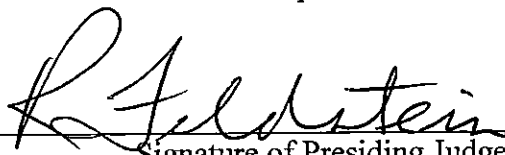


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

1/31/2017

Date

Napa Superior Court

Court

Q2 2016/17

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Napa Superior Court

Q2 2016/17

FOOTNOTES

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

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Napa Superior Court

Q2 2016/17

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	70.2	68.7	69.7		

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 December									
Fiscal Year 2016/17									2015/16
	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	\$ (439,453)	\$ 542,651	\$ (92,708)				\$ 13,934	\$ 24,424	\$ (52,652)
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	\$ 1,120,420		\$ 0				\$ 738,230	\$ 1,858,650	\$ 1,514,402
Cash Outside of the JCC									
Cash Equivalents	\$ 2,195,183						\$ 100,105	\$ 2,295,288	\$ 1,799,324
Total Cash and Cash Equivalents	\$ 2,879,100	\$ 542,651	\$ (92,708)				\$ 852,269	\$ 4,181,312	\$ 3,264,023
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 1,197							\$ 1,197	\$ (1,448)
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	\$ 4,065	\$ 0	\$ 76,591					\$ 80,657	\$ 238,314
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 5,262	\$ 0	\$ 76,591				\$ 0	\$ 81,854	\$ 236,867
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,884,362	\$ 542,651	\$ (16,116)				\$ 852,269	\$ 4,263,166	\$ 3,500,890
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 15,350	\$ 0	\$ 26				\$ 0	\$ 15,376	\$ 11,959
Due to Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 48,615							\$ 48,615	\$ 91,320
TC145 Liability							\$ 114,014	\$ 114,014	\$ 119,522
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 25	\$ 25	\$ 17
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 63,965	\$ 0	\$ 26				\$ 114,039	\$ 178,030	\$ 222,818
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 736,750	\$ 736,750	\$ 770,714
Trust Interest Payable							\$ 1,480	\$ 1,480	\$ 0
Miscellaneous Trust									
Total Trust Deposits							\$ 738,230	\$ 738,230	\$ 770,714
Accrued Payroll	\$ 428,527							\$ 428,527	\$ 0
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable									\$ 0
Deductions Payable	\$ (81,749)							\$ (81,749)	\$ 0
Payroll Clearing	\$ 6,033							\$ 6,033	\$ 25,790
Total Payroll Liabilities	\$ 352,812							\$ 352,812	\$ 25,790
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 10,329	\$ 132	\$ 157					\$ 10,618	\$ 8,816
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	
Other Miscellaneous Liabilities	\$ 13,400							\$ 13,400	\$ 13,400
Total Other Liabilities	\$ 23,729	\$ 132	\$ 157				\$ 0	\$ 24,018	\$ 22,216
Total Liabilities	\$ 440,505	\$ 132	\$ 182				\$ 852,269	\$ 1,293,089	\$ 1,041,538
Total Fund Balance	\$ 2,443,857	\$ 542,519	\$ (16,299)					\$ 2,970,077	\$ 2,459,352
Total Liabilities and Fund Balance	\$ 2,884,362	\$ 542,651	\$ (16,116)				\$ 852,269	\$ 4,263,166	\$ 3,500,890

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 December											
Fiscal Year 2016/17										2015/16	
	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	\$ 4,991,802	\$ 11,609					\$ 5,003,410	\$ 7,586,862	\$ 4,615,238	\$ 7,359,070	
Improvement and Modernization Fund								\$ 18,084		\$ 18,084	
Judges' Compensation (45.25)	\$ 22,500						\$ 22,500	\$ 45,000	\$ 22,500	\$ 45,000	
Court Interpreter (45.45)	\$ 273,406						\$ 273,406	\$ 545,832	\$ 239,392	\$ 533,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 135,150						\$ 135,150	\$ 278,792	\$ 120,283	\$ 252,792	
Other Miscellaneous	\$ 309,796						\$ 309,796	\$ 309,796	\$ 309,796	\$ 309,796	
	\$ 5,732,653	\$ 11,609					\$ 5,744,262	\$ 8,784,366	\$ 5,307,208	\$ 8,517,742	
Grants											
AB 1058 Commissioner/Facilitator			\$ 134,273				\$ 134,273	\$ 330,361	\$ 193,269	\$ 347,765	
Other Judicial Council Grants								\$ 3,000		\$ 3,000	
Non-Judicial Council Grants											
			\$ 134,273				\$ 134,273	\$ 333,361	\$ 193,269	\$ 350,765	
Other Financing Sources											
Interest Income	\$ 3,711	\$ 754					\$ 4,464	\$ 8,000	\$ 2,851	\$ 7,000	
Investment Income											
Donations											
Local Fees	\$ 80,356	\$ 33,872					\$ 114,229	\$ 277,100	\$ 109,489	\$ 284,200	
Non-Fee Revenues	\$ 69,294						\$ 69,294	\$ 336,000	\$ 85,490	\$ 337,750	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 216						\$ 216		\$ 771		
County Program - Restricted		\$ 9,925					\$ 9,925	\$ 15,000	\$ 9,784	\$ 15,000	
Reimbursement Other	\$ 3,417						\$ 3,417	\$ 8,000	\$ 106,291	\$ 107,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 30						\$ 30		\$ 121		
	\$ 157,023	\$ 44,551					\$ 201,574	\$ 644,100	\$ 314,796	\$ 750,950	
Total Revenues	\$ 5,889,677	\$ 56,160	\$ 134,273				\$ 6,080,110	\$ 9,761,827	\$ 5,815,274	\$ 9,619,457	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,229,415		\$ 79,348				\$ 2,308,763	\$ 5,057,266	\$ 2,322,182	\$ 5,040,292	
Temp Help	\$ 27,501						\$ 27,501	\$ 217,037	\$ 46,427	\$ 20,000	
Overtime	\$ 2,321		\$ 22				\$ 2,343	\$ 15,000	\$ 1,879	\$ 10,000	
Staff Benefits	\$ 1,098,458		\$ 45,449				\$ 1,143,907	\$ 2,765,206	\$ 1,095,152	\$ 2,696,236	
	\$ 3,357,695		\$ 124,819				\$ 3,482,514	\$ 8,054,509	\$ 3,465,639	\$ 7,766,528	
Operating Expenses and Equipment											
General Expense	\$ 54,222		\$ 1,953				\$ 56,174	\$ 158,360	\$ 61,887	\$ 153,069	
Printing	\$ 6,518						\$ 6,518	\$ 17,000	\$ 10,747	\$ 17,280	
Telecommunications	\$ 26,211		\$ 97				\$ 26,308	\$ 75,200	\$ 36,073	\$ 77,900	
Postage	\$ 15,518		\$ 125				\$ 15,643	\$ 29,000	\$ 14,295	\$ 28,250	
Insurance	\$ 4,152						\$ 4,152	\$ 4,500	\$ 4,138	\$ 5,000	
In-State Travel	\$ 9,404		\$ 793				\$ 10,197	\$ 35,000	\$ 18,247	\$ 27,100	
Out-of-State Travel											
Training	\$ 2,292		\$ 360				\$ 2,652	\$ 6,000	\$ 1,155	\$ 9,000	
Security Services	\$ 90,081		\$ 1,914				\$ 91,995	\$ 225,000	\$ 64,160	\$ 147,800	
Facility Operations	\$ 41,509		\$ 583				\$ 42,092	\$ 128,500	\$ 49,959	\$ 139,552	
Utilities											
Contracted Services	\$ 367,199	\$ 28,473	\$ 1,050				\$ 396,722	\$ 1,274,479	\$ 422,622	\$ 1,178,993	
Consulting and Professional Services	\$ 20,930		\$ 419				\$ 21,349	\$ 58,500	\$ 18,186	\$ 61,500	
Information Technology	\$ 99,331		\$ 374				\$ 99,705	\$ 164,126	\$ 118,813	\$ 134,390	
Major Equipment											
Other Items of Expense	\$ 100						\$ 100		\$ 0		
	\$ 737,466	\$ 28,473	\$ 7,668				\$ 773,608	\$ 2,175,665	\$ 820,283	\$ 1,979,834	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 24,665						\$ 24,665	\$ 35,000	\$ 26,175	\$ 26,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0				
Capital Costs											
Internal Cost Recovery	\$ (18,085)		\$ 18,085				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 6,580		\$ 18,085				\$ 24,665	\$ 35,000	\$ 26,175	\$ 26,000	
Total Expenditures	\$ 4,101,742	\$ 28,473	\$ 150,572				\$ 4,280,787	\$ 10,265,174	\$ 4,312,097	\$ 9,772,362	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,787,935	\$ 27,687	\$ (16,299)				\$ 1,799,323	\$ (503,347)	\$ 1,503,178	\$ (152,905)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 655,922	\$ 514,832	\$ 0				\$ 1,170,754	\$ 1,170,754	\$ 956,174	\$ 956,174	
Ending Balance (Deficit)	\$ 2,443,857	\$ 542,519	\$ (16,299)				\$ 2,970,077	\$ 667,407	\$ 2,459,352	\$ 803,269	

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

For the month ended December										
Fiscal Year 2016/17									2015/16	
	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	\$ 1,393,729	\$ 101,807					\$ 1,495,535	\$ 3,345,467	\$ 1,505,985	\$ 3,110,791
Traffic & Other Infractions	\$ 124,864	\$ 29,324					\$ 154,188	\$ 436,194	\$ 134,879	\$ 390,712
Other Criminal Cases	\$ 324,796	\$ 2,227					\$ 327,022	\$ 795,876	\$ 333,575	\$ 912,003
Civil	\$ 212,324	\$ 1,871					\$ 214,195	\$ 698,666	\$ 203,128	\$ 708,142
Family & Children Services	\$ 312,696	\$ 32,045			\$ 0		\$ 344,741	\$ 812,146	\$ 342,166	\$ 769,077
Probate, Guardianship & Mental Health Services	\$ 51,350	\$ 4,463					\$ 55,813	\$ 34,824	\$ 53,453	\$ 35,727
Juvenile Dependency Services	\$ 57,653	\$ 92,603					\$ 150,255	\$ 227,605	\$ 145,313	\$ 209,114
Juvenile Delinquency Services	\$ 22,070	\$ 140					\$ 22,211	\$ 43,605	\$ 29,779	\$ 42,114
Other Court Operations	\$ 48,785	\$ 294					\$ 49,078	\$ 152,697	\$ 34,547	\$ 146,927
Court Interpreters	\$ 137,837	\$ 121,615					\$ 259,452	\$ 547,132	\$ 242,803	\$ 512,919
Jury Services	\$ 73,655	\$ 15,573	\$ 24,665				\$ 113,894	\$ 230,836	\$ 121,788	\$ 210,991
Security		\$ 92,308					\$ 92,308	\$ 221,900	\$ 64,160	\$ 159,300
Trial Court Operations Program	\$ 2,759,759	\$ 494,269	\$ 24,665		\$ 0		\$ 3,278,694	\$ 7,546,948	\$ 3,211,576	\$ 7,207,817
Enhanced Collections	\$ 3,585	\$ 22					\$ 3,607		\$ 15,373	\$ 3,000
Other Non-Court Operations	\$ 5,566	\$ 33					\$ 5,599		\$ 4,790	
Non-Court Operations Program	\$ 9,151	\$ 55					\$ 9,206		\$ 20,163	\$ 3,000
Executive Office	\$ 175,067	\$ 31,545					\$ 206,612	\$ 502,228	\$ 243,588	\$ 545,118
Fiscal Services	\$ 148,324	\$ 10,693	\$ 0				\$ 159,017	\$ 361,384	\$ 153,030	\$ 349,560
Human Resources	\$ 114,888	\$ 20,037					\$ 134,924	\$ 45,716	\$ 130,575	\$ 263,030
Business & Facilities Services		\$ 50,341					\$ 50,341	\$ 149,728	\$ 38,026	\$ 112,060
Information Technology	\$ 275,326	\$ 166,666					\$ 441,992	\$ 1,659,170	\$ 515,140	\$ 1,291,777
Court Administration Program	\$ 713,604	\$ 279,283	\$ 0				\$ 992,887	\$ 2,718,226	\$ 1,080,358	\$ 2,561,545
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,482,514	\$ 773,608	\$ 24,665		\$ 0		\$ 4,280,787	\$ 10,265,174	\$ 4,312,097	\$ 9,772,362