


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

12/05/2016

Date

DEL NORTE

Court
2016-Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

DEL NORTE

Court

2016-Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

DEL NORTE

Court

2016-Q1

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	22.25			

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 September							2015/16	
	Fiscal Year 2016/17								
	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	\$ (476,231)	\$ 528,188	\$ (19,478)				\$ 9,656	\$ 42,135	\$ 31,723
Payroll	\$ 0							\$ 0	\$ 566
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (2,174)	\$ (2,174)	\$ (1,061)
Cash on Hand									
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC								\$ 0	\$ 0
Cash Equivalents	\$ 1,247,843								
Total Cash and Cash Equivalents	\$ 781,612	\$ 528,188	\$ (19,478)				\$ 537,518	\$ 1,785,361	\$ 1,822,363
Short-Term Investment								\$ 545,000	\$ 1,835,322
Investments									\$ 1,863,571
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 3,298							\$ 3,298	\$ 3,945
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts								\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 3,270					\$ 3,270	\$ 26,357
Trust Due To/From							\$ 2,280	\$ 2,280	\$ 8,454
Distribution Due To/From							\$ 2,127	\$ 2,127	\$ 5,488
Civil Filing Fee Due To/From									
General Due To/From	\$ 122	\$ 0						\$ 122	\$ 75
Total Receivables	\$ 3,420	\$ 0	\$ 3,270				\$ 4,407	\$ 11,097	\$ 44,319
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 785,032	\$ 528,188	\$ (16,209)				\$ 549,407	\$ 1,846,419	\$ 1,907,889
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Funds	\$ 10	\$ 0	\$ 0				\$ 4,519	\$ 4,529	\$ 14,016
Due to Other Courts									
Due to State	\$ 0							\$ 0	
TC145 Liability							\$ 14,245	\$ 14,245	\$ 13,637
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 14,055	\$ 14,055	\$ 24,455
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 106	\$ 106	\$ 17
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 10	\$ 0	\$ 0				\$ 32,924	\$ 32,934	\$ 52,124
Civil								\$ 281,624	\$ 281,624
Criminal								\$ 222,149	\$ 244,796
Unreconciled - Civil and Criminal								\$ 826	\$ 300
Trust Held Outside of the JCC									
Trust Interest Payable								\$ 5,819	\$ 5,473
Miscellaneous Trust									
Total Trust Deposits							\$ 510,418	\$ 510,418	\$ 503,207
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 11,146							\$ 11,146	\$ 7,668
Deferred Compensation Payable	\$ 0							\$ 0	\$ 500
Deductions Payable	\$ 9,048							\$ 9,048	\$ (6,000)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 20,194							\$ 20,194	\$ 2,167
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 797							\$ 5,916	\$ 6,712
Jury Fees - Non-Interest								\$ 150	\$ 825
Fees - Partial Payment & Overpayment									
Uncleared Collections								\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 797						\$ 6,066	\$ 6,862	\$ 7,537
Total Liabilities	\$ 21,000	\$ 0	\$ 0				\$ 549,407	\$ 570,408	\$ 565,036
Total Fund Balance	\$ 764,032	\$ 528,188	\$ (16,209)					\$ 1,276,011	\$ 1,342,853
Total Liabilities and Fund Balance	\$ 785,032	\$ 528,188	\$ (16,209)				\$ 549,407	\$ 1,846,419	\$ 1,907,889

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 September											
Fiscal Year 2016/17										2015/16	
	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	\$ 1,256,777	\$ 1,868					\$ 1,258,645	\$ 2,510,800	\$ 1,156,170	\$ 2,378,878	
Improvement and Modernization Fund								\$ 3,927		\$ 3,927	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 17,792						\$ 17,792	\$ 40,000	\$ 5,957	\$ 24,707	
Civil Coordination Reimbursement (45.55)	\$ 19,872						\$ 19,872	\$ 258,051	\$ 20,005	\$ 261,271	
MOU Reimbursements (45.10 and General)								\$ 94,130		\$ 94,130	
Other Miscellaneous											
	\$ 1,294,441	\$ 1,868					\$ 1,296,309	\$ 2,906,908	\$ 1,182,132	\$ 2,762,913	
Grants											
AB 1058 Commissioner/Facilitator			\$ 3,270				\$ 3,270	\$ 116,998	\$ 8,261	\$ 117,338	
Other Judicial Council Grants			\$ 16,745				\$ 16,745	\$ 16,317		\$ 35,755	
Non-Judicial Council Grants											
			\$ 20,015				\$ 20,015	\$ 133,315	\$ 8,261	\$ 153,093	
Other Financing Sources											
Interest Income	\$ 168	\$ 20					\$ 188	\$ 4,621	\$ 45	\$ 1,259	
Investment Income											
Donations											
Local Fees	\$ 14,227						\$ 14,227	\$ 29,150	\$ 7,112	\$ 31,500	
Non-Fee Revenues			\$ 680				\$ 680	\$ 1,500		\$ 4,500	
Enhanced Collections			\$ 140,938				\$ 140,938	\$ 195,623	\$ 53,990	\$ 292,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted			\$ 102				\$ 102	\$ 385	\$ 88	\$ 400	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 98						\$ 98	\$ 125	\$ 93	\$ 200	
	\$ 14,493	\$ 141,741					\$ 168,234	\$ 231,404	\$ 61,329	\$ 329,859	
Total Revenues	\$ 1,308,934	\$ 143,609	\$ 20,015				\$ 1,472,557	\$ 3,271,627	\$ 1,251,721	\$ 3,245,895	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 323,248		\$ 1,252				\$ 324,500	\$ 1,653,229	\$ 297,484	\$ 1,495,836	
Temp Help											
Overtime	\$ 12						\$ 12		\$ 198		
Staff Benefits	\$ 204,837		\$ 626				\$ 205,463	\$ 922,236	\$ 192,051	\$ 922,094	
	\$ 528,097		\$ 1,878				\$ 529,978	\$ 2,575,465	\$ 489,733	\$ 2,418,830	
Operating Expenses and Equipment											
General Expense	\$ 24,020	\$ 640	\$ 413				\$ 25,073	\$ 98,894	\$ 19,027	\$ 99,252	
Printing	\$ 3,205						\$ 3,205	\$ 9,432	\$ 2,904	\$ 10,965	
Telecommunications	\$ 3,817	\$ 1,668					\$ 5,483	\$ 24,520	\$ 4,188	\$ 24,466	
Postage	\$ 3,242	\$ 22	\$ 11				\$ 3,275	\$ 16,628	\$ 3,636	\$ 22,225	
Insurance								\$ 737		\$ 818	
In-State Travel	\$ 15		\$ 527				\$ 542	\$ 1,482	\$ 18	\$ 5,512	
Out-of-State Travel											
Training	\$ 0		\$ 325				\$ 325	\$ 400		\$ 103,730	
Security Services			\$ 640				\$ 640	\$ 3,840	\$ 640	\$ 3,840	
Facility Operations	\$ 2,155						\$ 2,155	\$ 414	\$ 2,002	\$ 8,040	
Utilities											
Contracted Services	\$ 79,969	\$ 0	\$ 15,309				\$ 95,277	\$ 597,447	\$ 107,037	\$ 644,713	
Consulting and Professional Services	\$ 4,575		\$ 16,745				\$ 21,320	\$ 64,317	\$ (1,561)	\$ 85,255	
Information Technology	\$ 10,400	\$ 600					\$ 11,000	\$ 7,125	\$ 750	\$ 87,059	
Major Equipment	\$ 23,594						\$ 23,594	\$ 23,594			
Other Items of Expense	\$ 10						\$ 10		\$ 50		
	\$ 155,001	\$ 2,928	\$ 33,969				\$ 191,899	\$ 848,828	\$ 138,782	\$ 1,096,775	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 0						\$ 0	\$ 3,000	\$ 174	\$ 4,720	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 2,589	
Capital Costs											
Internal Cost Recovery	\$ (376)		\$ 376				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (376)		\$ 376				\$ 0	\$ 3,000	\$ 174	\$ 7,309	
Total Expenditures	\$ 682,723	\$ 2,928	\$ 36,223				\$ 721,874	\$ 3,427,293	\$ 628,689	\$ 3,522,914	
Excess (Deficit) of Revenues Over Expenditures	\$ 626,211	\$ 140,680	\$ (16,209)				\$ 750,682	\$ (155,666)	\$ 623,032	\$ (277,049)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 137,821	\$ 387,508	\$ 0				\$ 525,329	\$ 525,329	\$ 719,821	\$ 719,821	
Ending Balance (Deficit)	\$ 764,032	\$ 528,188	\$ (16,209)				\$ 1,276,011	\$ 369,663	\$ 1,342,853	\$ 442,772	

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

	For the month ended September									
	Fiscal Year 2016/17							2015/16		
	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	\$ 134,713	\$ 39,122					\$ 173,836	\$ 922,648	\$ 160,120	\$ 860,347
Traffic & Other Infractions	\$ 12,836	\$ 198					\$ 13,034	\$ 28,592	\$ 23,090	\$ 101,664
Other Criminal Cases	\$ 37,647	\$ 17,545					\$ 55,192	\$ 191,548	\$ 25,803	\$ 175,128
Civil	\$ 20,267	\$ 1,082					\$ 21,349	\$ 99,450	\$ 14	\$ 96,106
Family & Children Services	\$ 69,176	\$ 16,905			\$ 0		\$ 86,081	\$ 470,534	\$ 86,911	\$ 471,073
Probate, Guardianship & Mental Health Services		\$ 4,388					\$ 4,388	\$ 29,783	\$ 140	\$ 39,896
Juvenile Dependency Services		\$ 35,352					\$ 35,352	\$ 246,095	\$ 34,646	\$ 249,651
Juvenile Delinquency Services								\$ 15,340		\$ 17,144
Other Court Operations	\$ 80,993	\$ 13,574					\$ 94,567	\$ 435,264	\$ 87,841	\$ 389,584
Court Interpreters		\$ 4,122					\$ 4,122	\$ 38,100	\$ 11,569	\$ 30,285
Jury Services		\$ 2,772	\$ 0				\$ 2,772	\$ 14,750	\$ 3,708	\$ 31,808
Security		\$ 35,292					\$ 35,292	\$ 40,667	\$ 1,200	\$ 14,340
Trial Court Operations Program	\$ 355,632	\$ 170,352	\$ 0			\$ 0	\$ 525,984	\$ 2,532,771	\$ 435,040	\$ 2,477,026
Enhanced Collections	\$ 33,399	\$ 1,180					\$ 34,579	\$ 228,283	\$ 41,503	\$ 227,173
Other Non-Court Operations										
Non-Court Operations Program	\$ 33,399	\$ 1,180					\$ 34,579	\$ 228,283	\$ 41,503	\$ 227,173
Executive Office	\$ 44,643	\$ 892					\$ 45,535	\$ 196,719	\$ 41,477	\$ 196,443
Fiscal Services	\$ 31,738	\$ 1,314					\$ 33,052	\$ 153,194	\$ 32,163	\$ 154,290
Human Resources	\$ 37,873	\$ 1,318					\$ 39,190	\$ 148,180	\$ 39,161	\$ 123,846
Business & Facilities Services		\$ 3,750					\$ 3,750	\$ 45,000	\$ 7,500	\$ 45,710
Information Technology	\$ 26,691	\$ 13,093					\$ 39,784	\$ 123,146	\$ 31,845	\$ 298,426
Court Administration Program	\$ 140,945	\$ 20,367					\$ 161,312	\$ 666,239	\$ 152,146	\$ 818,715
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 529,976	\$ 191,899	\$ 0			\$ 0	\$ 721,874	\$ 3,427,293	\$ 628,689	\$ 3,522,914