

**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. Feinstein*

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

*9/6/11*

\_\_\_\_\_  
Date

Napa Superior Court

\_\_\_\_\_  
Court

Q4 2010/11

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Napa Superior Court

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Court

Q4 2010/11

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Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Operations cash is showing a negative ending balance for the year. The court's total cash balance is a positive balance, as the majority of the court's cash is held in Short Term Investments, as managed by the AOC's Trust and Treasury unit.
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**QUARTERLY FINANCIAL STATEMENT**  
 Filled Court Employee Positions

Napa Superior Court

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Court

Q4 2010/11

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions <sup>1</sup>	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	90.5				83.0

<sup>1</sup> Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

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

For the month ended Jun									
Fiscal Year 2010/11									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (205,384)	\$ 32,019	\$ 0				\$ 4,090	\$ (169,275)	\$ 361,363
Payroll									
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card								\$ 2,950	\$ 2,950
Cash on Hand	\$ 2,950							\$ 2,950	\$ 2,950
Cash with County	\$ 1,758,178		\$ 0				\$ 972,225	\$ 2,730,402	\$ 2,849,060
<b>Total Cash</b>	<b>\$ 1,560,743</b>	<b>\$ 32,019</b>	<b>\$ 0</b>				<b>\$ 976,315</b>	<b>\$ 2,569,077</b>	<b>\$ 3,218,373</b>
Short Term Investment	\$ 956,734	\$ 0					\$ 197,418	\$ 1,154,152	\$ 741,907
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 956,734</b>	<b>\$ 0</b>					<b>\$ 197,418</b>	<b>\$ 1,154,152</b>	<b>\$ 741,907</b>
Accrued Revenue	\$ 5,036	\$ 30						\$ 5,066	\$ 4,478
Accounts Receivable - General	\$ 48,976		\$ 112,653					\$ 161,629	\$ 75,238
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 95,284							\$ 95,284	\$ 46,844
Due From Other Governments	\$ 27,795							\$ 27,795	\$ 29,463
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 144
Due From State	\$ 145,646		\$ 6,047					\$ 151,693	\$ 150,580
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 322,738</b>	<b>\$ 30</b>	<b>\$ 118,701</b>				<b>\$ 0</b>	<b>\$ 441,468</b>	<b>\$ 306,743</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 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>\$ 2,840,215</b>	<b>\$ 32,049</b>	<b>\$ 118,701</b>				<b>\$ 1,173,733</b>	<b>\$ 4,164,697</b>	<b>\$ 4,267,028</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 51,367		\$ 6,568					\$ 57,935	\$ 90,097
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 4,004
Due to Other Funds	\$ 0		\$ 95,284					\$ 95,284	\$ 46,844
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 12,644							\$ 12,644	\$ 1,397
TC145 Liability							\$ 201,496	\$ 201,496	\$ 178,130
Due to Other Governments	\$ 14,137		\$ 356					\$ 14,493	\$ 146,391
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest	\$ 0						\$ 12	\$ 12	\$ 26
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 12	\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 78,149</b>	<b>\$ 0</b>	<b>\$ 102,209</b>				<b>\$ 201,508</b>	<b>\$ 361,265</b>	<b>\$ 466,889</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 972,225	\$ 972,225	\$ 1,262,197
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 972,225</b>	<b>\$ 972,225</b>	<b>\$ 1,262,197</b>
Accrued Payroll	\$ 437,459		\$ 16,335					\$ 453,795	\$ 324,202
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	\$ 96,052
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 437,459</b>		<b>\$ 16,335</b>					<b>\$ 453,795</b>	<b>\$ 420,254</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 5,536		\$ 157					\$ 5,692	\$ 3,503
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 5,536</b>		<b>\$ 157</b>				<b>\$ 0</b>	<b>\$ 5,692</b>	<b>\$ 3,503</b>
<b>Total Liabilities</b>	<b>\$ 621,144</b>	<b>\$ 0</b>	<b>\$ 118,701</b>				<b>\$ 1,173,733</b>	<b>\$ 1,413,882</b>	<b>\$ 1,752,842</b>
Fund Balance - Restricted	\$ 428,000	\$ 31,933						\$ 459,933	\$ 674,396
Fund Balance - Unrestricted									
Designated	\$ 1,654,253							\$ 1,654,253	\$ 2,136,303
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 236,819	\$ 116	\$ 0					\$ 236,935	\$ (696,512)
<b>Total Fund Balance</b>	<b>\$ 2,319,072</b>	<b>\$ 32,049</b>	<b>\$ 0</b>					<b>\$ 2,351,165</b>	<b>\$ 2,114,186</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,840,215</b>	<b>\$ 32,049</b>	<b>\$ 118,701</b>				<b>\$ 1,173,733</b>	<b>\$ 4,164,697</b>	<b>\$ 4,267,028</b>

Napa Superior Court  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

	Fiscal Year 2010/11							2009/10		
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
	Non-Grant	Grant								
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 10,138,993						\$ 10,138,993	\$ 10,082,006	\$ 9,576,443	\$ 9,496,839
Trial Court Improvement Fund	\$ 25,741						\$ 25,741	\$ 25,000	\$ 39,513	\$ 25,000
Judicial Administration Efficiency & Mod Fund	\$ 7,600						\$ 7,600	\$ 7,600		
Judges' Compensation (45.25)	\$ 45,000						\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Court Interpreter (45.45)	\$ 423,097						\$ 423,097	\$ 464,000	\$ 457,972	\$ 470,650
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 306,520						\$ 306,520	\$ 296,934	\$ 288,066	\$ 281,473
Other Miscellaneous										
	\$ 10,946,951						\$ 10,946,951	\$ 10,920,540	\$ 10,404,063	\$ 10,327,962
Grants										
AB 1058 Commissioner/Facilitator			\$ 370,374				\$ 370,374	\$ 370,376	\$ 314,393	\$ 311,218
Other AOC Grants			\$ 83,331				\$ 83,331	\$ 76,000	\$ 41,727	\$ 29,788
Non-AOC Grants	\$ 4,500						\$ 4,500	\$ 4,500	\$ 5,044	\$ 5,000
	\$ 4,500		\$ 453,706				\$ 4,500	\$ 450,876	\$ 361,164	\$ 346,006
Other Financing Sources										
Interest Income	\$ 21,704	\$ 116					\$ 21,820	\$ 25,000	\$ 32,270	\$ 50,000
Investment Income										
Donations										
Local Fees	\$ 310,848						\$ 310,848	\$ 284,425	\$ 345,255	\$ 290,600
Non-Fee Revenues	\$ 283,178						\$ 283,178	\$ 277,000	\$ 273,483	\$ 281,000
Enhanced Collections										
Escheatment										
Prior Year Revenue	\$ 33,515						\$ 33,515			
County Program - Restricted										
Reimbursement Other	\$ 62,718						\$ 62,718	\$ 60,000	\$ 30,067	\$ 9,000
Sale of Fixed Assets										
Other Miscellaneous	\$ 2						\$ 2			
	\$ 711,964	\$ 116					\$ 712,080	\$ 646,425	\$ 661,076	\$ 630,600
<b>Total Revenues</b>	\$ 11,663,415	\$ 116	\$ 453,706				\$ 11,677,236	\$ 12,017,841	\$ 11,447,238	\$ 11,304,568
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 5,619,261		\$ 290,021				\$ 5,909,282	\$ 5,901,694	\$ 6,208,773	\$ 6,360,680
Temp Help	\$ 2,542						\$ 2,542	\$ 23,473	\$ 23,473	\$ 23,471
Overtime	\$ 3,997						\$ 3,997	\$ 1,000	\$ 721	
Staff Benefits	\$ 2,315,846		\$ 186,930				\$ 2,502,776	\$ 2,647,253	\$ 2,513,781	\$ 2,600,685
	\$ 7,941,646		\$ 476,951				\$ 7,941,646	\$ 8,573,420	\$ 8,723,275	\$ 8,984,836
Operating Expenses and Equipment										
General Expense	\$ 159,693		\$ 743				\$ 160,437	\$ 158,059	\$ 128,382	\$ 164,951
Printing	\$ 36,440		\$ 166				\$ 36,606	\$ 42,813	\$ 28,442	\$ 32,957
Telecommunications	\$ 25,368		\$ 696				\$ 26,064	\$ 25,780	\$ 32,347	\$ 34,800
Postage	\$ 32,186		\$ 473				\$ 32,659	\$ 36,770	\$ 33,422	\$ 32,150
Insurance	\$ 4,071						\$ 4,071	\$ 4,071	\$ 3,998	\$ 5,500
In-State Travel	\$ 15,293		\$ 1,153				\$ 16,446	\$ 18,250	\$ 10,213	\$ 15,100
Out-of-State Travel										
Training	\$ 10,387		\$ 695				\$ 11,082	\$ 12,300	\$ 4,543	\$ 9,500
Security Services	\$ 1,851,958		\$ 2,941				\$ 1,854,899	\$ 1,865,000	\$ 1,851,584	\$ 1,836,600
Facility Operations	\$ 158,878		\$ 3,342				\$ 162,220	\$ 179,938	\$ 152,601	\$ 144,671
Utilities										
Contracted Services	\$ 831,095		\$ 89,335				\$ 920,430	\$ 998,916	\$ 928,605	\$ 1,080,940
Consulting and Professional Services	\$ 56,697		\$ 1,221				\$ 57,918	\$ 64,300	\$ 63,987	\$ 58,430
Information Technology	\$ 150,512		\$ 2,785				\$ 153,297	\$ 163,083	\$ 161,066	\$ 220,217
Major Equipment										\$ 0
Other Items of Expense	\$ (2,310)						\$ (2,310)	\$ 215	\$ (502)	
	\$ 3,330,168		\$ 103,549				\$ 3,433,717	\$ 3,689,495	\$ 3,368,698	\$ 3,633,916
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 27,988	\$ 0					\$ 27,988	\$ 25,000	\$ 22,918	\$ 18,000
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (95,364)		\$ 95,364				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (68)		\$ 68				\$ 0	\$ 0	\$ (1,136)	
	\$ (67,444)	\$ 0	\$ 95,432				\$ (67,444)	\$ 0	\$ (1,136)	\$ 0
<b>Total Expenditures</b>	\$ 11,204,309	\$ 0	\$ 675,933				\$ 11,880,242	\$ 12,167,916	\$ 12,145,745	\$ 12,636,762
Excess (Deficit) of Revenues Over Expenditures	\$ 459,045	\$ 116	\$ (222,227)				\$ 236,936	\$ (160,074)	\$ (698,512)	\$ (1,332,184)
Operating Transfers In (Out)	\$ (222,227)		\$ 222,227				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 2,082,253	\$ 31,933	\$ 0				\$ 2,114,186	\$ 2,114,186	\$ 2,810,698	\$ 2,810,698
Ending Balance (Deficit)	\$ 2,318,072	\$ 32,049	\$ 0				\$ 2,350,120	\$ 2,194,112	\$ 2,114,186	\$ 1,478,514

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

	For the month ended Jun						Fiscal Year 2010/11		2009/10	
	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	\$ 3,424,704	\$ 241,792			\$ 0		\$ 3,666,496	\$ 3,583,235	\$ 3,590,462	\$ 3,442,166
Traffic & Other Infractions	\$ 298,282	\$ 39,237					\$ 337,519	\$ 492,017	\$ 348,029	\$ 541,418
Other Criminal Cases	\$ 730,418	\$ 12,213					\$ 742,631	\$ 1,013,013	\$ 847,963	\$ 999,178
Civil	\$ 526,062	\$ 18,330					\$ 544,392	\$ 805,649	\$ 472,427	\$ 735,515
Family & Children Services	\$ 967,492	\$ 156,683			\$ 0	\$ 0	\$ 1,124,175	\$ 1,229,516	\$ 1,349,699	\$ 1,264,356
Probate, Guardianship & Mental Health Services	\$ 39,621	\$ 29,932					\$ 69,553	\$ 50,096	\$ 66,252	\$ 45,993
Juvenile Dependency Services	\$ 108,693	\$ 189,990					\$ 298,683	\$ 247,395	\$ 301,261	\$ 241,674
Juvenile Delinquency Services	\$ 56,970	\$ 652					\$ 57,622	\$ 38,392	\$ 49,297	\$ 35,397
Other Court Operations	\$ 91,478	\$ 3,600			\$ 0		\$ 95,078	\$ 136,249	\$ 67,219	\$ 124,216
Court Interpreters	\$ 330,060	\$ 143,832					\$ 473,892	\$ 463,824	\$ 491,230	\$ 485,954
Jury Services	\$ 111,913	\$ 32,806	\$ 27,988				\$ 172,706	\$ 205,762	\$ 165,097	\$ 186,556
Security		\$ 1,868,315					\$ 1,868,315	\$ 1,866,496	\$ 1,861,375	\$ 1,835,600
Trial Court Operations Program	\$ 6,685,693	\$ 2,737,381	\$ 27,988		\$ 0	\$ 0	\$ 9,451,062	\$ 10,131,604	\$ 9,610,311	\$ 9,938,023
Enhanced Collections	\$ 65,384	\$ 2,283					\$ 67,667	\$ 70,663	\$ 75,436	
Other Non-Court Operations	\$ 16,050	\$ 68					\$ 16,119		\$ 15,313	
Non-Court Operations Program	\$ 81,434	\$ 2,351					\$ 83,786	\$ 70,663	\$ 90,749	
Executive Office	\$ 453,255	\$ 39,395					\$ 492,650	\$ 712,609	\$ 653,107	\$ 704,646
Fiscal Services	\$ 306,891	\$ 86,103					\$ 392,994	\$ 351,359	\$ 398,396	\$ 392,700
Human Resources	\$ 301,719	\$ 45,474					\$ 347,192	\$ (408,850)	\$ 298,116	\$ 298,224
Business & Facilities Services	\$ 589,604	\$ 339,238					\$ 928,842	\$ 1,052,581	\$ 921,645	\$ 1,126,576
Court Administration Program	\$ 1,651,469	\$ 693,985					\$ 2,345,454	\$ 1,965,608	\$ 2,442,685	\$ 2,698,729
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 8,418,596	\$ 3,433,717	\$ 27,988		\$ 0	\$ 0	\$ 11,880,302	\$ 12,107,915	\$ 12,143,745	\$ 12,636,752

