

**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

01/27/2012

\_\_\_\_\_  
Date

DEL NORTE

\_\_\_\_\_  
Court

2011-12, Q1

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

DEL NORTE

Court

2011-12, Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

DEL NORTE

Court

2011-12, Q1

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	31.25	28			

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

Del Norte Superior Court  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)

	For the month ended Sep							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2011/12								
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
General	Special Revenue								
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 48,851	\$ 235	\$ (48,574)				\$ 669	\$ 1,181	\$ 7,130
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution							\$ 42,707	\$ 42,707	\$ 18,232
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 295,550	\$ 295,550	\$ 287,250
Credit Card									
Cash on Hand									
Cash with County	\$ 0							\$ 0	\$ 0
<b>Total Cash</b>	<b>\$ 58,851</b>	<b>\$ 235</b>	<b>\$ (48,574)</b>				<b>\$ 338,925</b>	<b>\$ 349,438</b>	<b>\$ 322,611</b>
Short Term Investment	\$ 4,357,884						\$ 137,950	\$ 4,495,834	\$ 4,451,217
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 4,357,884</b>						<b>\$ 137,950</b>	<b>\$ 4,495,834</b>	<b>\$ 4,451,217</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 13,154							\$ 13,154	\$ 20,027
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 13,265
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0		\$ 33,061					\$ 33,061	\$ 25,382
Trust Due To/From							\$ 6,975	\$ 6,975	
Distribution Due To/From							\$ 6,230	\$ 6,230	
Civil Filing Fee Due To/From									
General Due To/From	\$ 108							\$ 108	
<b>Total Receivables</b>	<b>\$ 13,262</b>	<b>\$ 0</b>	<b>\$ 33,061</b>				<b>\$ 13,205</b>	<b>\$ 59,528</b>	<b>\$ 58,673</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
<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>\$ 4,429,997</b>	<b>\$ 235</b>	<b>\$ (15,513)</b>				<b>\$ 490,081</b>	<b>\$ 4,904,800</b>	<b>\$ 4,832,502</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 1,187
Due to Other Funds	\$ 0		\$ 0				\$ 13,313	\$ 13,313	\$ 13,265
Due to Other Courts									
Due to State									
TC145 Liability							\$ 37,323	\$ 37,323	\$ 48,639
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 26,852	\$ 26,852	\$ 25,660
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 37	\$ 37	\$ 47
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 0</b>		<b>\$ 0</b>				<b>\$ 77,526</b>	<b>\$ 77,526</b>	<b>\$ 88,798</b>
Civil							\$ 272,294	\$ 272,294	\$ 275,738
Criminal							\$ 127,321	\$ 127,321	\$ 117,590
Unreconciled - Civil and Criminal							\$ 300	\$ 300	\$ 300
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 4,693	\$ 4,693	\$ 4,325
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 404,608</b>	<b>\$ 404,608</b>	<b>\$ 397,954</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (17,700)		\$ 0					\$ (17,700)	\$ (35,850)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 42,572							\$ 42,572	\$ (15,800)
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 24,872</b>		<b>\$ 0</b>					<b>\$ 24,872</b>	<b>\$ (51,650)</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,334						\$ 5,741	\$ 7,074	\$ 1,916
Jury Fees - Non-Interest							\$ 2,206	\$ 2,206	\$ 1,221
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 715
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,334</b>						<b>\$ 7,947</b>	<b>\$ 9,281</b>	<b>\$ 3,851</b>
<b>Total Liabilities</b>	<b>\$ 26,206</b>		<b>\$ 0</b>				<b>\$ 490,081</b>	<b>\$ 516,287</b>	<b>\$ 438,953</b>
Fund Balance - Nonspendable	\$ 1,449,128	\$ 0						\$ 1,449,128	\$ 1,449,128
Fund Balance - Restricted								\$ 0	\$ 0
Fund Balance - Committed	\$ 0							\$ 0	\$ 0
Fund Balance - Assigned	\$ 2,935,988							\$ 2,935,988	\$ 2,935,988
Fund Balance - Unassigned	\$ (31,772)	\$ 125	\$ 0					\$ (31,647)	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 50,447	\$ 110	\$ (15,513)					\$ 35,044	\$ 8,433
<b>Total Fund Balance</b>	<b>\$ 4,403,791</b>	<b>\$ 235</b>	<b>\$ (15,513)</b>					<b>\$ 4,388,513</b>	<b>\$ 4,393,549</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,429,997</b>	<b>\$ 235</b>	<b>\$ (15,513)</b>				<b>\$ 490,081</b>	<b>\$ 4,904,800</b>	<b>\$ 4,832,502</b>

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

	For the month ended Sep									
	Fiscal Year 2011/12								2010/11	
	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	\$ 650,814						\$ 650,814	\$ 2,757,675	\$ 566,683	\$ 3,279,538
Trial Court Improvement Fund								\$ 3,927		\$ 3,927
Judicial Administration Efficiency & Mod Fund										
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 9,967						\$ 9,967	\$ 26,969	\$ 0	\$ 64,714
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 44,355						\$ 44,355	\$ 258,590	\$ 103,824	\$ 266,937
Other Miscellaneous										
	\$ 705,136						\$ 705,136	\$ 3,047,161	\$ 670,507	\$ 3,615,116
Grants										
AB 1058 Commissioner/Facilitator								\$ 116,737	\$ 13,266	\$ 116,737
Other AOC Grants								\$ 16,000		\$ 12,000
Non-AOC Grants										
								\$ 132,737	\$ 13,266	\$ 128,737
Other Financing Sources										
Interest Income	\$ 324	\$ 0					\$ 324	\$ 21,708	\$ 394	\$ 32,000
Investment Income										
Donations										
Local Fees	\$ 7,643						\$ 7,643	\$ 31,752	\$ 7,827	\$ 32,175
Non-Fee Revenues	\$ 628						\$ 628	\$ 2,464	\$ 0	\$ 5,000
Enhanced Collections	\$ 11,435						\$ 11,435	\$ 53,716	\$ 13,862	
Escheatment										
Prior Year Revenue										
County Program - Restricted		\$ 110					\$ 110	\$ 441	\$ 106	\$ 350
Reimbursement Other								\$ 480		
Sale of Fixed Assets										
Other Miscellaneous	\$ 421						\$ 421	\$ 1,999	\$ 150	\$ 1,000
	\$ 20,451	\$ 110					\$ 20,561	\$ 112,560	\$ 10,128	\$ 70,525
<b>Total Revenues</b>	<b>\$ 725,587</b>	<b>\$ 110</b>					<b>\$ 725,697</b>	<b>\$ 3,292,458</b>	<b>\$ 702,901</b>	<b>\$ 3,814,378</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 322,407						\$ 322,407	\$ 1,363,389	\$ 314,775	\$ 1,514,809
Temp Help										
Overtime	\$ 249						\$ 249		\$ 441	
Staff Benefits	\$ 168,982						\$ 168,982	\$ 1,152,383	\$ 153,305	\$ 1,121,400
	\$ 491,637						\$ 491,637	\$ 2,515,772	\$ 468,520	\$ 2,636,209
Operating Expenses and Equipment										
General Expense	\$ 48,606						\$ 48,606	\$ 153,319	\$ 17,928	\$ 167,422
Printing	\$ 3,027						\$ 3,027	\$ 11,579	\$ 5,384	\$ 13,584
Telecommunications	\$ 3,759						\$ 3,759	\$ 21,915	\$ 3,658	\$ 17,887
Postage	\$ 6,712						\$ 6,712	\$ 13,563	\$ 3,700	\$ 65,176
Insurance								\$ 722		\$ 698
In-State Travel	\$ 804		\$ 406				\$ 1,210	\$ 5,508	\$ 1,284	\$ 5,653
Out-of-State Travel										
Training			\$ 275				\$ 275	\$ 878	\$ 275	\$ 1,059
Security Services			\$ 1,280				\$ 1,280	\$ 7,680	\$ 49,397	\$ 296,383
Facility Operations	\$ 1,747						\$ 1,747	\$ 7,338	\$ 1,355	\$ 9,384
Utilities										
Contracted Services	\$ 102,665		\$ 13,552				\$ 116,217	\$ 703,847	\$ 114,532	\$ 597,423
Consulting and Professional Services	\$ 165		\$ 0				\$ 165	\$ 72,575	\$ 4,440	\$ 60,900
Information Technology	\$ 15,815						\$ 15,815	\$ 103,421	\$ 23,043	\$ 150,691
Major Equipment										\$ 5,678
Other Items of Expense	\$ 55						\$ 55	\$ 412	\$ 36	
	\$ 183,355		\$ 15,513				\$ 198,868	\$ 1,102,757	\$ 225,033	\$ 1,391,938
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 148						\$ 148	\$ 6,009	\$ 915	\$ 2,995
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery									\$ 0	
Prior Year Expense Adjustment										
	\$ 148						\$ 148	\$ 6,009	\$ 915	\$ 2,995
<b>Total Expenditures</b>	<b>\$ 675,140</b>		<b>\$ 15,513</b>				<b>\$ 690,653</b>	<b>\$ 3,624,538</b>	<b>\$ 694,468</b>	<b>\$ 4,031,142</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 50,447	\$ 110	\$ (15,513)				\$ 35,044	\$ (332,080)	\$ 8,433	\$ (216,764)
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 4,353,344	\$ 125	\$ 0				\$ 4,353,469	\$ 4,353,469	\$ 4,385,116	\$ 4,385,116
Ending Balance (Deficit)	\$ 4,403,791	\$ 235	\$ (15,513)				\$ 4,388,513	\$ 4,021,389	\$ 4,393,546	\$ 4,168,352



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

For the month ended Sep										
Fiscal Year 2011/12										
	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	\$ 67,594	\$ 26,180					\$ 93,774	\$ 804,874	\$ 115,834	\$ 811,834
Traffic & Other Infractions	\$ 37,837	\$ 4,293					\$ 42,130	\$ 348,550	\$ 35,051	\$ 341,388
Other Criminal Cases	\$ 81,634	\$ (4,871)					\$ 76,763	\$ 176,413	\$ 81,150	\$ 188,701
Civil	\$ 28,001	\$ 2,235					\$ 30,236	\$ 106,465	\$ 22,969	\$ 50,627
Family & Children Services	\$ 75,654	\$ 41,890					\$ 117,545	\$ 487,915	\$ 91,574	\$ 504,053
Probate, Guardianship & Mental Health Services	\$ 6,107	\$ 3,874					\$ 10,081	\$ 55,444	\$ 6,742	\$ 74,552
Juvenile Dependency Services	\$ 7,536	\$ 37,326					\$ 44,862	\$ 246,314	\$ 43,684	\$ 220,496
Juvenile Delinquency Services	\$ 7,333	\$ 255					\$ 7,589	\$ 34,038	\$ 7,349	\$ 32,680
Other Court Operations	\$ 54,546	\$ 16,841					\$ 71,387	\$ 424,482	\$ 60,050	\$ 387,238
Court Interpreters	\$ 874	\$ 14,267					\$ 15,141	\$ 44,163	\$ 16,555	\$ 64,595
Jury Services	\$ 360	\$ 76	\$ 148				\$ 583	\$ 29,231	\$ 3,584	\$ 23,359
Security		\$ 2,011					\$ 2,011	\$ 11,740	\$ 50,156	\$ 301,522
	\$ 367,476	\$ 144,477	\$ 148				\$ 512,101	\$ 2,749,439	\$ 534,708	\$ 3,011,045
Trial Court Operations Program										
Enhanced Collections		\$ 19,399					\$ 19,399	\$ 92,835	\$ 15,242	\$ 50,000
Other Non-Court Operations		\$ (6,563)					\$ (6,563)			\$ 900
		\$ 12,837					\$ 12,837	\$ 92,935	\$ 15,242	\$ 50,900
Non-Court Operations Program										
Executive Office	\$ 36,611	\$ 1,849					\$ 38,460	\$ 187,007	\$ 37,175	\$ 233,696
Fiscal Services	\$ 61,315	\$ 4,412					\$ 65,727	\$ 307,838	\$ 54,893	\$ 336,816
Human Resources	\$ 26,235	\$ 2,143					\$ 28,378	\$ 122,280	\$ 25,430	\$ 151,675
Business & Facilities Services		\$ 7,765					\$ 7,765	\$ 45,282	\$ 4,297	\$ 45,000
Information Technology		\$ 25,386					\$ 25,386	\$ 119,657	\$ 22,921	\$ 202,010
Court Administration Program	\$ 124,161	\$ 41,554					\$ 165,715	\$ 782,164	\$ 144,517	\$ 969,197
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 491,637	\$ 188,868	\$ 148				\$ 680,653	\$ 3,624,538	\$ 694,468	\$ 4,031,142