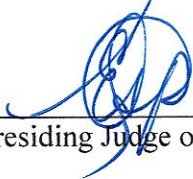


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

08/08/2019

---

Date

Del Norte

---

Court

2018-Q4

---

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Del Norte

---

Court

2018-Q4

---

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

2018-Q4

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)	28.38	21.375	22.375	22.375	23.375

<sup>1</sup> 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 June									
Fiscal Year 2018/19									
	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	\$ (615,568)	\$ 512,358	\$ 0				\$ 7,134	\$ (96,077)	\$ 23,842
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution							\$ 0	\$ 0	\$ 22,366
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,935)	\$ (3,935)	\$ (6,151)
Credit Card									
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 707,035						\$ 196,921	\$ 903,955	\$ 826,030
<b>Total Cash and Cash Equivalents</b>	<b>\$ 102,066</b>	<b>\$ 512,358</b>	<b>\$ 0</b>				<b>\$ 200,119</b>	<b>\$ 814,543</b>	<b>\$ 876,667</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 1,958	\$ 2,244					\$ 0	\$ 4,202	\$ 2,805
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 4,064							\$ 4,064	\$ 1,681
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 58,784						\$ 0	\$ 58,784	\$ 61,099
Due From Other Governments	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 54,724	\$ 1,868	\$ 57,587					\$ 114,179	\$ 123,483
Trust Due To/From							\$ 5,960	\$ 5,960	\$ 1,967
Distribution Due To/From							\$ 1,390	\$ 1,390	\$ 1,846
Civil Filing Fee Due To/From									
General Due To/From	\$ 140							\$ 140	\$ 121
<b>Total Receivables</b>	<b>\$ 119,671</b>	<b>\$ 4,112</b>	<b>\$ 57,587</b>				<b>\$ 7,350</b>	<b>\$ 188,719</b>	<b>\$ 193,101</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 858
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 858</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 221,737</b>	<b>\$ 516,469</b>	<b>\$ 57,587</b>				<b>\$ 207,469</b>	<b>\$ 1,003,262</b>	<b>\$ 1,070,646</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 34,001	\$ 8,598	\$ 115					\$ 42,714	\$ 74,701
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 1,644
Due to Other Funds	\$ 1,312	\$ 0	\$ 57,472				\$ 7,490	\$ 66,274	\$ 65,033
Due to Other Courts									
Due to State									
TC145 Liability							\$ 20,621	\$ 20,621	\$ 16,699
Due to Other Governments	\$ 4,279		\$ 0					\$ 4,279	\$ 320
AB145 Due to Other Government Agency							\$ 24,670	\$ 24,670	\$ 25,238
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 38	\$ 38	\$ 22
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 39,591</b>	<b>\$ 8,598</b>	<b>\$ 57,587</b>				<b>\$ 52,820</b>	<b>\$ 158,596</b>	<b>\$ 183,557</b>
Civil							\$ 31,081	\$ 31,081	\$ 120,561
Criminal							\$ 117,351	\$ 117,351	\$ 128,957
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,024	\$ 2,024	\$ 2,470
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 150,456</b>	<b>\$ 180,456</b>	<b>\$ 251,988</b>
Accrued Payroll	\$ 57,406	\$ 2,863						\$ 60,270	\$ 68,398
Benefits Payable	\$ (785)							\$ (785)	\$ 6,421
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ (6,260)
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 56,621</b>	<b>\$ 2,863</b>						<b>\$ 59,484</b>	<b>\$ 68,559</b>
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 1,050						\$ 5,916	\$ 6,966	\$ 6,966
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 378
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ (1,723)	\$ (1,723)	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,050</b>						<b>\$ 4,193</b>	<b>\$ 5,243</b>	<b>\$ 7,344</b>
<b>Total Liabilities</b>	<b>\$ 97,263</b>	<b>\$ 11,462</b>	<b>\$ 57,587</b>				<b>\$ 207,469</b>	<b>\$ 373,780</b>	<b>\$ 511,447</b>
<b>Total Fund Balance</b>	<b>\$ 124,474</b>	<b>\$ 505,008</b>	<b>\$ 0</b>					<b>\$ 629,482</b>	<b>\$ 559,199</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 221,737</b>	<b>\$ 516,469</b>	<b>\$ 57,587</b>				<b>\$ 207,469</b>	<b>\$ 1,003,262</b>	<b>\$ 1,070,646</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 2018/19										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2017/18	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 2,823,206	\$ 11,208						\$ 2,834,414	\$ 2,833,504	\$ 2,424,397
Improvement and Modernization Fund									\$ 3,431	\$ 3,827
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 56,704							\$ 56,704	\$ 38,000	\$ 38,000
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 260,046							\$ 260,046	\$ 285,239	\$ 272,551
Other Miscellaneous	\$ 94,130							\$ 94,130	\$ 94,130	\$ 94,130
	\$ 3,234,086	\$ 11,208						\$ 3,245,294	\$ 3,254,304	\$ 2,817,683
Grants										
AB 1059 Commissioner/Facilitator			\$ 110,713					\$ 110,713	\$ 123,284	\$ 115,493
Other Judicial Council Grants			\$ 36,865					\$ 36,865	\$ 18,000	\$ 18,000
Non-Judicial Council Grants										
			\$ 147,578					\$ 147,578	\$ 141,284	\$ 174,975
Other Financing Sources										
Interest Income	\$ 14,159	\$ 8,488						\$ 22,647	\$ 11,730	\$ 13,444
Investment Income										\$ 4,725
Donations										
Local Fees	\$ 17,035	\$ 9,821						\$ 26,856	\$ 30,800	\$ 29,300
Non-Fee Revenues		\$ 4,636						\$ 4,636	\$ 2,000	\$ 2,000
Enhanced Collections		\$ 236,127						\$ 236,127	\$ 287,000	\$ 287,000
Escheatment										\$ 237
Prior Year Revenue										
County Program - Restricted		\$ 350						\$ 358	\$ 126	\$ 383
Reimbursement Other	\$ 378							\$ 378		
Sale of Fixed Assets										
Other Miscellaneous	\$ 72							\$ 72	\$ 125	\$ 125
	\$ 31,645	\$ 259,228						\$ 290,872	\$ 331,780	\$ 231,567
<b>Total Revenues</b>	<b>\$ 3,265,730</b>	<b>\$ 270,436</b>	<b>\$ 147,578</b>					<b>\$ 3,683,744</b>	<b>\$ 3,727,348</b>	<b>\$ 3,224,125</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 1,370,035	\$ 64,049	\$ 15,131					\$ 1,448,218	\$ 1,312,484	\$ 1,432,487
Temp Help									\$ 26,920	
Overtime	\$ 1,985	\$ 429						\$ 2,414		\$ 820
Staff Benefits	\$ 860,016	\$ 29,626	\$ 12,724					\$ 901,366	\$ 1,149,065	\$ 1,069,503
	\$ 2,241,036	\$ 94,104	\$ 27,855					\$ 2,362,996	\$ 2,488,469	\$ 2,323,027
Operating Expenses and Equipment										
General Expense	\$ 236,070	\$ 3,262	\$ 3,274					\$ 242,608	\$ 279,541	\$ 99,620
Printing	\$ 9,984							\$ 9,984	\$ 6,087	\$ 6,837
Telecommunications	\$ 36,562	\$ 2,934						\$ 39,496	\$ 13,142	\$ 13,062
Postage	\$ 19,247							\$ 19,247	\$ 8,725	\$ 8,725
Insurance	\$ 945							\$ 945	\$ 737	\$ 737
In-State Travel	\$ 7,890		\$ 1,242					\$ 9,132	\$ 14,700	\$ 2,979
Out-of-State Travel										\$ 1,530
Training	\$ 150		\$ 325					\$ 475	\$ 925	\$ 425
Security Services			\$ 3,840					\$ 3,840	\$ 3,840	\$ 3,840
Facility Operations	\$ 10,714							\$ 10,714	\$ 8,439	
Utilities										
Contracted Services	\$ 475,106	\$ 72,427	\$ 92,779					\$ 640,311	\$ 527,516	\$ 582,624
Consulting and Professional Services	\$ 50,105		\$ 16,326					\$ 66,433	\$ 69,000	\$ 69,000
Information Technology	\$ 114,352	\$ 1,200						\$ 115,552	\$ 1,800	\$ 11,831
Major Equipment	\$ 68,225	\$ 0						\$ 68,225		\$ 34,182
Other Items of Expense	\$ 135							\$ 135		\$ 3
	\$ 1,029,474	\$ 79,823	\$ 117,788					\$ 1,227,085	\$ 926,013	\$ 937,441
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 4,847							\$ 4,847	\$ 3,000	\$ 3,273
Judgements, Settlements and Claims	\$ 10,098							\$ 10,098		
Debt Service										
Other	\$ 4,436							\$ 4,436		
Capital Costs										
Internal Cost Recovery	\$ (39,278)	\$ 32,927	\$ 6,351					\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 4,000							\$ 4,000		
	\$ (15,899)	\$ 32,927	\$ 6,351					\$ 23,380	\$ 3,000	\$ 3,273
<b>Total Expenditures</b>	<b>\$ 3,264,812</b>	<b>\$ 206,855</b>	<b>\$ 151,994</b>					<b>\$ 3,613,461</b>	<b>\$ 3,417,462</b>	<b>\$ 3,263,741</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 11,118	\$ 63,581	\$ (4,416)					\$ 70,283	\$ 309,886	\$ (39,616)
Operating Transfers In (Out)	\$ (4,416)		\$ 4,416					\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 117,772	\$ 441,427	\$ 0					\$ 559,199	\$ 559,199	\$ 598,815
Ending Balance (Deficit)	\$ 124,474	\$ 505,008	\$ 0					\$ 629,482	\$ 869,065	\$ 559,199

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

For the month ended June										
	Fiscal Year 2018/19							2017/18		
	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	\$ 588,135	\$ 195,853					\$ 783,988	\$ 755,197	\$ 781,539	\$ 854,887
Traffic & Other Infractions	\$ 2,667	\$ 2,642					\$ 5,309	\$ 469	\$ 13,832	\$ 2,418
Other Criminal Cases	\$ 214,733	\$ 26,505					\$ 241,238	\$ 260,958	\$ 161,797	\$ 169,161
Civil	\$ 169,192	\$ 7,062					\$ 176,255	\$ 166,297	\$ 125,697	\$ 159,112
Family & Children Services	\$ 292,501	\$ 120,462			\$ 0		\$ 412,963	\$ 506,921	\$ 441,515	\$ 521,502
Probate, Guardianship & Mental Health Services		\$ 14,326					\$ 14,326	\$ 257	\$ 2,014	\$ 257
Juvenile Dependency Services		\$ 225,216					\$ 225,216	\$ 215,242	\$ 245,425	\$ 231,012
Juvenile Delinquency Services		\$ 33					\$ 33	\$ 12,700		\$ 14,700
Other Court Operations	\$ 286,033	\$ 89,416					\$ 375,450	\$ 375,959	\$ 370,037	\$ 360,396
Court Interpreters		\$ 61,064					\$ 61,064	\$ 38,100	\$ 49,448	\$ 38,100
Jury Services		\$ 27,014	\$ 4,847				\$ 31,861	\$ 14,728	\$ 17,367	\$ 6,100
Security		\$ 6,948					\$ 6,948	\$ 5,610	\$ 6,636	\$ 3,000
Trial Court Operations Program	\$ 1,553,262	\$ 776,542	\$ 4,847		\$ 0		\$ 2,334,651	\$ 2,352,438	\$ 2,215,305	\$ 2,360,645
Enhanced Collections	\$ 100,927	\$ 79,676			\$ 32,927		\$ 213,531	\$ 208,209	\$ 262,068	\$ 207,480
Other Non-Court Operations										
Non-Court Operations Program	\$ 100,927	\$ 79,676			\$ 32,927		\$ 213,531	\$ 208,209	\$ 262,068	\$ 207,480
Executive Office	\$ 195,869	\$ 21,824					\$ 217,693	\$ 199,815	\$ 233,571	\$ 219,463
Fiscal Services	\$ 172,885	\$ 18,864	\$ 4,436		\$ (32,927)		\$ 163,258	\$ 179,368	\$ 149,718	\$ 168,884
Human Resources	\$ 207,100	\$ 8,831	\$ 10,098				\$ 226,029	\$ 152,638	\$ 216,137	\$ 145,228
Business & Facilities Services		\$ 48,000				\$ 4,000	\$ 52,000	\$ 46,800	\$ 44,000	\$ 48,000
Information Technology	\$ 132,952	\$ 273,347					\$ 406,300	\$ 278,214	\$ 142,942	\$ 142,285
Court Administration Program	\$ 708,807	\$ 370,867	\$ 14,534		\$ (32,927)	\$ 4,000	\$ 1,065,280	\$ 856,835	\$ 786,367	\$ 723,860
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,362,996</b>	<b>\$ 1,227,085</b>	<b>\$ 19,380</b>		<b>\$ 0</b>	<b>\$ 4,000</b>	<b>\$ 3,613,461</b>	<b>\$ 3,417,482</b>	<b>\$ 3,263,741</b>	<b>\$ 3,291,985</b>

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Del Norte

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	505,008	-	-	-	-	<b>505,008</b>	
Committed	88,519	-	88,519	-	-	-	-	-	<b>88,519</b>	
Assigned	35,955	-	35,955	-	-	-	-	-	<b>35,955</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 124,474</b>	<b>\$ -</b>	<b>\$ 124,474</b>	<b>\$ 505,008</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 629,482</b>	