

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

02/14/2013

Date

Del Norte

Court

FY1213 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Del Norte

Court

FY1213 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

Del Norte

 Court
 FY1213 Q2

 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	25.5	26.25		
Court Employee Positions (FTEs)	31.25			

¹ The 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 December								
	Fiscal Year 2012/13							2011/12	
	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	\$ 39,422	\$ 1,047	\$ (31,103)				\$ 258,933	\$ 268,299	\$ (22,245)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution							\$ 233	\$ 233	\$ 29,399
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (234)	\$ (234)	\$ 446,205
Credit Card									
Cash on Hand									
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the AOC									
Total Cash	\$ 49,422	\$ 1,047	\$ (31,103)				\$ 258,932	\$ 278,298	\$ 483,359
Short Term Investment	\$ 3,152,244						\$ 148,543	\$ 3,300,787	\$ 4,331,145
Investment in Financial Institution									
Total Investments	\$ 3,152,244						\$ 148,543	\$ 3,300,787	\$ 4,331,145
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 8,426							\$ 8,426	\$ 10,844
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0		\$ 27					\$ 27	\$ 47,731
Trust Due To/From							\$ 8,408	\$ 8,408	\$ 3,506
Distribution Due To/From							\$ 4,072	\$ 4,072	\$ 3,894
Civil Filing Fee Due To/From									
General Due To/From	\$ 75							\$ 75	\$ 105
Total Receivables	\$ 8,501	\$ 0	\$ 27				\$ 12,480	\$ 21,008	\$ 66,080
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3,210,167	\$ 1,047	\$ (31,077)				\$ 419,955	\$ 3,600,093	\$ 4,860,583
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0		\$ 0				\$ 12,555	\$ 12,555	\$ 7,505
Due to Other Courts									
Due to State									
TC145 Liability							\$ 25,304	\$ 25,304	\$ 26,045
Due to Other Governments	\$ 0						\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 24,965	\$ 24,965	\$ 18,924
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 42	\$ 42	\$ 50
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 62,867	\$ 62,867	\$ 52,523
Civil							\$ 232,522	\$ 232,522	\$ 429,250
Criminal							\$ 111,945	\$ 111,945	\$ 91,571
Unreconciled - Civil and Criminal							\$ 300	\$ 300	\$ 300
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 5,048	\$ 5,048	\$ 4,813
Miscellaneous Trust									
Total Trust Deposits							\$ 349,814	\$ 349,814	\$ 525,934
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (60,747)							\$ (60,747)	\$ (52,945)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 57,257							\$ 57,257	\$ (8)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (3,491)							\$ (3,491)	\$ (52,953)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 212						\$ 5,916	\$ 6,128	\$ 7,074
Jury Fees - Non-Interest							\$ 1,125	\$ 1,125	\$ 975
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 233	\$ 233	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 212						\$ 7,274	\$ 7,486	\$ 8,049
Total Liabilities	\$ (3,279)	\$ 0	\$ 0				\$ 419,955	\$ 416,677	\$ 533,554
Total Fund Balance	\$ 3,213,446	\$ 1,047	\$ (31,077)					\$ 3,183,416	\$ 4,327,030
Total Liabilities and Fund Balance	\$ 3,210,167	\$ 1,047	\$ (31,077)				\$ 419,955	\$ 3,600,093	\$ 4,860,583

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 December											
Fiscal Year 2012/13										2011/12	
	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	\$ 273,986	\$ 3,736					\$ 277,722	\$ 625,849	\$ 1,335,450	\$ 2,708,281	
Trial Court Improvement Fund								\$ 3,927		\$ 3,927	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 26,834						\$ 26,834	\$ 53,347	\$ 21,101	\$ 26,969	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 122,786						\$ 122,786	\$ 254,898	\$ 111,386	\$ 258,590	
Other Miscellaneous	\$ 62,535						\$ 62,535	\$ 62,535		\$ 62,535	
	\$ 486,141	\$ 3,736					\$ 489,877	\$ 1,000,558	\$ 1,487,937	\$ 3,060,302	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 115,856	\$ 47,679	\$ 116,737	
Other AOC Grants			\$ 0				\$ 0	\$ 13,756	\$ 0	\$ 16,000	
Non-AOC Grants			\$ 0				\$ 0	\$ 120,612	\$ 47,679	\$ 132,737	
Other Financing Sources											
Interest Income	\$ 3,899	\$ 1					\$ 3,899	\$ 16,995	\$ 4,682	\$ 21,708	
Investment Income											
Donations											
Local Fees	\$ 11,852						\$ 11,852	\$ 35,478	\$ 16,141	\$ 31,752	
Non-Fee Revenues	\$ 1,300						\$ 1,300	\$ 2,920	\$ 1,512	\$ 2,484	
Enhanced Collections	\$ 22,793						\$ 22,793	\$ 58,673	\$ 22,359	\$ 53,716	
Escheatment											
Prior Year Revenue									\$ 10,990		
County Program - Restricted							\$ 206	\$ 518	\$ 218	\$ 441	
Reimbursement Other	\$ 846	\$ 206					\$ 846	\$ 406	\$ 406	\$ 480	
Sale of Fixed Assets											
Other Miscellaneous	\$ 788						\$ 788	\$ 1,400	\$ 786	\$ 1,999	
	\$ 41,477	\$ 207					\$ 41,684	\$ 118,390	\$ 57,094	\$ 112,500	
Total Revenues	\$ 527,618	\$ 3,943	\$ 0				\$ 531,561	\$ 1,248,558	\$ 1,572,711	\$ 3,305,599	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 732,313						\$ 732,313	\$ 1,663,541	\$ 754,668	\$ 1,363,389	
Temp Help											
Overtime	\$ 385						\$ 385		\$ 964		
Staff Benefits	\$ 443,279						\$ 443,279	\$ 1,144,542	\$ 379,130	\$ 1,152,383	
	\$ 1,175,976						\$ 1,175,979	\$ 2,808,083	\$ 1,134,760	\$ 2,515,772	
Operating Expenses and Equipment											
General Expense	\$ 77,502	\$ 86	\$ 521				\$ 78,109	\$ 157,069	\$ 91,981	\$ 153,319	
Printing	\$ 6,715						\$ 6,715	\$ 6,717	\$ 3,027	\$ 11,579	
Telecommunications	\$ 8,904						\$ 8,904	\$ 21,057	\$ 8,934	\$ 21,915	
Postage	\$ 10,297		\$ 23				\$ 10,320	\$ 17,300	\$ 10,325	\$ 13,583	
Insurance	\$ 767						\$ 767	\$ 728	\$ 728	\$ 722	
In-State Travel	\$ 743		\$ 35				\$ 778	\$ 8,315	\$ 3,807	\$ 5,508	
Out-of-State Travel											
Training			\$ 295				\$ 295	\$ 600	\$ 275	\$ 878	
Security Services			\$ 1,600				\$ 1,600	\$ 4,800	\$ 2,580	\$ 7,680	
Facility Operations	\$ 2,401						\$ 2,401	\$ 7,863	\$ 5,157	\$ 7,338	
Utilities											
Contracted Services	\$ 247,964	\$ 3,453	\$ 35,481				\$ 286,896	\$ 735,373	\$ 291,735	\$ 703,847	
Consulting and Professional Services	\$ 20,640		\$ (6,878)				\$ 13,762	\$ 62,061	\$ 20,010	\$ 72,575	
Information Technology	\$ 46,132						\$ 46,132	\$ 77,527	\$ 32,802	\$ 103,421	
Major Equipment								\$ 5,780			
Other Items of Expense	\$ 32						\$ 32	\$ 55	\$ 55	\$ 412	
	\$ 422,097	\$ 3,539	\$ 31,077				\$ 456,713	\$ 1,105,243	\$ 471,394	\$ 1,102,757	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,943						\$ 2,943	\$ 5,824	\$ 997	\$ 8,009	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ 0		\$ 0				\$ 0	\$ 0			
Prior Year Expense Adjustment											
	\$ 2,943		\$ 0				\$ 2,943	\$ 5,824	\$ (8,000)	\$ 6,009	
Total Expenditures	\$ 1,601,016	\$ 3,539	\$ 31,077				\$ 1,635,632	\$ 3,919,150	\$ 1,599,150	\$ 3,624,538	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,073,397)	\$ 403	\$ (31,077)				\$ (1,104,071)	\$ (2,672,592)	\$ (26,440)	\$ (318,939)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 4,286,843	\$ 644	\$ 0				\$ 4,287,487	\$ 4,287,487	\$ 4,353,469	\$ 4,353,469	
Ending Balance (Deficit)	\$ 3,213,446	\$ 1,047	\$ (31,077)				\$ 3,183,416	\$ 1,614,895	\$ 4,327,030	\$ 4,034,530	

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

For the month ended December										
Fiscal Year 2012/13										
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 162,999	\$ 83,347					\$ 246,347	\$ 830,647	\$ 218,943	\$ 804,674
Traffic & Other Infractions	\$ 75,398	\$ 5,343					\$ 80,742	\$ 383,615	\$ 93,861	\$ 348,550
Other Criminal Cases	\$ 184,077	\$ (1,309)					\$ 182,768	\$ 300,979	\$ 186,721	\$ 176,413
Civil	\$ 78,235	\$ 3,810					\$ 82,045	\$ 68,846	\$ 79,225	\$ 106,465
Family & Children Services	\$ 173,161	\$ 91,965			\$ 0		\$ 265,126	\$ 516,048	\$ 273,720	\$ 467,915
Probate, Guardianship & Mental Health Services	\$ 10,174	\$ 5,027					\$ 15,201	\$ 59,548	\$ 20,212	\$ 55,444
Juvenile Dependency Services	\$ 23,354	\$ 110,193					\$ 133,547	\$ 270,950	\$ 115,417	\$ 246,314
Juvenile Delinquency Services	\$ 21,370	\$ 627					\$ 21,997	\$ 35,555	\$ 16,364	\$ 34,038
Other Court Operations	\$ 134,562	\$ 30,541					\$ 165,103	\$ 428,363	\$ 158,023	\$ 424,492
Court Interpreters	\$ 1,485	\$ 15,919					\$ 17,404	\$ 69,458	\$ 25,632	\$ 44,163
Jury Services	\$ 740	\$ 2,801	\$ 2,943				\$ 6,484	\$ 27,380	\$ 2,758	\$ 29,231
Security		\$ 3,603					\$ 3,603	\$ 14,185	\$ 3,971	\$ 11,740
	\$ 865,556	\$ 351,868	\$ 2,943		\$ 0		\$ 1,220,366	\$ 3,005,674	\$ 1,194,847	\$ 2,749,439
Trial Court Operations Program										
Enhanced Collections	\$ 16,817	\$ 25,898					\$ 42,715	\$ 84,486	\$ 29,368	\$ 92,955
Other Non-Court Operations	\$ 14	\$ 1					\$ 14		\$ 84	
	\$ 16,831	\$ 25,899					\$ 42,730	\$ 84,486	\$ 29,452	\$ 92,935
Non-Court Operations Program										
Executive Office	\$ 84,817	\$ 2,726					\$ 87,544	\$ 193,232	\$ 85,651	\$ 187,007
Fiscal Services	\$ 129,074	\$ 9,028					\$ 138,102	\$ 298,978	\$ 149,675	\$ 307,938
Human Resources	\$ 73,768	\$ 1,817					\$ 75,585	\$ 160,162	\$ 64,315	\$ 122,280
Business & Facilities Services		\$ 18,750					\$ 18,750	\$ 45,000	\$ 19,015	\$ 45,282
Information Technology	\$ 5,931	\$ 46,625					\$ 52,556	\$ 131,718	\$ 56,195	\$ 119,657
Court Administration Program	\$ 293,590	\$ 78,946					\$ 372,536	\$ 823,080	\$ 374,851	\$ 782,164
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,175,976	\$ 456,713	\$ 2,943		\$ 0		\$ 1,635,632	\$ 3,919,150	\$ 1,599,150	\$ 3,624,538