

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.

Maureen Larsen

Signature of Presiding Judge or Court Executive

on behalf of Bob Freshman

Napa Superior Court

4-22-19

Date

Court

Q3 2018/19

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Napa Superior Court

Q3 2018/19

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Napa Superior Court

Q3 2018/19

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	70.8	67.3	66.2	67.7	

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 March									
Fiscal Year 2018/19									2017/18
	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	\$ (346,120)	\$ 506,936	\$ (116,109)				\$ 4,593	\$ 49,300	\$ 123,772
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	\$ 750,495		\$ 0				\$ 703,508	\$ 1,454,002	\$ 1,666,398
Cash Outside of the JCC									
Cash Equivalents	\$ 372,208						\$ 132,360	\$ 504,568	\$ 558,199
Total Cash and Cash Equivalents	\$ 778,732	\$ 506,936	\$ (116,109)				\$ 840,461	\$ 2,010,021	\$ 2,350,520
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 4,595							\$ 4,595	\$ 5,172
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	\$ 46
Due From State	\$ 21,817	\$ 0	\$ 85,135					\$ 106,952	\$ 58,969
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 26,412	\$ 0	\$ 85,135				\$ 0	\$ 111,548	\$ 64,188
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 805,145	\$ 506,936	\$ (30,973)				\$ 840,461	\$ 2,121,568	\$ 2,414,707
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 291	\$ 0	\$ 0				\$ 0	\$ 291	\$ 38,415
Due to Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 48,715							\$ 48,715	\$ 48,715
TC145 Liability							\$ 136,694	\$ 136,694	\$ 126,205
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 259	\$ 259	\$ 144
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 49,006	\$ 0	\$ 0				\$ 136,953	\$ 185,959	\$ 213,479
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 694,764	\$ 694,764	\$ 725,631
Trust Interest Payable							\$ 8,743	\$ 8,743	\$ 5,539
Miscellaneous Trust									
Total Trust Deposits							\$ 703,508	\$ 703,508	\$ 731,171
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 5,620							\$ 5,620	\$ 2,972
Deferred Compensation Payable									
Deductions Payable	\$ (404)							\$ (404)	\$ (74,034)
Payroll Clearing	\$ 6,033							\$ 6,033	\$ 6,033
Total Payroll Liabilities	\$ 11,249		\$ 0					\$ 11,249	\$ (65,029)
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	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									\$ 13,400
Total Other Liabilities	\$ 13,130	\$ 132	\$ 157				\$ 0	\$ 13,419	\$ 24,415
Total Liabilities	\$ 73,385	\$ 132	\$ 157				\$ 840,461	\$ 914,135	\$ 904,036
Total Fund Balance	\$ 731,760	\$ 506,804	\$ (31,130)					\$ 1,207,434	\$ 1,510,671
Total Liabilities and Fund Balance	\$ 805,145	\$ 506,936	\$ (30,973)				\$ 840,461	\$ 2,121,568	\$ 2,414,707

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 March											
Fiscal Year 2018/19										2017/18	
	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	\$ 5,958,836	\$ 20,771					\$ 5,979,607	\$ 7,853,304	\$ 5,979,984	\$ 7,622,967	
Improvement and Modernization Fund								\$ 18,016		\$ 18,084	
Judges' Compensation (0150019)	\$ 35,250						\$ 35,250	\$ 45,000	\$ 33,750	\$ 45,000	
Court Interpreter (0150037)	\$ 527,362						\$ 527,362	\$ 830,231	\$ 366,801	\$ 620,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 264,118						\$ 264,118	\$ 402,753	\$ 233,211	\$ 320,292	
Other Miscellaneous	\$ 309,795						\$ 309,795	\$ 309,795	\$ 309,796	\$ 309,796	
	\$ 7,095,361	\$ 20,771					\$ 7,116,132	\$ 9,459,099	\$ 6,923,542	\$ 8,936,139	
Grants											
AB 1058 Commissioner/Facilitator			\$ 84,472				\$ 84,472	\$ 171,151	\$ 131,813	\$ 192,240	
Other Judicial Council Grants			\$ 700				\$ 700	\$ 2,500	\$ 560	\$ 2,000	
Non-Judicial Council Grants											
			\$ 85,172				\$ 85,172	\$ 173,651	\$ 132,373	\$ 194,240	
Other Financing Sources											
Interest Income	\$ 22,278	\$ 3,550					\$ 25,828	\$ 35,000	\$ 15,174	\$ 28,000	
Investment Income											
Donations											
Local Fees	\$ 97,720	\$ 42,673					\$ 140,393	\$ 231,200	\$ 149,967	\$ 247,700	
Non-Fee Revenues	\$ 129,532						\$ 129,532	\$ 361,000	\$ 106,502	\$ 364,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ (19,596)						\$ (19,596)		\$ 188		
County Program - Restricted		\$ 15,558					\$ 15,558	\$ 20,000	\$ 14,073	\$ 20,000	
Reimbursement Other	\$ 8,944						\$ 8,944	\$ 15,000	\$ 1,632	\$ 10,000	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 238,878	\$ 61,781					\$ 300,658	\$ 662,200	\$ 287,536	\$ 669,700	
Total Revenues	\$ 7,334,239	\$ 82,551	\$ 85,172				\$ 7,501,962	\$ 10,294,950	\$ 7,343,451	\$ 9,800,079	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,525,849		\$ 61,138				\$ 3,586,987	\$ 4,981,998	\$ 3,601,838	\$ 5,185,646	
Temp Help	\$ 19,577						\$ 19,577	\$ 35,035	\$ 51,184	\$ 45,073	
Overtime	\$ 7,673						\$ 7,673	\$ 7,000	\$ 11,682	\$ 10,000	
Staff Benefits	\$ 1,869,456		\$ 33,342				\$ 1,902,797	\$ 2,787,307	\$ 1,843,819	\$ 2,747,877	
	\$ 5,422,554		\$ 94,480				\$ 5,517,034	\$ 7,811,340	\$ 5,508,523	\$ 7,988,596	
Operating Expenses and Equipment											
General Expense	\$ 82,009	\$ 8,737	\$ 613				\$ 91,359	\$ 151,477	\$ 88,133	\$ 130,215	
Printing	\$ 6,445						\$ 6,445	\$ 16,000	\$ 8,818	\$ 18,476	
Telecommunications	\$ 54,377		\$ 611				\$ 54,988	\$ 83,385	\$ 65,903	\$ 95,700	
Postage	\$ 18,200		\$ 60				\$ 18,260	\$ 28,130	\$ 13,560	\$ 29,032	
Insurance	\$ 5,001						\$ 5,001	\$ 4,200	\$ 4,188	\$ 4,500	
In-State Travel	\$ 4,744		\$ 1,627				\$ 6,371	\$ 15,600	\$ 8,265	\$ 12,300	
Out-of-State Travel											
Training	\$ 1,281		\$ 650				\$ 1,931	\$ 3,700	\$ 2,215	\$ 4,570	
Security Services	\$ 146,870		\$ 1,452				\$ 148,322	\$ 225,000	\$ 145,458	\$ 215,000	
Facility Operations	\$ 106,122		\$ 520				\$ 106,642	\$ 155,759	\$ 86,436	\$ 142,400	
Utilities											
Contracted Services	\$ 779,015	\$ 44,678	\$ 1,357				\$ 825,049	\$ 1,274,163	\$ 1,045,924	\$ 1,292,408	
Consulting and Professional Services	\$ 28,820		\$ 238				\$ 29,058	\$ 58,600	\$ 34,594	\$ 60,700	
Information Technology	\$ 53,249	\$ 94,317	\$ 1,232				\$ 148,798	\$ 187,155	\$ 166,257	\$ 187,634	
Major Equipment								\$ 15,411	\$ (48)		
Other Items of Expense									\$ 269		
	\$ 1,286,134	\$ 147,732	\$ 8,359				\$ 1,442,224	\$ 2,218,580	\$ 1,669,971	\$ 2,192,935	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 28,812						\$ 28,812	\$ 45,000	\$ 23,266	\$ 56,000	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 85,000	
Capital Costs											
Internal Cost Recovery	\$ (13,463)		\$ 13,463				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 15,349		\$ 13,463				\$ 28,812	\$ 45,000	\$ 23,266	\$ 141,000	
Total Expenditures	\$ 6,724,037	\$ 147,732	\$ 116,302				\$ 6,988,070	\$ 10,074,920	\$ 7,201,759	\$ 10,322,531	
Excess (Deficit) of Revenues Over Expenditures	\$ 610,202	\$ (65,180)	\$ (31,130)				\$ 513,892	\$ 220,030	\$ 141,692	\$ (522,452)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 121,558	\$ 571,984	\$ 0				\$ 693,542	\$ 693,542	\$ 1,368,980	\$ 1,368,980	
Ending Balance (Deficit)	\$ 731,760	\$ 506,804	\$ (31,130)				\$ 1,207,434	\$ 913,572	\$ 1,510,671	\$ 846,528	

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

For the month ended March										
Fiscal Year 2018/19									2017/18	
	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	\$ 2,160,632	\$ 187,205					\$ 2,347,837	\$ 3,324,280	\$ 2,414,881	\$ 3,305,480
Traffic & Other Infractions	\$ 188,294	\$ 45,895					\$ 234,188	\$ 437,129	\$ 171,722	\$ 433,155
Other Criminal Cases	\$ 522,855	\$ 3,002					\$ 525,857	\$ 729,909	\$ 562,396	\$ 774,808
Civil	\$ 299,286	\$ 2,364					\$ 301,650	\$ 770,891	\$ 351,604	\$ 870,072
Family & Children Services	\$ 495,089	\$ 45,649			\$ 0		\$ 540,738	\$ 747,074	\$ 555,499	\$ 799,645
Probate, Guardianship & Mental Health Services	\$ 33,474	\$ 65,043					\$ 98,517	\$ 166,860	\$ 96,259	\$ 37,943
Juvenile Dependency Services	\$ 91,415	\$ 177,315					\$ 268,729	\$ 280,658	\$ 270,472	\$ 245,593
Juvenile Delinquency Services	\$ 44,766	\$ 284					\$ 45,050	\$ 40,458	\$ 38,752	\$ 43,593
Other Court Operations	\$ 48,764	\$ (7)					\$ 48,756	\$ 159,676	\$ 90,629	\$ 153,316
Court Interpreters	\$ 242,488	\$ 243,302					\$ 485,790	\$ 671,570	\$ 459,236	\$ 622,490
Jury Services	\$ 107,004	\$ 16,440	\$ 28,812				\$ 152,255	\$ 245,314	\$ 146,967	\$ 254,886
Security		\$ 153,267					\$ 153,267	\$ 231,150	\$ 145,410	\$ 217,500
Trial Court Operations Program	\$ 4,234,066	\$ 939,758	\$ 28,812		\$ 0		\$ 5,202,636	\$ 7,804,969	\$ 5,303,828	\$ 7,758,481
Enhanced Collections	\$ 3,978	\$ 23					\$ 4,000	\$ 3,100	\$ 850	\$ 3,000
Other Non-Court Operations	\$ 3,335	\$ 17					\$ 3,352		\$ 7,363	
Non-Court Operations Program	\$ 7,312	\$ 40					\$ 7,352	\$ 3,100	\$ 8,213	\$ 3,000
Executive Office	\$ 391,330	\$ 50,231					\$ 441,561	\$ 551,104	\$ 321,605	\$ 521,154
Fiscal Services	\$ 211,912	\$ 19,045					\$ 230,957	\$ 359,700	\$ 254,460	\$ 376,106
Human Resources	\$ 202,370	\$ 46,218					\$ 248,587	\$ 97,187	\$ 207,933	\$ 49,580
Business & Facilities Services		\$ 122,174					\$ 122,174	\$ 177,259	\$ 98,621	\$ 156,635
Information Technology	\$ 470,044	\$ 264,759					\$ 734,803	\$ 1,081,601	\$ 1,007,099	\$ 1,457,575
Court Administration Program	\$ 1,275,656	\$ 502,426					\$ 1,778,082	\$ 2,266,851	\$ 1,889,718	\$ 2,561,050
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,517,034	\$ 1,442,224	\$ 28,812		\$ 0		\$ 6,988,070	\$ 10,074,920	\$ 7,201,759	\$ 10,322,531