

**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.

*R. Feldstein*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*7/30/18*

\_\_\_\_\_  
Date

Napa Superior Court

\_\_\_\_\_  
Court

Q4 2017/18

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Napa Superior Court

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Q4 2017/18

**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 2017/18

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	70.7	68.2	68.2	68.5	66.3

<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 2017/18									2016/17
	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	\$ (561,548)	\$ 562,900	\$ 0				\$ 14,331	\$ 15,683	\$ 34,920
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	\$ 711,662		\$ 0				\$ 587,160	\$ 1,298,822	\$ 1,765,316
Cash Outside of the JCC									
Cash Equivalents	\$ 206,664						\$ 168,752	\$ 375,416	\$ 713,800
Total Cash and Cash Equivalents	\$ 358,929	\$ 562,900	\$ 0				\$ 770,243	\$ 1,692,071	\$ 2,516,187
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 1,494	\$ 1,139						\$ 2,633	\$ 2,477
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 4,595							\$ 4,595	\$ 4,948
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 42,898							\$ 42,898	\$ 36,179
Due From Other Governments	\$ 17,361	\$ 6,534						\$ 23,894	\$ 27,353
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 157,076	\$ 7,761	\$ 47,240					\$ 212,077	\$ 231,922
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 223,424	\$ 15,434	\$ 47,240				\$ 0	\$ 286,098	\$ 302,878
Prepaid Expenses - General	\$ 7,258							\$ 7,258	\$ 426
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 7,258							\$ 7,258	\$ 426
Other Assets									
Total Other Assets									
Total Assets	\$ 589,611	\$ 578,334	\$ 47,240				\$ 770,243	\$ 1,985,427	\$ 2,819,491
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 63,072	\$ 6,217	\$ 37					\$ 69,326	\$ 33,740
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 20,656
Due to Other Funds	\$ 414		\$ 42,484					\$ 42,898	\$ 36,179
Due to Other Courts									
Due to State	\$ 51,461							\$ 51,461	\$ 54,185
TC145 Liability							\$ 182,856	\$ 182,856	\$ 149,307
Due to Other Governments	\$ 23,195		\$ 193					\$ 23,388	\$ 22,521
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 227	\$ 227	\$ 75
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 138,142	\$ 6,217	\$ 42,714				\$ 183,083	\$ 370,156	\$ 316,663
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 579,498	\$ 579,498	\$ 791,896
Trust Interest Payable							\$ 7,662	\$ 7,662	\$ 3,140
Miscellaneous Trust									
Total Trust Deposits							\$ 587,160	\$ 587,160	\$ 795,036
Accrued Payroll	\$ 305,532		\$ 4,370					\$ 309,902	\$ 297,767
Benefits Payable	\$ 5,620							\$ 5,620	\$ 10,887
Deferred Compensation Payable									
Deductions Payable	\$ (563)							\$ (563)	\$ (291)
Payroll Clearing	\$ 6,033							\$ 6,033	\$ 6,033
Total Payroll Liabilities	\$ 316,622		\$ 4,370					\$ 320,992	\$ 314,397
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 13,130	\$ 132	\$ 157					\$ 13,419	\$ 11,015
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 159							\$ 159	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 13,400
Total Other Liabilities	\$ 13,288	\$ 132	\$ 157					\$ 13,578	\$ 24,415
Total Liabilities	\$ 468,053	\$ 6,349	\$ 47,240				\$ 770,243	\$ 1,291,885	\$ 1,450,511
Total Fund Balance	\$ 121,558	\$ 571,984	\$ 0					\$ 693,542	\$ 1,368,980
Total Liabilities and Fund Balance	\$ 589,611	\$ 578,334	\$ 47,240				\$ 770,243	\$ 1,985,427	\$ 2,819,491

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 7,603,174	\$ 34,749					\$ 7,637,923	\$ 7,622,967	\$ 7,764,086	\$ 7,666,862	
Improvement and Modernization Fund	\$ 18,084						\$ 18,084	\$ 18,084	\$ 18,084	\$ 18,084	
Judges' Compensation (0150019)	\$ 41,055						\$ 41,055	\$ 45,000	\$ 45,000	\$ 45,000	
Court Interpreter (0150037)	\$ 472,712						\$ 472,712	\$ 620,000	\$ 639,436	\$ 545,832	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 357,464						\$ 357,464	\$ 320,292	\$ 310,339	\$ 278,792	
Other Miscellaneous	\$ 309,796						\$ 309,796	\$ 309,796	\$ 309,796	\$ 309,796	
	<b>\$ 8,802,286</b>	<b>\$ 34,749</b>					<b>\$ 8,837,035</b>	<b>\$ 8,936,139</b>	<b>\$ 9,086,741</b>	<b>\$ 8,864,366</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 178,283				\$ 178,283	\$ 192,240	\$ 245,973	\$ 245,974	
Other Judicial Council Grants			\$ 1,330				\$ 1,330	\$ 2,000	\$ 2,030	\$ 3,000	
Non-Judicial Council Grants											
			<b>\$ 179,613</b>				<b>\$ 179,613</b>	<b>\$ 194,240</b>	<b>\$ 248,003</b>	<b>\$ 248,974</b>	
Other Financing Sources											
Interest Income	\$ 25,955	\$ 2,394					\$ 28,350	\$ 28,000	\$ 20,690	\$ 18,000	
Investment Income											
Donations											
Local Fees	\$ 185,378	\$ 71,223					\$ 256,601	\$ 247,700	\$ 285,075	\$ 269,100	
Non-Fee Revenues	\$ 365,826						\$ 365,826	\$ 364,000	\$ 366,849	\$ 346,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 188						\$ 188		\$ 216		
County Program - Restricted		\$ 21,729					\$ 21,729	\$ 20,000	\$ 21,245	\$ 15,000	
Reimbursement Other	\$ 4,032						\$ 4,032	\$ 10,000	\$ 12,393	\$ 8,000	
Sale of Fixed Assets											
Other Miscellaneous									\$ 50		
	<b>\$ 581,378</b>	<b>\$ 95,347</b>					<b>\$ 676,725</b>	<b>\$ 669,700</b>	<b>\$ 706,517</b>	<b>\$ 656,100</b>	
<b>Total Revenues</b>	<b>\$ 9,383,664</b>	<b>\$ 130,095</b>	<b>\$ 179,613</b>				<b>\$ 9,693,373</b>	<b>\$ 9,800,079</b>	<b>\$ 10,041,262</b>	<b>\$ 9,769,440</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 5,132,715	\$ 17,214	\$ 92,842				\$ 5,242,771	\$ 5,185,646	\$ 5,062,651	\$ 4,973,266	
Temp Help	\$ 78,241						\$ 78,241	\$ 45,073	\$ 58,967	\$ 62,037	
Overtime	\$ 14,802						\$ 14,802	\$ 10,000	\$ 5,748	\$ 5,000	
Staff Benefits	\$ 2,571,128	\$ 7,126	\$ 63,220				\$ 2,641,474	\$ 2,747,877	\$ 2,616,233	\$ 2,757,206	
	<b>\$ 7,796,886</b>	<b>\$ 24,340</b>	<b>\$ 156,063</b>				<b>\$ 7,977,289</b>	<b>\$ 7,988,596</b>	<b>\$ 7,743,599</b>	<b>\$ 7,797,509</b>	
Operating Expenses and Equipment											
General Expense	\$ 125,143		\$ 2,968				\$ 128,111	\$ 130,215	\$ 159,928	\$ 173,020	
Printing	\$ 14,244						\$ 14,244	\$ 18,476	\$ 15,283	\$ 17,000	
Telecommunications	\$ 89,243		\$ 1,154				\$ 90,397	\$ 95,700	\$ 61,330	\$ 65,100	
Postage	\$ 27,499		\$ 233				\$ 27,732	\$ 29,032	\$ 33,294	\$ 29,000	
Insurance	\$ 4,188						\$ 4,188	\$ 4,500	\$ 4,152	\$ 4,500	
In-State Travel	\$ 17,203		\$ 934				\$ 18,137	\$ 12,300	\$ 23,387	\$ 23,675	
Out-of-State Travel											
Training	\$ 2,950						\$ 2,950	\$ 4,570	\$ 5,181	\$ 6,000	
Security Services	\$ 206,754		\$ 2,756				\$ 209,510	\$ 215,000	\$ 200,607	\$ 200,500	
Facility Operations	\$ 131,469		\$ 1,074				\$ 132,542	\$ 142,400	\$ 124,986	\$ 120,500	
Utilities											
Contracted Services	\$ 1,297,569	\$ 78,401	\$ 1,495				\$ 1,377,465	\$ 1,292,408	\$ 1,022,007	\$ 1,192,479	
Consulting and Professional Services	\$ 60,968		\$ 701				\$ 61,669	\$ 60,700	\$ 60,356	\$ 58,500	
Information Technology	\$ 150,733	\$ 44,201	\$ 1,895				\$ 196,828	\$ 187,634	\$ 177,733	\$ 244,102	
Major Equipment	\$ 11,200						\$ 11,200		\$ 75,245		
Other Items of Expense	\$ 533						\$ 533		\$ 101		
	<b>\$ 2,139,693</b>	<b>\$ 122,601</b>	<b>\$ 13,210</b>				<b>\$ 2,275,504</b>	<b>\$ 2,192,935</b>	<b>\$ 1,963,589</b>	<b>\$ 2,134,376</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 31,017						\$ 31,017	\$ 56,000	\$ 55,849	\$ 35,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 85,000						\$ 85,000	\$ 85,000	\$ 80,000	\$ 80,000	
Capital Costs											
Internal Cost Recovery	\$ (31,190)		\$ 31,190				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	<b>\$ 84,827</b>		<b>\$ 31,190</b>				<b>\$ 116,017</b>	<b>\$ 141,000</b>	<b>\$ 135,849</b>	<b>\$ 115,000</b>	
<b>Total Expenditures</b>	<b>\$ 10,021,406</b>	<b>\$ 146,942</b>	<b>\$ 200,462</b>				<b>\$ 10,368,810</b>	<b>\$ 10,322,531</b>	<b>\$ 9,843,036</b>	<b>\$ 10,046,885</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (637,742)	\$ (16,846)	\$ (20,849)				\$ (675,437)	\$ (522,452)	\$ 198,226	\$ (277,445)	
Operating Transfers In (Out)	\$ (20,849)		\$ 20,849				\$ 0	\$ 0	\$ 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)	\$ 121,558	\$ 571,984	\$ 0				\$ 693,542	\$ 846,528	\$ 1,368,980	\$ 893,309	

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

For the month ended June										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 3,135,690	\$ 355,142					\$ 3,490,831	\$ 3,305,480	\$ 3,365,730	\$ 3,342,467
Traffic & Other Infractions	\$ 189,954	\$ 79,841					\$ 269,795	\$ 433,155	\$ 315,176	\$ 436,194
Other Criminal Cases	\$ 799,352	\$ 5,307					\$ 804,659	\$ 774,808	\$ 714,744	\$ 790,876
Civil	\$ 480,107	\$ 3,745					\$ 483,852	\$ 870,072	\$ 479,920	\$ 698,666
Family & Children Services	\$ 747,491	\$ 77,939			\$ 0		\$ 825,429	\$ 799,645	\$ 758,929	\$ 809,986
Probate, Guardianship & Mental Health Services	\$ 132,088	\$ 11,401					\$ 143,489	\$ 37,943	\$ 133,412	\$ 34,824
Juvenile Dependency Services	\$ 143,652	\$ 234,015					\$ 377,666	\$ 245,593	\$ 328,316	\$ 227,605
Juvenile Delinquency Services	\$ 55,708	\$ 380					\$ 56,089	\$ 43,593	\$ 55,041	\$ 43,605
Other Court Operations	\$ 147,112	\$ 1,588					\$ 148,700	\$ 153,316	\$ 110,350	\$ 152,697
Court Interpreters	\$ 249,330	\$ 383,408					\$ 632,738	\$ 622,490	\$ 582,117	\$ 617,132
Jury Services	\$ 147,232	\$ 24,845	\$ 31,017				\$ 203,095	\$ 254,886	\$ 252,214	\$ 251,836
Security		\$ 220,907					\$ 220,907	\$ 217,500	\$ 272,775	\$ 196,900
Trial Court Operations Program	\$ 6,227,715	\$ 1,398,517	\$ 31,017		\$ 0		\$ 7,657,249	\$ 7,758,481	\$ 7,368,725	\$ 7,602,788
Enhanced Collections	\$ 2,295	\$ 3,652					\$ 5,948	\$ 3,000	\$ 8,225	
Other Non-Court Operations	\$ 13,814	\$ 88					\$ 13,902		\$ 13,886	
Non-Court Operations Program	\$ 16,109	\$ 3,740					\$ 19,849	\$ 3,000	\$ 22,112	
Executive Office	\$ 407,442	\$ 58,948					\$ 466,390	\$ 521,154	\$ 430,136	\$ 502,228
Fiscal Services	\$ 337,532	\$ 47,083					\$ 384,614	\$ 376,106	\$ 354,825	\$ 435,384
Human Resources	\$ 266,032	\$ 35,897	\$ 85,000				\$ 386,929	\$ 49,580	\$ 450,444	\$ (64,284)
Business & Facilities Services		\$ 147,265					\$ 147,265	\$ 156,635	\$ 155,190	\$ 141,728
Information Technology	\$ 722,459	\$ 584,055					\$ 1,306,514	\$ 1,457,575	\$ 1,061,604	\$ 1,429,041
Court Administration Program	\$ 1,733,464	\$ 873,247	\$ 85,000				\$ 2,691,712	\$ 2,561,050	\$ 2,452,199	\$ 2,444,097
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 7,977,289	\$ 2,275,504	\$ 116,017		\$ 0		\$ 10,368,810	\$ 10,322,531	\$ 9,843,036	\$ 10,046,885

### 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	28,762	-	28,762	-	-	-	-	-	-	<b>28,762</b>
Restricted	-	-	-	571,985	-	-	-	-	-	<b>571,985</b>
Committed	76,317	-	76,317	-	-	-	-	-	-	<b>76,317</b>
Assigned	4,108	12,371	16,479	-	-	-	-	-	-	<b>16,479</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 109,187</b>	<b>\$ 12,371</b>	<b>\$ 121,558</b>	<b>\$ 571,985</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 693,543</b>