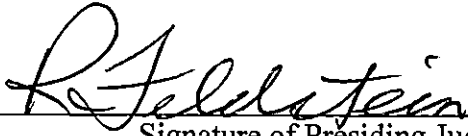


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

8/4/2015

Date

Napa Superior Court

Court

Q4 2014/15

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Napa Superior Court

Q4 2014/15

FOOTNOTES

1	County Cash Balance is incorrect due to payroll accruals post by County different from accruals posted to Phoenix. General County cash balance is \$731,403, not \$838,854.
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Napa Superior Court

Q4 2014/15

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	72.6	71.1	70.1	67.1	67.1

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 June									
Fiscal Year 2014/15									2013/14
	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	\$ (483,530)	\$ 446,248	\$ 157				\$ 14,197	\$ (22,928)	\$ (68,782)
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 2,950							\$ 2,950	\$ 2,950
Cash with County	\$ 838,854		\$ 0				\$ 625,066	\$ 1,463,921	\$ 1,530,298
Cash Outside of the AOC									
Total Cash	\$ 358,274	\$ 446,248	\$ 157				\$ 639,264	\$ 1,443,942	\$ 1,464,466
Short Term Investment	\$ 785,637						\$ 134,046	\$ 919,683	\$ 778,380
Investment in Financial Institution									
Total Investments	\$ 785,637						\$ 134,046	\$ 919,683	\$ 778,380
Accrued Revenue	\$ 406	\$ 235						\$ 641	\$ 787
Accounts Receivable - General	\$ 10,897		\$ 32,520					\$ 43,417	\$ 52,994
Dishonored Checks									
Due From Employee	\$ (122)							\$ (122)	\$ 6,267
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 30,455							\$ 30,455	\$ 44,144
Due From Other Governments	\$ 27,499	\$ 7,125						\$ 34,624	\$ 44,694
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 311,388	\$ 3,466						\$ 314,854	\$ 140,389
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 380,524	\$ 10,826	\$ 32,520				\$ 0	\$ 423,870	\$ 289,276
Prepaid Expenses - General	\$ 535							\$ 535	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 535							\$ 535	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,524,970	\$ 457,073	\$ 32,677				\$ 773,310	\$ 2,788,031	\$ 2,532,121
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 38,105	\$ 4,455	\$ 70					\$ 42,630	\$ 135,445
Accounts Payable - General	\$ 11,546	\$ 0	\$ 0				\$ 0	\$ 11,546	\$ 1,071
Due to Other Funds	\$ 0		\$ 30,455					\$ 30,455	\$ 44,144
Due to Other Courts									
Due to State	\$ 189,448							\$ 189,448	\$ 4,980
TC145 Liability							\$ 148,238	\$ 148,238	\$ 161,866
Due to Other Governments	\$ 121,566		\$ 1,996					\$ 123,562	\$ 18,438
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 6	\$ 6	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 360,665	\$ 4,455	\$ 32,520				\$ 148,244	\$ 545,884	\$ 365,947
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 625,066	\$ 625,066	\$ 784,695
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 625,066	\$ 625,066	\$ 784,695
Accrued Payroll	\$ 595,320							\$ 595,320	\$ 165,973
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ (39,430)							\$ (39,430)	\$ 242,342
Total Payroll Liabilities	\$ 555,890							\$ 555,890	\$ 408,315
Revenue Collected in Advance	\$ 82,800							\$ 82,800	\$ 0
Liabilities For Deposits	\$ 8,527	\$ 132	\$ 157					\$ 8,816	\$ 7,863
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 13,400							\$ 13,400	
Total Other Liabilities	\$ 104,727	\$ 132	\$ 157					\$ 105,016	\$ 7,863
Total Liabilities	\$ 1,021,283	\$ 4,587	\$ 32,677				\$ 773,310	\$ 1,831,857	\$ 1,566,819
Total Fund Balance	\$ 503,688	\$ 452,486	\$ 0					\$ 956,174	\$ 965,302
Total Liabilities and Fund Balance	\$ 1,524,970	\$ 457,073	\$ 32,677				\$ 773,310	\$ 2,788,031	\$ 2,532,121

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

For the month ended June										
Fiscal Year 2014/15									2013/14	
	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	\$ 2,903,854	\$ 239,631					\$ 3,143,486	\$ 3,161,544	\$ 3,138,362	\$ 2,960,735
Traffic & Other Infractions	\$ 242,866	\$ 55,801					\$ 298,668	\$ 394,403	\$ 359,639	\$ 437,251
Other Criminal Cases	\$ 741,193	\$ 4,597					\$ 745,790	\$ 845,882	\$ 869,315	\$ 918,996
Civil	\$ 469,858	\$ 4,674					\$ 474,532	\$ 666,265	\$ 569,628	\$ 715,868
Family & Children Services	\$ 662,311	\$ 112,876			\$ 0		\$ 775,187	\$ 899,377	\$ 854,185	\$ 836,315
Probate, Guardianship & Mental Health Services	\$ 104,127	\$ 4,943					\$ 109,070	\$ 35,307	\$ 120,044	\$ 54,180
Juvenile Dependency Services	\$ 113,272	\$ 174,787					\$ 288,059	\$ 223,405	\$ 307,517	\$ 224,945
Juvenile Delinquency Services	\$ 35,048	\$ 3,469					\$ 38,516	\$ 41,405	\$ 47,029	\$ 40,945
Other Court Operations	\$ 90,048	\$ 504					\$ 90,552	\$ 142,723	\$ 32,528	\$ 137,723
Court Interpreters	\$ 316,162	\$ 142,270					\$ 458,432	\$ 505,495	\$ 497,770	\$ 517,563
Jury Services	\$ 132,220	\$ 23,176	\$ 29,655				\$ 185,051	\$ 208,599	\$ 182,578	\$ 208,773
Security		\$ 157,091					\$ 157,091	\$ 194,200	\$ 237,822	\$ 236,352
Trial Court Operations Program	\$ 5,810,959	\$ 923,818	\$ 29,655		\$ 0		\$ 6,764,433	\$ 7,318,605	\$ 7,216,416	\$ 7,289,645
Enhanced Collections	\$ 20,330	\$ 2,564					\$ 22,894	\$ 85,811	\$ 18,683	\$ 80,442
Other Non-Court Operations	\$ 17,422	\$ 96					\$ 17,518		\$ 15,555	
Non-Court Operations Program	\$ 37,752	\$ 2,660					\$ 40,412	\$ 85,811	\$ 34,238	\$ 80,442
Executive Office	\$ 489,058	\$ 154,857					\$ 643,916	\$ 775,618	\$ 522,565	\$ 510,916
Fiscal Services	\$ 286,149	\$ 42,552					\$ 328,701	\$ 376,145	\$ 406,407	\$ 378,176
Human Resources	\$ 527,484	\$ 33,617					\$ 561,101	\$ (94,859)	\$ 259,684	\$ (41,669)
Business & Facilities Services		\$ 98,874					\$ 98,874	\$ 142,271	\$ 180,945	\$ 182,295
Information Technology	\$ 463,212	\$ 439,116					\$ 902,328	\$ 1,077,601	\$ 1,599,807	\$ 1,677,483
Court Administration Program	\$ 1,765,904	\$ 769,016					\$ 2,534,920	\$ 2,276,776	\$ 2,969,408	\$ 2,707,201
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,614,615	\$ 1,695,494	\$ 29,655		\$ 0		\$ 9,339,765	\$ 9,681,192	\$ 10,220,062	\$ 10,077,288

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 2014/15										2013/14	
	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	\$ 7,094,803	\$ 35,377					\$ 7,130,181	\$ 7,221,197	\$ 6,990,060	\$ 6,995,585	
Improvement and Modernization Fund	\$ 18,084						\$ 18,084	\$ 18,084	\$ 18,084	\$ 25,336	
Judges' Compensation (45.25)	\$ 45,000						\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	
Court Interpreter (45.45)	\$ 445,394						\$ 445,394	\$ 460,000	\$ 474,757	\$ 485,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 276,518						\$ 276,518	\$ 260,222	\$ 258,819	\$ 265,222	
Other Miscellaneous	\$ 309,796						\$ 309,796	\$ 309,796	\$ 309,796	\$ 309,796	
	\$ 8,189,595	\$ 35,377					\$ 8,224,973	\$ 8,314,299	\$ 8,096,516	\$ 8,125,939	
Grants											
AB 1058 Commissioner/Facilitator	\$ 62		\$ 331,921				\$ 331,982	\$ 312,216	\$ 315,566	\$ 312,216	
Other AOC Grants	\$ 5,069		\$ 45,916				\$ 50,985	\$ 65,232	\$ 57,872	\$ 54,898	
Non-AOC Grants											
	\$ 5,130		\$ 377,837				\$ 382,967	\$ 377,448	\$ 373,438	\$ 367,114	
Other Financing Sources											
Interest Income	\$ 6,745	\$ 881					\$ 7,626	\$ 8,000	\$ 9,686	\$ 10,000	
Investment Income											
Donations											
Local Fees	\$ 238,358	\$ 85,156					\$ 323,515	\$ 324,200	\$ 356,031	\$ 341,300	
Non-Fee Revenues	\$ 242,921						\$ 242,921	\$ 276,903	\$ 320,398	\$ 292,405	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 420						\$ 420				
County Program - Restricted		\$ 6,085					\$ 6,085				
Reimbursement Other	\$ 141,934						\$ 141,934	\$ 7,000	\$ 8,137	\$ 6,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 196						\$ 196		\$ 193		
	\$ 630,574	\$ 92,122					\$ 722,696	\$ 616,103	\$ 694,445	\$ 649,705	
Total Revenues	\$ 8,825,300	\$ 127,499	\$ 377,837				\$ 9,330,636	\$ 9,307,850	\$ 9,164,399	\$ 9,142,758	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,626,753	\$ 6,371	\$ 224,078				\$ 4,857,202	\$ 4,783,404	\$ 5,154,748	\$ 5,039,838	
Temp Help	\$ 23,371		\$ 5,547				\$ 28,918	\$ 152,139	\$ 13,784	\$ 24,000	
Overtime	\$ 4,522						\$ 4,522	\$ 3,000	\$ 3,228	\$ 3,000	
Staff Benefits	\$ 2,557,177	\$ 3,331	\$ 163,465				\$ 2,723,973	\$ 2,717,251	\$ 2,451,889	\$ 2,437,070	
	\$ 7,211,823	\$ 9,702	\$ 393,091				\$ 7,614,615	\$ 7,655,794	\$ 7,623,649	\$ 7,503,908	
Operating Expenses and Equipment											
General Expense	\$ 144,343		\$ 1,461				\$ 145,804	\$ 163,904	\$ 171,430	\$ 194,643	
Printing	\$ 12,410						\$ 12,410	\$ 17,680	\$ 15,088	\$ 18,760	
Telecommunications	\$ 54,041		\$ 620				\$ 54,661	\$ 53,320	\$ 32,856	\$ 40,705	
Postage	\$ 27,277		\$ 215				\$ 27,492	\$ 28,350	\$ 27,697	\$ 30,675	
Insurance	\$ 4,562						\$ 4,562	\$ 5,000	\$ 4,834	\$ 4,500	
In-State Travel	\$ 32,304		\$ 1,747				\$ 34,052	\$ 30,000	\$ 18,146	\$ 19,895	
Out-of-State Travel											
Training	\$ 1,023		\$ 345				\$ 1,368	\$ 9,000	\$ 7,805	\$ 10,850	
Security Services	\$ 152,581		\$ 2,709				\$ 155,291	\$ 205,464	\$ 195,490	\$ 199,000	
Facility Operations	\$ 121,300		\$ 1,481				\$ 122,781	\$ 184,643	\$ 123,195	\$ 133,700	
Utilities											
Contracted Services	\$ 849,122	\$ 54,031	\$ 54,388				\$ 957,541	\$ 1,100,760	\$ 890,595	\$ 880,540	
Consulting and Professional Services	\$ 59,318		\$ 928				\$ 60,245	\$ 62,750	\$ 59,632	\$ 61,450	
Information Technology	\$ 117,722	\$ 0	\$ 1,509				\$ 119,231	\$ 138,527	\$ 876,641	\$ 864,810	
Major Equipment	\$ 0						\$ 0		\$ 97,821	\$ 87,852	
Other Items of Expense	\$ 57						\$ 57		\$ 109		
	\$ 1,576,059	\$ 54,031	\$ 65,404				\$ 1,695,494	\$ 1,999,398	\$ 2,521,338	\$ 2,547,380	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 29,655						\$ 29,655	\$ 26,000	\$ 25,075	\$ 26,000	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 50,000		
Capital Costs											
Internal Cost Recovery	\$ (78,581)		\$ 78,581				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (48,926)		\$ 78,581				\$ 29,655	\$ 26,000	\$ 75,075	\$ 26,000	
Total Expenditures	\$ 8,738,956	\$ 63,733	\$ 537,075				\$ 9,339,765	\$ 9,681,192	\$ 10,220,062	\$ 10,077,288	
Excess (Deficit) of Revenues Over Expenditures	\$ 86,343	\$ 63,766	\$ (159,238)				\$ (9,129)	\$ (373,342)	\$ (1,055,664)	\$ (934,530)	
Operating Transfers In (Out)	\$ (156,762)	\$ (2,476)	\$ 159,238				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 574,106	\$ 391,196	\$ 0				\$ 965,302	\$ 965,302	\$ 2,020,966	\$ 2,020,966	
Ending Balance (Deficit)	\$ 503,688	\$ 452,486	\$ 0				\$ 956,174	\$ 591,960	\$ 965,302	\$ 1,086,436	

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	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	452,486	-	-	-	-	452,486	
Committed	-	415,076	415,076	-	-	-	-	-	415,076	
Assigned	26,120	62,492	88,612	-	-	-	-	-	88,612	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 26,120	\$ 477,568	\$ 503,688	\$ 452,486	\$ -	\$ -	\$ -	\$ -	\$ 956,174	