

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

8/7/13

Date

Napa Superior Court

Court

2012/13 - Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Napa Superior Court

Court

Q4 – 2012/13

Fiscal Year and Ending Quarter

FOOTNOTES

1	'Operations Cash' balance shows as a negative balance because funds are held in short-term investments.
2	'County Cash' balance reported is understated by \$290,416 due to cash activity during June and July that were not posted in the same month between Phoenix and the County PeopleSoft system.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Napa Superior Court
 Court

Q4 – 2012/13
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	78.0	74.0	71.0	71.0	71.6

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 2012/13									2011/12
	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	\$ (50,405)	\$ 63,970	\$ 157				\$ 3,950	\$ 17,671	\$ (59,870)
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	\$ 809,216		\$ 0				\$ 513,626	\$ 1,322,842	\$ 2,224,244
Cash Outside of the AOC									
Total Cash	\$ 761,761	\$ 63,970	\$ 157				\$ 517,575	\$ 1,343,463	\$ 2,167,324
Short Term Investment	\$ 1,026,243						\$ 175,471	\$ 1,201,713	\$ 1,327,472
Investment in Financial Institution									
Total Investments	\$ 1,026,243						\$ 175,471	\$ 1,201,713	\$ 1,327,472
Accrued Revenue	\$ (19,220)	\$ 22						\$ (19,198)	\$ 2,354
Accounts Receivable - General	\$ 10,713		\$ 212,716					\$ 223,428	\$ 112,997
Dishonored Checks									
Due From Employee	\$ 4,042							\$ 4,042	
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 212,716							\$ 212,716	\$ 51,101
Due From Other Governments	\$ 49,840	\$ 9,012						\$ 58,852	\$ 37,856
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 128,245	\$ 2,546	\$ 4,313					\$ 135,104	\$ 146,161
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 386,336	\$ 11,580	\$ 217,029				\$ 0	\$ 614,945	\$ 350,470
Prepaid Expenses - General	\$ 1,271							\$ 1,271	
Salary and Travel Advances									
Counties									\$ 0
Total Prepaid Expenses	\$ 1,271							\$ 1,271	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,175,611	\$ 75,550	\$ 217,185				\$ 693,046	\$ 3,161,393	\$ 3,845,266
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 34,953	\$ 4,954	\$ 4,313					\$ 44,220	\$ 40,988
Accounts Payable - General	\$ 16,641	\$ 0	\$ 0				\$ 0	\$ 16,641	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 212,716					\$ 212,716	\$ 51,101
Due to Other Courts									
Due to State	\$ 8,102							\$ 8,102	\$ 7,681
TC145 Liability							\$ 179,415	\$ 179,415	\$ 172,411
Due to Other Governments	\$ 14,278	\$ 0	\$ 0					\$ 14,278	\$ 14,118
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 5	\$ 5	\$ 23
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 73,973	\$ 4,954	\$ 217,029				\$ 179,420	\$ 475,376	\$ 286,323
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 513,626	\$ 513,626	\$ 535,614
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 513,626	\$ 513,626	\$ 535,614
Accrued Payroll	\$ 138,563							\$ 138,563	\$ 448,631
Benefits Payable	\$ 0							\$ 0	
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	
Payroll Clearing	\$ 6,101							\$ 6,101	
Total Payroll Liabilities	\$ 144,664							\$ 144,664	\$ 448,631
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 6,505	\$ 100	\$ 157					\$ 6,762	\$ 6,303
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,505	\$ 100	\$ 157					\$ 6,762	\$ 6,303
Total Liabilities	\$ 225,142	\$ 5,054	\$ 217,185				\$ 693,046	\$ 1,140,427	\$ 1,276,871
Total Fund Balance	\$ 1,950,469	\$ 70,497	\$ 0					\$ 2,020,966	\$ 2,568,395
Total Liabilities and Fund Balance	\$ 2,175,611	\$ 75,550	\$ 217,185				\$ 693,046	\$ 3,161,393	\$ 3,845,266

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 2012/13										2011/12	
	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	\$ 6,274,634	\$ 30,552					\$ 6,305,186	\$ 6,225,843	\$ 7,951,014	\$ 8,060,316	
Trial Court Improvement Fund	\$ 25,336						\$ 25,336	\$ 25,739	\$ 25,738	\$ 25,085	
Judicial Administration Efficiency & Mod Fund									\$ 5,750	\$ 6,000	
Judges' Compensation (45.25)	\$ 40,625						\$ 40,625	\$ 45,000	\$ 38,116	\$ 45,000	
Court Interpreter (45.45)	\$ 455,193						\$ 455,193	\$ 485,441	\$ 484,692	\$ 450,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 272,166						\$ 272,166	\$ 265,722	\$ 320,411	\$ 303,015	
Other Miscellaneous	\$ 445,743						\$ 445,743	\$ 445,564	\$ 185,045		
	\$ 7,513,696	\$ 30,552					\$ 7,544,248	\$ 7,493,309	\$ 9,010,766	\$ 8,889,416	
Grants											
AB 1058 Commissioner/Facilitator			\$ 314,253				\$ 314,253	\$ 312,216	\$ 320,040	\$ 320,647	
Other AOC Grants	\$ 14,272		\$ 57,257				\$ 71,530	\$ 60,227	\$ 59,466	\$ 74,741	
Non-AOC Grants											
	\$ 14,272		\$ 371,511				\$ 385,783	\$ 372,443	\$ 379,506	\$ 395,388	
Other Financing Sources											
Interest Income	\$ 9,761	\$ 88					\$ 9,848	\$ 14,000	\$ 15,766	\$ 20,000	
Investment Income											
Donations											
Local Fees	\$ 252,527	\$ 67,657					\$ 320,184	\$ 298,200	\$ 295,968	\$ 289,225	
Non-Fee Revenues	\$ 318,735						\$ 318,735	\$ 287,305	\$ 281,273	\$ 263,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue									\$ 118,341		
County Program - Restricted	\$ 15,150						\$ 15,150				
Reimbursement Other	\$ 6,963						\$ 6,963	\$ 7,000	\$ 37,005	\$ 9,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 13,032						\$ 13,032		\$ 4,142		
	\$ 616,168	\$ 67,745					\$ 683,913	\$ 606,505	\$ 752,496	\$ 581,225	
Total Revenues	\$ 8,144,136	\$ 98,297	\$ 371,511				\$ 8,613,944	\$ 8,472,257	\$ 10,142,768	\$ 9,866,029	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,809,002		\$ 209,393				\$ 5,018,395	\$ 5,282,005	\$ 5,625,730	\$ 5,339,600	
Temp Help								\$ 20,852	\$ 5,849	\$ 35,953	
Overtime	\$ 1,676						\$ 1,676	\$ 2,000	\$ 5,455	\$ 2,000	
Staff Benefits	\$ 2,140,868		\$ 157,611				\$ 2,298,478	\$ 2,408,362	\$ 2,565,290	\$ 3,026,341	
	\$ 6,951,545		\$ 367,004				\$ 7,318,549	\$ 7,713,219	\$ 8,202,323	\$ 8,403,894	
Operating Expenses and Equipment											
General Expense	\$ 244,299		\$ 5,058				\$ 249,357	\$ 368,669	\$ 165,311	\$ 152,390	
Printing	\$ 18,276						\$ 18,276	\$ 34,000	\$ 15,877	\$ 30,000	
Telecommunications	\$ 26,919		\$ 523				\$ 27,442	\$ 26,855	\$ 26,294	\$ 26,850	
Postage	\$ 27,312		\$ 246				\$ 27,559	\$ 31,955	\$ 30,266	\$ 33,800	
Insurance	\$ 4,248						\$ 4,248	\$ 4,500	\$ 4,075	\$ 4,500	
In-State Travel	\$ 12,384		\$ 1,961				\$ 14,345	\$ 9,100	\$ 8,383	\$ 16,076	
Out-of-State Travel									\$ 1,145		
Training	\$ 5,113						\$ 5,113	\$ 14,000	\$ 7,505	\$ 9,850	
Security Services	\$ 193,947		\$ 3,638				\$ 197,585	\$ 207,000	\$ 208,932	\$ 215,000	
Facility Operations	\$ 126,731		\$ 2,063				\$ 128,794	\$ 139,183	\$ 135,472	\$ 152,825	
Utilities											
Contracted Services	\$ 673,593	\$ 59,954	\$ 65,355				\$ 798,902	\$ 913,530	\$ 870,336	\$ 943,484	
Consulting and Professional Services	\$ 59,428		\$ 838				\$ 60,267	\$ 61,450	\$ 63,909	\$ 60,200	
Information Technology	\$ 220,814		\$ 2,444				\$ 223,258	\$ 275,307	\$ 152,624	\$ 155,351	
Major Equipment	\$ 60,614		\$ 1,302				\$ 61,916	\$ 60,000	\$ 6,680	\$ 6,693	
Other Items of Expense	\$ 484		\$ 139				\$ 623	\$ 250	\$ 37	\$ 250	
	\$ 1,674,163	\$ 59,954	\$ 83,568				\$ 1,817,684	\$ 2,145,799	\$ 1,696,846	\$ 1,807,269	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 25,139	\$ 0					\$ 25,139	\$ 26,000	\$ 26,325	\$ 24,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0	\$ 0			
Capital Costs											
Internal Cost Recovery	\$ (73,370)		\$ 73,370				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (48,231)	\$ 0	\$ 73,370				\$ 25,139	\$ 26,000	\$ 26,325	\$ 24,000	
Total Expenditures	\$ 8,577,476	\$ 59,954	\$ 523,943				\$ 9,161,372	\$ 9,885,018	\$ 9,925,494	\$ 10,235,163	
Excess (Deficit) of Revenues Over Expenditures	\$ (433,340)	\$ 38,343	\$ (152,432)				\$ (547,428)	\$ (1,412,761)	\$ 217,274	\$ (369,134)	
Operating Transfers In (Out)	\$ (152,432)		\$ 152,432				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,536,241	\$ 32,153	\$ 0				\$ 2,568,395	\$ 2,568,395	\$ 2,351,120	\$ 2,351,120	
Ending Balance (Deficit)	\$ 1,950,469	\$ 70,497	\$ 0				\$ 2,020,966	\$ 1,155,634	\$ 2,568,395	\$ 1,981,986	

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

For the month ended June										
Fiscal Year 2012/13									2011/12	
	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	\$ 2,798,065	\$ 219,425					\$ 3,017,490	\$ 3,178,006	\$ 3,438,975	\$ 3,646,065
Traffic & Other Infractions	\$ 266,197	\$ 71,006					\$ 337,203	\$ 463,720	\$ 360,256	\$ 523,267
Other Criminal Cases	\$ 758,218	\$ 12,497					\$ 770,715	\$ 901,106	\$ 822,942	\$ 960,608
Civil	\$ 496,265	\$ 6,843					\$ 503,108	\$ 780,402	\$ 585,527	\$ 920,573
Family & Children Services	\$ 707,215	\$ 154,444			\$ 0		\$ 861,659	\$ 654,132	\$ 1,013,135	\$ 1,221,099
Probate, Guardianship & Mental Health Services	\$ 90,257	\$ 3,052					\$ 93,309	\$ 53,365	\$ 101,506	\$ 57,459
Juvenile Dependency Services	\$ 108,570	\$ 183,547					\$ 292,116	\$ 223,826	\$ 304,219	\$ 246,152
Juvenile Delinquency Services	\$ 45,027	\$ 842					\$ 45,869	\$ 39,678	\$ 51,264	\$ 39,147
Other Court Operations	\$ 38,350	\$ 1,624					\$ 39,973	\$ 136,826	\$ 27,623	\$ 136,745
Court Interpreters	\$ 299,122	\$ 158,494					\$ 457,616	\$ 461,544	\$ 490,424	\$ 492,081
Jury Services	\$ 119,136	\$ 23,598	\$ 25,139				\$ 167,872	\$ 202,060	\$ 170,504	\$ 207,549
Security		\$ 202,685					\$ 202,685	\$ 207,000	\$ 224,470	\$ 216,500
Trial Court Operations Program	\$ 5,726,421	\$ 1,038,057	\$ 25,139		\$ 0		\$ 6,789,617	\$ 7,301,665	\$ 7,590,845	\$ 8,667,245
Enhanced Collections	\$ 36,393	\$ 2,784					\$ 39,177	\$ 76,152	\$ 45,506	\$ 74,670
Other Non-Court Operations	\$ 13,276	\$ 65					\$ 13,340		\$ 14,370	
Non-Court Operations Program	\$ 49,669	\$ 2,849					\$ 52,518	\$ 76,152	\$ 59,875	\$ 74,670
Executive Office	\$ 452,059	\$ 37,523					\$ 489,583	\$ 556,914	\$ 491,063	\$ 518,106
Fiscal Services	\$ 288,447	\$ 63,929					\$ 352,376	\$ 395,654	\$ 388,561	\$ 407,387
Human Resources	\$ 211,634	\$ 32,043	\$ 0				\$ 243,677	\$ (37,901)	\$ 304,385	\$ (624,371)
Business & Facilities Services		\$ 151,125					\$ 151,125	\$ 174,401	\$ 193,715	\$ 181,950
Information Technology	\$ 590,319	\$ 492,157					\$ 1,082,476	\$ 1,418,133	\$ 897,051	\$ 1,010,176
Court Administration Program	\$ 1,542,459	\$ 776,778	\$ 0				\$ 2,319,237	\$ 2,507,201	\$ 2,274,774	\$ 1,493,248
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,318,549	\$ 1,817,684	\$ 25,139		\$ 0		\$ 9,161,372	\$ 9,885,018	\$ 9,925,494	\$ 10,235,163

