



## JUDICIAL COUNCIL OF CALIFORNIA

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# REPORT TO THE JUDICIAL COUNCIL

For business meeting on February 19, 2015

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Title	Agenda Item Type
Trial Court Trust Fund Allocations: 2 Percent State-Level Reserve	Action Required
Rules, Forms, Standards, or Statutes Affected	Effective Date
None	February 19, 2015
Recommended by	Date of Report
Trial Court Budget Advisory Committee, 2 Percent Funding Request Review Subcommittee	February 12, 2015
Hon. Marsha Slough, Cochair Ms. Mary Beth Todd, Cochair	Contact
	Patrick Ballard, Supervisor Finance 818-558-3115 <a href="mailto:patrick.ballard@jud.ca.gov">patrick.ballard@jud.ca.gov</a>

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### Executive Summary

The Trial Court Budget Advisory Committee's 2 Percent Funding Request Review Subcommittee (TCBAC subcommittee) presents a recommendation to the Judicial Council on the Superior Court of Napa County's application for supplemental funding for relocation costs due to the significant Napa earthquake on August 24, 2014, that required the immediate closure of the court's historic courthouse. Under the current policy adopted by the Judicial Council, from January 1 through March 15, 25 percent of the remaining Trial Court Trust Fund 2 percent state-level reserve is available for court requests due to unforeseen emergencies or unanticipated expenses. These court requests are to be reviewed and recommendations made to the Judicial Council by the TCBAC subcommittee. For 2014–2015, the 25 percent amount remaining in the 2 percent state-level reserve is \$9.34 million. The total amount requested by the Superior Court of Napa County is \$187,000.

## **Recommendation**

The TCBAC subcommittee recommends that the Judicial Council allocate a one-time distribution of \$187,000 to the Superior Court of Napa County. The Superior Court of Napa County will reimburse the Trial Court Trust Fund (TCTF) 2 percent state-level reserve if and when a reimbursement from the Federal Emergency Management Agency (FEMA) is received by the court for costs associated with this request.

## **Previous Council Action**

### **Supplemental funding process and criteria**

On June 27, 2012, the Governor signed into law Senate Bill 1021, which repealed the provisions in Government Code section 77209 related to urgent needs funding from the Trial Court Improvement Fund (TCIF). SB 1021 added Government Code section 68502.5, which requires that the Judicial Council set aside as a reserve an amount equal to 2 percent of the TCTF appropriation in Program 45.10. In response to this new statute, the council, at its August 31, 2012 meeting, approved the policy with regard to the process, criteria, and required information for requesting supplemental funding from the reserve. This process modified what was approved by the council at its October 28, 2011 meeting as it related to requests for supplemental funding for urgent needs from the TCIF.

At the Judicial Council's October 28, 2014 business meeting, the council approved the TCBAC-recommended changes to expedite the distribution of the unexpended reserve funds to trial courts earlier in the fiscal year, and to establish a process for courts to apply for funding for emergencies after these funds have been distributed. For 2015–2016, the TCBAC recommended proposing amendments to the statute that establishes the 2 percent state-level reserve. The council approved the following recommendations at its October 28, 2014 business meeting<sup>1</sup>:

- 1) Starting in 2014–2015, approved the distribution in January, after the Judicial Council's December business meeting, of 75 percent of the remaining Trial Court Trust Fund (TCTF) 2 percent reserve funds. From January 1 through March 15, the remaining 25 percent of the 2 percent reserve is available for court requests due to unforeseen emergencies or unanticipated expenses. These court requests are to be reviewed and recommended to the Judicial Council by a TCBAC working group. Any remaining funds are to be distributed back to the trial courts after March 15. The Judicial Council's current, approved supplemental funding process is to be updated by staff to reflect these changes. (See Attachment A: Judicial Council–Approved Process for Supplemental Funding.)
- 2) Directed that court requests due to unforeseen emergencies or unanticipated expenses approved after March 15 and until June 30 be distributed to the court as a cash advance loan until the following fiscal year when the court, if necessary, could apply for supplemental funding from the TCTF 2 percent reserve at the Judicial Council's October

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<sup>1</sup> See <http://www.courts.ca.gov/documents/jc-20141028-itemM.pdf>

business meeting in order to repay the cash advance loan. These court requests are to be reviewed and recommended to the Judicial Council.

- 3) Directed the TCBAC, working with the Court Executive Advisory Committee, Trial Court Presiding Judges Advisory Committee, and the Policy Coordination and Liaison Committee, to recommend proposed amendments to Government Code section 68502.5(c)(2)(B), the statute that establishes the 2 percent reserve, to be included as trailer bill language to the 2015 Budget Act. These recommended amendments are to be presented at the Judicial Council's business meeting in either January or February 2015.

### **Rationale for Recommendation**

Under the TCBAC's subcommittee recommendation, the court would receive two allocations from the remaining 25 percent of the TCTF 2 percent state-level reserve: the first one for supplemental funding of \$187,000 and a second from a proportionate share of any remaining funds from the 2 percent state-level reserve after March 15, which is allocated to all 58 trial courts regardless of whether the Judicial Council has allocated to the court supplemental funding for an urgent need in the current fiscal year process. However, the Napa County court would reimburse the 2 percent reserve for the \$187,000 in supplemental funding if FEMA monies are received.

**Background.** On February 10, 2015, the TCBAC's subcommittee reviewed and discussed the supplemental funding application from the Superior Court of Napa County to determine if the request met the criteria of the Judicial Council-approved policy. Under the policy adopted by the Judicial Council, the main criteria for determining whether a court may receive supplemental funding related to an urgent need is that the court is projecting a current-year negative fund balance due to an unavoidable funding shortfall, unanticipated expense, or unforeseen emergency. The results of this review by the TCBAC's subcommittee are that the Napa County court meets the criteria of the council-approved policy, by demonstrating that the current year budget deficit was due to the relocation costs that the court had to incur as a result of the earthquake damage that required the immediate closure of its historic courthouse.

### **Overview of the court's application for supplemental funding**

The Napa County court is projecting an \$185,000 (General Fund) negative fund balance for 2014–2015, and therefore submitted an application requesting supplemental funding in the form of a loan. The application identifies that the reason for requesting supplemental funding is for the immediate relocation of three judicial officers and staff from the earthquake-damaged historic courthouse (red tagged) to the criminal courthouse and juvenile court facility. Although the court is requesting the funding as a loan, the court will only be able to repay the 2 percent reserve if and when a reimbursement from FEMA is received for these relocation costs. (See Attachment B for the application submitted by the Napa County court.)

As stated above, the court identifies the relocation-associated costs caused by the earthquake damage to the historic courthouse as the reason for requesting supplemental funding. The TCBAC's subcommittee and Judicial Council staff reviewed the completed application submitted by the Napa County court on February 2, 2015, and determined that it contained all of the information required by the council. Although the court's 2014–2015 beginning balance was \$965,000, 59 percent, or \$573,000, is encumbered for the Tyler case management project; the remaining 41 percent, or \$391,000, is statutorily restricted under Government Code section 77203. According to the court's application, at least \$240,000 of these statutorily restricted funds will be used to offset expenditures in 2014–2015. The overall ending fund balance in 2014–2015 is projected to be \$49,000, due to the \$234,000 in statutorily restricted funds and the General Fund deficit of \$185,000 caused by the earthquake-related relocation. For 2015–2016, the court is projecting a negative fund balance of \$88,000 due to additional earthquake-related costs of \$90,000. The court will also seek emergency relief from FEMA for these costs.

The application identifies the consequences to the public, access to justice, and court operations of not receiving urgent needs monies. The court also indicates that if urgent needs monies are not received in 2014–2015, the court will have to implement other union-negotiated actions that would further decrease operating and personnel costs, in addition to the already implemented reduction in hours for employees to 37.5 hours per week. This would result in further reductions to services currently provided by the court that have already been severely impacted.

### **Discussion**

The subcommittee met on February 10, 2015, to discuss the Napa County court request. The court's court executive officer (CEO), who is a member of the subcommittee, recused himself from the meeting but was requested to be present by the cochairs of the committee in order to respond to questions from the members. One member wanted to know why the professional consultant's expenditures reflected in the court's application were significantly higher than in prior years. Napa's CEO responded that the increase in expenditures was for the Tyler case management project to replace the criminal case types of the existing case management system and did not reflect any earthquake-related expenses. Another member wanted to know why the court was incurring additional bandwidth costs in the list of estimated expenditures in the court's application for the juvenile court facility and how these costs were related to the relocation from the historic courthouse. The CEO responded that the court had lost a total of four courtrooms from the historic courthouse being closed and was only able to replace two temporary courtrooms at their criminal courthouse to offset this loss. The remaining caseload has been shifted to the juvenile court facility a few miles away which has been used to hear juvenile calendars, especially in-custody cases since the juvenile detention center is close by. The network bandwidth, although slow, has been adequate for this limited caseload. However, with the facility now being used to also hear family law, small claims, and civil calendars, the network had to be upgraded to handle the increase in data exchanges for case management and for technological reasons. A follow-up question was asked on the length of time that the court would be using the juvenile court facility in this enhanced capacity. The court CEO responded that this facility would be used in this

capacity during the entire reconstruction of the historic courthouse, which would be a minimum of two years.

The committee voted unanimously to recommend that the Judicial Council allocate a one-time distribution of \$187,000. If and when a reimbursement from FEMA is received for these relocation costs, the Superior Court of Napa County will reimburse the TCTF 2 percent state-level reserve.

Table 1 below demonstrates the impact of supplemental funding on the court’s estimated 2014–2015 ending fund balance.

**Table 1: Estimated 2014–2015 Ending General Fund Balance for the Napa County Court**

	<b>2014–2015 Estimated Fund Balance</b>	<b>Recommendation (2% = \$187,000)</b>
Statutorily Restricted Funds	233,594	233,594
General Fund	1,940	1,940
<i>Earthquake Relocation Costs</i>	<i>(186,577)</i>	<i>(186,577)</i>
Court Estimated Fund Balance	48,957	48,957
<b><i>2% Reserve Allocation</i></b>	<b><i>0</i></b>	<b><i>186,577</i></b>
<b><i>General Fund Balance</i></b>	<b><i>(184,637)</i></b>	<b><i>1,940</i></b>
Revised Estimated Fund Balance	48,957	235,534

**Comments, Alternatives Considered, and Policy Implications**

As required by the Judicial Council-adopted process for supplemental funding for urgent needs, the Superior Court of Napa County was provided a preliminary version of the report for review and comment. The court provided the following comment:

Superior Court of California, County of Napa

The Superior Court of California, County of Napa requests that the Judicial Council consider the following additional information in regards to its request:

The Napa Superior Court has submitted all the earthquake related expenses for reimbursement from FEMA. This process is being facilitated by the California Office of Emergency Services (CalOES), which reviews and prepares all claims. Although this process is currently underway, CalOES staff has preliminarily indicated that Napa Superior Court’s earthquake expenses are typically of those reimbursed by FEMA. As such, the court is hopeful that it will be able to reimburse most if not all of the funds requested from the 2% state level reserve.

## **Implementation Requirements, Costs, and Operational Impacts**

The costs and operational impacts of granting or not granting the request of the Superior Court of Napa County are discussed within each option.

### **Attachments**

1. Attachment A: Judicial Council–Approved Process for Supplemental Funding
2. Attachment B: Superior Court of California, County of Napa, Application for Supplemental Funding

## Judicial Council-Approved Process for Supplemental Funding

Below is the process for supplemental funding that was approved by the Judicial Council at its August 31, 2012, meeting.

- a. Supplemental funding for urgent needs is defined as unavoidable funding shortfalls, unforeseen emergencies, or unanticipated expenses for existing programs.
  - i. A request can be for either a loan or one-time funding that is not repaid, but not for ongoing funding.
- b. The submission, review, and approval process is:
  - i. All requests will be submitted to the Judicial Council for consideration;
  - ii. Requests will be submitted to the Administrative Director of the Courts by either the court's presiding judge or court executive officer;
  - iii. The Administrative Director of the Courts will forward the request to the AOC Director of Finance [now Fiscal Services Office].
  - iv. AOC Finance Division [Fiscal Services Office] budget staff will review the request, ask the court to provide any missing or incomplete information, draft a preliminary report, share the preliminary report with the court for its comments, revise as necessary, and issue a final report for the council;
  - v. The final report will be provided to the requesting court prior to the report being made publicly available on the California Courts website; and
  - vi. The court may send a representative to the Judicial Council meeting to present its request and respond to questions from the council.
- c. Beginning in 2012–2013, court requests for supplemental funding for urgent needs due to unavoidable budget shortfalls, must be submitted to the Administrative Director of the Courts, by no later than October 1. Courts are encouraged to submit supplemental funding requests for urgent needs before the October 1 deadline, but no earlier than 60 days after the Budget Act is enacted into law.
- d. Beginning in 2012–2013, the Judicial Council shall allocate up to 75 percent of the 2 percent state-level reserve fund by October 31 of each year to courts requesting supplemental funding for urgent needs due to unavoidable funding shortfalls.
- e. Beginning in 2012–2013, after October 31 and by March 15 of each fiscal year, the Judicial Council shall allocate the remaining funds if there has been an approved request from a trial court(s) requesting supplemental funding for urgent needs due to unforeseen emergencies or unanticipated expenses for existing programs.

Any unexpended funds shall be distributed to the trial courts on a prorated basis. Beginning in 2014-2015, after October 31 and by March 15 of each fiscal year, the Judicial Council shall allocate 25 percent of the remaining funds if there has been an approved request from a trial court(s) requesting supplemental funding for urgent needs due to unforeseen emergencies or unanticipated expenses for existing programs. Any unexpended funds shall be distributed to the trial courts on a prorated basis. After March 15 and until June 30, requests due to unforeseen emergencies or unanticipated expenses approved, will be distributed to the court as a cash advance loan, until the following fiscal year when the court, if necessary, could apply for supplemental funding from the TCTF 2 percent reserve at the Judicial Council's October business meeting in order to repay the cash advance loan.

These court requests are to be reviewed and recommended to the Judicial Council by the Trial Court Budget Advisory Committee's 2 Percent Funding Request Review subcommittee.

- f. To be considered at a scheduled Judicial Council business meeting, requests submitted after October 31 for supplemental funding due to unforeseen emergencies and unanticipated expenses must be submitted to the Administrative Director of the Courts at least 25 business days prior to that business meeting.
- g. The Judicial Council would consider appropriate terms and conditions that courts must accept in order to receive supplemental funding for urgent needs.

***Judicial Council-Approved Criteria for Eligibility for and Allocation of Supplemental Funding***

Below are the criteria for eligibility for and allocation of supplemental funding for trial courts' urgent needs that were approved by the Judicial Council at its August 31, 2012, meeting.

- a. Only trial courts that are projecting a current-year negative fund balance can apply for supplemental funding related to urgent needs.
- b. Generally, no court may receive supplemental funding for urgent needs in successive fiscal years absent a clear and convincing showing.
- c. Courts submitting on or before October 1 can only receive up to the amount the court contributed to the 2 percent state-level reserve fund. If the requested amount is beyond the court's contribution to the 2 percent state-level reserve fund, the Judicial Council may distribute more funding to the court, after October 31 and prior to March 15 of the fiscal year.

More specifically, courts that submit by October 1 a request for an unavoidable funding shortfall, may apply with updated financial information for unforeseen emergencies or



unanticipated expenses for existing programs distribution at a future Judicial Council business meeting prior to March 15.

- d. Allocate to all courts in January, 75 percent of unexpended funds from the 2% state-level reserve, regardless of whether the Judicial Council has allocated to a court supplemental funding for an urgent need in the current fiscal year, using courts' current year Trial Court Trust Fund and General Fund base allocation.
- e. If a court that is allocated supplemental funding determines during the fiscal year that some or all of the allocation is no longer needed due to changes in revenues and/or expenditures, [it] is required to return the amount that is not needed.

***Judicial Council-Approved Information Required to be Provided by Trial Courts for Supplemental Funding***

Below is the information required to be provided by trial courts for supplemental funding for urgent needs that were approved by the Judicial Council at its August 31, 2012, meeting.

- a. A description of what factors caused or are causing the need for funding;
- b. If requesting a one-time distribution, an explanation of why a loan would not be appropriate;
- c. Current status of court fund balance;
- d. Three-year history of year-end fund balances, revenues, and expenditures;
- e. Current detailed budget projections for the current fiscal year (e.g., FY 2012–2013), budget year (e.g., FY 2013–2014), and budget year plus 1 (e.g., FY 2014–2015);
- f. Measures the court has taken in the last three years regarding revenue enhancement and/or expenditure reduction, including layoffs, furloughs, reduced hours, and court closures;
- g. Employee compensation practices (e.g., cost-of-living adjustments) and staffing levels in the past five years;
- h. Description of the consequences to the court's operations if the court does not receive funding;
- i. Description of the consequences to the public and access to justice if the court does not receive funding;

- j. What measures the court will take to mitigate the consequences to court operations, the public, and access to justice if funding is not approved;
- k. Five years of filing and termination numbers;
- l. Most recent audit history and remediation measures;
- m. If supplemental funding was received in prior year, please identify amount received and explain why additional funding is again needed in the current fiscal year; and
- n. If the request for supplemental funding is not for a one-time concern, the court must include an expenditure/revenue enhancement plan that identifies how the court will resolve its ongoing funding issue.

**Superior Court of Napa County  
Application for Supplemental Funding**

**Final Submission – February 2, 2015**

## APPLICATION FOR SUPPLEMENTAL FUNDING FORM

Please check the type of funding that is being requested:

- CASH ADVANCE** (Complete Section I only.)
- URGENT NEEDS** (Complete Sections I through IV.)
- ONE-TIME DISTRIBUTION**
- LOAN**

**SECTION I: GENERAL INFORMATION**

<b>SUPERIOR COURT:</b> Napa	<b>PERSON AUTHORIZING REQUEST</b> (Presiding Judge or Court Executive Officer): Richard Feldstein, Court Executive Officer	
	<b>CONTACT PERSON AND CONTACT INFO:</b> rick.feldstein@napa.courts.ca.gov	
<b>DATE OF SUBMISSION:</b> 1/14/2015	<b>DATE FUNDING IS NEEDED BY:</b> 3/2/2015	<b>REQUESTED AMOUNT:</b> \$186,576.56

**REASON FOR REQUEST**

(Please briefly summarize the reason for this funding request, including the factors that contributed to the need for funding. If your court is applying for a cash advance, please submit a cash flow statement when submitting this application. Please use attachments if additional space is needed.)

On August 24, 2014, Napa experienced a significant earthquake that required the immediate closure of our Historic Courthouse (HCH). This facility housed three judicial officers, staff providing legal research, civil and family law clerks office, judicial reception, interpreters, mediation, Self Help Center, information technology, accounting, HR, and executive office services. In response all HCH staff and judicial officers had to be immediately relocated and consolidated with the balance of our judicial officers and staff in our criminal and juvenile court facilities. Recently, the court has been able to gain limited access to the newer portions of the historic courthouse. However, the most historic portions (built in the 1870s) will remain closed for reconstruction for a minimum of two years. The resulting emergency costs for relocation and provision of operations in alternative services require the court to submit this request for urgent need supplemental funding.

Please be aware that the court is seeking emergency relief through FEMA. If and when such expenses are reimbursed by FEMA, the court will reimburse the TCTF for the corresponding supplemental funding received through this funding request.

Section II through Section IV of this form is required to be completed if your court is applying for supplemental funding for urgent needs (unavoidable funding shortfall, unforeseen emergency or unanticipated expenses for existing programs). Please submit attachments to respond to Sections II through Section IV.

**SECTION II: TRIAL COURT OPERATIONS AND ACCESS TO JUSTICE****A. What would be the consequence to the public and access to justice if your court did not receive the requested funding?**

The court would experience a year end budget shortfall of the amount requested through the supplemental funding process.

**B. What would be the consequence to your court's operations if your court did not receive the requested funding?**

The court already has reduced its employee workweek to 37.5 hours per week and closes all court facilities every Friday afternoon. To avoid the budget shortfall resulting from denial of this request, the court will have to implement other union negotiated actions that would further decrease our operating and personnel costs. When added to similar actions of the past 3 years, although necessary, this alternative would devastate the already severely reduced services currently provided by the court.

**C. What measures will your court take to mitigate the consequences to access to justice and court operations if funding is not approved by the Judicial Council?**

In addition to the budget reductions of the past 5 years, Napa is a WAFM donor court and experiences a 20 percent budget reduction of all funding allocated or reallocated under the new formula. For example, because of WAFM and the TCTF and employee benefits shortfall, the court has received no relief from prior year budget reductions in the form of additional funding. In response, the court has already exercised all reasonable efforts to mitigate the consequences of a budget shortfall on access to justice services by our local community.

**D. Please provide five years of filing and termination numbers.**

See Attachment B-1

**APPLICATION FOR SUPPLEMENTAL FUNDING FORM (Continued)**

**SECTION III: REVENUE ENHANCEMENT AND COST CONTROL MEASURES**

**A. If supplemental funding was received in prior year, please identify amount received and explain why additional funding is again needed in the current fiscal year.**

Not applicable.

**B. If the request for supplemental funding is not for a one-time concern, the court must include an expenditure/revenue enhancement plan that identifies how the court will resolve its ongoing funding issue.**

Not applicable.

**C. What has your court done in the past three fiscal years in terms of revenue enhancement and/or expenditure reductions, including layoffs, furloughs, reduced hours, and court closures?**

1. Reduction of the court's workweek from 40 to 37.5 hours for all employees, a 6.25% salary and salary driven benefit reduction.
2. Shifting of the 100% of the payment of the employee's share of retirement costs from the court back to the employee.
3. Closure of all court facilities at 2:30 pm on Friday of each week.
4. Layoff of 8 staff members.
5. Eliminated 4 positions that became vacant due to retirement.
6. Curtailment of various services including court reporters in all proceedings where it is not mandated, decreased self-help and mediation services, and decreased daily clerk's office hours.

**D. Please describe the employee compensation changes (e.g. cost of living adjustments and benefit employee contributions) and staffing levels for past five fiscal years for the court.**

Although the court did provide a 3% in 2009 and 3.5% in 2012 (deferred from 2010), these adjustments were contractually **obligated as part of a 4 year MOU signed in 2007 before the recession**. Furthermore, at the point the adjustments were implemented, we successfully negotiated labor agreements that made them cost neutral though corresponding furloughs and employee pickup of additional retirement costs.

In 2013/14 the court and the union agreed to one-time payments for all employees. We knew we could not sustain on-going salary increases. One-time payments were equivalent to 3% of salary, for \$138,000, were paid in 2013/14 as part of our reserve spend down strategy.

**In 2012/13 and again in 2014/15, the court suspended the Vacation cash-out provision for all employees. This provision cost the court an average of \$50,000 annually.**

**SECTION IV: FINANCIAL INFORMATION**

**Please provide the following:**

- A. Current detailed budget projections/estimates for the current fiscal year, budget year and budget year plus one (e.g., if current fiscal year is FY 2012-2013, then budget year would be FY 2013-2014 and budget year plus one would be FY 2014-2015).**

See attached 2014/15 Budget Projections spreadsheet for current year.

- B. Current status of your court's fund balance.**

See attached 2014/15 Budget Projections spreadsheet.

- C. Three-year history of your court's year-end fund balances, revenues, and expenditures.**

See the attached most recent 3 years of Q4 QFS reports.

- D. If the trial courts' application is for one-time supplemental funding, please explain why a loan would not be appropriate.**

To the extent that FEMA reimburses the branch for such costs, this funding adjustment will be reduced.

- E. The most recent audit findings of fiscal issues and the remediation measures taken to address them.**

See attached Open Issues list from our 2010 JC Internal Audit.

### Filings per Judicial Position and Dispositions

Fiscal Years 2003-04 through 2012-13

*(Data may have been reported as incomplete, check Statistical Overview to confirm)*

### Napa Superior Court Figures 1-2



Get the chart

Fiscal year	Judicial positions (A)	Filings		Dispositions	
		Total (B)	Per judicial position (C)	Total (E)	Per judicial position (F)
FY13	8.0	23,889	2,986	24,570	3,071
FY12	8.0	21,301	2,663	21,343	2,668
FY11	8.0	27,553	3,444	30,103	3,763
FY10	8.0	31,555	3,944	30,188	3,774
FY09	8.0	30,821	3,853	31,367	3,921
FY08	8.0	28,498	3,562	28,768	3,596
FY07	8.0	29,762	3,720	29,824	3,728
FY06	8.0	28,293	3,537	25,962	3,245
FY05	8.0	27,032	3,379	27,472	3,434
FY04	8.0	27,982	3,498	28,664	3,583

**Napa Superior Court**  
**2014-15 and 2015-16 Revenue Projections**

EXPENSE LINE ITEM	FY 15-16 Budget Projections	FY 14-15 Budget Projections	FY 13-14 Actuals	FY 12-13 Actuals		
<b>PERSONNEL COSTS:</b>						
SALARIES	4,887,206	4,887,206	5,171,760	5,020,071		
BENEFITS	2,821,550	2,821,550	2,451,889	2,298,478		
<b>SUB-TOTAL</b>	<b>7,708,756</b>	<b>7,708,756</b>	<b>7,623,649</b>	<b>7,318,549</b>		
<b>MANDATED SERVICES:</b>						
POSTAGE	30,000	30,000	27,697	27,559		
INSURANCE	4,850	4,850	4,834	4,248		
AOC ADMIN CHARGES	10,000	10,000	11,170	9,157		
CONTRACT COURT INTERPRETERS	125,000	125,000	181,765	163,541		
COURT TRANSCRIPTS	100,000	100,000	107,842	83,877		
DEPEND COUNSEL-CHILD	52,333	52,333	52,333	49,224		
DEPEND COUNSEL-PARENT	135,000	135,000	133,114	132,150		
CRT APPT CNSL-3150	48,000	48,000	47,895	48,000		
INVESTIGATOR SERVICES	2,000	2,000	1,426	3,750		
PSYCH EVALUATIONS	50,000	50,000	58,343	47,083		
JUROR FEES/MILEAGE/MEALS	25,000	25,000	25,075	25,139		
<b>SUB-TOTAL</b>	<b>582,183</b>	<b>582,183</b>	<b>651,493</b>	<b>593,728</b>		
<b>RESTRICTING/PASS THROUGH FUNDING COSTS:</b>						
TRAFFIC SCHOOL MONITORING	46,567	46,567	84,841	59,954		
COUNTY SERVICES	60,000	60,000	59,632	60,267		
<b>SUB-TOTAL</b>	<b>106,567</b>	<b>106,567</b>	<b>144,473</b>	<b>120,220</b>		
<b>DISCRETIONARY COSTS:</b>						
OFFICE SUPPLIES	42,000	42,000	41,086	43,534		
OTHER OFFICE/GEN'L EXPENSE	4,390	4,390	54,597	4,957		
ADVERTISING	1,080	1,080	3,467	4,831		
MEETINGS/CONFERENCES	5,000	5,000	4,474	4,676		
SUBSCRIPTIONS-PRINT & ONLINE	35,000	35,000	34,916	31,463		
MINOR EQUIPMENT	10,000	10,000	30,339	10,045		
MINOR FURNITURE	540	540	3,963	3,552		
COMPUTERS & ACCESSORIES	5,000	5,000	26,424	133,058		
EQUIP & FURNITURE MNTCE & REPAIR	19,411	19,411	22,273	13,864		
PRINTING/PRINTED FORMS	16,000	16,000	15,088	18,276		
TELECOMMUNICATIONS	35,820	35,820	32,856	27,442		
TRAVEL	20,000	20,000	18,146	14,345		
TRAINING	9,000	9,000	7,805	5,113		
PERIM SECURITY	180,000	180,000	195,490	197,585		
STORAGE	40,700	40,700	34,131	37,812		
JANITORIAL	65,000	65,000	63,424	63,551		
FACILITY COSTS	23,700	23,700	25,640	27,431		
PROFESSIONAL SVCS	587,540	472,400	211,868	202,165		
MAJOR EQUIPMENT	0	20,000	97,821	61,916		
EQUIP/IT MAINTENANCE	119,307	119,307	189,391	197,059		
IT CONTRACTS	13,000	13,000	12,662	12,658		
IT REPAIRS/SUPPLIES/OTHER	11,150	11,150	4,791	9,217		
IT SOFTWARE & LIC FEES	2,960	2,960	669,797	4,324		
<b>SUB-TOTAL</b>	<b>1,246,598</b>	<b>1,151,458</b>	<b>1,800,448</b>	<b>1,128,874</b>		
<b>TOTAL EXPENSES:</b>	<b>9,644,103</b>	<b>9,548,963</b>	<b>10,220,063</b>	<b>9,161,372</b>		

FY 14-15			
\$	9,080,904	Ongoing Revenue	
\$	230,000	Tyler Project Encumbrance	
\$	240,000	Restricted Automation Funding	
\$	9,550,904	Total Available Revenue	
	1,941	Year End Balance Without Earthquake Costs	
\$	186,577	Earthquake Emergency Expenses	
\$	(184,636)	Year End Balance With Earthquake Costs	

FY 15-16			
	9,206,343	Ongoing Revenue	
	345,140	Tyler Project Encumbrance	
	95,000	Restricted Automation Funding	
	9,646,483	Total Available Revenue	
	2,380	Year End Balance Without Earthquake Costs	
	90,000	Earthquake Emergency Expenses	



Napa Superior Court

2014-15 and 2015-16 Revenue Projections

EXPENSE LINE ITEM	FY 15-16 Budget Projections	FY 14-15 Budget Projections	FY 13-14 Actuals	FY 12-13 Actuals		
		<b>(87,620)</b> Year End Balance With Earthquake Costs				

Napa Superior Court  
2014-15 and 2015-16 Revenue Projections

Updated 1/28/15

REVENUE LINE ITEM	FY 15-16 Budget Projections	FY 14-15 Budget Projections
<b>TCTF - 45.10</b>		
Civil Assessment	480,000	480,000
All other 45.10 Revenue excl Civil Assessment	6,917,589	6,852,916
<b>SUB-TOTAL</b>	<b>7,397,589</b>	<b>7,332,916</b>
<b>AOC/Grant/MOU Reimbursements</b>		
AB1058 Reimbursements	312,216	312,216
Other State Grant Reimbursements	80,232	80,232
MOU Reimbursements (TCTF/TCIF/Mod)	82,376	82,376
CAC/Jury/Judges - Program 45.10 & 45.25	240,930	240,930
Interpreters - Program 45.45	480,000	480,000
<b>SUB-TOTAL</b>	<b>1,195,754</b>	<b>1,195,754</b>
<b>Local Fees/Non-Fee Revenue</b>		
Local Court Fees/Non-Fee Revenue	600,000	538,911
<b>SUB-TOTAL</b>	<b>600,000</b>	<b>538,911</b>
<b>Other Revenue/Reimbursements</b>		
Interest Income	6,000	6,323
Civil Jury Reimbursement	7,000	7,000
<b>SUB-TOTAL</b>	<b>13,000</b>	<b>13,323</b>
<b>TOTAL REVENUE:</b>	<b>9,206,343</b>	<b>9,080,904</b>

State Trial Court Funding	\$	7,397,589	\$	7,332,916
Various State and Federal Grants	\$	1,195,754	\$	1,195,754
Dedicated Revenue Funds	\$	600,000	\$	538,911
Local Fees/Non-Fee Revenue	\$	13,000	\$	13,323
Total Revenue	\$	9,206,343	\$	9,080,904

Napa Superior Court  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

Attachment B3  
 Section IV: Question C

For the month ended Jun									
Fiscal Year 2011/12									2010/11
	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						
<b>ASSETS</b>									
Operations	\$ (95,933)	\$ 32,262	\$ 0				\$ 3,802	\$ (59,870)	\$ (169,275)
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 2,950							\$ 2,950	\$ 2,950
Cash with County	\$ 1,688,630		\$ 0				\$ 535,614	\$ 2,224,244	\$ 2,730,402
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 1,595,647</b>	<b>\$ 32,262</b>	<b>\$ 0</b>				<b>\$ 539,415</b>	<b>\$ 2,167,324</b>	<b>\$ 2,569,077</b>
Short Term Investment	\$ 1,158,839	\$ 0					\$ 168,633	\$ 1,327,472	\$ 1,154,152
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 1,158,839</b>	<b>\$ 0</b>					<b>\$ 168,633</b>	<b>\$ 1,327,472</b>	<b>\$ 1,154,152</b>
Accrued Revenue	\$ 2,333	\$ 22						\$ 2,354	\$ 5,066
Accounts Receivable - General	\$ 59,685		\$ 53,312					\$ 112,997	\$ 161,629
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 51,101							\$ 51,101	\$ 95,284
Due From Other Governments	\$ 37,856							\$ 37,856	\$ 27,795
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 141,266		\$ 4,895					\$ 146,161	\$ 151,693
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 292,242</b>	<b>\$ 22</b>	<b>\$ 58,207</b>				<b>\$ 0</b>	<b>\$ 350,470</b>	<b>\$ 441,468</b>
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									\$ 0
Counties	\$ 0							\$ 0	\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 3,046,727</b>	<b>\$ 32,283</b>	<b>\$ 58,207</b>				<b>\$ 708,048</b>	<b>\$ 3,845,266</b>	<b>\$ 4,164,697</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 34,039		\$ 6,949					\$ 40,988	\$ 57,935
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0		\$ 51,101					\$ 51,101	\$ 95,284
Due to Other Courts									\$ 0
Due to State	\$ 7,681							\$ 7,681	\$ 12,644
TC145 Liability							\$ 172,411	\$ 172,411	\$ 201,496
Due to Other Governments	\$ 14,088	\$ 30	\$ 0					\$ 14,118	\$ 14,493
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									\$ 0
Interest							\$ 23	\$ 23	\$ 12
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 55,809</b>	<b>\$ 30</b>	<b>\$ 58,050</b>				<b>\$ 172,435</b>	<b>\$ 286,323</b>	<b>\$ 381,865</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 535,614	\$ 535,614	\$ 972,225
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 535,614</b>	<b>\$ 535,614</b>	<b>\$ 972,225</b>
Accrued Payroll	\$ 448,631		\$ 0					\$ 448,631	\$ 453,795
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									\$ 0
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 448,631</b>		<b>\$ 0</b>					<b>\$ 448,631</b>	<b>\$ 453,795</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 6,047	\$ 100	\$ 157					\$ 6,303	\$ 5,692
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 6,047</b>	<b>\$ 100</b>	<b>\$ 157</b>					<b>\$ 6,303</b>	<b>\$ 5,692</b>
<b>Total Liabilities</b>	<b>\$ 510,486</b>	<b>\$ 130</b>	<b>\$ 58,207</b>				<b>\$ 708,048</b>	<b>\$ 1,276,871</b>	<b>\$ 1,813,577</b>
<b>Total Fund Balance</b>	<b>\$ 2,536,241</b>	<b>\$ 32,153</b>	<b>\$ 0</b>					<b>\$ 2,568,395</b>	<b>\$ 2,351,120</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,046,727</b>	<b>\$ 32,283</b>	<b>\$ 58,207</b>				<b>\$ 708,048</b>	<b>\$ 3,845,266</b>	<b>\$ 4,164,697</b>



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

For the month ended Jun										
Fiscal Year 2011/12									2010/11	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 3,223,878	\$ 215,097				\$ 0	\$ 3,438,975	\$ 3,646,065	\$ 3,666,496	\$ 3,583,235
Traffic & Other Infractions	\$ 308,526	\$ 51,730					\$ 360,256	\$ 523,267	\$ 337,519	\$ 492,017
Other Criminal Cases	\$ 802,004	\$ 20,939					\$ 822,942	\$ 960,608	\$ 742,631	\$ 1,013,013
Civil	\$ 577,300	\$ 8,227					\$ 585,527	\$ 920,573	\$ 544,392	\$ 805,649
Family & Children Services	\$ 888,204	\$ 124,931				\$ 0	\$ 1,013,135	\$ 1,221,099	\$ 1,124,175	\$ 1,229,516
Probate, Guardianship & Mental Health Services	\$ 93,161	\$ 8,345					\$ 101,506	\$ 57,459	\$ 69,553	\$ 50,096
Juvenile Dependency Services	\$ 115,406	\$ 188,813					\$ 304,219	\$ 246,152	\$ 298,683	\$ 247,395
Juvenile Delinquency Services	\$ 50,576	\$ 688					\$ 51,264	\$ 39,147	\$ 57,622	\$ 38,392
Other Court Operations	\$ 25,404	\$ 2,218					\$ 27,623	\$ 136,745	\$ 95,078	\$ 136,249
Court Interpreters	\$ 340,241	\$ 150,183					\$ 490,424	\$ 492,081	\$ 473,892	\$ 463,824
Jury Services	\$ 117,209	\$ 26,970	\$ 26,325				\$ 170,504	\$ 207,549	\$ 172,706	\$ 205,762
Security		\$ 224,470					\$ 224,470	\$ 216,500	\$ 1,868,315	\$ 1,866,496
Trial Court Operations Program	\$ 6,541,908	\$ 1,022,612	\$ 26,325			\$ 0	\$ 7,590,845	\$ 8,667,245	\$ 9,451,062	\$ 10,131,644
Enhanced Collections	\$ 29,584	\$ 15,922					\$ 45,506	\$ 74,670	\$ 67,667	\$ 70,663
Other Non-Court Operations	\$ 14,304	\$ 66					\$ 14,370		\$ 16,119	
Non-Court Operations Program	\$ 43,888	\$ 15,988					\$ 59,875	\$ 74,670	\$ 83,785	\$ 70,663
Executive Office	\$ 453,513	\$ 37,549					\$ 491,063	\$ 518,106	\$ 492,650	\$ 712,609
Fiscal Services	\$ 296,035	\$ 92,526					\$ 388,561	\$ 407,387	\$ 392,994	\$ 351,359
Human Resources	\$ 265,784	\$ 38,601					\$ 304,385	\$ (624,371)	\$ 347,192	\$ (408,850)
Business & Facilities Services		\$ 193,715					\$ 193,715	\$ 181,950	\$ 183,776	\$ 257,929
Information Technology	\$ 601,195	\$ 295,856					\$ 897,051	\$ 1,010,176	\$ 928,842	\$ 1,052,561
Court Administration Program	\$ 1,616,527	\$ 658,246					\$ 2,274,774	\$ 1,493,248	\$ 2,345,454	\$ 1,965,608
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 8,202,323	\$ 1,696,846	\$ 26,325			\$ 0	\$ 9,925,494	\$ 10,235,163	\$ 11,880,302	\$ 12,167,915

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Napa Superior Court  
Court

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Q4 – 2011/12  
Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Constraints displayed in the Balance Sheet statement do not accurately reflect the current constraints on the court’s fund balance.
2	Refer to the Schedule of Fund Balance Constraints for an accurate listing.
3	Operations Cash Balance shows as a negative balance because funds are held in short-term investments.
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Napa Superior Court  
Court

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Q4 – 2011/12

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Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	90.5	81.5	78.0	78.0	77.0

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court’s Schedule 7A for the reporting fiscal year.

**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.

*R. Feldstein*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*8/14/12*  
\_\_\_\_\_  
Date

Napa Superior Court

\_\_\_\_\_  
Court

Q4 - 2011/12

\_\_\_\_\_  
Fiscal Year and Ending Quarter



**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.

*R. Feldstein*

\_\_\_\_\_  
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

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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

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Q4 – 2012/13  
Fiscal Year and Ending Quarter

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

<sup>1</sup> 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						
<b>ASSETS</b>									
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
<b>LIABILITIES AND FUND BALANCES</b>									
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)

**Attachment B3**  
**Section IV: Question C**

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								
<b>REVENUES</b>											
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	
<b>Total Revenues</b>	<b>\$ 8,144,136</b>	<b>\$ 98,297</b>	<b>\$ 371,511</b>				<b>\$ 8,613,944</b>	<b>\$ 8,472,257</b>	<b>\$ 10,142,768</b>	<b>\$ 9,866,029</b>	
<b>EXPENDITURES</b>											
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	
<b>Total Expenditures</b>	<b>\$ 8,577,476</b>	<b>\$ 59,954</b>	<b>\$ 523,943</b>				<b>\$ 9,161,372</b>	<b>\$ 9,885,018</b>	<b>\$ 9,925,494</b>	<b>\$ 10,235,163</b>	
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)
<b>PROGRAM EXPENDITURES:</b>										
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										
<b>Total</b>	\$ 7,318,549	\$ 1,817,684	\$ 25,139		\$ 0		\$ 9,161,372	\$ 9,885,018	\$ 9,925,494	\$ 10,235,163

**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

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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

		Positions (FTEs) Filled			
	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	72.1	71.6	72.6	72.6	72.1

<sup>1</sup> 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						
<b>ASSETS</b>									
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	\$ 778,380	\$ 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
<b>LIABILITIES AND FUND BALANCES</b>									
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)

Attachment B3  
 Section IV: Question C

	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									
<b>REVENUES</b>											
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									\$ 15,150		
County Program - Restricted											
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	
<b>EXPENDITURES</b>											
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)
<b>PROGRAM EXPENDITURES:</b>										
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										
<b>Total</b>	\$ 7,623,649	\$ 2,521,338	\$ 75,075		\$ 0		\$ 10,220,062	\$ 10,077,288	\$ 9,161,372	\$ 9,885,018

Appendix A  
Issues Control Log

RPT NO.	ISSUE	INITIAL COURT RESPONSE	RESPONSIBLE EMPLOYEE	ADD'L COURT RESPONSE
5	Daily Balance and Closeout - Daily supervisor/lead verification of each cashier balance and closeout is not being performed while in the presence of the cashier being verified as required by FIN Procedure 10.02, paragraph 6.3.10.	Agree. Corrective Action: Currently the specialist/supervisor reviews the tills between 4:30 and 5:00 p.m. each day. This maximizes the time each clerk can be available at the counter to assist customers and process payments. In order to implement a pro	Maureen Larsen, DCEO and Kim Miller, DCEO	We continue to have staffing shortages due to budget constraints and additional medical absences. With current staffing levels, we have not been able to conduct the test for the supervisor/specialist and clerks to review the tills together at the end of each day.
6	Mail Payments Processing - The Court does not enforce proper segregation of duties when processing mail payments. For example, the same individual processes mail payments into the system, and helps customers at the counter. In addition, the court does n	Agree. Corrective Action: As of December 2010, mail payments are now processed in CCB by a person who is not at the counter. Due to staffing issues, staff assigned to back desk duties must sometimes cover counter positions, particularly during lunch hou	Lisa Skinner, CFO, Maureen Larson, DCEO, and Kim Miller, DCEO	We continue to have staffing shortages due to budget constraints and additional medical absences. With current staffing levels, we are finding it difficult to have staff processing mail payments to strictly work in the back desk area. People are working the counter as well in the same day.
9	Court does not require the County to provide sufficient detail when being invoiced for Treasury and Banking Services. For example, invoice documentation does not show the calculation methodology and rates used to determine total quarterly charges.	The Court agrees with finding. Corrective Action: In the document that we have drafted to update the MOU with the County, we have outlined specific invoice/reimbursement requirements to ensure sufficient backup detail.	Richard Feldstein, CEO and Lisa Skinner, CFO	Due to staffing shortages resulting from the fiscal crisis, we have not been able to work with the County to update our MOU. We have already started receiving better invoice backup detail from one of the County departments.
10	The current MOU with the County does not clearly define the information technology services provided by the County for the Court's mission-critical systems that are located in the County's data center. For example, the County has allocated the Court serv	See response above.	Richard Feldstein, CEO and Lisa Skinner, CFO	Due to staffing shortages resulting from the fiscal crisis, we have not been able to work with the County to update our MOU.
11	The MOU for various County-provided services, including services provided by the Sheriff for court security, is significantly outdated. The MOU that the Court and County are currently working under commenced on July 1, 1998 and expired on June 30, 1999.	The Court agrees with both findings. The Court will continue our efforts to update the Court-County MOU to reflect the current services provided by both the Court to the County and the County to the Court. In preparing the updated MOU, we will work to e	Richard Feldstein, CEO and Lisa Skinner, CFO	Due to staffing shortages resulting from the fiscal crisis, we have not been able to work with the County to update our MOU.

## Napa Superior Court - Earthquake Costs Estimated by Fiscal Year

Updated 01/15/15 LMS

If costs get updated on this tab, please update other tab too

Juvenile Court Connectivity and Security Expansion			2014/15	2015/16	2016/17	Reason for Cost
2	A	Fiber Cabling Installation	\$ 6,330.00			Add'l network bandwidth
	B	Internet Connection Hardware	\$ 821.99			Add'l network bandwidth
	C	Internet Connection Hardware	\$ 75.60			Add'l network bandwidth
	D	AT&T - New telecomm circuit	\$ 8,400.00			Add'l network bandwidth
	E	On-going AT&T Costs	\$ 17,500.00	\$ 30,000.00	\$ 12,500.00	Add'l network bandwidth - 24 months starting in Dec 2014
	F	Estimated Security Costs for 2 Years	\$ 20,844.48	\$ 35,733.40	\$ 14,888.92	Add'l security hours - 24 months starting in Dec 2014
		<b>Total To Date</b>	<b>\$ 53,972.07</b>	<b>\$ 65,733.40</b>	<b>\$ 27,388.92</b>	

## Extended File Storage Costs

3	A	File Storage and Retrieval (9/14)	\$ 1,817.95			File storage area in the Criminal Courts Building has been repurposed as a temporary courtroom. Because of this decrease in onsite file storage space, the court will have to utilize an offsite vendor for file storage. (24 months starting in January 2014)
	B	File Storage and Retrieval (10/14)	\$ 2,540.70			
	C	File Storage and Retrieval (11/14)	\$ 1,854.03			
	D	File Storage and Retrieval (12/14)	\$ 1,742.36			
	E	File Storage and Retrieval (24 Months)	\$ 12,000.00	\$ 24,000.00	\$ 12,000.00	
		<b>Total To Date</b>	<b>\$ 19,955.04</b>	<b>\$ 24,000.00</b>	<b>\$ 12,000.00</b>	

## Relocation From Historic Courthouse to Criminal Courts Building

4	A	Dust and Debris Cleanup	\$ 993.75			Add'l Janitorial for safety at CCH
	B	Bench Platform	\$ 1,621.82			Temporary JO Bench at CCH
	C	Perimeter Guard Service	\$ 420.00			Add'l Security 8/24-8/25/14
	D	Movers (2nd Flr Library)	\$ 2,889.60			Temporary Chambers
	E	Computer Accessories	\$ 135.29			Items unavailable at Red Tagged HCH
	F	Courtroom Accessories	\$ 74.80			Items unavailable at Red Tagged HCH
	G	Computer Accessories	\$ 135.29			Items unavailable at Red Tagged HCH
	H	Minor Furniture	\$ 143.67			Items unavailable at Red Tagged HCH
	I	Signage	\$ 46.87			Signage for temporary location directions
	J	Computer Accessories	\$ 97.18			Items unavailable at Red Tagged HCH
	K	Courtroom Accessories	\$ 110.14			Temporary Courtroom set up
	L	Computer Accessories	\$ 154.40			Items unavailable at Red Tagged HCH
	M	Courtroom Accessories	\$ 95.28			Temporary Courtroom set up
	N	Minor Furniture	\$ 473.07			Temporary Civil Counter
	O	Courtroom Accessories	\$ 22.43			Temporary Courtroom set up
	P	Courtroom Accessories	\$ 22.43			Temporary Courtroom set up
	Q	Painting and Wall Repair	\$ 825.00			Temporary Chambers
	R	Furniture Rental (10/14)	\$ 308.00			Temporary Chambers
	S	Furniture Rental (11/14)	\$ 350.00			Temporary Chambers
	T	Furniture Rental (12/14)	\$ 350.00			Temporary Chambers
	U	Furniture Rental (9/14)	\$ 557.00			Temporary Chambers
	V	Office Supplies - replacements (Office Dep)	\$ 624.94			Items unavailable at Red Tagged HCH
	W	Office Supplies - replacements (Staples in)	\$ 2,179.60			Items unavailable at Red Tagged HCH
	X	Stamps - replacements	\$ 581.00			Items unavailable at Red Tagged HCH
	Y	Courtroom Accessories	\$ 64.79			Temporary Courtroom set up
	Z	Computer Accessories (Office Depot)	\$ 343.60			Items unavailable at Red Tagged HCH
		<b>Total To Date</b>	<b>\$ 13,619.95</b>	<b>\$ -</b>	<b>\$ -</b>	

## Relocation From Criminal Courts Building Back to Historic Courthouse

5	A	Furniture Replacement and Installation	\$ 37,411.23			Furniture damaged and discarded due to earthquake/water damage
	B	Furniture Reconfiguration and Installation	\$ 50,000.00			Furniture changes to accommodate relocation of civil clerk's office staff to limited space in the Historic Courthouse.damaged and discarded due to earthquake/water damage.
	C	IT Infrastructure Rewiring	\$ 10,000.00			
	D	Moving Services	\$ 1,000.00			
	E	Temp P.A. system for Courtroom JAR	\$ 618.27			Needed for a temporary courtroom in the Jury Assembly Room
		<b>Total To Date</b>	<b>\$ 99,029.50</b>	<b>\$ -</b>	<b>\$ -</b>	

Items in RED are projected costs

## Project Totals:

2	Juvenile Court Connectivity and Security Expansion	\$ 53,972.07	\$ 65,733.40	\$ 27,388.92
3	Extended File Storage Costs	\$ 19,955.04	\$ 24,000.00	\$ 12,000.00
4	Relocation From Historic Courthouse to Criminal Courts Building	\$ 13,619.95	\$ -	\$ -
5	Relocation From Criminal Courts Building Back to Historic Courthouse	\$ 99,029.50	\$ -	\$ -
	<b>TOTAL:</b>	<b>\$ 186,576.56</b>	<b>\$ 89,733.40</b>	<b>\$ 39,388.92</b>

<b>TOTAL for all 3 Fiscal Years:</b>	<b>\$ 315,698.88</b>
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