

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

7/28/11
Date

Napa Superior Court
Court

December 2010 - Q2 2010/11
Fiscal Year and Ending Quarter

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

For the month ended Dec									
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						
ASSETS									
Operations	\$ 30,402	\$ 31,817	\$ (208,552)				\$ 3,935	\$ (142,399)	\$ 104,117
Payroll									
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 50,000
Trust									
Credit Card									
Cash on Hand	\$ 2,950							\$ 2,950	\$ 2,850
Cash with County	\$ 1,370,723		\$ 0				\$ 1,011,892	\$ 2,382,615	\$ 2,812,416
Total Cash	\$ 1,409,074	\$ 31,817	\$ (208,552)				\$ 1,015,827	\$ 2,248,166	\$ 2,974,383
Short Term Investment	\$ 955,086	\$ 128					\$ 185,307	\$ 1,140,521	\$ 579,216
Investment in Financial Institution									
Total Investments	\$ 955,086	\$ 128					\$ 185,307	\$ 1,140,521	\$ 579,216
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 2,413		\$ 163,000					\$ 165,413	\$ 82,382
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	\$ 2,413	\$ 0	\$ 163,000				\$ 0	\$ 165,413	\$ 82,382
Prepaid Expenses - General									
Salary and Travel Advances									
Counties	\$ 352,736							\$ 352,736	
Total Prepaid Expenses	\$ 352,736							\$ 352,736	
Other Assets									
Total Other Assets									
Total Assets	\$ 2,719,310	\$ 31,945	\$ (45,552)				\$ 1,201,134	\$ 3,906,836	\$ 3,635,981
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 7,901	\$ 0	\$ 0				\$ 0	\$ 7,901	\$ 685
Due to Other Funds			\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 189,226	\$ 189,226	\$ 143,812
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 128,600
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 16	\$ 16	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 7,901	\$ 0	\$ 0				\$ 189,242	\$ 197,143	\$ 273,097
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 1,011,892	\$ 1,011,892	\$ 720,159
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 1,011,892	\$ 1,011,892	\$ 720,159
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	\$ 5,334		\$ 157					\$ 5,491	\$ 2,469
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 9,134		\$ 157				\$ 0	\$ 9,291	\$ 2,469
Total Liabilities	\$ 17,036	\$ 0	\$ 157				\$ 1,201,134	\$ 1,218,326	\$ 995,724
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.	\$ 620,021	\$ 12	\$ (45,708)					\$ 574,324	\$ (170,441)
Total Fund Balance	\$ 2,702,274	\$ 31,945	\$ (45,708)					\$ 2,688,510	\$ 2,640,257
Total Liabilities and Fund Balance	\$ 2,719,310	\$ 31,945	\$ (45,552)				\$ 1,201,134	\$ 3,906,836	\$ 3,635,981

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

For the month ended Dec											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 4,881,870						\$ 4,881,870	\$ 10,082,006	\$ 4,671,626	\$ 9,496,839	
Trial Court Improvement Fund	\$ 1						\$ 1	\$ 25,000	\$ 0	\$ 25,000	
Judicial Administration Efficiency & Mod Fund	\$ 0						\$ 0	\$ 7,600			
Judges' Compensation (45.25)	\$ 22,500						\$ 22,500	\$ 45,000	\$ 22,500	\$ 45,000	
Court Interpreter (45.45)	\$ 213,692						\$ 213,692	\$ 464,000	\$ 233,182	\$ 479,650	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 109,543						\$ 109,543	\$ 289,434	\$ 121,803	\$ 281,473	
Other Miscellaneous											
	\$ 5,227,606						\$ 5,227,606	\$ 10,913,040	\$ 5,049,110	\$ 10,327,962	
Grants											
AB 1058 Commissioner/Facilitator			\$ 153,279				\$ 153,279	\$ 314,393	\$ 79,059	\$ 311,218	
Other AOC Grants			\$ 21,837				\$ 21,837	\$ 76,000	\$ 8,315	\$ 29,788	
Non-AOC Grants	\$ 4,500						\$ 4,500	\$ 4,500	\$ 5,044	\$ 5,000	
	\$ 4,500		\$ 175,117				\$ 179,617	\$ 394,893	\$ 92,418	\$ 346,006	
Other Financing Sources											
Interest Income	\$ 6,364	\$ 12					\$ 6,376	\$ 25,000	\$ 16,015	\$ 50,000	
Investment Income											
Donations											
Local Fees	\$ 134,758						\$ 134,758	\$ 284,425	\$ 132,234	\$ 290,600	
Non-Fee Revenues	\$ 44,543						\$ 44,543	\$ 277,000	\$ 42,325	\$ 281,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 33,515						\$ 33,515				
County Program - Restricted											
Reimbursement Other	\$ 18,231						\$ 18,231	\$ 45,000	\$ 2,334	\$ 9,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2						\$ 2				
	\$ 237,412	\$ 12					\$ 237,424	\$ 631,425	\$ 192,907	\$ 630,600	
Total Revenues	\$ 5,469,518	\$ 12	\$ 175,117				\$ 5,644,647	\$ 11,939,358	\$ 5,334,436	\$ 11,304,568	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,535,662		\$ 139,133				\$ 2,674,795	\$ 5,901,694	\$ 2,806,246	\$ 6,360,680	
Temp Help								\$ 23,473		\$ 23,471	
Overtime	\$ 599						\$ 599	\$ 1,000	\$ 577		
Staff Benefits	\$ 1,077,787		\$ 50,042				\$ 1,127,829	\$ 2,797,253	\$ 1,097,921	\$ 2,600,685	
	\$ 3,614,047		\$ 189,175				\$ 3,803,222	\$ 8,723,420	\$ 3,904,744	\$ 8,984,836	
Operating Expenses and Equipment											
General Expense	\$ 53,781		\$ 524				\$ 54,305	\$ 158,059	\$ 42,084	\$ 164,951	
Printing	\$ 9,510						\$ 9,510	\$ 47,813	\$ 9,335	\$ 32,057	
Telecommunications	\$ 12,101		\$ 182				\$ 12,282	\$ 25,780	\$ 14,485	\$ 34,800	
Postage	\$ 8,972		\$ 17				\$ 8,990	\$ 36,770	\$ 15,932	\$ 32,150	
Insurance	\$ 4,071						\$ 4,071	\$ 4,071	\$ 3,998	\$ 5,500	
In-State Travel	\$ 3,844		\$ 1,117				\$ 4,961	\$ 10,250	\$ 5,543	\$ 15,100	
Out-of-State Travel											
Training	\$ 340		\$ 695				\$ 1,035	\$ 12,300	\$ 720	\$ 9,500	
Security Services	\$ 550,568						\$ 550,568	\$ 1,865,000	\$ 886,456	\$ 1,835,600	
Facility Operations	\$ 62,022		\$ 1,365				\$ 63,387	\$ 179,938	\$ 66,973	\$ 144,671	
Utilities											
Contracted Services	\$ 396,109		\$ 25,440				\$ 421,550	\$ 998,916	\$ 401,718	\$ 1,080,940	
Consulting and Professional Services	\$ 11,232		\$ 193				\$ 11,425	\$ 64,300	\$ 22,216	\$ 58,430	
Information Technology	\$ 110,915		\$ 2,048				\$ 112,963	\$ 178,083	\$ 121,269	\$ 220,217	
Major Equipment										\$ 0	
Other Items of Expense	\$ (88)						\$ (88)	\$ 215	\$ (635)		
	\$ 1,223,377		\$ 31,582				\$ 1,254,959	\$ 3,581,495	\$ 1,590,094	\$ 3,633,916	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 12,142	\$ 0					\$ 12,142	\$ 25,000	\$ 10,040	\$ 18,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Internal Cost Recovery	\$ 0						\$ 0	\$ 0			
Prior Year Expense Adjustment	\$ (69)		\$ 69				\$ 0				
	\$ 12,073	\$ 0	\$ 69				\$ 12,142	\$ 25,000	\$ 10,040	\$ 18,000	
Total Expenditures	\$ 4,849,498	\$ 0	\$ 220,825				\$ 5,070,323	\$ 12,329,915	\$ 5,504,877	\$ 12,636,752	
Excess (Deficit) of Revenues Over Expenditures	\$ 620,021	\$ 12	\$ (45,708)				\$ 574,324	\$ (390,557)	\$ (170,441)	\$ (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)	\$ 2,702,274	\$ 31,945	\$ (45,708)				\$ 2,688,510	\$ 1,723,629	\$ 2,640,257	\$ 1,478,514	

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

For the month ended Dec									
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)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 1,555,519	\$ 130,204				\$ 1,685,723	\$ 3,575,235	\$ 1,609,954	\$ 3,442,166
Traffic & Other Infractions	\$ 136,235	\$ 16,524				\$ 152,759	\$ 492,017	\$ 158,070	\$ 541,418
Other Criminal Cases	\$ 339,506	\$ 6,334				\$ 345,840	\$ 1,013,013	\$ 377,408	\$ 999,178
Civil	\$ 229,081	\$ 3,116				\$ 232,197	\$ 805,649	\$ 219,690	\$ 735,515
Family & Children Services	\$ 442,489	\$ 56,593			\$ 0	\$ 499,082	\$ 1,229,516	\$ 568,698	\$ 1,264,356
Probate, Guardianship & Mental Health Services	\$ 12,858	\$ 11,963				\$ 24,822	\$ 50,096	\$ 28,467	\$ 45,993
Juvenile Dependency Services	\$ 47,822	\$ 87,185				\$ 135,006	\$ 247,395	\$ 132,836	\$ 241,674
Juvenile Delinquency Services	\$ 24,372	\$ 327				\$ 24,699	\$ 38,392	\$ 20,538	\$ 35,397
Other Court Operations	\$ 44,134	\$ 1,836		\$ 0		\$ 45,970	\$ 136,249	\$ 25,424	\$ 124,216
Court Interpreters	\$ 147,180	\$ 72,077				\$ 219,257	\$ 463,824	\$ 230,212	\$ 485,954
Jury Services	\$ 50,805	\$ 14,292	\$ 12,142			\$ 77,238	\$ 210,762	\$ 79,423	\$ 186,556
Security		\$ 552,105				\$ 552,105	\$ 1,866,496	\$ 886,456	\$ 1,835,600
Trial Court Operations Program	\$ 3,030,000	\$ 952,557	\$ 12,142	\$ 0	\$ 0	\$ 3,994,699	\$ 10,128,644	\$ 4,337,176	\$ 9,938,023
Enhanced Collections	\$ 31,387	\$ 272				\$ 31,660	\$ 70,663	\$ 32,233	
Other Non-Court Operations	\$ 4,498	\$ 20				\$ 4,518		\$ 5,591	
Non-Court Operations Program	\$ 35,885	\$ 292				\$ 36,178	\$ 70,663	\$ 37,825	
Executive Office	\$ 203,830	\$ 15,128				\$ 218,958	\$ 712,609	\$ 309,126	\$ 704,646
Fiscal Services	\$ 138,821	\$ 16,124				\$ 154,945	\$ 351,359	\$ 184,527	\$ 392,700
Human Resources	\$ 127,566	\$ 11,278				\$ 138,844	\$ (258,850)	\$ 124,333	\$ 298,224
Business & Facilities Services		\$ 78,432				\$ 78,432	\$ 257,929	\$ 73,983	\$ 176,583
Information Technology	\$ 267,121	\$ 181,148				\$ 448,268	\$ 1,067,561	\$ 437,908	\$ 1,126,576
Court Administration Program	\$ 737,336	\$ 302,110				\$ 1,039,447	\$ 2,130,608	\$ 1,129,877	\$ 2,698,729
Prior Year Adjustments Not Posted to a Program									
Total	\$ 3,803,222	\$ 1,254,959	\$ 12,142	\$ 0	\$ 0	\$ 5,070,323	\$ 12,329,915	\$ 5,504,877	\$ 12,636,752