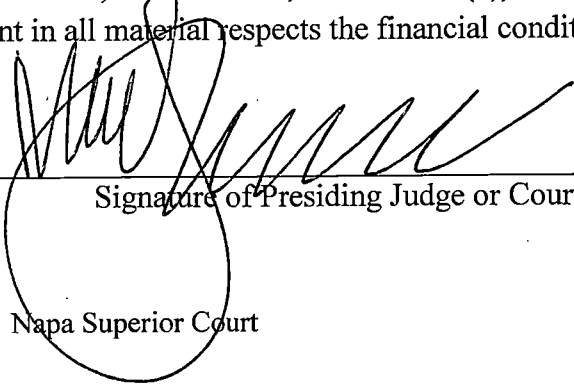


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10/11/19

Date

Napa Superior Court

Court

Q1 2019/20

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Napa Superior Court

Q1 2019/20

FOOTNOTES

1	Q1 Financial statements include approximately 44% 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
Filed Court Employee Positions (FTEs)

Napa Superior Court

Q1 2019/20

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	69.2	66.7			

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 September
 Fiscal Year 2019/20

2018/19

	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	\$ (604,654)	\$ 628,513	\$ (46,476)				\$ 3,582	\$ (19,034)	\$ 44,835
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	\$ 136,147		\$ 0				\$ 1,565,837	\$ 1,701,984	\$ 1,313,032
Cash Outside of the JCC									
Cash Equivalents	\$ 2,161,552						\$ 138,882	\$ 2,300,434	\$ 1,837,856
Total Cash and Cash Equivalents	\$ 1,695,195	\$ 628,513	\$ (46,476)				\$ 1,708,301	\$ 3,985,534	\$ 3,197,873
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 2,277							\$ 2,277	\$ 4,595
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	\$ 11,345	\$ 0	\$ 0					\$ 11,345	\$ 27,972
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 13,622	\$ 0	\$ 0				\$ 0	\$ 13,622	\$ 32,567
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,708,817	\$ 628,513	\$ (46,476)				\$ 1,708,301	\$ 3,999,156	\$ 3,230,440
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 6,099	\$ 0	\$ 0				\$ 0	\$ 6,099	\$ 249
Due to Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0							\$ 0	\$ 48,715
TC145 Liability							\$ 142,260	\$ 142,260	\$ 145,163
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 205	\$ 205	\$ 200
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 6,099	\$ 0	\$ 0				\$ 142,464	\$ 148,564	\$ 194,326
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,552,379	\$ 1,552,379	\$ 579,498
Trust Interest Payable							\$ 13,458	\$ 13,458	\$ 5,585
Miscellaneous Trust									
Total Trust Deposits							\$ 1,565,837	\$ 1,565,837	\$ 585,083
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 4,174							\$ 4,174	\$ 5,620
Deferred Compensation Payable									
Deductions Payable	\$ (419)							\$ (419)	\$ (404)
Payroll Clearing	\$ 0							\$ 0	\$ 6,033
Total Payroll Liabilities	\$ 3,755		\$ 0					\$ 3,755	\$ 11,249
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 14,929	\$ 132	\$ 157					\$ 15,218	\$ 13,419
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 14,929	\$ 132	\$ 157					\$ 15,218	\$ 13,419
Total Liabilities	\$ 24,783	\$ 132	\$ 157				\$ 1,708,301	\$ 1,733,373	\$ 804,077
Total Fund Balance	\$ 1,684,034	\$ 628,381	\$ (46,633)					\$ 2,265,783	\$ 2,426,363
Total Liabilities and Fund Balance	\$ 1,708,817	\$ 628,513	\$ (46,476)				\$ 1,708,301	\$ 3,999,156	\$ 3,230,440

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 2019/20									2018/19		
	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	\$ 3,342,221	\$ 2,776					\$ 3,344,997	\$ 7,988,969	\$ 3,491,359	\$ 7,853,304	
Improvement and Modernization Fund								\$ 18,016		\$ 18,016	
Judges' Compensation (0150019)	\$ 13,125						\$ 13,125	\$ 45,000	\$ 11,250	\$ 45,000	
Court Interpreter (0150037)	\$ 50,587						\$ 50,587	\$ 741,627	\$ 135,322	\$ 830,231	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 108,103						\$ 108,103	\$ 470,568	\$ 38,330	\$ 402,753	
Other Miscellaneous								\$ 309,795		\$ 309,795	
	\$ 3,514,036	\$ 2,776					\$ 3,516,812	\$ 9,573,975	\$ 3,676,261	\$ 9,459,099	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 0				\$ 0	\$ 188,685	\$ 37	\$ 171,151	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 1,540		\$ 2,500	
Non-Judicial Council Grants											
	\$ 0		\$ 0				\$ 0	\$ 190,225	\$ 37	\$ 173,651	
Other Financing Sources											
Interest Income	\$ 999	\$ 86					\$ 1,085	\$ 40,000	\$ 866	\$ 35,000	
Investment Income											
Donations											
Local Fees	\$ 22,587	\$ 8,746					\$ 31,334	\$ 230,200	\$ 35,218	\$ 231,200	
Non-Fee Revenues	\$ 34,211						\$ 34,211	\$ 383,000	\$ 30,832	\$ 361,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 2,130					\$ 2,130	\$ 22,000	\$ 3,817	\$ 20,000	
Reimbursement Other	\$ 15						\$ 15	\$ 12,000	\$ 6,878	\$ 15,000	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 57,812	\$ 10,963					\$ 68,775	\$ 687,200	\$ 77,611	\$ 662,200	
Total Revenues	\$ 3,571,848	\$ 13,739	\$ 0				\$ 3,585,587	\$ 10,451,400	\$ 3,753,908	\$ 10,294,950	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 899,676		\$ 26,264				\$ 925,940	\$ 5,214,336	\$ 1,005,594	\$ 5,001,998	
Temp Help	\$ 6,989						\$ 6,989	\$ 26,000	\$ 10,396	\$ 35,035	
Overtime	\$ 2,333						\$ 2,333	\$ 8,000	\$ 2,782	\$ 7,000	
Staff Benefits	\$ 526,325		\$ 13,274				\$ 539,599	\$ 2,939,359	\$ 564,584	\$ 2,787,307	
	\$ 1,435,323		\$ 39,538				\$ 1,474,861	\$ 8,187,695	\$ 1,583,357	\$ 7,831,340	
Operating Expenses and Equipment											
General Expense	\$ 19,523		\$ 19				\$ 19,542	\$ 150,049	\$ 19,346	\$ 202,477	
Printing	\$ 899						\$ 899	\$ 14,546	\$ 962	\$ 12,500	
Telecommunications	\$ 19,758		\$ 187				\$ 19,945	\$ 80,733	\$ 13,217	\$ 83,385	
Postage	\$ 5,806		\$ 0				\$ 5,806	\$ 26,100	\$ 5,790	\$ 33,130	
Insurance								\$ 5,000		\$ 4,200	
In-State Travel	\$ 842		\$ 2,950				\$ 3,791	\$ 14,550	\$ 1,729	\$ 15,600	
Out-of-State Travel											
Training	\$ 2,405		\$ 1,045				\$ 3,450	\$ 13,890		\$ 3,700	
Security Services	\$ 48,534		\$ 492				\$ 49,026	\$ 222,800	\$ 49,052	\$ 225,000	
Facility Operations	\$ 18,756		\$ 134				\$ 18,890	\$ 137,506	\$ 18,338	\$ 158,759	
Utilities											
Contracted Services	\$ 300,509	\$ 7,352	\$ 715				\$ 308,576	\$ 1,238,840	\$ 264,951	\$ 1,261,963	
Consulting and Professional Services	\$ 2,015		\$ 0				\$ 2,015	\$ 58,700	\$ 2,040	\$ 58,600	
Information Technology	\$ 150,411		\$ 1,553				\$ 151,964	\$ 222,738	\$ 46,572	\$ 207,655	
Major Equipment								\$ 40,000		\$ 20,611	
Other Items of Expense	\$ 1						\$ 1				
	\$ 569,460	\$ 7,352	\$ 7,095				\$ 583,906	\$ 2,225,452	\$ 421,998	\$ 2,287,580	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 10,428						\$ 10,428	\$ 44,000	\$ 15,732	\$ 45,000	
Judgements, Settlements and Claims	\$ 8,892						\$ 8,892				
Debt Service											
Other								\$ 105,000		\$ 150,000	
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 19,320						\$ 19,320	\$ 149,000	\$ 15,732	\$ 195,000	
Total Expenditures	\$ 2,024,102	\$ 7,352	\$ 46,633				\$ 2,078,086	\$ 10,562,147	\$ 2,021,087	\$ 10,313,920	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,547,746	\$ 6,387	\$ (46,633)				\$ 1,507,500	\$ (110,747)	\$ 1,732,821	\$ (18,970)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 136,288	\$ 621,994	\$ 0				\$ 758,282	\$ 758,282	\$ 693,542	\$ 693,542	
Ending Balance (Deficit)	\$ 1,684,034	\$ 628,381	\$ (46,633)				\$ 2,265,783	\$ 647,535	\$ 2,426,363	\$ 674,572	

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

For the month ended September										
Fiscal Year 2019/20									2018/19	
	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	\$ 585,186	\$ 62,961	\$ 8,892				\$ 657,039	\$ 3,339,653	\$ 707,200	\$ 3,309,280
Traffic & Other Infractions	\$ 52,837	\$ 7,673					\$ 60,511	\$ 453,686	\$ 63,276	\$ 437,129
Other Criminal Cases	\$ 119,272	\$ 710					\$ 119,981	\$ 733,066	\$ 147,001	\$ 729,909
Civil	\$ 95,366	\$ 609					\$ 95,975	\$ 812,831	\$ 82,348	\$ 770,891
Family & Children Services	\$ 138,557	\$ 19,243					\$ 157,799	\$ 801,627	\$ 165,853	\$ 747,074
Probate, Guardianship & Mental Health Services	\$ 8,233	\$ 16,334					\$ 24,567	\$ 164,131	\$ 30,769	\$ 166,860
Juvenile Dependency Services	\$ 27,192	\$ 65,096					\$ 92,287	\$ 294,036	\$ 82,993	\$ 280,658
Juvenile Delinquency Services	\$ 13,246	\$ 81					\$ 13,327	\$ 43,236	\$ 9,917	\$ 40,458
Other Court Operations	\$ 33,100	\$ 390					\$ 33,490	\$ 164,658	\$ 25,885	\$ 159,676
Court Interpreters	\$ 53,512	\$ 128,658					\$ 182,170	\$ 742,167	\$ 131,701	\$ 671,570
Jury Services	\$ 34,104	\$ 6,697	\$ 10,428				\$ 51,229	\$ 249,946	\$ 57,742	\$ 247,814
Security		\$ 51,588					\$ 51,588	\$ 227,154	\$ 53,202	\$ 229,150
Trial Court Operations Program	\$ 1,160,603	\$ 360,040	\$ 19,320				\$ 1,539,962	\$ 8,026,191	\$ 1,557,887	\$ 7,790,469
Enhanced Collections	\$ 3,277	\$ 29					\$ 3,306	\$ 3,000	\$ 1,154	\$ 3,100
Other Non-Court Operations	\$ 3,751	\$ 23					\$ 3,774		\$ 2,623	
Non-Court Operations Program	\$ 7,028	\$ 52					\$ 7,080	\$ 3,000	\$ 3,777	\$ 3,100
Executive Office	\$ 67,632	\$ 5,723					\$ 73,355	\$ 473,337	\$ 95,551	\$ 552,604
Fiscal Services	\$ 65,026	\$ 695					\$ 65,721	\$ 376,161	\$ 66,287	\$ 359,700
Human Resources	\$ 56,447	\$ 6,643					\$ 63,091	\$ 367,531	\$ 61,650	\$ 274,287
Business & Facilities Services		\$ 19,875					\$ 19,875	\$ 150,764	\$ 19,324	\$ 205,459
Information Technology	\$ 118,125	\$ 190,878					\$ 309,003	\$ 1,165,163	\$ 216,611	\$ 1,128,301
Court Administration Program	\$ 307,230	\$ 223,815					\$ 531,044	\$ 2,532,956	\$ 459,423	\$ 2,520,351
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,474,861	\$ 583,906	\$ 19,320				\$ 2,078,086	\$ 10,562,147	\$ 2,021,087	\$ 10,313,920