

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

04/20/2016

Date

DEL NORTE

Court

2015-Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

DEL NORTE

Court

2015-Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

DEL NORTE

Court

2015-Q3

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	31.5	24.25	24.25	23.25	

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 March							2014/15	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2015/16									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ (375,807)	\$ 536,359	\$ (86,026)				\$ 11,743	\$ 86,270	\$ 49,778	
Payroll	\$ 566							\$ 566	\$ 566	
Jury										
Revolving	\$ 10,000							\$ 10,000	\$ 10,000	
Other										
Distribution							\$ (1,277)	\$ (1,277)	\$ 2,410	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (1,739)	\$ (1,739)	\$ (572)	
Credit Card										
Cash on Hand										
Cash with County	\$ 0							\$ 0	\$ 0	
Cash Outside of the JCC										
Cash Equivalents	\$ 693,658						\$ 515,131	\$ 1,208,789	\$ 1,338,000	
Total Cash and Cash Equivalents	\$ 328,417	\$ 536,359	\$ (86,026)				\$ 523,858	\$ 1,302,609	\$ 1,400,183	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 4,682							\$ 4,682	\$ 4,976	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0	
Due From Other Governments	\$ 0							\$ 0	\$ 0	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 67,906					\$ 67,906	\$ 6,871	
Trust Due To/From							\$ 4,107	\$ 4,107	\$ 8,008	
Distribution Due To/From							\$ 4,058	\$ 4,058	\$ 4,940	
Civil Filing Fee Due To/From										
General Due To/From	\$ 57							\$ 57	\$ 8	
Total Receivables	\$ 4,739	\$ 0	\$ 67,906				\$ 8,165	\$ 80,809	\$ 24,803	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 333,156	\$ 536,359	\$ (18,120)				\$ 532,023	\$ 1,383,418	\$ 1,424,985	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 8,222	\$ 8,222	\$ 12,958	
Due to Other Courts										
Due to State										
TC145 Liability							\$ 17,057	\$ 17,057	\$ 33,291	
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 14,893	\$ 14,893	\$ 37,518	
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 83	\$ 83	\$ 11	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 40,255	\$ 40,255	\$ 83,776	
Civil							\$ 282,049	\$ 282,049	\$ 252,388	
Criminal							\$ 197,815	\$ 197,815	\$ 202,678	
Unreconciled - Civil and Criminal							\$ 300	\$ 300	\$ 300	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 5,539	\$ 5,539	\$ 5,459	
Miscellaneous Trust										
Total Trust Deposits							\$ 485,702	\$ 485,702	\$ 460,825	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 5,193							\$ 5,193	\$ 5,422	
Deferred Compensation Payable	\$ 500							\$ 500	\$ 0	
Deductions Payable	\$ 4,730							\$ 4,730	\$ (6,170)	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 10,423							\$ 10,423	\$ (748)	
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0	
Liabilities For Deposits	\$ 797						\$ 5,916	\$ 6,712	\$ 6,712	
Jury Fees - Non-Interest							\$ 150	\$ 150	\$ 825	
Fees - Partial Payment & Overpayment										
Uncleared Collections							\$ 0	\$ 0	\$ (859)	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 797						\$ 6,066	\$ 6,862	\$ 6,678	
Total Liabilities	\$ 11,220	\$ 0	\$ 0				\$ 532,023	\$ 543,243	\$ 550,532	
Total Fund Balance	\$ 321,936	\$ 536,359	\$ (18,120)					\$ 840,175	\$ 874,454	
Total Liabilities and Fund Balance	\$ 333,156	\$ 536,359	\$ (18,120)				\$ 532,023	\$ 1,383,418	\$ 1,424,985	

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 March									
	Fiscal Year 2015/16								2014/15	
	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	\$ 1,755,199	\$ 7,472				\$ 1,762,671	\$ 2,378,878	\$ 1,429,924	\$ 1,859,824	
Improvement and Modernization Fund							\$ 3,927	\$ 38,566	\$ 3,927	
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 19,602					\$ 19,602	\$ 24,707	\$ 13,187	\$ 32,085	
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 148,793					\$ 148,793	\$ 261,271	\$ 163,008	\$ 265,104	
Other Miscellaneous	\$ 94,130					\$ 94,130	\$ 94,130	\$ 94,129	\$ 94,129	
	\$ 2,017,724	\$ 7,472				\$ 2,025,196	\$ 2,762,913	\$ 1,738,814	\$ 2,255,069	
Grants										
AB 1058 Commissioner/Facilitator			\$ 76,661			\$ 76,661	\$ 117,338	\$ 37,597	\$ 115,856	
Other Judicial Council Grants							\$ 35,755	\$ 16,513	\$ 24,000	
Non-Judicial Council Grants										
			\$ 76,661			\$ 76,661	\$ 153,093	\$ 54,110	\$ 139,856	
Other Financing Sources										
Interest Income	\$ 1,745	\$ 815				\$ 2,560	\$ 1,259	\$ 2,114	\$ 5,550	
Investment Income										
Donations										
Local Fees	\$ 23,252					\$ 23,252	\$ 31,500	\$ 23,562	\$ 26,800	
Non-Fee Revenues		\$ 623				\$ 623	\$ 4,500	\$ 3,739	\$ 4,000	
Enhanced Collections		\$ 161,634				\$ 161,634	\$ 292,000	\$ 148,367	\$ 278,606	
Escheatment										
Prior Year Revenue										
County Program - Restricted		\$ 275				\$ 275	\$ 400	\$ 311	\$ 400	
Reimbursement Other								\$ 2,019		
Sale of Fixed Assets										
Other Miscellaneous	\$ 142					\$ 142	\$ 200	\$ 133	\$ 2,000	
	\$ 25,139	\$ 163,346				\$ 188,485	\$ 329,859	\$ 180,234	\$ 317,356	
Total Revenues	\$ 2,042,863	\$ 170,818	\$ 76,661			\$ 2,290,342	\$ 3,245,865	\$ 1,973,157	\$ 2,712,281	
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 985,717	\$ 26,383	\$ 20,202			\$ 1,032,303	\$ 1,495,836	\$ 1,115,044	\$ 1,618,166	
Temp Help									\$ 28,671	
Overtime	\$ 261					\$ 261		\$ 563		
Staff Benefits	\$ 589,958	\$ 14,168	\$ 9,461			\$ 613,587	\$ 922,994	\$ 589,346	\$ 972,352	
	\$ 1,575,937	\$ 40,551	\$ 29,663			\$ 1,646,151	\$ 2,418,830	\$ 1,704,953	\$ 2,617,389	
Operating Expenses and Equipment										
General Expense	\$ 61,725	\$ 6,357	\$ 1,009			\$ 69,091	\$ 99,252	\$ 73,873	\$ 102,989	
Printing	\$ 8,361					\$ 8,361	\$ 10,965	\$ 8,570	\$ 9,672	
Telecommunications	\$ 12,927	\$ 1,680				\$ 14,607	\$ 24,466	\$ 19,163	\$ 20,507	
Postage	\$ 13,302		\$ 10			\$ 13,312	\$ 22,225	\$ 16,438	\$ 16,950	
Insurance	\$ 736					\$ 736	\$ 818	\$ 818	\$ 867	
In-State Travel	\$ 60		\$ 754			\$ 815	\$ 5,512	\$ 4,359		
Out-of-State Travel										
Training	\$ 420					\$ 420	\$ 103,730	\$ 1,329	\$ 102,676	
Security Services			\$ 2,560			\$ 2,560	\$ 3,840	\$ 2,560	\$ 3,840	
Facility Operations	\$ 4,752					\$ 4,752	\$ 8,040	\$ 35,264	\$ 39,930	
Utilities										
Contracted Services	\$ 295,040	\$ 17,486	\$ 54,851			\$ 367,377	\$ 644,713	\$ 383,599	\$ 628,685	
Consulting and Professional Services	\$ 32,750		\$ 0			\$ 32,750	\$ 85,255	\$ 49,233	\$ 73,060	
Information Technology	\$ 750	\$ 7,562				\$ 8,312	\$ 67,959	\$ 166,540	\$ 212,205	
Major Equipment										
Other Items of Expense	\$ 116					\$ 116		\$ 12		
	\$ 430,941	\$ 33,084	\$ 59,184			\$ 523,209	\$ 1,096,775	\$ 761,757	\$ 1,208,381	
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 628					\$ 628	\$ 4,720	\$ 4,061	\$ 2,247	
Judgements, Settlements and Claims										
Debt Service										
Other							\$ 2,589	\$ 2,589		
Capital Costs										
Internal Cost Recovery	\$ (5,933)		\$ 5,933			\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment										
	\$ (5,305)		\$ 5,933			\$ 628	\$ 7,309	\$ 6,650	\$ 2,247	
Total Expenditures	\$ 2,001,572	\$ 73,636	\$ 94,780			\$ 2,160,988	\$ 3,622,914	\$ 2,473,360	\$ 3,829,017	
Excess (Deficit) of Revenues Over Expenditures	\$ 41,291	\$ 97,183	\$ (18,120)			\$ 120,354	\$ (277,049)	\$ (500,203)	\$ (1,116,736)	
Operating Transfers In (Out)							\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 280,645	\$ 439,176	\$ 0			\$ 719,821	\$ 719,821	\$ 1,374,657	\$ 1,374,657	
Ending Balance (Deficit)	\$ 321,936	\$ 536,359	\$ (18,120)			\$ 840,175	\$ 442,772	\$ 874,454	\$ 257,921	

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

	For the month ended March									
	Fiscal Year 2015/16							2014/15		
	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	\$ 427,449	\$ 116,006					\$ 543,456	\$ 860,347	\$ 545,886	\$ 885,044
Traffic & Other Infractions	\$ 78,077	\$ 7,104					\$ 85,181	\$ 101,664	\$ 78,627	\$ 34,462
Other Criminal Cases	\$ 117,647	\$ 4,205					\$ 121,851	\$ 175,128	\$ 136,139	\$ 176,426
Civil	\$ 150	\$ 66					\$ 216	\$ 96,106	\$ 27,007	\$ 102,727
Family & Children Services	\$ 236,024	\$ 64,421			\$ 0		\$ 300,445	\$ 471,073	\$ 313,861	\$ 446,521
Probate, Guardianship & Mental Health Services		\$ 7,602					\$ 7,602	\$ 39,896	\$ 17,578	\$ 45,899
Juvenile Dependency Services		\$ 145,438					\$ 145,438	\$ 249,651	\$ 163,674	\$ 275,852
Juvenile Delinquency Services		\$ 10					\$ 10	\$ 17,144	\$ 5,307	\$ 20,475
Court Operations	\$ 234,888	\$ 43,210					\$ 278,099	\$ 389,584	\$ 299,263	\$ 459,520
Interpreters		\$ 23,792					\$ 23,792	\$ 30,285	\$ 16,085	\$ 37,227
Jury Services		\$ 7,520	\$ 628				\$ 8,148	\$ 31,808	\$ 30,944	\$ 10,215
Security		\$ 5,361					\$ 5,361	\$ 14,340	\$ 5,404	\$ 8,244
Trial Court Operations Program	\$ 1,094,235	\$ 424,736	\$ 628		\$ 0		\$ 1,519,599	\$ 2,477,026	\$ 1,639,774	\$ 2,502,612
Enhanced Collections	\$ 111,524	\$ 26,706					\$ 138,231	\$ 227,173	\$ 130,267	\$ 279,209
Other Non-Court Operations										
Non-Court Operations Program	\$ 111,524	\$ 26,706					\$ 138,231	\$ 227,173	\$ 130,267	\$ 279,209
Executive Office	\$ 136,026	\$ 5,566					\$ 141,592	\$ 196,443	\$ 136,715	\$ 185,918
Fiscal Services	\$ 104,128	\$ 7,126					\$ 111,255	\$ 154,290	\$ 153,104	\$ 187,851
Human Resources	\$ 122,213	\$ 9,753					\$ 131,966	\$ 123,846	\$ 120,612	\$ 142,569
Business & Facilities Services		\$ 30,000					\$ 30,000	\$ 45,710	\$ 60,480	\$ 77,727
Information Technology	\$ 78,025	\$ 19,321					\$ 97,347	\$ 298,426	\$ 232,389	\$ 453,131
Court Administration Program	\$ 440,392	\$ 71,767					\$ 512,159	\$ 818,715	\$ 703,300	\$ 1,047,196
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,646,151	\$ 523,209	\$ 628		\$ 0		\$ 2,169,988	\$ 3,522,914	\$ 2,473,360	\$ 3,829,017