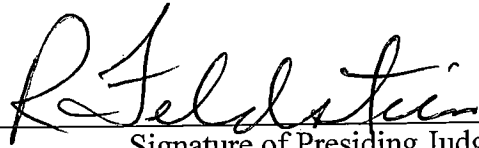


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10/15/18
Date

Napa Superior Court

Court

Q1 2018/19

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Napa Superior Court

Q1 2018/19

FOOTNOTES

1	Q1 Financial statements include approximately 46% of the Court's Base TCTF Funding Allocation Revenue. The distribution of courts' allocations will be front loaded (disbursed) earlier during the first three months of the fiscal year, made possible through the front loading of the General Fund transfer into the TCTF that was approved by the Department of Finance.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Napa Superior Court

Q1 2018/19

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	70.8	67.3			

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 September								
	Fiscal Year 2018/19							2017/18	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (494,231)	\$ 577,498	\$ (42,105)				\$ 3,673	\$ 44,835	\$ (52,594)
Payroll									
Jury Revolving	\$ 0							\$ 0	\$ 0
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 2,150							\$ 2,150	\$ 2,150
Cash with County	\$ 727,949		\$ 0				\$ 585,083	\$ 1,313,032	\$ 1,765,066
Cash Outside of the JCC									
Cash Equivalents	\$ 1,696,167						\$ 141,689	\$ 1,837,856	\$ 2,323,966
Total Cash and Cash Equivalents	\$ 1,932,034	\$ 577,498	\$ (42,105)				\$ 730,445	\$ 3,197,873	\$ 4,038,587
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 4,595							\$ 4,595	\$ 4,948
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	\$ 14,595	\$ 0	\$ 13,377					\$ 27,972	\$ 15,305
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 19,190	\$ 0	\$ 13,377				\$ 0	\$ 32,567	\$ 20,252
Prepaid Expenses - General	\$ 0							\$ 0	\$ 426
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 426
Other Assets									
Total Other Assets									
Total Assets	\$ 1,951,225	\$ 577,498	\$ (28,728)				\$ 730,445	\$ 3,230,440	\$ 4,059,266
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 249	\$ 0	\$ 0				\$ 0	\$ 249	\$ 21,383
Due to Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 48,715							\$ 48,715	\$ 48,715
TC145 Liability							\$ 145,163	\$ 145,163	\$ 146,741
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 200	\$ 200	\$ 92
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 48,964	\$ 0	\$ 0				\$ 145,362	\$ 194,326	\$ 216,931
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 579,498	\$ 579,498	\$ 791,896
Trust Interest Payable							\$ 5,585	\$ 5,585	\$ 3,140
Miscellaneous Trust									
Total Trust Deposits							\$ 585,083	\$ 585,083	\$ 795,036
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 5,620							\$ 5,620	\$ 10,887
Deferred Compensation Payable									
Deductions Payable	\$ (404)							\$ (404)	\$ (291)
Payroll Clearing	\$ 6,033							\$ 6,033	\$ 6,033
Total Payroll Liabilities	\$ 11,249		\$ 0					\$ 11,249	\$ 16,629
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 13,130	\$ 132	\$ 157					\$ 13,419	\$ 11,015
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									\$ 13,400
Total Other Liabilities	\$ 13,130	\$ 132	\$ 157					\$ 13,419	\$ 24,415
Total Liabilities	\$ 73,343	\$ 132	\$ 157				\$ 730,445	\$ 804,077	\$ 1,053,011
Total Fund Balance	\$ 1,877,882	\$ 577,366	\$ (28,885)					\$ 2,426,363	\$ 3,006,254
Total Liabilities and Fund Balance	\$ 1,951,225	\$ 577,498	\$ (28,728)				\$ 730,445	\$ 3,230,440	\$ 4,059,266

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

For the month ended September										
Fiscal Year 2018/19									2017/18	
	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	\$ 644,479	\$ 62,721					\$ 707,200	\$ 3,466,280	\$ 680,609	\$ 3,305,480
Traffic & Other Infractions	\$ 49,278	\$ 13,998					\$ 63,276	\$ 447,129	\$ 47,376	\$ 433,155
Other Criminal Cases	\$ 146,369	\$ 633					\$ 147,001	\$ 729,909	\$ 155,223	\$ 774,808
Civil	\$ 81,669	\$ 679					\$ 82,348	\$ 805,891	\$ 96,741	\$ 870,072
Family & Children Services	\$ 151,869	\$ 13,983			\$ 0		\$ 165,853	\$ 747,074	\$ 155,935	\$ 799,645
Probate, Guardianship & Mental Health Services	\$ 14,024	\$ 16,745					\$ 30,769	\$ 166,860	\$ 26,507	\$ 37,943
Juvenile Dependency Services	\$ 24,071	\$ 58,922					\$ 82,993	\$ 280,658	\$ 85,391	\$ 245,593
Juvenile Delinquency Services	\$ 9,863	\$ 54					\$ 9,917	\$ 40,458	\$ 11,742	\$ 43,593
Other Court Operations	\$ 26,071	\$ (185)					\$ 25,885	\$ 159,676	\$ 26,810	\$ 153,316
Court Interpreters	\$ 50,739	\$ 80,963					\$ 131,701	\$ 671,570	\$ 150,540	\$ 622,490
Jury Services	\$ 35,448	\$ 6,562	\$ 15,732				\$ 57,742	\$ 245,314	\$ 52,501	\$ 254,886
Security		\$ 53,202					\$ 53,202	\$ 231,150	\$ 44,398	\$ 217,500
Trial Court Operations Program	\$ 1,233,879	\$ 308,276	\$ 15,732		\$ 0		\$ 1,557,887	\$ 7,991,969	\$ 1,533,773	\$ 7,758,481
Enhanced Collections	\$ 1,149	\$ 6					\$ 1,154	\$ 3,100		\$ 3,000
Other Non-Court Operations	\$ 2,611	\$ 12					\$ 2,623		\$ 4,238	
Non-Court Operations Program	\$ 3,760	\$ 17					\$ 3,777	\$ 3,100	\$ 4,238	\$ 3,000
Executive Office	\$ 84,392	\$ 11,159					\$ 95,551	\$ 543,604	\$ 90,086	\$ 521,154
Fiscal Services	\$ 65,694	\$ 593					\$ 66,287	\$ 359,700	\$ 65,649	\$ 376,106
Human Resources	\$ 55,006	\$ 6,644					\$ 61,650	\$ 232,187	\$ 52,922	\$ 49,580
Business & Facilities Services		\$ 19,324					\$ 19,324	\$ 177,259	\$ 20,339	\$ 156,635
Information Technology	\$ 140,624	\$ 75,986					\$ 216,611	\$ 1,099,252	\$ 339,104	\$ 1,457,575
Court Administration Program	\$ 345,717	\$ 113,705					\$ 459,423	\$ 2,412,002	\$ 568,099	\$ 2,561,050
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,583,357	\$ 421,998	\$ 15,732		\$ 0		\$ 2,021,087	\$ 10,407,071	\$ 2,106,110	\$ 10,322,531

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 September											
Fiscal Year 2018/19									2017/18		
	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	\$ 3,488,615	\$ 2,744					\$ 3,491,359	\$ 8,005,621	\$ 3,532,499	\$ 7,622,967	
Improvement and Modernization Fund								\$ 18,016		\$ 18,084	
Judges' Compensation (0150019)	\$ 11,250						\$ 11,250	\$ 45,000	\$ 11,250	\$ 45,000	
Court Interpreter (0150037)	\$ 135,322						\$ 135,322	\$ 700,430	\$ 85,278	\$ 620,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 38,330						\$ 38,330	\$ 410,753	\$ 48,758	\$ 320,292	
Other Miscellaneous								\$ 309,795		\$ 309,796	
	\$ 3,673,517	\$ 2,744					\$ 3,676,261	\$ 9,489,615	\$ 3,677,785	\$ 8,936,139	
Grants											
AB 1058 Commissioner/Facilitator			\$ 37				\$ 37	\$ 186,151	\$ (1)	\$ 192,240	
Other Judicial Council Grants								\$ 2,500		\$ 2,000	
Non-Judicial Council Grants											
			\$ 37				\$ 37	\$ 188,651	\$ (1)	\$ 194,240	
Other Financing Sources											
Interest Income	\$ 785	\$ 81					\$ 866	\$ 25,000	\$ (680)	\$ 28,000	
Investment Income											
Donations											
Local Fees	\$ 22,697	\$ 12,521					\$ 35,218	\$ 241,200	\$ 43,416	\$ 247,700	
Non-Fee Revenues	\$ 30,832						\$ 30,832	\$ 361,000	\$ 18,770	\$ 364,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 3,817					\$ 3,817	\$ 20,000	\$ 3,830	\$ 20,000	
Reimbursement Other	\$ 6,878						\$ 6,878	\$ 15,000	\$ 263	\$ 10,000	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 61,191	\$ 16,419					\$ 77,611	\$ 662,200	\$ 65,600	\$ 669,700	
Total Revenues	\$ 3,734,708	\$ 19,163	\$ 37				\$ 3,753,908	\$ 10,340,466	\$ 3,743,384	\$ 9,800,079	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 987,020		\$ 18,574				\$ 1,005,594	\$ 5,223,998	\$ 1,000,799	\$ 5,185,646	
Temp Help	\$ 10,396						\$ 10,396	\$ 35,035	\$ 11,235	\$ 45,073	
Overtime	\$ 2,782						\$ 2,782	\$ 7,000	\$ 911	\$ 10,000	
Staff Benefits	\$ 556,308		\$ 8,276				\$ 564,584	\$ 2,887,307	\$ 529,217	\$ 2,747,877	
	\$ 1,556,507		\$ 26,850				\$ 1,583,357	\$ 8,153,340	\$ 1,542,162	\$ 7,988,596	
Operating Expenses and Equipment											
General Expense	\$ 19,146		\$ 200				\$ 19,346	\$ 138,367	\$ 18,529	\$ 130,215	
Printing	\$ 962						\$ 962	\$ 16,000	\$ 2,325	\$ 18,476	
Telecommunications	\$ 13,022		\$ 195				\$ 13,217	\$ 90,385	\$ 16,443	\$ 95,700	
Postage	\$ 5,790		\$ 0				\$ 5,790	\$ 28,130	\$ 5,624	\$ 29,032	
Insurance								\$ 4,200		\$ 4,500	
In-State Travel	\$ 1,729						\$ 1,729	\$ 15,600	\$ 2,466	\$ 12,300	
Out-of-State Travel											
Training								\$ 3,700	\$ 920	\$ 4,570	
Security Services	\$ 48,397		\$ 655				\$ 49,052	\$ 225,000	\$ 44,446	\$ 215,000	
Facility Operations	\$ 18,151		\$ 187				\$ 18,338	\$ 155,759	\$ 19,340	\$ 142,400	
Utilities											
Contracted Services	\$ 250,680	\$ 13,782	\$ 490				\$ 264,951	\$ 1,288,069	\$ 302,150	\$ 1,292,408	
Consulting and Professional Services	\$ 2,040		\$ 0				\$ 2,040	\$ 58,600	\$ 925	\$ 60,700	
Information Technology	\$ 46,229		\$ 344				\$ 46,572	\$ 184,921	\$ 142,002	\$ 187,634	
Major Equipment									\$ (48)		
Other Items of Expense											
	\$ 406,145	\$ 13,782	\$ 2,071				\$ 421,998	\$ 2,208,731	\$ 555,122	\$ 2,192,935	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 15,732						\$ 15,732	\$ 45,000	\$ 8,826	\$ 56,000	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 85,000	
Capital Costs											
Internal Cost Recovery	\$ 0		\$ 0				\$ 0	\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 15,732		\$ 0				\$ 15,732	\$ 45,000	\$ 8,826	\$ 141,000	
Total Expenditures	\$ 1,978,384	\$ 13,782	\$ 28,921				\$ 2,021,087	\$ 10,407,071	\$ 2,106,110	\$ 10,322,531	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,756,324	\$ 5,381	\$ (28,885)				\$ 1,732,821	\$ (66,605)	\$ 1,637,275	\$ (522,452)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 121,558	\$ 571,984	\$ 0				\$ 693,542	\$ 693,542	\$ 1,368,980	\$ 1,368,980	
Ending Balance (Deficit)	\$ 1,877,882	\$ 577,366	\$ (28,885)				\$ 2,426,363	\$ 626,937	\$ 3,006,254	\$ 846,528	