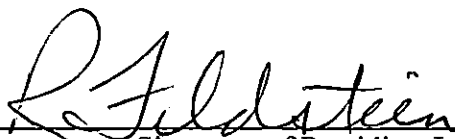


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10/27/15
Date

Napa Superior Court

Court

Q1 2015/16

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Napa Superior Court

Q1 2015/16

FOOTNOTES

1	Q1 Financial statements include approximately 51% 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.
2	65.7 filled FTE count for Q1 includes 3.0 FTE vacancies that are in the process of recruitment. Expectation of 68.7 filled positions during Q2 2015/16.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Napa Superior Court

Q1 2015/16

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	69.6	65.7			

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						2014/15		
		Fiscal Year 2015/16								
		Governmental Funds								
		Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		General	Non-Grant	Grant						
ASSETS										
Operations Payroll		\$ (367,248)	\$ 463,361	\$ (73,081)			\$ 20,179	\$ 43,211	\$ (6,149)	
Jury Revolving		\$ 0						\$ 0	\$ 0	
Other Distribution							\$ 0	\$ 0	\$ 0	
Civil Filing Fees										
Trust Credit Card										
Cash on Hand		\$ 2,950						\$ 2,950	\$ 2,950	
Cash with County		\$ 1,032,825		\$ 0			\$ 625,066	\$ 1,657,891	\$ 1,762,849	
Cash Outside of the JCC										
Cash Equivalents		\$ 2,283,943					\$ 114,552	\$ 2,398,495	\$ 1,990,211	
Total Cash and Cash Equivalents		\$ 2,952,469	\$ 463,361	\$ (73,081)			\$ 759,797	\$ 4,102,547	\$ 3,749,861	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue		\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Receivable - General		\$ 3,428		\$ 6				\$ 3,434	\$ 26,464	
Dishonored Checks										
Due From Employee		\$ (122)						\$ (122)	\$ 6,267	
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	
Due From State		\$ 41,259	\$ 0					\$ 41,259	\$ 0	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables		\$ 44,565	\$ 0	\$ 6			\$ 0	\$ 44,571	\$ 32,731	
Prepaid Expenses - General		\$ 535						\$ 535		
Salary and Travel Advances										
Counties										
Total Prepaid Expenses		\$ 535						\$ 535		
Other Assets										
Total Other Assets										
Total Assets		\$ 2,997,569	\$ 463,361	\$ (73,074)			\$ 759,797	\$ 4,147,654	\$ 3,782,592	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General		\$ 6,993	\$ 0	\$ 0			\$ 0	\$ 6,993	\$ 3,806	
Due to Other Funds		\$ 0		\$ 0				\$ 0	\$ 0	
Due to Other Courts										
Due to State		\$ 91,320						\$ 91,320	\$ 0	
TC145 Liability							\$ 134,725	\$ 134,725	\$ 132,398	
Due to Other Governments		\$ 2,105		\$ 0				\$ 2,105	\$ 0	
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.		\$ 100,417	\$ 0	\$ 0			\$ 134,731	\$ 235,148	\$ 136,204	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 625,066	\$ 625,066	\$ 784,695	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 625,066	\$ 625,066	\$ 784,695	
Accrued Payroll		\$ 395,483						\$ 395,483	\$ 0	
Benefits Payable		\$ 0						\$ 0	\$ 0	
Deferred Compensation Payable		\$ 0						\$ 0	\$ 0	
Deductions Payable		\$ 0						\$ 0	\$ 0	
Payroll Clearing		\$ (39,430)						\$ (39,430)	\$ (40,773)	
Total Payroll Liabilities		\$ 356,053						\$ 356,053	\$ (40,773)	
Revenue Collected in Advance		\$ 0						\$ 0	\$ 0	
Liabilities For Deposits		\$ 8,527	\$ 132	\$ 157				\$ 8,816	\$ 7,863	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities		\$ 13,400						\$ 13,400		
Total Other Liabilities		\$ 21,927	\$ 132	\$ 157				\$ 22,216	\$ 7,863	
Total Liabilities		\$ 478,397	\$ 132	\$ 157			\$ 759,797	\$ 1,238,484	\$ 887,988	
Total Fund Balance		\$ 2,519,172	\$ 463,229	\$ (73,231)				\$ 2,909,170	\$ 2,894,603	
Total Liabilities and Fund Balance		\$ 2,997,569	\$ 463,361	\$ (73,074)			\$ 759,797	\$ 4,147,654	\$ 3,782,592	

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

	For the month ended September									
	Fiscal Year 2015/16							2014/15		
	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	\$ 619,924	\$ 32,526					\$ 652,450	\$ 3,100,791	\$ 543,140	\$ 3,161,544
Traffic & Other Infractions	\$ 49,506	\$ 11,458					\$ 60,965	\$ 390,712	\$ 54,046	\$ 394,403
Other Criminal Cases	\$ 155,258	\$ 427					\$ 155,685	\$ 912,003	\$ 143,194	\$ 845,882
Civil	\$ 91,490	\$ 814					\$ 92,304	\$ 708,142	\$ 84,994	\$ 666,265
Family & Children Services	\$ 144,272	\$ 13,707					\$ 157,979	\$ 769,077	\$ 140,001	\$ 899,377
Probate, Guardianship & Mental Health Services	\$ 22,384	\$ 993					\$ 23,377	\$ 35,727	\$ 16,366	\$ 35,307
Juvenile Dependency Services	\$ 29,745	\$ 38,948					\$ 68,693	\$ 209,114	\$ 57,090	\$ 223,405
Juvenile Delinquency Services	\$ 15,782	\$ 53					\$ 15,835	\$ 42,114	\$ 5,296	\$ 41,405
Other Court Operations	\$ 17,632	\$ 50					\$ 17,681	\$ 146,927	\$ 11,175	\$ 142,723
Court Interpreters	\$ 53,583	\$ 54,148					\$ 107,731	\$ 467,919	\$ 80,328	\$ 505,495
Jury Services	\$ 34,922	\$ 6,515	\$ 15,926				\$ 57,364	\$ 210,991	\$ 27,683	\$ 208,599
Security		\$ 33,376					\$ 33,376	\$ 180,900	\$ 40,565	\$ 194,200
Trial Court Operations Program	\$ 1,234,499	\$ 193,015	\$ 15,926				\$ 1,443,440	\$ 7,174,417	\$ 1,203,879	\$ 7,318,605
Enhanced Collections	\$ 6,362	\$ 18					\$ 6,380	\$ 3,000	\$ 1,731	\$ 85,811
Other Non-Court Operations	\$ 4,301	\$ 13					\$ 4,314		\$ 4,415	
Non-Court Operations Program	\$ 10,663	\$ 32					\$ 10,694	\$ 3,000	\$ 6,146	\$ 85,811
Executive Office	\$ 71,298	\$ 29,315					\$ 100,613	\$ 537,118	\$ 156,490	\$ 775,618
Fiscal Services	\$ 66,566	\$ 421					\$ 66,987	\$ 340,360	\$ 46,705	\$ 376,146
Human Resources	\$ 45,134	\$ 5,372					\$ 50,505	\$ 238,919	\$ 37,389	\$ (94,859)
Business & Facilities Services		\$ 12,769					\$ 12,769	\$ 114,060	\$ 15,510	\$ 142,271
Information Technology	\$ 116,050	\$ 75,988					\$ 192,038	\$ 1,453,428	\$ 167,599	\$ 1,077,601
Court Administration Program	\$ 299,048	\$ 123,865					\$ 422,913	\$ 2,683,885	\$ 423,693	\$ 2,276,776
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,544,209	\$ 316,912	\$ 15,926				\$ 1,877,047	\$ 9,861,302	\$ 1,633,718	\$ 9,681,192

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 2015/16											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2014/15	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,495,396	\$ 3,067						\$ 3,499,463	\$ 7,423,070	\$ 3,351,186	\$ 7,221,197
Improvement and Modernization Fund									\$ 18,084	\$ 0	\$ 18,084
Judges' Compensation (45.25)	\$ 11,250							\$ 11,250	\$ 45,000	\$ 11,250	\$ 45,000
Court Interpreter (45.45)	\$ 105,834							\$ 105,834	\$ 460,000	\$ 90,654	\$ 460,000
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 44,491							\$ 44,491	\$ 252,792	\$ 28,420	\$ 260,222
Other Miscellaneous									\$ 309,796		\$ 309,796
	\$ 3,657,972	\$ 3,067						\$ 3,661,039	\$ 8,508,742	\$ 3,479,510	\$ 8,314,299
Grants											
AB 1058 Commissioner/Facilitator	\$ 0							\$ 0	\$ 324,534	\$ 62	\$ 312,216
Other Judicial Council Grants									\$ 3,000	\$ 10,063	\$ 65,232
Non-Judicial Council Grants	\$ 0							\$ 0			
	\$ 0							\$ 0	\$ 327,534	\$ 10,125	\$ 377,448
Other Financing Sources											
Interest Income	\$ 25	\$ 3						\$ 28	\$ 7,000	\$ 11	\$ 8,000
Investment Income											
Donations											
Local Fees	\$ 28,978	\$ 11,746						\$ 40,724	\$ 314,200	\$ 49,382	\$ 324,200
Non-Fee Revenues	\$ 22,912							\$ 22,912	\$ 237,750	\$ 24,001	\$ 278,903
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 4,650						\$ 4,650	\$ 8,000		
Reimbursement Other	\$ 100,690							\$ 100,690	\$ 107,000	\$ 0	\$ 7,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 0							\$ 0		\$ 10	
	\$ 152,605	\$ 16,399						\$ 169,004	\$ 671,950	\$ 73,983	\$ 616,103
Total Revenues	\$ 3,810,577	\$ 19,466						\$ 3,830,043	\$ 9,508,226	\$ 3,563,019	\$ 9,307,850
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,003,788		\$ 50,622					\$ 1,054,410	\$ 5,037,324	\$ 847,696	\$ 4,783,404
Temp Help	\$ 9,618							\$ 9,618		\$ 5,847	\$ 152,139
Overtime	\$ 887							\$ 887	\$ 10,000	\$ 1,724	\$ 3,000
Staff Benefits	\$ 460,488		\$ 18,806					\$ 479,294	\$ 2,675,093	\$ 450,767	\$ 2,717,251
	\$ 1,474,781		\$ 69,428					\$ 1,544,209	\$ 7,722,417	\$ 1,306,034	\$ 7,655,794
Operating Expenses and Equipment											
General Expense	\$ 14,032		\$ 138					\$ 14,170	\$ 137,669	\$ 15,317	\$ 163,904
Printing	\$ 1,949							\$ 1,949	\$ 17,280	\$ 2,023	\$ 17,680
Telecommunications	\$ 10,534		\$ 53					\$ 10,588	\$ 56,900	\$ 5,477	\$ 53,320
Postage	\$ 5,889		\$ 11					\$ 5,999	\$ 28,250	\$ 6,018	\$ 28,350
Insurance									\$ 5,000		\$ 5,000
In-State Travel	\$ 9,732							\$ 9,732	\$ 27,100	\$ 2,556	\$ 30,000
Out-of-State Travel											
Training			\$ 325					\$ 325	\$ 9,000	\$ 240	\$ 9,000
Security Services	\$ 32,716		\$ 660					\$ 33,376	\$ 177,800	\$ 40,565	\$ 205,464
Facility Operations	\$ 17,794		\$ 272					\$ 18,066	\$ 131,552	\$ 16,044	\$ 184,643
Utilities											
Contracted Services	\$ 159,089	\$ 11,270	\$ 1,939					\$ 172,298	\$ 1,354,393	\$ 180,623	\$ 1,100,760
Consulting and Professional Services	\$ 195							\$ 195	\$ 61,500	\$ 1,540	\$ 62,750
Information Technology	\$ 49,809		\$ 405					\$ 50,214	\$ 106,441	\$ 55,524	\$ 138,527
Major Equipment											
Other Items of Expense										\$ 0	
	\$ 301,839	\$ 11,270	\$ 3,803					\$ 316,912	\$ 2,112,895	\$ 325,927	\$ 1,999,398
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 15,926							\$ 15,926	\$ 26,000	\$ 1,757	\$ 26,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 0		\$ 0
Prior Year Expense Adjustment											
	\$ 15,926							\$ 15,926	\$ 26,000	\$ 1,757	\$ 26,000
Total Expenditures	\$ 1,792,547	\$ 11,270	\$ 73,231					\$ 1,877,047	\$ 9,861,302	\$ 1,633,718	\$ 9,681,192
Excess (Deficit) of Revenues Over Expenditures	\$ 2,018,031	\$ 8,197	\$ (73,231)					\$ 1,952,996	\$ (353,076)	\$ 1,929,301	\$ (373,342)
Operating Transfers In (Out)	\$ (2,546)	\$ 2,546						\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 503,688	\$ 452,485	\$ 0					\$ 956,174	\$ 956,174	\$ 965,302	\$ 965,302
Ending Balance (Deficit)	\$ 2,519,172	\$ 463,229	\$ (73,231)					\$ 2,509,170	\$ 603,098	\$ 2,894,603	\$ 591,960