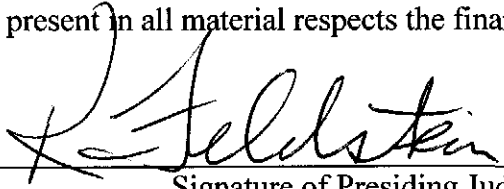


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2/2/2015
Date

Napa Superior Court

Court

Q2 2014/15

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Napa Superior Court

Q2 2014/15

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Napa Superior Court

Q2 2014/15

		Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)					
Court Employee Positions (FTEs)	72.6	71.1	70.1		

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 December
 Fiscal Year 2014/15

2013/14

	Governmental Funds								Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)		
		Non-Grant	Grant							
ASSETS										
Operations	\$ (164,798)	\$ 373,155	\$ (241,922)				\$ 14,861	\$ (18,704)	\$ 18,275	
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	\$ 799,948		\$ 0				\$ 767,335	\$ 1,567,283	\$ 1,642,743	
Cash Outside of the AOC										
Total Cash	\$ 638,099	\$ 373,155	\$ (241,922)				\$ 782,196	\$ 1,551,529	\$ 1,663,968	
Short Term Investment	\$ 1,467,591						\$ 109,709	\$ 1,577,300	\$ 2,397,133	
Investment in Financial Institution										
Total Investments	\$ 1,467,591						\$ 109,709	\$ 1,577,300	\$ 2,397,133	
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 4,063		\$ 187,440					\$ 191,503	\$ 121,805	
Dishonored Checks										
Due From Employee	\$ 3,056							\$ 3,056	\$ (582)	
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	\$ 0	\$ 0						\$ 0	\$ 0	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables	\$ 7,119	\$ 0	\$ 187,440				\$ 0	\$ 194,559	\$ 121,222	
Prepaid Expenses - General									\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses									\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 2,112,809	\$ 373,155	\$ (54,481)				\$ 891,905	\$ 3,323,387	\$ 4,182,324	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 15,000	\$ 0	\$ 0					\$ 15,000	\$ 0	
Accounts Payable - General	\$ 24,797	\$ 0	\$ 0				\$ 0	\$ 24,797	\$ 14,034	
Due to Other Funds	\$ 0		\$ 0					\$ 0	\$ 0	
Due to Other Courts										
Due to State	\$ 0							\$ 0	\$ 0	
TC145 Liability							\$ 124,567	\$ 124,567	\$ 152,392	
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 3	\$ 3	\$ 4	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 39,797	\$ 0	\$ 0				\$ 124,570	\$ 164,367	\$ 166,429	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 767,335	\$ 767,335	\$ 502,203	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 767,335	\$ 767,335	\$ 502,203	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 0							\$ 0	\$ 0	
Deferred Compensation Payable										
Deductions Payable	\$ 0							\$ 0	\$ 0	
Payroll Clearing	\$ 5,740							\$ 5,740	\$ 6,168	
Total Payroll Liabilities	\$ 5,740							\$ 5,740	\$ 6,168	
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	
Other Miscellaneous Liabilities	\$ 1,000							\$ 1,000		
Total Other Liabilities	\$ 8,606	\$ 100	\$ 157					\$ 8,863	\$ 6,762	
Total Liabilities	\$ 54,144	\$ 100	\$ 157				\$ 891,905	\$ 946,305	\$ 681,562	
Total Fund Balance	\$ 2,058,665	\$ 373,055	\$ (54,638)					\$ 2,377,082	\$ 3,500,762	
Total Liabilities and Fund Balance	\$ 2,112,809	\$ 373,155	\$ (54,481)				\$ 891,905	\$ 3,323,387	\$ 4,182,324	

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 2014/15										2013/14	
	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	\$ 4,394,683	\$ 14,420					\$ 4,409,103	\$ 6,985,620	\$ 4,336,431	\$ 6,995,585	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 18,084		\$ 25,336	
Judges' Compensation (45.25)	\$ 22,500						\$ 22,500	\$ 45,000	\$ 22,500	\$ 45,000	
Court Interpreter (45.45)	\$ 223,805						\$ 223,805	\$ 480,000	\$ 214,335	\$ 485,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 111,272						\$ 111,272	\$ 260,222	\$ 117,153	\$ 265,222	
Other Miscellaneous	\$ 309,796						\$ 309,796	\$ 309,796	\$ 309,796	\$ 309,796	
	\$ 5,062,056	\$ 14,420					\$ 5,076,476	\$ 8,098,722	\$ 5,000,215	\$ 8,125,939	
Grants											
AB 1058 Commissioner/Facilitator	\$ 62		\$ 172,604				\$ 172,666	\$ 312,216	\$ 215,101	\$ 312,216	
Other AOC Grants			\$ 19,662				\$ 19,662	\$ 80,232	\$ 15,672	\$ 54,898	
Non-AOC Grants											
	\$ 62		\$ 192,266				\$ 192,328	\$ 392,448	\$ 230,773	\$ 367,114	
Other Financing Sources											
Interest Income	\$ 1,394	\$ 224					\$ 1,618	\$ 8,000	\$ 2,399	\$ 10,000	
Investment Income											
Donations											
Local Fees	\$ 83,503	\$ 36,174					\$ 119,678	\$ 344,200	\$ 143,518	\$ 341,300	
Non-Fee Revenues	\$ 33,659						\$ 33,659	\$ 291,903	\$ 61,127	\$ 292,405	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 1,720						\$ 1,720	\$ 52,000	\$ 1,142	\$ 6,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 74						\$ 74		\$ 74		
	\$ 120,350	\$ 36,398					\$ 156,749	\$ 696,103	\$ 208,259	\$ 649,705	
Total Revenues	\$ 5,182,468	\$ 50,818	\$ 192,266				\$ 5,425,552	\$ 9,187,273	\$ 5,439,247	\$ 9,142,758	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,044,587		\$ 117,415				\$ 2,162,002	\$ 4,876,744	\$ 2,173,978	\$ 5,039,838	
Temp Help	\$ 13,208		\$ 1,086				\$ 14,294	\$ 152,139	\$ 170	\$ 24,000	
Overtime	\$ 1,917						\$ 1,917	\$ 3,000	\$ 1,645	\$ 3,000	
Staff Benefits	\$ 1,013,013		\$ 65,438				\$ 1,078,451	\$ 2,517,251	\$ 1,044,834	\$ 2,437,070	
	\$ 3,072,725		\$ 183,939				\$ 3,256,664	\$ 7,549,134	\$ 3,220,627	\$ 7,503,908	
Operating Expenses and Equipment											
General Expense	\$ 43,058		\$ 742				\$ 43,800	\$ 163,904	\$ 50,602	\$ 194,643	
Printing	\$ 4,676						\$ 4,676	\$ 22,680	\$ 4,575	\$ 18,760	
Telecommunications	\$ 15,793		\$ 305				\$ 16,098	\$ 53,320	\$ 16,470	\$ 40,705	
Postage	\$ 10,192		\$ 71				\$ 10,263	\$ 28,350	\$ 10,664	\$ 30,675	
Insurance	\$ 4,562						\$ 4,562	\$ 5,000	\$ 4,834	\$ 4,500	
In-State Travel	\$ 17,928		\$ 1,747				\$ 19,675	\$ 20,000	\$ 9,347	\$ 19,895	
Out-of-State Travel											
Training	\$ 240		\$ 345				\$ 585	\$ 9,000	\$ 3,682	\$ 10,850	
Security Services	\$ 68,846		\$ 1,344				\$ 70,190	\$ 220,464	\$ 91,125	\$ 199,000	
Facility Operations	\$ 46,474		\$ 687				\$ 47,161	\$ 189,643	\$ 48,180	\$ 133,700	
Utilities											
Contracted Services	\$ 354,051	\$ 23,283	\$ 28,392				\$ 405,727	\$ 1,135,760	\$ 339,841	\$ 880,540	
Consulting and Professional Services	\$ 12,684		\$ 205				\$ 12,890	\$ 62,750	\$ 13,942	\$ 61,450	
Information Technology	\$ 60,669	\$ 45,677	\$ 1,509				\$ 107,855	\$ 146,527	\$ 108,668	\$ 864,810	
Major Equipment	\$ 0						\$ 0		\$ 28,352	\$ 87,852	
Other Items of Expense	\$ 11						\$ 11		\$ 1		
	\$ 639,185	\$ 68,960	\$ 35,348				\$ 743,494	\$ 2,057,398	\$ 730,283	\$ 2,547,380	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 13,615						\$ 13,615	\$ 26,000	\$ 8,542	\$ 26,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (27,617)		\$ 27,617				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (14,002)		\$ 27,617				\$ 13,615	\$ 26,000	\$ 8,542	\$ 26,000	
Total Expenditures	\$ 3,697,909	\$ 68,960	\$ 246,904				\$ 4,013,773	\$ 9,632,532	\$ 3,959,452	\$ 10,077,288	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,484,559	\$ (18,142)	\$ (54,638)				\$ 1,411,780	\$ (445,259)	\$ 1,479,796	\$ (934,530)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 574,106	\$ 391,196	\$ 0				\$ 965,302	\$ 965,302	\$ 2,020,966	\$ 2,020,966	
Ending Balance (Deficit)	\$ 2,058,665	\$ 373,055	\$ (54,638)				\$ 2,377,082	\$ 520,043	\$ 3,500,762	\$ 1,086,436	

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

For the month ended December										
Fiscal Year 2014/15									2013/14	
	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	\$ 1,270,370	\$ 92,691					\$ 1,363,061	\$ 3,161,544	\$ 1,312,359	\$ 2,960,735
Traffic & Other Infractions	\$ 109,979	\$ 24,077					\$ 134,056	\$ 402,403	\$ 151,993	\$ 437,251
Other Criminal Cases	\$ 357,789	\$ 2,402					\$ 360,191	\$ 845,882	\$ 355,736	\$ 918,996
Civil	\$ 211,603	\$ 2,050					\$ 213,653	\$ 671,265	\$ 246,833	\$ 715,868
Family & Children Services	\$ 288,397	\$ 58,473			\$ 0		\$ 346,870	\$ 914,377	\$ 355,166	\$ 836,315
Probate, Guardianship & Mental Health Services	\$ 45,642	\$ 1,903					\$ 47,545	\$ 35,307	\$ 47,403	\$ 54,180
Juvenile Dependency Services	\$ 48,194	\$ 89,108					\$ 137,302	\$ 223,405	\$ 140,307	\$ 224,945
Juvenile Delinquency Services	\$ 15,715	\$ 210					\$ 15,925	\$ 41,405	\$ 21,100	\$ 40,945
Other Court Operations	\$ 36,425	\$ 193					\$ 36,618	\$ 142,723	\$ 9,586	\$ 137,723
Court Interpreters	\$ 134,449	\$ 59,386					\$ 193,835	\$ 525,495	\$ 220,182	\$ 517,563
Jury Services	\$ 52,639	\$ 10,636	\$ 13,615				\$ 76,890	\$ 208,599	\$ 76,618	\$ 208,773
Security		\$ 70,190					\$ 70,190	\$ 209,200	\$ 126,053	\$ 236,352
Trial Court Operations Program	\$ 2,571,203	\$ 411,318	\$ 13,615		\$ 0		\$ 2,996,135	\$ 7,381,605	\$ 3,063,335	\$ 7,289,645
Enhanced Collections	\$ 2,742	\$ 16					\$ 2,757	\$ 85,811	\$ 12,508	\$ 80,442
Other Non-Court Operations	\$ 5,795	\$ 30					\$ 5,825		\$ 3,778	
Non-Court Operations Program	\$ 8,537	\$ 45					\$ 8,582	\$ 85,811	\$ 16,286	\$ 80,442
Executive Office	\$ 278,232	\$ 59,135					\$ 337,367	\$ 775,618	\$ 228,924	\$ 510,916
Fiscal Services	\$ 120,043	\$ 5,564					\$ 125,607	\$ 376,145	\$ 114,542	\$ 378,176
Human Resources	\$ 90,887	\$ 6,516					\$ 97,403	\$ (201,519)	\$ 107,243	\$ (41,669)
Business & Facilities Services		\$ 47,742					\$ 47,742	\$ 147,271	\$ 62,773	\$ 182,295
Information Technology	\$ 187,763	\$ 213,173					\$ 400,936	\$ 1,067,601	\$ 366,349	\$ 1,677,483
Court Administration Program	\$ 676,925	\$ 332,130					\$ 1,009,055	\$ 2,165,116	\$ 879,830	\$ 2,707,201
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,256,664	\$ 743,494	\$ 13,615		\$ 0		\$ 4,013,773	\$ 9,632,532	\$ 3,959,452	\$ 10,077,288