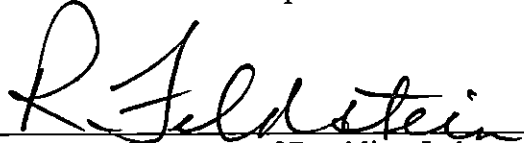
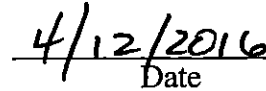


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

  
Date

Napa Superior Court

\_\_\_\_\_  
Court

Q3 2015/16

\_\_\_\_\_  
Fiscal Year and Ending Quarter

# QUARTERLY FINANCIAL STATEMENT FOOTNOTES

---

Napa Superior Court

---

Q3 2015/16

## FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

---

Napa Superior Court

---

Q3 2015/16.

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	69.6	65.7	67.2	69.2	

<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 March							2014/15	
	Fiscal Year 2015/16								
	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							
<b>ASSETS</b>									
Operations	\$ (320,462)	\$ 491,502	\$ (138,344)			\$ 19,518	\$ 52,213	\$ 19,076	
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	\$ 746,687		\$ 0			\$ 524,868	\$ 1,271,555	\$ 1,321,523	
Cash Outside of the JCC									
Cash Equivalents	\$ 709,072					\$ 104,822	\$ 813,894	\$ 730,571	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,138,247</b>	<b>\$ 491,502</b>	<b>\$ (138,344)</b>			<b>\$ 649,208</b>	<b>\$ 2,140,612</b>	<b>\$ 2,074,120</b>	
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Receivable - General	\$ 5,926		\$ 103,366				\$ 109,291	\$ 141,292	
Dishonored Checks									
Due From Employee	\$ 180						\$ 180	\$ 7,336	
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	\$ 41,259	\$ 0					\$ 41,259	\$ 0	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 47,364</b>	<b>\$ 0</b>	<b>\$ 103,366</b>				<b>\$ 0</b>	<b>\$ 150,730</b>	<b>\$ 148,627</b>
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,185,611</b>	<b>\$ 491,502</b>	<b>\$ (34,979)</b>				<b>\$ 649,208</b>	<b>\$ 2,291,342</b>	<b>\$ 2,222,747</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 9,851	\$ 0	\$ 51				\$ 9,902	\$ 19,012	
Due to Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	
Due to Other Courts									
Due to State	\$ 91,320						\$ 91,320	\$ 0	
TC145 Liability						\$ 124,307	\$ 124,307	\$ 149,086	
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest						\$ 32	\$ 32	\$ 5	
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 101,171</b>	<b>\$ 0</b>	<b>\$ 51</b>				<b>\$ 124,340</b>	<b>\$ 225,562</b>	<b>\$ 166,103</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 524,524	\$ 524,524	\$ 668,501
Trust Interest Payable							\$ 345	\$ 345	
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 524,868</b>	<b>\$ 524,868</b>	<b>\$ 668,501</b>
Accrued Payroll	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 0						\$ 0	\$ 0	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 0						\$ 0	\$ 0	
Payroll Clearing	\$ 5,742						\$ 5,742	\$ (39,547)	
<b>Total Payroll Liabilities</b>	<b>\$ 5,742</b>						<b>\$ 5,742</b>	<b>\$ (39,547)</b>	
Revenue Collected in Advance	\$ 0						\$ 0	\$ 0	
Liabilities For Deposits	\$ 9,515	\$ 132	\$ 157				\$ 9,804	\$ 8,641	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 13,400						\$ 13,400	\$ 8,000	
<b>Total Other Liabilities</b>	<b>\$ 22,915</b>	<b>\$ 132</b>	<b>\$ 157</b>				<b>\$ 23,204</b>	<b>\$ 16,641</b>	
<b>Total Liabilities</b>	<b>\$ 129,828</b>	<b>\$ 132</b>	<b>\$ 208</b>				<b>\$ 649,208</b>	<b>\$ 813,698</b>	
<b>Total Fund Balance</b>	<b>\$ 1,055,783</b>	<b>\$ 491,370</b>	<b>\$ (35,186)</b>				<b>\$ 1,511,967</b>	<b>\$ 1,409,049</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,185,611</b>	<b>\$ 491,502</b>	<b>\$ (34,979)</b>				<b>\$ 649,208</b>	<b>\$ 2,291,342</b>	<b>\$ 2,222,747</b>

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 2015/16										2014/15	
	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	\$ 5,424,674	\$ 20,084					\$ 5,444,758	\$ 7,404,070	\$ 5,400,552	\$ 7,221,197	
Improvement and Modernization Fund								\$ 18,084	\$ 0	\$ 18,084	
Judges' Compensation (45.25)	\$ 33,750						\$ 33,750	\$ 45,000	\$ 33,750	\$ 45,000	
Court Interpreter (45.45)	\$ 386,226						\$ 386,226	\$ 533,000	\$ 324,319	\$ 460,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 198,919						\$ 198,919	\$ 252,792	\$ 193,612	\$ 260,222	
Other Miscellaneous	\$ 309,799						\$ 309,799	\$ 309,796	\$ 309,796	\$ 309,796	
	\$ 6,353,365	\$ 20,084					\$ 6,373,449	\$ 8,562,742	\$ 6,262,029	\$ 8,314,299	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 271,509				\$ 271,509	\$ 324,534	\$ 286,116	\$ 312,216	
Other Judicial Council Grants			\$ 1,190				\$ 1,190	\$ 3,000	\$ 46,896	\$ 65,232	
Non-Judicial Council Grants											
	\$ 0		\$ 272,699				\$ 272,699	\$ 327,534	\$ 333,012	\$ 377,448	
Other Financing Sources											
Interest Income	\$ 5,337	\$ 765					\$ 6,102	\$ 7,000	\$ 4,037	\$ 8,000	
Investment Income											
Donations											
Local Fees	\$ 130,198	\$ 43,370					\$ 173,568	\$ 289,200	\$ 195,254	\$ 324,200	
Non-Fee Revenues	\$ 121,634						\$ 121,634	\$ 267,750	\$ 54,951	\$ 276,903	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 771						\$ 771		\$ 420		
County Program - Restricted			\$ 14,256				\$ 14,256	\$ 15,000	\$ 1,348		
Reimbursement Other	\$ 107,736						\$ 107,736	\$ 107,000	\$ 2,818	\$ 7,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 143						\$ 143		\$ 110		
	\$ 365,820	\$ 58,391					\$ 424,211	\$ 685,950	\$ 258,937	\$ 616,103	
<b>Total Revenues</b>	<b>\$ 6,719,185</b>	<b>\$ 78,475</b>	<b>\$ 272,699</b>				<b>\$ 7,070,359</b>	<b>\$ 9,576,226</b>	<b>\$ 6,853,979</b>	<b>\$ 9,307,850</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 3,250,648		\$ 184,830				\$ 3,435,477	\$ 5,040,292	\$ 3,431,179	\$ 4,783,404	
Temp Help	\$ 75,243						\$ 75,243	\$ 20,000	\$ 22,204	\$ 152,139	
Overtime	\$ 12,005						\$ 12,005	\$ 10,000	\$ 3,723	\$ 3,000	
Staff Benefits	\$ 1,622,058		\$ 84,772				\$ 1,706,839	\$ 2,696,236	\$ 1,791,388	\$ 2,717,251	
	\$ 4,959,964		\$ 269,601				\$ 5,229,566	\$ 7,766,528	\$ 5,248,494	\$ 7,655,794	
Operating Expenses and Equipment											
General Expense	\$ 100,478		\$ 2,018				\$ 102,496	\$ 153,069	\$ 68,825	\$ 163,804	
Printing	\$ 14,096						\$ 14,096	\$ 17,280	\$ 8,305	\$ 17,680	
Telecommunications	\$ 58,665		\$ 577				\$ 59,241	\$ 56,900	\$ 30,322	\$ 53,320	
Postage	\$ 22,563		\$ 147				\$ 22,711	\$ 28,250	\$ 19,140	\$ 28,350	
Insurance	\$ 4,138						\$ 4,138	\$ 5,600	\$ 4,562	\$ 5,600	
In-State Travel	\$ 20,157		\$ 1,037				\$ 21,194	\$ 27,100	\$ 22,250	\$ 30,000	
Out-of-State Travel											
Training	\$ 2,005		\$ 325				\$ 2,330	\$ 9,000	\$ 933	\$ 9,000	
Security Services	\$ 98,966		\$ 2,212				\$ 99,178	\$ 147,800	\$ 108,199	\$ 205,464	
Facility Operations	\$ 62,488		\$ 935				\$ 63,421	\$ 139,552	\$ 73,288	\$ 184,643	
Utilities											
Contracted Services	\$ 624,291	\$ 42,138	\$ 3,615				\$ 670,043	\$ 1,219,793	\$ 661,661	\$ 1,100,760	
Consulting and Professional Services	\$ 28,649		\$ 620				\$ 29,269	\$ 61,500	\$ 31,008	\$ 62,750	
Information Technology	\$ 121,673		\$ 1,636				\$ 123,310	\$ 134,390	\$ 111,919	\$ 138,527	
Major Equipment	\$ 35,010						\$ 35,010		\$ 0		
Other Items of Expense	\$ 0						\$ 0		\$ 11		
	\$ 1,191,177	\$ 42,138	\$ 13,122				\$ 1,246,436	\$ 1,999,634	\$ 1,140,422	\$ 1,999,398	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 38,564						\$ 38,564	\$ 28,000	\$ 21,317	\$ 26,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (25,182)		\$ 25,162				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 13,402		\$ 25,162				\$ 38,564	\$ 28,000	\$ 21,317	\$ 26,000	
<b>Total Expenditures</b>	<b>\$ 6,164,543</b>	<b>\$ 42,138</b>	<b>\$ 307,885</b>				<b>\$ 6,514,566</b>	<b>\$ 9,792,162</b>	<b>\$ 6,410,233</b>	<b>\$ 9,681,192</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 554,642</b>	<b>\$ 36,337</b>	<b>\$ (35,186)</b>				<b>\$ 555,793</b>	<b>\$ (215,936)</b>	<b>\$ 443,746</b>	<b>\$ (373,342)</b>	
Operating Transfers In (Out)	\$ (2,546)	\$ 2,546					\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 503,688	\$ 452,486	\$ 0				\$ 956,174	\$ 956,174	\$ 965,302	\$ 965,302	
Ending Balance (Deficit)	\$ 1,055,783	\$ 491,370	\$ (35,186)				\$ 1,511,967	\$ 740,238	\$ 1,409,049	\$ 591,960	

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

	For the month ended March									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,111,126	\$ 162,523					\$ 2,273,648	\$ 3,110,791	\$ 2,175,183	\$ 3,161,544
Traffic & Other Infractions	\$ 160,230	\$ 43,086					\$ 203,316	\$ 390,712	\$ 217,975	\$ 394,403
Other Criminal Cases	\$ 497,296	\$ 2,281					\$ 499,577	\$ 912,003	\$ 542,696	\$ 845,882
Civil	\$ 306,684	\$ 2,935					\$ 309,619	\$ 708,142	\$ 338,168	\$ 666,265
Family & Children Services	\$ 474,446	\$ 46,874			\$ 0		\$ 521,320	\$ 769,077	\$ 550,354	\$ 899,377
Probate, Guardianship & Mental Health Services	\$ 75,055	\$ 3,608					\$ 78,663	\$ 35,727	\$ 74,503	\$ 35,307
Juvenile Dependency Services	\$ 91,562	\$ 129,505					\$ 221,066	\$ 209,114	\$ 205,056	\$ 223,405
Juvenile Delinquency Services	\$ 40,912	\$ 289					\$ 41,201	\$ 42,114	\$ 24,307	\$ 41,405
Other Court Operations	\$ 55,138	\$ 252					\$ 55,390	\$ 146,927	\$ 62,374	\$ 142,723
Court Interpreters	\$ 212,327	\$ 162,332					\$ 374,659	\$ 512,919	\$ 306,180	\$ 505,495
Jury Services	\$ 111,254	\$ 25,646	\$ 38,564				\$ 175,463	\$ 210,991	\$ 131,891	\$ 208,599
Security		\$ 142,588					\$ 142,588	\$ 159,300	\$ 109,999	\$ 194,200
Trial Court Operations Program	\$ 4,136,029	\$ 721,916	\$ 38,564		\$ 0		\$ 4,896,509	\$ 7,207,817	\$ 4,738,686	\$ 7,318,605
Enhanced Collections	\$ 20,827	\$ 94					\$ 20,921	\$ 3,000	\$ 11,759	\$ 85,811
Other Non-Court Operations	\$ 4,884	\$ 25					\$ 4,909		\$ 8,781	
Non-Court Operations Program	\$ 25,710	\$ 119					\$ 25,830	\$ 3,000	\$ 20,541	\$ 85,811
Executive Office	\$ 263,609	\$ 89,899					\$ 353,507	\$ 547,118	\$ 453,053	\$ 775,618
Fiscal Services	\$ 216,250	\$ 18,857					\$ 235,106	\$ 340,360	\$ 220,486	\$ 376,145
Human Resources	\$ 166,776	\$ 22,833					\$ 189,608	\$ 263,030	\$ 273,997	\$ (94,859)
Business & Facilities Services		\$ 52,663					\$ 52,663	\$ 112,060	\$ 68,311	\$ 142,271
Information Technology	\$ 421,192	\$ 340,150					\$ 761,342	\$ 1,318,777	\$ 635,158	\$ 1,077,601
Court Administration Program	\$ 1,067,826	\$ 524,401					\$ 1,592,227	\$ 2,581,345	\$ 1,651,006	\$ 2,276,776
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 5,229,565	\$ 1,246,436	\$ 38,564		\$ 0		\$ 6,514,566	\$ 9,792,162	\$ 6,410,233	\$ 9,681,192