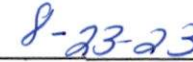


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the *Trial Court Financial 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



\_\_\_\_\_  
Date

Del Norte

\_\_\_\_\_  
Court

2022-23 Q4

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Del Norte

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Court

2022-23 Q4

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Del Norte

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Court

2022-23 Q4

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	28.63	21.5	23.5	22.5	22.5

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

Superior Court of California, County of Del Norte  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

	For the month ended June								
	Fiscal Year 2022/23							2021/22	
	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	\$ (914,775)	\$ 893,148	\$ 601				\$ 11,851	\$ (9,177)	\$ (16,379)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution							\$ 2,176	\$ 2,176	\$ 6,483
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5,198)	\$ (5,198)	\$ (4,800)
Credit Card									
Cash on Hand	\$ 800							\$ 800	\$ 600
Cash with County	\$ 0		\$ 0					\$ 0	\$ 0
Cash Outside of the JCC	\$ 0							\$ 10,000	\$ 10,000
Cash Equivalents	\$ 2,393,601						\$ 217,733	\$ 2,611,334	\$ 2,663,533
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,489,626</b>	<b>\$ 893,148</b>	<b>\$ 601</b>				<b>\$ 238,562</b>	<b>\$ 2,619,935</b>	<b>\$ 2,669,418</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 69	\$ 1,346	\$ 0					\$ 1,406	\$ 5,323
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 167	\$ 1,160						\$ 1,317	\$ 33,452
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 54,835						\$ 0	\$ 54,835	\$ 66,397
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 38,094	\$ 2,053	\$ 50,041					\$ 88,188	\$ 89,686
Trust Due To/From							\$ 50,345	\$ 50,345	\$ 1,350
Distribution Due To/From							\$ 752	\$ 752	\$ 1,810
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,150	\$ 0						\$ 1,150	\$ 51
<b>Total Receivables</b>	<b>\$ 92,305</b>	<b>\$ 4,549</b>	<b>\$ 50,041</b>				<b>\$ 51,097</b>	<b>\$ 197,992</b>	<b>\$ 198,069</b>
Prepaid Expenses - General	\$ 213,349		\$ 0					\$ 213,349	\$ 74,167
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 213,349</b>		<b>\$ 0</b>					<b>\$ 213,349</b>	<b>\$ 74,167</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,795,280</b>	<b>\$ 897,695</b>	<b>\$ 50,643</b>				<b>\$ 287,659</b>	<b>\$ 3,031,276</b>	<b>\$ 2,941,654</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 39,872	\$ 42,904	\$ 1,320					\$ 84,095	\$ 94,547
Accounts Payable - General	\$ 13,775	\$ 0	\$ 4,488				\$ 0	\$ 18,264	\$ 0
Due to Other Funds	\$ 202	\$ 0	\$ 44,835				\$ 82,045	\$ 107,081	\$ 69,609
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 129,363							\$ 129,363	\$ 66,085
TC145 Liability							\$ 17,548	\$ 17,548	\$ 19,278
Due to Other Governments	\$ 0	\$ 19,142						\$ 19,142	\$ 2,149
AB145 Due to Other Government Agency							\$ 15,264	\$ 15,264	\$ 15,778
Due to Other Public Agencies							\$ 0	\$ 0	\$ 0
Sales and Use Tax									
Interest							\$ 47	\$ 47	\$ 14
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 183,212</b>	<b>\$ 62,045</b>	<b>\$ 50,643</b>				<b>\$ 94,904</b>	<b>\$ 390,804</b>	<b>\$ 287,459</b>
Civil									
Criminal							\$ 40,115	\$ 40,115	\$ 200
Unreconciled - Civil and Criminal							\$ 144,307	\$ 144,307	\$ 83,000
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,217	\$ 2,217	\$ 830
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 168,639</b>	<b>\$ 168,639</b>	<b>\$ 84,029</b>
Accrued Payroll	\$ 75,798	\$ 3,940						\$ 79,738	\$ 134,272
Benefits Payable	\$ 949							\$ 949	\$ 6,575
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 8,476							\$ 8,476	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ (42,854)
<b>Total Payroll Liabilities</b>	<b>\$ 85,223</b>	<b>\$ 3,940</b>						<b>\$ 89,163</b>	<b>\$ 97,994</b>
Revenue Collected in Advance	\$ 600,000	\$ 365,215						\$ 965,215	\$ 1,028,371
Liabilities For Deposits	\$ 2,084						\$ 6,016	\$ 8,080	\$ 8,002
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 100	\$ 100	
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 602,084</b>	<b>\$ 365,215</b>					<b>\$ 6,116</b>	<b>\$ 973,394</b>	<b>\$ 1,036,373</b>
<b>Total Liabilities</b>	<b>\$ 870,499</b>	<b>\$ 431,200</b>	<b>\$ 50,643</b>				<b>\$ 287,659</b>	<b>\$ 1,640,001</b>	<b>\$ 1,485,856</b>
<b>Total Fund Balance</b>	<b>\$ 924,781</b>	<b>\$ 466,495</b>	<b>\$ 0</b>					<b>\$ 1,391,275</b>	<b>\$ 1,455,798</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,795,280</b>	<b>\$ 897,695</b>	<b>\$ 50,643</b>				<b>\$ 287,659</b>	<b>\$ 3,031,276</b>	<b>\$ 2,941,654</b>

Superior Court of California, County of Del Norte  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

	For the month ended June									
	Fiscal Year 2022/23							2021/22		
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue									
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 3,747,117	\$ 11,833					\$ 3,758,950	\$ 3,623,346	\$ 3,308,823	\$ 3,325,395
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 3,427		\$ 3,427
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 35,603						\$ 35,603	\$ 61,429	\$ 65,091	\$ 65,091
Civil Coordination Reimbursement (0150091)										
MDU Reimbursements (0150010 and General)	\$ 137,402						\$ 137,402	\$ 778,499	\$ 83,897	\$ 69,107
Other Miscellaneous	\$ 94,130	\$ 142,654					\$ 236,784	\$ 592,514	\$ 195,746	\$ 94,130
	\$ 4,014,251	\$ 154,487					\$ 4,168,738	\$ 5,057,214	\$ 3,633,657	\$ 3,557,150
Grants										
AB 1056 Commissioner/Facilitator			\$ 106,435				\$ 106,435	\$ 138,486	\$ 116,248	\$ 125,305
Other Judicial Council Grants			\$ 30,289				\$ 30,289	\$ 17,448	\$ 42,996	\$ 43,000
Non-Judicial Council Grants										
			\$ 136,725				\$ 136,725	\$ 155,934	\$ 159,244	\$ 168,305
Other Financing Sources										
Interest Income	\$ 73,007	\$ 24,034					\$ 97,041	\$ 10,000	\$ 8,785	\$ 10,000
Investment Income										
Donations										
Local Fees	\$ 1,130	\$ 8,127					\$ 7,257	\$ 9,050	\$ 12,371	\$ 21,050
Non-Fee Revenues		\$ 2,791					\$ 2,791	\$ 2,500	\$ 2,180	\$ 2,500
Enhanced Collections		\$ 149,240					\$ 149,240		\$ 181,602	\$ 200,000
Easement										
Prior Year Revenue	\$ (48,740)	\$ 15,692					\$ (33,048)		\$ (15,557)	
County Program - Restricted		\$ 130					\$ 130	\$ 250	\$ 187	
Reimbursement Other	\$ 384						\$ 384	\$ 520		\$ 520
Sale of Fixed Assets										
Other Miscellaneous	\$ 81						\$ 81	\$ 50	\$ 143	\$ 50
	\$ 25,842	\$ 198,014					\$ 223,857	\$ 22,370	\$ 190,059	\$ 234,120
<b>Total Revenues</b>	<b>\$ 4,040,093</b>	<b>\$ 352,501</b>	<b>\$ 136,725</b>				<b>\$ 4,529,319</b>	<b>\$ 5,233,518</b>	<b>\$ 3,982,970</b>	<b>\$ 3,959,575</b>
<b>EXPENDITURES</b>										
Personnel Services										
Salaries - Permanent	\$ 1,577,940	\$ 71,805	\$ 10,087				\$ 1,659,812	\$ 1,601,882	\$ 1,513,689	\$ 1,528,097
Temp Help										\$ 24,384
Overtime	\$ 1,851	\$ 481					\$ 2,331	\$ 2,000	\$ 2,238	
Staff Benefits	\$ 1,075,792	\$ 58,800	\$ 11,253				\$ 1,143,845	\$ 1,188,528	\$ 1,122,208	\$ 1,146,001
	\$ 2,655,584	\$ 129,086	\$ 21,319				\$ 2,805,988	\$ 2,792,410	\$ 2,638,133	\$ 2,698,482
Operating Expenses and Equipment										
General Expense	\$ 653,843	\$ 5,099	\$ 1,772				\$ 660,714	\$ 858,463	\$ 309,958	\$ 866,437
Printing	\$ 21,497						\$ 21,497	\$ 12,214	\$ 5,277	\$ 12,214
Telecommunications	\$ 25,970	\$ 20,842					\$ 46,812	\$ 38,797	\$ 35,669	\$ 38,797
Postage	\$ 16,302	\$ 186					\$ 16,487	\$ 17,448	\$ 19,831	\$ 17,448
Insurance	\$ 1,543						\$ 1,543	\$ 1,398	\$ 1,410	\$ 1,398
In-State Travel	\$ 8,302	\$ 713	\$ 5,148				\$ 14,163	\$ 3,000	\$ 2,188	\$ 1,500
Out-of-State Travel										
Training	\$ 3,610						\$ 3,610	\$ 10,000	\$ 8,705	\$ 18,000
Security Services	\$ 120		\$ 3,840				\$ 3,960	\$ 3,840	\$ 4,185	\$ 3,840
Facility Operations	\$ 8,693						\$ 8,693	\$ 13,131	\$ 7,911	\$ 9,059
Utilities										
Contracted Services	\$ 320,649	\$ 32,783	\$ 73,441				\$ 426,873	\$ 451,023	\$ 443,853	\$ 475,108
Consulting and Professional Services	\$ 40,489	\$ 184,531	\$ 25,806				\$ 250,826	\$ 565,832	\$ 179,687	\$ 71,900
Information Technology	\$ 94,691	\$ 30,984					\$ 125,675	\$ 173,503	\$ 86,383	\$ 166,111
Major Equipment	\$ 242,432						\$ 242,432	\$ 792,118		\$ 200,000
Other Items of Expense									\$ 2	
	\$ 1,438,140	\$ 274,937	\$ 110,007				\$ 1,823,085	\$ 2,839,766	\$ 1,105,069	\$ 1,969,812
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 1,300						\$ 1,300	\$ 5,643	\$ 3,169	\$ 5,643
Judgments, Settlements and Claims										
Debt Service										
Other										
Capital Costs								\$ 135,000		
Internal Cost Recovery	\$ (35,455)	\$ 31,192	\$ 4,284				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (4,894)	\$ (31,537)					\$ (36,531)		\$ 20,306	
	\$ (39,150)	\$ (345)	\$ 4,284				\$ (35,211)	\$ 140,643	\$ 23,475	\$ 5,643
<b>Total Expenditures</b>	<b>\$ 4,054,574</b>	<b>\$ 403,677</b>	<b>\$ 135,590</b>				<b>\$ 4,593,642</b>	<b>\$ 5,871,818</b>	<b>\$ 3,768,877</b>	<b>\$ 4,673,937</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (14,481)	\$ (51,176)	\$ 1,134				\$ (64,523)	\$ (638,300)	\$ 216,292	\$ (714,362)
Operating Transfers In (Out)	\$ (38,040)	\$ 40,174	\$ (1,134)				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 978,302	\$ 477,497	\$ 0				\$ 1,455,798	\$ 1,455,798	\$ 1,239,506	\$ 1,239,506
Ending Balance (Deficit)	\$ 924,781	\$ 466,485	\$ 0				\$ 1,391,275	\$ 817,498	\$ 1,455,798	\$ 525,144

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

	For the month ended June									
	Fiscal Year 2022/23							2021/22		
	Personnel 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	\$ 892,220	\$ 467,066				\$ 0	\$ 1,359,286	\$ 1,214,865	\$ 1,081,741	\$ 1,122,842
Traffic & Other Infractions	\$ 1,950	\$ 8,776					\$ 10,726	\$ 7,186	\$ 31	\$ 7,186
Other Criminal Cases	\$ 215,892	\$ 158,768				\$ (31,537)	\$ 343,124	\$ 961,312	\$ 327,390	\$ 311,058
Civil	\$ 221,231	\$ 57,055					\$ 278,286	\$ 421,658	\$ 219,203	\$ 290,087
Family & Children Services	\$ 164,966	\$ 128,785			\$ 0		\$ 293,751	\$ 445,231	\$ 266,245	\$ 350,990
Probate, Guardianship & Mental Health Services		\$ 38,171					\$ 38,171	\$ 158,424		\$ 40,000
Juvenile Dependency Services		\$ 59,693					\$ 59,693	\$ 200,316	\$ 41,086	\$ 50,893
Juvenile Delinquency Services		\$ 37					\$ 37		\$ 5,920	
Other Court Operations	\$ 379,935	\$ 619,373				\$ 0	\$ 999,308	\$ 754,631	\$ 541,111	\$ 901,703
Court Interpreters		\$ 36,619					\$ 36,619	\$ 61,636	\$ 26,998	\$ 65,298
Jury Services		\$ 14,862	\$ 1,300				\$ 16,162	\$ 19,347	\$ 16,758	\$ 19,347
Security		\$ 64,608					\$ 64,608	\$ 6,200	\$ 5,782	\$ 6,200
Trial Court Operations Program	\$ 1,876,194	\$ 1,653,814	\$ 1,300		\$ 0	\$ (31,537)	\$ 3,499,771	\$ 4,250,806	\$ 2,532,263	\$ 3,165,603
Enhanced Collections	\$ 130,970	\$ 40,071			\$ 31,192		\$ 202,233	\$ 193,683	\$ 223,713	\$ 208,847
Other Non-Court Operations										
Non-Court Operations Program	\$ 130,970	\$ 40,071			\$ 31,192		\$ 202,233	\$ 193,683	\$ 223,713	\$ 208,847
Executive Office	\$ 299,392	\$ 13,869					\$ 313,260	\$ 424,364	\$ 386,082	\$ 411,644
Fiscal Services	\$ 194,429	\$ 25,779			\$ (31,192)		\$ 189,016	\$ 199,067	\$ 193,308	\$ 194,690
Human Resources	\$ 134,412	\$ 6,091				\$ (5,480)	\$ 135,023	\$ 7,905	\$ 84,980	\$ 5,405
Business & Facilities Services		\$ 16,432				\$ 486	\$ 16,919	\$ 494,391	\$ 57,969	\$ 440,291
Information Technology	\$ 170,592	\$ 67,028				\$ 0	\$ 237,620	\$ 301,602	\$ 288,362	\$ 247,458
Court Administration Program	\$ 798,825	\$ 129,199			\$ (31,192)	\$ (4,994)	\$ 891,839	\$ 1,427,329	\$ 1,010,701	\$ 1,299,488
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,805,988</b>	<b>\$ 1,823,085</b>	<b>\$ 1,300</b>		<b>\$ 0</b>	<b>\$ (36,531)</b>	<b>\$ 4,593,842</b>	<b>\$ 5,871,818</b>	<b>\$ 3,766,677</b>	<b>\$ 4,673,937</b>