	-	631,288	
Restricted	-	-	-	588,831	-	-	-	-	588,831	
Committed	11,700	40,071	51,771	-	-	-	-	-	51,771	
Assigned	97,090	-	97,090	-	-	-	-	-	97,090	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 648,049</b>	<b>\$ 132,100</b>	<b>\$ 780,149</b>	<b>\$ 588,831</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,368,980</b>	