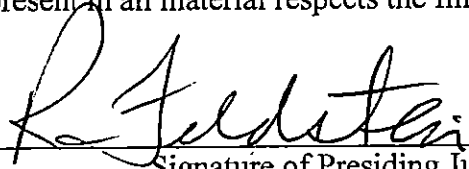


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10/12/17
Date

Napa Superior Court

Court

Q1 2017/18

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Napa Superior Court

Q1 2017/18

FOOTNOTES

1	Q1 Financial statements include approximately 50% of the Court's Base TCTF Funding Allocation Revenue. The distribution of courts' allocations will be front loaded (disbursed) earlier during the first three 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.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Napa Superior Court

Q1 2017/18

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	70.7	68.2			

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 September
 Fiscal Year 2017/18

2016/17

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (614,134)	\$ 595,053	\$ (44,370)				\$ 10,856	\$ (52,594)	\$ 57,633
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	\$ 970,030		\$ 0				\$ 795,036	\$ 1,765,066	\$ 1,826,676
Cash Outside of the JCC									
Cash Equivalents	\$ 2,187,989						\$ 135,977	\$ 2,323,966	\$ 2,504,011
Total Cash and Cash Equivalents	\$ 2,546,034	\$ 595,053	\$ (44,370)				\$ 941,869	\$ 4,038,587	\$ 4,391,271
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
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	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 10,097	\$ 0	\$ 5,208					\$ 15,305	\$ 60,664
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 15,044	\$ 0	\$ 5,208				\$ 0	\$ 20,252	\$ 61,861
Prepaid Expenses - General	\$ 426							\$ 426	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 426							\$ 426	
Other Assets									
Total Other Assets									
Total Assets	\$ 2,561,505	\$ 595,053	\$ (39,162)				\$ 941,869	\$ 4,059,266	\$ 4,453,132
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 21,383	\$ 0	\$ 0				\$ 0	\$ 21,383	\$ 14,672
Due to Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 48,715							\$ 48,715	\$ 48,615
TC145 Liability							\$ 146,741	\$ 146,741	\$ 135,449
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 92	\$ 92	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 70,098	\$ 0	\$ 0				\$ 146,833	\$ 216,931	\$ 198,739
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	\$ 0		\$ 0					\$ 0	\$ 428,527
Benefits Payable	\$ 10,887							\$ 10,887	\$ 0
Deferred Compensation Payable									
Deductions Payable	\$ (291)							\$ (291)	\$ (81,749)
Payroll Clearing	\$ 6,033							\$ 6,033	\$ 6,033
Total Payroll Liabilities	\$ 16,629		\$ 0					\$ 16,629	\$ 352,812
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
Other Miscellaneous Liabilities	\$ 13,400							\$ 13,400	\$ 13,400
Total Other Liabilities	\$ 24,126	\$ 132	\$ 157					\$ 24,415	\$ 23,711
Total Liabilities	\$ 110,853	\$ 132	\$ 157				\$ 941,869	\$ 1,053,011	\$ 1,073,597
Total Fund Balance	\$ 2,450,652	\$ 594,921	\$ (39,318)					\$ 3,006,254	\$ 3,379,534
Total Liabilities and Fund Balance	\$ 2,561,505	\$ 595,053	\$ (39,162)				\$ 941,869	\$ 4,059,266	\$ 4,453,132

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 2017/18									2016/17		
	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	\$ 3,529,755	\$ 2,744					\$ 3,532,499	\$ 7,632,967	\$ 3,668,670	\$ 7,666,862	
Improvement and Modernization Fund								\$ 18,084		\$ 18,084	
Judges' Compensation (0150019)	\$ 11,250						\$ 11,250	\$ 45,000	\$ 11,250	\$ 45,000	
Court Interpreter (0150037)	\$ 85,278						\$ 85,278	\$ 620,000	\$ 128,193	\$ 545,832	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 48,758						\$ 48,758	\$ 320,292	\$ 49,264	\$ 278,792	
Other Miscellaneous								\$ 309,796		\$ 309,796	
	\$ 3,675,041	\$ 2,744					\$ 3,677,785	\$ 8,946,139	\$ 3,857,377	\$ 8,864,366	
Grants											
AB 1058 Commissioner/Facilitator			\$ (1)				\$ (1)	\$ 195,974	\$ 57,682	\$ 245,974	
Other Judicial Council Grants								\$ 2,000		\$ 3,000	
Non-Judicial Council Grants											
			\$ (1)				\$ (1)	\$ 197,974	\$ 57,682	\$ 248,974	
Other Financing Sources											
Interest Income	\$ (729)	\$ 49					\$ (680)	\$ 18,000	\$ 205	\$ 18,000	
Investment Income											
Donations											
Local Fees	\$ 31,440	\$ 11,976					\$ 43,416	\$ 263,700	\$ 50,818	\$ 269,100	
Non-Fee Revenues	\$ 18,770						\$ 18,770	\$ 354,000	\$ 34,734	\$ 346,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 3,830					\$ 3,830	\$ 20,000	\$ 4,964	\$ 15,000	
Reimbursement Other	\$ 263						\$ 263	\$ 10,000	\$ 2,728	\$ 8,000	
Sale of Fixed Assets											
Other Miscellaneous									\$ 0		
	\$ 49,744	\$ 15,856					\$ 65,600	\$ 665,700	\$ 93,449	\$ 656,100	
Total Revenues	\$ 3,724,785	\$ 18,599	\$ (1)				\$ 3,743,384	\$ 9,809,813	\$ 4,008,509	\$ 9,769,440	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 976,874		\$ 23,925				\$ 1,000,799	\$ 5,349,272	\$ 959,226	\$ 4,973,266	
Temp Help	\$ 11,235						\$ 11,235	\$ 45,073	\$ 11,612	\$ 62,037	
Overtime	\$ 911						\$ 911	\$ 5,000	\$ 946	\$ 5,000	
Staff Benefits	\$ 519,042		\$ 10,175				\$ 529,217	\$ 2,756,327	\$ 478,764	\$ 2,757,206	
	\$ 1,508,062		\$ 34,100				\$ 1,542,162	\$ 8,155,672	\$ 1,450,548	\$ 7,797,509	
Operating Expenses and Equipment											
General Expense	\$ 18,010		\$ 519				\$ 18,529	\$ 140,715	\$ 16,879	\$ 173,020	
Printing	\$ 2,325						\$ 2,325	\$ 27,476	\$ 2,836	\$ 17,000	
Telecommunications	\$ 16,169		\$ 275				\$ 16,443	\$ 65,700	\$ 13,840	\$ 65,100	
Postage	\$ 5,624		\$ 0				\$ 5,624	\$ 34,032	\$ 5,802	\$ 29,000	
Insurance								\$ 4,500		\$ 4,500	
In-State Travel	\$ 2,317		\$ 149				\$ 2,466	\$ 14,300	\$ 5,531	\$ 23,675	
Out-of-State Travel											
Training	\$ 920						\$ 920	\$ 14,570	\$ 1,659	\$ 6,000	
Security Services	\$ 43,569		\$ 877				\$ 44,446	\$ 195,000	\$ 42,511	\$ 200,500	
Facility Operations	\$ 19,059		\$ 281				\$ 19,340	\$ 172,900	\$ 21,689	\$ 120,500	
Utilities											
Contracted Services	\$ 289,061	\$ 12,509	\$ 580				\$ 302,150	\$ 1,259,528	\$ 178,165	\$ 1,192,479	
Consulting and Professional Services	\$ 925		\$ 0				\$ 925	\$ 60,700	\$ 2,069	\$ 58,500	
Information Technology	\$ 139,465		\$ 2,537				\$ 142,002	\$ 157,634	\$ 45,098	\$ 244,102	
Major Equipment	\$ (48)						\$ (48)				
Other Items of Expense									\$ 100		
	\$ 537,395	\$ 12,509	\$ 5,218				\$ 555,122	\$ 2,147,055	\$ 336,178	\$ 2,134,376	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 8,826						\$ 8,826	\$ 56,000	\$ 13,002	\$ 35,000	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 85,000	\$ 0	\$ 80,000	
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 8,826						\$ 8,826	\$ 141,000	\$ 13,002	\$ 115,000	
Total Expenditures	\$ 2,054,283	\$ 12,509	\$ 39,318				\$ 2,106,110	\$ 10,443,727	\$ 1,799,728	\$ 10,046,885	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,670,503	\$ 6,090	\$ (39,318)				\$ 1,637,275	\$ (633,914)	\$ 2,208,781	\$ (277,445)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 780,149	\$ 588,831	\$ 0				\$ 1,368,980	\$ 1,368,980	\$ 1,170,754	\$ 1,170,754	
Ending Balance (Deficit)	\$ 2,450,652	\$ 594,921	\$ (39,318)				\$ 3,006,254	\$ 735,066	\$ 3,379,534	\$ 893,309	

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

For the month ended September										
Fiscal Year 2017/18									2016/17	
	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	\$ 599,946	\$ 75,428					\$ 675,374	\$ 3,229,580	\$ 630,090	\$ 3,342,467
Traffic & Other Infractions	\$ 34,369	\$ 12,767					\$ 47,136	\$ 437,155	\$ 75,502	\$ 436,194
Other Criminal Cases	\$ 153,402	\$ 507					\$ 153,909	\$ 794,808	\$ 127,229	\$ 790,876
Civil	\$ 95,627	\$ 330					\$ 95,957	\$ 870,072	\$ 89,021	\$ 698,666
Family & Children Services	\$ 138,462	\$ 16,348					\$ 154,810	\$ 799,645	\$ 143,264	\$ 809,986
Probate, Guardianship & Mental Health Services	\$ 25,249	\$ 1,086					\$ 26,335	\$ 37,943	\$ 24,498	\$ 34,824
Juvenile Dependency Services	\$ 31,296	\$ 53,844					\$ 85,140	\$ 245,593	\$ 68,303	\$ 227,605
Juvenile Delinquency Services	\$ 11,563	\$ 20					\$ 11,583	\$ 43,593	\$ 9,569	\$ 43,605
Other Court Operations	\$ 26,476	\$ 70					\$ 26,546	\$ 153,316	\$ 18,217	\$ 152,697
Court Interpreters	\$ 45,154	\$ 104,995					\$ 150,149	\$ 622,490	\$ 116,072	\$ 617,132
Jury Services	\$ 36,075	\$ 7,285	\$ 8,826				\$ 52,186	\$ 268,886	\$ 47,899	\$ 251,836
Security		\$ 44,398					\$ 44,398	\$ 197,500	\$ 42,511	\$ 196,900
Trial Court Operations Program	\$ 1,197,619	\$ 317,077	\$ 8,826				\$ 1,523,521	\$ 7,700,581	\$ 1,392,174	\$ 7,602,788
Enhanced Collections								\$ 3,000	\$ 1,452	
Other Non-Court Operations	\$ 4,204	\$ 14					\$ 4,218		\$ 4,500	
Non-Court Operations Program	\$ 4,204	\$ 14					\$ 4,218	\$ 3,000	\$ 5,952	
Executive Office	\$ 75,005	\$ 14,327					\$ 89,332	\$ 515,004	\$ 86,189	\$ 502,228
Fiscal Services	\$ 64,625	\$ 447					\$ 65,072	\$ 355,726	\$ 62,109	\$ 435,384
Human Resources	\$ 48,310	\$ 4,343					\$ 52,653	\$ 278,080	\$ 57,914	\$ (64,284)
Business & Facilities Services		\$ 20,339					\$ 20,339	\$ 193,635	\$ 24,026	\$ 141,728
Information Technology	\$ 142,100	\$ 195,672					\$ 337,772	\$ 1,397,701	\$ 171,364	\$ 1,429,041
Court Administration Program	\$ 330,040	\$ 235,127					\$ 565,167	\$ 2,740,146	\$ 401,602	\$ 2,444,097
Expenditures Not Distributed or Posted to a Program	\$ 10,299	\$ 2,903					\$ 13,202		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,542,162	\$ 555,122	\$ 8,826				\$ 2,106,110	\$ 10,443,727	\$ 1,799,728	\$ 10,046,885