

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. Felsten  
Signature of Presiding Judge or Court Executive

7/28/11  
Date

Napa Superior Court  
Court

September 2010 - Q 1 2010/11  
Fiscal Year and Ending Quarter

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

For the month ended Sep									
Fiscal Year 2010/11									2009/10
	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	\$ 28,959	\$ 31,805	\$ (77,153)				\$ 6,761	\$ (9,628)	\$ 168,489
Payroll									
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 176,159
Trust									
Credit Card									
Cash on Hand	\$ 2,950							\$ 2,950	\$ 2,850
Cash with County	\$ 1,162,484		\$ 0				\$ 1,262,197	\$ 2,424,681	\$ 2,882,416
Total Cash	\$ 1,199,393	\$ 31,805	\$ (77,153)				\$ 1,268,958	\$ 2,423,003	\$ 3,234,914
Short Term Investment	\$ 651,494	\$ 128					\$ 158,549	\$ 810,171	\$ 813,762
Investment in Financial Institution									
Total Investments	\$ 651,494	\$ 128					\$ 158,549	\$ 810,171	\$ 813,762
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 238		\$ 4,487					\$ 4,725	\$ 6,619
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0		\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 238	\$ 0	\$ 4,487				\$ 0	\$ 4,725	\$ 6,619
Prepaid Expenses - General									
Salary and Travel Advances									
Counties	\$ 539,178							\$ 539,178	
Total Prepaid Expenses	\$ 539,178							\$ 539,178	
Other Assets									
Total Other Assets									
Total Assets	\$ 2,390,302	\$ 31,933	\$ (72,666)				\$ 1,427,508	\$ 3,777,076	\$ 4,055,295
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,076	\$ 0	\$ 0				\$ 0	\$ 1,076	\$ 5,859
Due to Other Funds			\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 165,289	\$ 165,289	\$ 176,159
Due to Other Governments	\$ 258,286		\$ 0					\$ 258,286	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 22	\$ 22	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 259,362	\$ 0	\$ 0				\$ 165,311	\$ 424,672	\$ 182,018
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 1,262,197	\$ 1,262,197	\$ 827,492
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 1,262,197	\$ 1,262,197	\$ 827,492
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance	\$ 3,800							\$ 3,800	\$ 0
Liabilities For Deposits	\$ 3,503							\$ 3,503	\$ 2,469
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 7,303							\$ 7,303	\$ 2,469
Total Liabilities	\$ 266,665	\$ 0	\$ 0				\$ 1,427,508	\$ 1,694,172	\$ 1,011,979
Fund Balance - Restricted	\$ 642,591	\$ 31,805						\$ 674,396	\$ 634,312
Fund Balance - Unrestricted									
Designated	\$ 2,136,303							\$ 2,136,303	\$ 2,319,292
Undesignated	\$ (696,641)	\$ 128	\$ 0					\$ (696,512)	\$ (142,906)
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 41,385	\$ 0	\$ (72,666)					\$ (31,282)	\$ 232,619
Total Fund Balance	\$ 2,123,638	\$ 31,933	\$ (72,666)					\$ 2,082,904	\$ 3,043,317
Total Liabilities and Fund Balance	\$ 2,390,302	\$ 31,933	\$ (72,666)				\$ 1,427,508	\$ 3,777,076	\$ 4,055,295

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

For the month ended Sep											
Fiscal Year 2010/11									2009/10		
	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	\$ 1,834,571					\$ 1,834,571	\$ 10,082,006	\$ 2,267,472	\$ 9,496,839		
Trial Court Improvement Fund	\$ (7,819)					\$ (7,819)	\$ 25,000	\$ 0	\$ 25,000		
Judicial Administration Efficiency & Mod Fund	\$ 0					\$ 0	\$ 7,600				
Judges' Compensation (45.25)	\$ 11,250					\$ 11,250	\$ 45,000	\$ 11,250	\$ 45,000		
Court Interpreter (45.45)	\$ 139,518					\$ 139,518	\$ 464,000	\$ 98,490	\$ 479,650		
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 63,248					\$ 63,248	\$ 289,434	\$ 29,310	\$ 281,473		
Other Miscellaneous											
	\$ 2,040,768					\$ 2,040,768	\$ 10,913,040	\$ 2,406,522	\$ 10,327,962		
Grants											
AB 1058 Commissioner/Facilitator							\$ 314,393		\$ 311,218		
Other AOC Grants			\$ 8,239			\$ 8,239	\$ 76,000	\$ 3,309	\$ 29,788		
Non-AOC Grants	\$ 4,500					\$ 4,500	\$ 4,500		\$ 5,000		
	\$ 4,500		\$ 8,239			\$ 12,739	\$ 394,893	\$ 3,309	\$ 346,006		
Other Financing Sources											
Interest Income	\$ 135	\$ 0				\$ 135	\$ 25,000	\$ 8	\$ 50,000		
Investment Income											
Donations											
Local Fees	\$ 56,059					\$ 56,059	\$ 284,425	\$ 52,697	\$ 290,600		
Non-Fee Revenues	\$ 18,090					\$ 18,090	\$ 277,000	\$ 15,780	\$ 281,000		
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 11,649					\$ 11,649	\$ 45,000	\$ 0	\$ 9,000		
Sale of Fixed Assets											
Other Miscellaneous	\$ 1					\$ 1					
	\$ 85,935	\$ 0				\$ 85,935	\$ 631,425	\$ 68,485	\$ 630,600		
<b>Total Revenues</b>	\$ 2,131,203	\$ 0	\$ 8,239			\$ 2,139,442	\$ 11,939,358	\$ 2,478,316	\$ 11,304,568		
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,020,141		\$ 49,987			\$ 1,070,128	\$ 5,901,694	\$ 1,138,047	\$ 6,360,680		
Temp Help							\$ 23,473		\$ 23,471		
Overtime	\$ 212					\$ 212	\$ 1,000	\$ 158			
Staff Benefits	\$ 437,203		\$ 19,146			\$ 456,349	\$ 2,797,253	\$ 485,056	\$ 2,600,685		
	\$ 1,457,557		\$ 69,132			\$ 1,526,689	\$ 8,723,420	\$ 1,623,261	\$ 8,984,836		
Operating Expenses and Equipment											
General Expense	\$ 25,110		\$ 33			\$ 25,143	\$ 158,059	\$ 18,320	\$ 164,951		
Printing	\$ 2,904					\$ 2,904	\$ 47,813	\$ 5,157	\$ 32,057		
Telecommunications	\$ 5,710		\$ 20			\$ 5,731	\$ 25,780	\$ 6,496	\$ 34,800		
Postage	\$ 2,357		\$ 0			\$ 2,357	\$ 36,770	\$ 6,267	\$ 32,150		
Insurance							\$ 4,071		\$ 5,500		
In-State Travel	\$ 219					\$ 219	\$ 10,250	\$ 938	\$ 15,100		
Out-of-State Travel											
Training	\$ 140		\$ 695			\$ 835	\$ 12,300	\$ 470	\$ 9,500		
Security Services	\$ 327,115					\$ 327,115	\$ 1,865,000	\$ 288,961	\$ 1,835,600		
Facility Operations	\$ 24,835		\$ 545			\$ 25,380	\$ 179,938	\$ 34,091	\$ 144,671		
Utilities											
Contracted Services	\$ 168,000		\$ 9,601			\$ 177,601	\$ 998,916	\$ 189,799	\$ 1,080,940		
Consulting and Professional Services	\$ 1,710		\$ 0			\$ 1,710	\$ 64,300	\$ 1,350	\$ 58,430		
Information Technology	\$ 70,654		\$ 878			\$ 71,532	\$ 178,083	\$ 64,819	\$ 220,217		
Major Equipment									\$ 0		
Other Items of Expense	\$ (98)					\$ (98)	\$ 215	\$ (477)			
	\$ 628,657		\$ 11,773			\$ 640,430	\$ 3,581,495	\$ 616,191	\$ 3,633,916		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,604					\$ 3,604	\$ 25,000	\$ 6,246	\$ 18,000		
Judgements, Settlements and Claims											
Debt Service											
Other											
Internal Cost Recovery	\$ 0					\$ 0	\$ 0				
Prior Year Expense Adjustment											
	\$ 3,604					\$ 3,604	\$ 25,000	\$ 6,246	\$ 18,000		
<b>Total Expenditures</b>	\$ 2,089,818		\$ 80,905			\$ 2,170,723	\$ 12,329,915	\$ 2,245,697	\$ 12,636,752		
Excess (Deficit) of Revenues Over Expenditures	\$ 41,385	\$ 0	\$ (72,666)			\$ (31,282)	\$ (390,557)	\$ 232,619	\$ (1,332,184)		
Operating Transfers In (Out)	\$ 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)	\$ 2,123,638	\$ 31,933	\$ (72,666)			\$ 2,082,904	\$ 1,723,629	\$ 3,043,317	\$ 1,478,514		

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

For the month ended Sep									
Fiscal Year 2010/11								2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	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	\$ 628,659	\$ 55,064				\$ 683,723	\$ 3,575,235	\$ 667,557	\$ 3,442,166
Traffic & Other Infractions	\$ 52,764	\$ 6,739				\$ 59,503	\$ 492,017	\$ 67,209	\$ 541,418
Other Criminal Cases	\$ 135,643	\$ 1,927				\$ 137,570	\$ 1,013,013	\$ 158,467	\$ 999,178
Civil	\$ 89,865	\$ 1,638				\$ 91,503	\$ 805,649	\$ 94,358	\$ 735,515
Family & Children Services	\$ 184,151	\$ 21,544				\$ 205,695	\$ 1,229,516	\$ 235,722	\$ 1,264,356
Probate, Guardianship & Mental Health Services	\$ 5,807	\$ 5,029				\$ 10,836	\$ 50,096	\$ 11,858	\$ 45,993
Juvenile Dependency Services	\$ 21,755	\$ 35,442				\$ 57,197	\$ 247,395	\$ 60,109	\$ 241,674
Juvenile Delinquency Services	\$ 10,898	\$ 202				\$ 11,101	\$ 38,392	\$ 9,044	\$ 35,397
Other Court Operations	\$ 14,872	\$ 931		\$ 0		\$ 15,803	\$ 136,249	\$ 9,372	\$ 124,216
Court Interpreters	\$ 56,436	\$ 38,643				\$ 95,079	\$ 463,824	\$ 115,342	\$ 485,954
Jury Services	\$ 17,359	\$ 2,781	\$ 3,604			\$ 23,744	\$ 210,762	\$ 43,450	\$ 186,556
Security		\$ 328,491				\$ 328,491	\$ 1,866,496	\$ 288,961	\$ 1,835,600
Trial Court Operations Program	\$ 1,218,208	\$ 498,432	\$ 3,604	\$ 0		\$ 1,720,244	\$ 10,128,644	\$ 1,761,448	\$ 9,938,023
Enhanced Collections	\$ 12,166	\$ 58				\$ 12,225	\$ 70,663	\$ 13,606	
Other Non-Court Operations	\$ 3,636	\$ 16				\$ 3,652		\$ 5,090	
Non-Court Operations Program	\$ 15,802	\$ 74				\$ 15,876	\$ 70,663	\$ 18,695	
Executive Office	\$ 82,406	\$ 5,817				\$ 88,223	\$ 712,609	\$ 126,526	\$ 704,646
Fiscal Services	\$ 55,472	\$ 1,048				\$ 56,520	\$ 351,359	\$ 71,950	\$ 392,700
Human Resources	\$ 48,679	\$ 5,078				\$ 53,757	\$ (258,850)	\$ 47,681	\$ 298,224
Business & Facilities Services		\$ 33,741				\$ 33,741	\$ 257,929	\$ 35,834	\$ 176,583
Information Technology	\$ 106,122	\$ 96,240				\$ 202,363	\$ 1,067,561	\$ 183,562	\$ 1,126,576
Court Administration Program	\$ 292,679	\$ 141,924				\$ 434,603	\$ 2,130,608	\$ 465,554	\$ 2,698,729
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	\$ 1,526,689	\$ 640,430	\$ 3,604	\$ 0		\$ 2,170,723	\$ 12,329,915	\$ 2,245,697	\$ 12,636,752