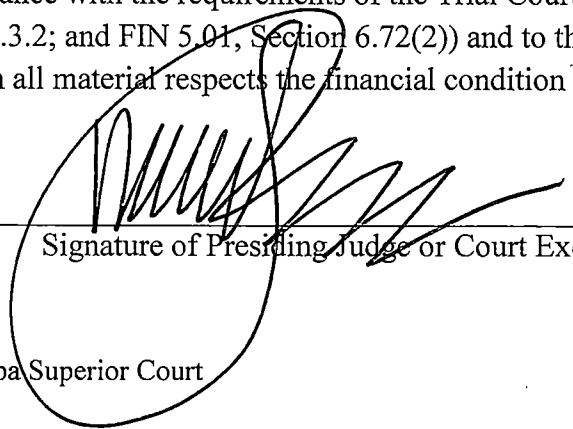


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

Q4 2019/20

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Napa Superior Court

Q4 2019/20

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Napa Superior Court

Q4 2019/20

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	69.2	66.7	66.7	60.9	60.9

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 2019/20									2018/19
	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	\$ (1,089,661)	\$ 1,113,779	\$ 0				\$ 1,650	\$ 25,768	\$ (11,005)
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 2,150							\$ 2,150	\$ 2,150
Cash with County	\$ 397,469		\$ 0				\$ 1,148,675	\$ 1,546,144	\$ 1,745,460
Cash Outside of the JCC									
Cash Equivalents	\$ 1,056,656						\$ 33,054	\$ 1,089,710	\$ 831,706
Total Cash and Cash Equivalents	\$ 366,615	\$ 1,113,779	\$ 0				\$ 1,183,379	\$ 2,663,773	\$ 2,568,311
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 1,795	\$ 2,921						\$ 4,716	\$ 13,109
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 1,202							\$ 1,202	\$ 2,277
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 50,493							\$ 50,493	\$ 69,849
Due From Other Governments	\$ 10,459	\$ 2,757						\$ 13,216	\$ 27,142
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 339,260	\$ 5,970	\$ 50,649					\$ 395,879	\$ 361,669
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 403,209	\$ 11,648	\$ 50,649				\$ 0	\$ 465,506	\$ 474,046
Prepaid Expenses - General	\$ 0	\$ 2,804						\$ 2,804	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0	\$ 2,804						\$ 2,804	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 769,823	\$ 1,128,230	\$ 50,649				\$ 1,183,379	\$ 3,132,082	\$ 3,042,357
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 67,623	\$ 5,816	\$ 0					\$ 73,438	\$ 40,558
Accounts Payable - General	\$ 594	\$ 0	\$ 0				\$ 0	\$ 594	\$ 21,493
Due to Other Funds	\$ 0		\$ 50,493					\$ 50,493	\$ 69,849
Due to Other Courts	\$ 1,411							\$ 1,411	\$ 713
Due to State	\$ 4,931							\$ 4,931	\$ 54,509
TC145 Liability							\$ 34,701	\$ 34,701	\$ 165,683
Due to Other Governments	\$ 17,453	\$ 53,830	\$ 0					\$ 71,283	\$ 14,870
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 3	\$ 3	\$ 295
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 92,011	\$ 59,646	\$ 50,493				\$ 34,704	\$ 236,854	\$ 367,971
Civil									
Criminal									
Unreconciled - Civil and Criminal							\$ 0	\$ 0	
Trust Held Outside of the JCC							\$ 1,118,047	\$ 1,118,047	\$ 1,552,379
Trust Interest Payable							\$ 30,628	\$ 30,628	\$ 13,458
Miscellaneous Trust									
Total Trust Deposits							\$ 1,148,675	\$ 1,148,675	\$ 1,565,837
Accrued Payroll	\$ 331,386		\$ 0					\$ 331,386	\$ 279,090
Benefits Payable	\$ 5,282							\$ 5,282	\$ 4,174
Deferred Compensation Payable									
Deductions Payable	\$ (348)							\$ (348)	\$ (419)
Payroll Clearing	\$ 0							\$ 0	\$ 52,204
Total Payroll Liabilities	\$ 336,319		\$ 0					\$ 336,319	\$ 335,049
Revenue Collected in Advance	\$ 0	\$ 228,414						\$ 228,414	\$ 0
Liabilities For Deposits	\$ 16,326	\$ 132	\$ 157					\$ 16,615	\$ 15,218
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 16,326	\$ 228,546	\$ 157					\$ 245,029	\$ 15,218
Total Liabilities	\$ 444,657	\$ 288,192	\$ 50,649				\$ 1,183,379	\$ 1,966,877	\$ 2,284,075
Total Fund Balance	\$ 325,167	\$ 840,038	\$ 0					\$ 1,165,205	\$ 758,282
Total Liabilities and Fund Balance	\$ 769,823	\$ 1,128,230	\$ 50,649				\$ 1,183,379	\$ 3,132,082	\$ 3,042,357

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 2019/20										2018/19	
	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	\$ 7,942,302	\$ 35,118					\$ 7,977,421	\$ 7,977,492	\$ 7,805,920	\$ 7,853,304	
Improvement and Modernization Fund	\$ 35,903						\$ 35,903	\$ 18,016	\$ 18,016	\$ 18,016	
Judges' Compensation (0150019)	\$ 50,116						\$ 50,116	\$ 45,000	\$ 48,516	\$ 45,000	
Court Interpreter (0150037)	\$ 705,651						\$ 705,651	\$ 741,627	\$ 795,266	\$ 830,231	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 471,629	\$ 465,170					\$ 936,798	\$ 970,568	\$ 411,091	\$ 402,753	
Other Miscellaneous	\$ 309,795						\$ 309,795	\$ 309,795	\$ 309,795	\$ 309,795	
	\$ 9,515,395	\$ 500,288					\$ 10,015,684	\$ 10,062,498	\$ 9,388,604	\$ 9,459,099	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 189,387				\$ 189,387	\$ 188,685	\$ 155,141	\$ 171,151	
Other Judicial Council Grants			\$ 1,610				\$ 1,610	\$ 1,540	\$ 1,540	\$ 2,500	
Non-Judicial Council Grants											
	\$ 0		\$ 190,997				\$ 190,997	\$ 190,225	\$ 156,681	\$ 173,651	
Other Financing Sources											
Interest Income	\$ 36,268	\$ 10,533					\$ 46,801	\$ 40,000	\$ 45,152	\$ 35,000	
Investment Income											
Donations											
Local Fees	\$ 140,158	\$ 39,781					\$ 179,939	\$ 220,200	\$ 232,717	\$ 231,200	
Non-Fee Revenues	\$ 372,251						\$ 372,251	\$ 383,000	\$ 388,291	\$ 361,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 10						\$ 10		\$ (19,596)		
County Program - Restricted		\$ 17,579					\$ 17,579	\$ 22,000	\$ 26,445	\$ 20,000	
Reimbursement Other	\$ 5,945						\$ 5,945	\$ 12,000	\$ 19,048	\$ 15,000	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 554,631	\$ 67,893					\$ 622,524	\$ 677,200	\$ 692,055	\$ 662,200	
Total Revenues	\$ 10,070,027	\$ 568,181	\$ 190,997				\$ 10,829,205	\$ 10,929,923	\$ 10,237,341	\$ 10,294,950	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,847,557		\$ 103,384				\$ 4,950,941	\$ 4,808,336	\$ 5,088,119	\$ 5,001,998	
Temp Help	\$ 22,805						\$ 22,805	\$ 26,000	\$ 28,919	\$ 35,035	
Overtime	\$ 33,032						\$ 33,032	\$ 64,000	\$ 8,529	\$ 7,000	
Staff Benefits	\$ 2,633,014		\$ 65,674				\$ 2,698,688	\$ 2,936,359	\$ 2,668,344	\$ 2,787,307	
	\$ 7,536,409		\$ 169,058				\$ 7,705,466	\$ 7,834,695	\$ 7,793,911	\$ 7,831,340	
Operating Expenses and Equipment											
General Expense	\$ 233,936	\$ 0	\$ 907				\$ 234,843	\$ 214,049	\$ 191,781	\$ 202,477	
Printing	\$ 13,605						\$ 13,605	\$ 14,546	\$ 12,904	\$ 12,500	
Telecommunications	\$ 82,097		\$ 720				\$ 82,817	\$ 80,733	\$ 76,902	\$ 83,385	
Postage	\$ 31,005	\$ 0	\$ 99				\$ 31,103	\$ 26,100	\$ 31,275	\$ 33,130	
Insurance	\$ 6,273						\$ 6,273	\$ 5,000	\$ 5,001	\$ 4,200	
In-State Travel	\$ 8,666		\$ 2,950				\$ 11,616	\$ 14,550	\$ 12,548	\$ 15,600	
Out-of-State Travel											
Training	\$ 6,646	\$ 0	\$ 1,045				\$ 7,691	\$ 13,890	\$ 3,796	\$ 3,700	
Security Services	\$ 179,764		\$ 1,495				\$ 181,259	\$ 197,800	\$ 222,110	\$ 225,000	
Facility Operations	\$ 135,829		\$ 621				\$ 136,451	\$ 127,506	\$ 157,642	\$ 158,759	
Utilities											
Contracted Services	\$ 1,040,347	\$ 49,625	\$ 1,755				\$ 1,091,727	\$ 1,179,340	\$ 1,198,166	\$ 1,261,963	
Consulting and Professional Services	\$ 59,503	\$ 453,579	\$ 372				\$ 513,454	\$ 558,700	\$ 55,106	\$ 58,600	
Information Technology	\$ 264,547	\$ 0	\$ 2,459				\$ 267,006	\$ 230,738	\$ 200,868	\$ 207,655	
Major Equipment								\$ 0	\$ 17,341	\$ 20,611	
Other Items of Expense	\$ 328						\$ 328		\$ 269		
	\$ 2,062,545	\$ 503,204	\$ 12,422				\$ 2,578,171	\$ 2,662,952	\$ 2,185,711	\$ 2,287,580	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 29,753						\$ 29,753	\$ 44,000	\$ 42,979	\$ 45,000	
Judgements, Settlements and Claims	\$ 8,892						\$ 8,892	\$ 9,000			
Debt Service											
Other	\$ 100,000						\$ 100,000	\$ 105,000	\$ 150,000	\$ 150,000	
Capital Costs											
Internal Cost Recovery	\$ (33,798)		\$ 33,798				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 104,846		\$ 33,798				\$ 138,645	\$ 158,000	\$ 192,979	\$ 195,000	
Total Expenditures	\$ 9,703,800	\$ 503,204	\$ 215,278				\$ 10,422,282	\$ 10,655,647	\$ 10,172,601	\$ 10,313,920	
Excess (Deficit) of Revenues Over Expenditures	\$ 366,226	\$ 64,977	\$ (24,281)				\$ 406,923	\$ 274,276	\$ 64,740	\$ (18,970)	
Operating Transfers In (Out)	\$ (177,348)	\$ 153,067	\$ 24,281				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 136,288	\$ 621,994	\$ 0				\$ 758,282	\$ 758,282	\$ 693,542	\$ 693,542	
Ending Balance (Deficit)	\$ 325,167	\$ 840,038	\$ 0				\$ 1,165,205	\$ 1,032,558	\$ 758,282	\$ 674,572	

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

For the month ended June

Fiscal Year 2019/20 2018/19

	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	\$ 3,113,328	\$ 270,079	\$ 8,892				\$ 3,392,299	\$ 3,327,213	\$ 3,331,384	\$ 3,309,280
Traffic & Other Infractions	\$ 297,978	\$ 51,065					\$ 349,043	\$ 411,186	\$ 344,751	\$ 437,129
Other Criminal Cases	\$ 530,622	\$ 456,816					\$ 987,438	\$ 1,236,056	\$ 749,480	\$ 729,909
Civil	\$ 516,129	\$ 2,513					\$ 518,642	\$ 812,831	\$ 440,144	\$ 770,891
Family & Children Services	\$ 687,701	\$ 62,300			\$ 0		\$ 750,001	\$ 800,847	\$ 770,529	\$ 747,074
Probate, Guardianship & Mental Health Services	\$ 43,559	\$ 81,421					\$ 124,980	\$ 148,131	\$ 148,989	\$ 166,860
Juvenile Dependency Services	\$ 124,224	\$ 266,292					\$ 390,516	\$ 294,036	\$ 366,844	\$ 280,658
Juvenile Delinquency Services	\$ 64,765	\$ 364					\$ 65,129	\$ 43,236	\$ 67,018	\$ 40,458
Other Court Operations	\$ 109,746	\$ 991					\$ 110,737	\$ 164,658	\$ 98,234	\$ 159,676
Court Interpreters	\$ 341,480	\$ 364,691					\$ 706,171	\$ 742,167	\$ 683,108	\$ 671,570
Jury Services	\$ 152,398	\$ 23,403	\$ 29,753				\$ 205,554	\$ 249,946	\$ 233,379	\$ 247,814
Security		\$ 185,868					\$ 185,868	\$ 202,154	\$ 227,055	\$ 229,150
Trial Court Operations Program	\$ 5,981,929	\$ 1,765,802	\$ 38,645		\$ 0		\$ 7,786,376	\$ 8,432,461	\$ 7,460,916	\$ 7,790,469
Enhanced Collections	\$ 5,683	\$ 4,089					\$ 9,771	\$ 3,000	\$ 9,556	\$ 3,100
Other Non-Court Operations	\$ 5,079	\$ 23					\$ 5,102		\$ 8,807	
Non-Court Operations Program	\$ 10,761	\$ 4,112					\$ 14,873	\$ 3,000	\$ 18,363	\$ 3,100
Executive Office	\$ 389,189	\$ 53,937					\$ 443,125	\$ 484,387	\$ 563,544	\$ 552,604
Fiscal Services	\$ 334,717	\$ 53,029					\$ 387,747	\$ 376,161	\$ 347,491	\$ 359,700
Human Resources	\$ 319,327	\$ 36,312	\$ 100,000				\$ 455,639	\$ 20,531	\$ 519,325	\$ 274,287
Business & Facilities Services		\$ 172,673					\$ 172,673	\$ 165,764	\$ 199,067	\$ 205,459
Information Technology	\$ 669,543	\$ 492,306					\$ 1,161,849	\$ 1,173,343	\$ 1,063,894	\$ 1,128,301
Court Administration Program	\$ 1,712,776	\$ 808,257	\$ 100,000				\$ 2,621,033	\$ 2,220,186	\$ 2,693,322	\$ 2,520,351
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,705,466	\$ 2,578,171	\$ 138,645		\$ 0		\$ 10,422,282	\$ 10,655,647	\$ 10,172,601	\$ 10,313,920

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Napa

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	2,804	-	-	-	-	2,804	
Restricted	48,523	-	48,523	822,245	-	-	-	-	870,768	
Committed	43,437	-	43,437	14,990	-	-	-	-	58,427	
Assigned	233,207	-	233,207	-	-	-	-	-	233,207	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 325,167	\$ -	\$ 325,167	\$ 840,039	\$ -	\$ -	\$ -	\$ -	\$ 1,165,205	