

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

8/11/2014
Date

Napa Superior Court

Court

Q4 - 2013/14

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Napa Superior Court

Court

Q4 – 2013/14

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Napa Superior Court
 Court

Q4 – 2013/14
 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)	72.1	71.6	72.6	72.6	72.1

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 2013/14									2012/13
	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	\$ (467,265)	\$ 384,112	\$ 157				\$ 14,214	\$ (68,782)	\$ 17,671
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	\$ 745,604		\$ 0				\$ 784,695	\$ 1,530,298	\$ 1,322,842
Cash Outside of the AOC									
Total Cash	\$ 281,289	\$ 384,112	\$ 157				\$ 798,909	\$ 1,464,466	\$ 1,343,463
Short Term Investment	\$ 630,725							\$ 147,655	\$ 1,201,713
Investment in Financial Institution									
Total Investments	\$ 630,725						\$ 147,655	\$ 778,380	\$ 1,201,713
Accrued Revenue	\$ 615	\$ 172						\$ 787	\$ 802
Accounts Receivable - General	\$ 3,787		\$ 49,207					\$ 52,994	\$ 223,428
Dishonored Checks									
Due From Employee	\$ 6,267							\$ 6,267	\$ 4,042
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 44,144							\$ 44,144	\$ 212,716
Due From Other Governments	\$ 35,056	\$ 9,638						\$ 44,694	\$ 58,852
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 136,973	\$ 3,416	\$ 0					\$ 140,389	\$ 135,104
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 226,843	\$ 13,225	\$ 49,207				\$ 0	\$ 289,276	\$ 634,945
Prepaid Expenses - General	\$ 0							\$ 0	\$ 1,271
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 1,271
Other Assets									
Total Other Assets									
Total Assets	\$ 1,138,857	\$ 397,337	\$ 49,364				\$ 946,563	\$ 2,532,121	\$ 3,181,393
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 124,341	\$ 6,041	\$ 5,063					\$ 135,445	\$ 44,220
Accounts Payable - General	\$ 1,071	\$ 0	\$ 0				\$ 0	\$ 1,071	\$ 16,641
Due to Other Funds	\$ 0	\$ 0	\$ 44,144					\$ 44,144	\$ 212,716
Due to Other Courts									
Due to State	\$ 4,980							\$ 4,980	\$ 28,102
TC145 Liability							\$ 161,866	\$ 161,866	\$ 179,415
Due to Other Governments	\$ 18,438		\$ 0					\$ 18,438	\$ 14,278
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 2	\$ 2	\$ 5
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 148,830	\$ 6,041	\$ 49,207				\$ 161,868	\$ 365,947	\$ 495,376
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 784,695	\$ 784,695	\$ 513,626
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 784,695	\$ 784,695	\$ 513,626
Accrued Payroll	\$ 165,973							\$ 165,973	\$ 138,563
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 242,342							\$ 242,342	\$ 6,101
Total Payroll Liabilities	\$ 408,315							\$ 408,315	\$ 144,664
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 7,606	\$ 100	\$ 157					\$ 7,863	\$ 6,762
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 7,606	\$ 100	\$ 157					\$ 7,863	\$ 6,762
Total Liabilities	\$ 564,751	\$ 6,141	\$ 49,364				\$ 946,563	\$ 1,566,819	\$ 1,160,427
Total Fund Balance	\$ 574,106	\$ 391,196	\$ 0					\$ 965,302	\$ 2,020,966
Total Liabilities and Fund Balance	\$ 1,138,857	\$ 397,337	\$ 49,364				\$ 946,563	\$ 2,532,121	\$ 3,181,393

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 2013/14										2012/13	
	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	\$ 6,954,957	\$ 35,103					\$ 6,990,060	\$ 6,995,585	\$ 6,305,186	\$ 6,225,843	
Improvement and Modernization Fund	\$ 18,084						\$ 18,084	\$ 25,336	\$ 25,336	\$ 25,739	
Judges' Compensation (45.25)	\$ 45,000						\$ 45,000	\$ 45,000	\$ 40,625	\$ 45,000	
Court Interpreter (45.45)	\$ 474,757						\$ 474,757	\$ 485,000	\$ 455,193	\$ 485,441	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 258,819						\$ 258,819	\$ 265,222	\$ 272,166	\$ 265,722	
Other Miscellaneous	\$ 309,796						\$ 309,796	\$ 309,796	\$ 445,743	\$ 445,564	
	\$ 8,061,413	\$ 35,103					\$ 8,096,516	\$ 8,125,939	\$ 7,544,248	\$ 7,493,309	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 315,566				\$ 315,566	\$ 312,216	\$ 314,253	\$ 312,216	
Other AOC Grants			\$ 57,872				\$ 57,872	\$ 54,898	\$ 71,530	\$ 60,227	
Non-AOC Grants											
	\$ 0		\$ 373,438				\$ 373,438	\$ 367,114	\$ 385,783	\$ 372,443	
Other Financing Sources											
Interest Income	\$ 9,354	\$ 332					\$ 9,686	\$ 10,000	\$ 9,848	\$ 14,000	
Investment Income											
Donations											
Local Fees	\$ 246,182	\$ 109,849					\$ 356,031	\$ 341,300	\$ 320,184	\$ 298,200	
Non-Fee Revenues	\$ 320,398						\$ 320,398	\$ 292,405	\$ 318,735	\$ 287,305	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted									\$ 15,150		
Reimbursement Other	\$ 8,137						\$ 8,137	\$ 6,000	\$ 6,963	\$ 7,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 193						\$ 193		\$ 13,032		
	\$ 584,264	\$ 110,181					\$ 694,445	\$ 649,705	\$ 683,913	\$ 606,505	
Total Revenues	\$ 8,645,678	\$ 145,284	\$ 373,438				\$ 9,164,399	\$ 9,142,758	\$ 8,613,944	\$ 8,472,257	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,946,253		\$ 208,495				\$ 5,154,748	\$ 5,039,838	\$ 5,018,395	\$ 5,282,005	
Temp Help	\$ 13,784						\$ 13,784	\$ 24,000	\$ 20,852	\$ 20,852	
Overtime	\$ 3,228						\$ 3,228	\$ 3,000	\$ 1,676	\$ 2,000	
Staff Benefits	\$ 2,283,593		\$ 168,296				\$ 2,451,889	\$ 2,437,070	\$ 2,298,478	\$ 2,408,362	
	\$ 7,246,859		\$ 376,790				\$ 7,623,649	\$ 7,503,908	\$ 7,318,549	\$ 7,713,219	
Operating Expenses and Equipment											
General Expense	\$ 169,414		\$ 2,015				\$ 171,430	\$ 194,643	\$ 249,357	\$ 368,669	
Printing	\$ 15,088						\$ 15,088	\$ 18,760	\$ 18,276	\$ 34,000	
Telecommunications	\$ 32,231		\$ 624				\$ 32,856	\$ 40,705	\$ 27,442	\$ 26,855	
Postage	\$ 27,460		\$ 238				\$ 27,697	\$ 30,675	\$ 27,559	\$ 31,955	
Insurance	\$ 4,834						\$ 4,834	\$ 4,500	\$ 4,248	\$ 4,500	
In-State Travel	\$ 16,226		\$ 1,920				\$ 18,146	\$ 19,895	\$ 14,345	\$ 9,100	
Out-of-State Travel											
Training	\$ 7,125		\$ 680				\$ 7,805	\$ 10,850	\$ 5,113	\$ 14,000	
Security Services	\$ 191,950		\$ 3,540				\$ 195,490	\$ 199,000	\$ 197,585	\$ 207,000	
Facility Operations	\$ 121,585		\$ 1,609				\$ 123,195	\$ 133,700	\$ 128,794	\$ 139,183	
Utilities											
Contracted Services	\$ 741,588	\$ 84,841	\$ 64,166				\$ 890,595	\$ 880,540	\$ 798,902	\$ 913,530	
Consulting and Professional Services	\$ 58,860		\$ 772				\$ 59,632	\$ 61,450	\$ 60,267	\$ 61,450	
Information Technology	\$ 873,896		\$ 2,745				\$ 876,641	\$ 864,810	\$ 223,258	\$ 275,307	
Major Equipment	\$ 97,821						\$ 97,821	\$ 87,852	\$ 61,916	\$ 60,000	
Other Items of Expense	\$ 109						\$ 109		\$ 623	\$ 250	
	\$ 2,358,188	\$ 84,841	\$ 78,310				\$ 2,521,338	\$ 2,547,380	\$ 1,817,684	\$ 2,145,799	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 25,075	\$ 0					\$ 25,075	\$ 26,000	\$ 25,139	\$ 26,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 50,000						\$ 50,000		\$ 0	\$ 0	
Capital Costs											
Internal Cost Recovery	\$ (75,318)		\$ 75,318				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (243)	\$ 0	\$ 75,318				\$ 75,075	\$ 26,000	\$ 25,139	\$ 26,000	
Total Expenditures	\$ 9,604,803	\$ 84,841	\$ 530,418				\$ 10,220,062	\$ 10,077,288	\$ 9,161,372	\$ 9,885,018	
Excess (Deficit) of Revenues Over Expenditures	\$ (959,126)	\$ 60,443	\$ (156,980)				\$ (1,055,664)	\$ (934,530)	\$ (547,428)	\$ (1,412,761)	
Operating Transfers In (Out)	\$ (417,237)	\$ 260,257	\$ 156,980				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,950,469	\$ 70,497	\$ 0				\$ 2,020,966	\$ 2,020,966	\$ 2,568,395	\$ 2,568,395	
Ending Balance (Deficit)	\$ 574,106	\$ 391,196	\$ 0				\$ 965,302	\$ 1,086,436	\$ 2,020,966	\$ 1,155,634	

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

For the month ended June										
Fiscal Year 2013/14									2012/13	
	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	\$ 2,874,877	\$ 263,485					\$ 3,138,362	\$ 2,960,735	\$ 3,017,490	\$ 3,178,006
Traffic & Other Infractions	\$ 264,205	\$ 95,434					\$ 359,639	\$ 437,251	\$ 337,203	\$ 463,720
Other Criminal Cases	\$ 863,204	\$ 6,110					\$ 869,315	\$ 918,996	\$ 770,715	\$ 901,106
Civil	\$ 564,362	\$ 5,267					\$ 569,628	\$ 715,868	\$ 503,108	\$ 780,402
Family & Children Services	\$ 725,679	\$ 128,506			\$ 0		\$ 854,185	\$ 836,315	\$ 861,659	\$ 654,132
Probate, Guardianship & Mental Health Services	\$ 115,219	\$ 4,825					\$ 120,044	\$ 54,180	\$ 93,309	\$ 53,365
Juvenile Dependency Services	\$ 124,911	\$ 182,606					\$ 307,517	\$ 224,945	\$ 292,116	\$ 223,826
Juvenile Delinquency Services	\$ 46,593	\$ 436					\$ 47,029	\$ 40,945	\$ 45,869	\$ 39,678
Other Court Operations	\$ 31,845	\$ 683					\$ 32,528	\$ 137,723	\$ 39,973	\$ 136,826
Court Interpreters	\$ 318,883	\$ 178,888					\$ 497,770	\$ 517,563	\$ 457,616	\$ 461,544
Jury Services	\$ 133,057	\$ 24,446	\$ 25,075				\$ 182,578	\$ 208,773	\$ 167,872	\$ 202,060
Security		\$ 237,822					\$ 237,822	\$ 236,352	\$ 202,685	\$ 207,000
Trial Court Operations Program	\$ 6,062,835	\$ 1,128,506	\$ 25,075		\$ 0		\$ 7,216,416	\$ 7,289,645	\$ 6,789,617	\$ 7,301,665
Enhanced Collections	\$ 15,751	\$ 2,932					\$ 18,683	\$ 80,442	\$ 39,177	\$ 76,152
Other Non-Court Operations	\$ 15,463	\$ 92					\$ 15,555		\$ 13,340	
Non-Court Operations Program	\$ 31,214	\$ 3,024					\$ 34,238	\$ 80,442	\$ 52,518	\$ 76,152
Executive Office	\$ 478,971	\$ 43,594					\$ 522,565	\$ 510,916	\$ 489,583	\$ 556,914
Fiscal Services	\$ 305,817	\$ 50,590	\$ 50,000				\$ 406,407	\$ 378,176	\$ 352,376	\$ 395,654
Human Resources	\$ 220,272	\$ 39,413					\$ 259,684	\$ (41,669)	\$ 243,677	\$ (37,901)
Business & Facilities Services		\$ 180,945					\$ 180,945	\$ 182,295	\$ 151,125	\$ 174,401
Information Technology	\$ 524,541	\$ 1,075,266					\$ 1,599,807	\$ 1,677,483	\$ 1,082,476	\$ 1,418,133
Court Administration Program	\$ 1,529,600	\$ 1,389,808	\$ 50,000				\$ 2,969,408	\$ 2,707,201	\$ 2,319,237	\$ 2,507,201
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,623,649	\$ 2,521,338	\$ 75,075		\$ 0		\$ 10,220,062	\$ 10,077,288	\$ 9,161,372	\$ 9,885,018

