

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

12/05/2019

Date

DEL NORTE

Court

2019-01

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

DEL NORTE

Court

2019-01

Fiscal Year and Ending Quarter

FOOTNOTES

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

DEL NORTE

Court

2019-01

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)	28.38	23.38			

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							2018/19
	Fiscal Year 2019/20							
	Governmental Funds						Total Funds	
	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
	General	Non-Grant						
ASSETS								
Operations	\$ (487,756)	\$ 517,120	\$ (24,666)			\$ 6,752	\$ 11,449	\$ 62,196
Payroll	\$ 0						\$ 0	\$ 0
Jury Revolving	\$ 10,000						\$ 10,000	\$ 10,000
Other Distribution						\$ 0	\$ 0	\$ 16,198
Civil Filing Fees						\$ 0	\$ 0	\$ 0
Trust Credit Card						\$ (35,255)	\$ (35,255)	\$ (4,665)
Cash on Hand	\$ 600						\$ 600	\$ 600
Cash with County	\$ 0						\$ 0	\$ 0
Cash Outside of the JCC								
Cash Equivalents	\$ 1,303,223					\$ 205,198	\$ 1,508,421	\$ 1,286,053
Total Cash and Cash Equivalents	\$ 826,067	\$ 517,120	\$ (24,666)			\$ 176,694	\$ 1,495,215	\$ 1,370,381
Short-Term Investment								
Investments								
Total Investments								
Accrued Revenue	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General								
Dishonored Checks								
Due From Employee	\$ 2,577						\$ 2,577	\$ 2,534
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	\$ 8,051				\$ 8,051	\$ 21,923
Trust Due To/From						\$ 1,529	\$ 1,529	\$ 3,659
Distribution Due To/From						\$ 1,308	\$ 1,308	\$ 649
Civil Filing Fee Due To/From								
General Due To/From	\$ 0						\$ 0	\$ 278
Total Receivables	\$ 2,577	\$ 0	\$ 8,051			\$ 2,837	\$ 13,465	\$ 29,044
Prepaid Expenses - General	\$ 0						\$ 0	\$ 858
Salary and Travel Advances								
Counties								
Total Prepaid Expenses	\$ 0						\$ 0	\$ 858
Other Assets								
Total Other Assets								
Total Assets	\$ 828,645	\$ 517,120	\$ (16,615)			\$ 179,531	\$ 1,508,680	\$ 1,400,282
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			\$ 2,837	\$ 2,837	\$ 4,586
Due to Other Courts								
Due to State								
TC145 Liability						\$ 25,625	\$ 25,625	\$ 21,650
Due to Other Governments	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency						\$ 23,857	\$ 23,857	\$ 14,306
Due to Other Public Agencies								
Sales and Use Tax								
Interest						\$ 369	\$ 369	\$ 427
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0			\$ 52,687	\$ 52,687	\$ 40,969
Civil						\$ 181	\$ 181	\$ 120,561
Criminal						\$ 120,004	\$ 120,004	\$ 130,560
Unreconciled - Civil and Criminal						\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC								
Trust Interest Payable						\$ 743	\$ 743	\$ 2,840
Miscellaneous Trust								
Total Trust Deposits						\$ 120,928	\$ 120,928	\$ 253,961
Accrued Payroll	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (45,448)						\$ (45,448)	\$ 927
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 6,764						\$ 6,764	\$ 6,846
Payroll Clearing	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ (38,684)	\$ 0					\$ (38,684)	\$ 7,773
Revenue Collected in Advance								
Liabilities For Deposits	\$ 1,050					\$ 5,916	\$ 6,966	\$ 6,966
Jury Fees - Non-Interest						\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment								
Uncleared Collections						\$ 0	\$ 0	
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 1,050					\$ 5,916	\$ 6,966	\$ 6,966
Total Liabilities	\$ (37,634)	\$ 0	\$ 0			\$ 179,531	\$ 141,697	\$ 309,670
Total Fund Balance	\$ 866,279	\$ 517,120	\$ (16,615)				\$ 1,366,783	\$ 1,090,613
Total Liabilities and Fund Balance	\$ 828,645	\$ 517,120	\$ (16,615)			\$ 179,531	\$ 1,508,680	\$ 1,400,282

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 2019/20								2018/19	
	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	\$ 1,331,386	\$ 934				\$ 1,332,320	\$ 3,063,329	\$ 1,124,968	\$ 2,833,604	
Improvement and Modernization Fund							\$ 3,431		\$ 3,431	
Judges' Compensation (0150019)	\$ 5,160					\$ 5,160	\$ 38,000	\$ 9,714	\$ 38,000	
Court Interpreter (0150037)	\$ 17,148					\$ 17,148	\$ 294,740	\$ 1,873	\$ 286,239	
Civil Coordination Reimbursement (0150091)							\$ 94,130		\$ 94,130	
MOU Reimbursements (0150010 and General)										
Other Miscellaneous										
	\$ 1,353,694	\$ 934				\$ 1,354,628	\$ 3,493,630	\$ 1,136,572	\$ 3,254,304	
Grants										
AB 1058 Commissioner/Facilitator							\$ 123,502		\$ 123,284	
Other Judicial Council Grants			\$ 7,822			\$ 7,822	\$ 41,428	\$ 17,077	\$ 18,000	
Non-Judicial Council Grants										
			\$ 7,822			\$ 7,822	\$ 164,930	\$ 17,077	\$ 141,284	
Other Financing Sources										
Interest Income	\$ 486	\$ 184				\$ 670	\$ 22,500	\$ 477	\$ 11,730	
Investment Income										
Donations										
Local Fees	\$ 3,403	\$ 2,424				\$ 5,827	\$ 27,800	\$ 5,784	\$ 30,800	
Non-Fee Revenues		\$ 706				\$ 706	\$ 4,500	\$ 1,576	\$ 2,000	
Enhanced Collections		\$ 47,144				\$ 47,144	\$ 237,000	\$ 67,772	\$ 287,000	
Escheatment										
Prior Year Revenue										
County Program - Restricted		\$ 48				\$ 48	\$ 400	\$ 52	\$ 125	
Reimbursement Other								\$ 378		
Sale of Fixed Assets										
Other Miscellaneous	\$ 31					\$ 31		\$ 12	\$ 125	
	\$ 3,919	\$ 50,504				\$ 54,423	\$ 292,200	\$ 76,029	\$ 331,780	
Total Revenues	\$ 1,357,613	\$ 51,438	\$ 7,822			\$ 1,416,673	\$ 3,950,760	\$ 1,229,678	\$ 3,727,348	
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 315,379	\$ 8,831				\$ 324,210	\$ 1,448,866	\$ 315,868	\$ 1,312,484	
Temp Help							\$ 28,581		\$ 26,920	
Overtime	\$ 109	\$ 6				\$ 115		\$ 391		
Staff Benefits	\$ 176,082	\$ 7,767				\$ 183,849	\$ 1,254,662	\$ 210,919	\$ 1,149,065	
	\$ 491,570	\$ 16,904				\$ 608,174	\$ 2,732,109	\$ 528,978	\$ 2,488,469	
Operating Expenses and Equipment										
General Expense	\$ 16,092	\$ 1,122	\$ 606			\$ 17,820	\$ 426,175	\$ 26,317	\$ 279,541	
Printing	\$ 331	\$ 1,125	\$ 6			\$ 1,463	\$ 10,287	\$ 128	\$ 6,087	
Telecommunications	\$ 3,293	\$ 740				\$ 4,033	\$ 13,442	\$ 4,838	\$ 13,142	
Postage	\$ 3,426					\$ 3,426	\$ 6,726	\$ 3,089	\$ 6,725	
Insurance							\$ 737		\$ 737	
In-State Travel	\$ 809		\$ 1,288			\$ 1,896	\$ 19,500	\$ 522	\$ 14,700	
Out-of-State Travel										
Training							\$ 926		\$ 925	
Security Services			\$ 640			\$ 640	\$ 3,840	\$ 640	\$ 3,840	
Facility Operations	\$ 3,288					\$ 3,288		\$ 2,435		
Utilities										
Contracted Services	\$ 99,014	\$ 12,480	\$ 21,899			\$ 133,393	\$ 823,641	\$ 115,728	\$ 527,516	
Consulting and Professional Services	\$ 4,550					\$ 4,550	\$ 67,428	\$ 12,594	\$ 69,000	
Information Technology							\$ 32,900	\$ 600	\$ 1,800	
Major Equipment								\$ 0	\$ 0	
Other Items of Expense								\$ 21		
	\$ 130,603	\$ 15,467	\$ 24,437			\$ 170,507	\$ 1,208,600	\$ 166,910	\$ 926,013	
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 891					\$ 891	\$ 27,000	\$ 378	\$ 3,000	
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (7,255)	\$ 7,255				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment								\$ 4,000		
	\$ (6,364)	\$ 7,255				\$ 891	\$ 27,000	\$ 4,378	\$ 3,000	
Total Expenditures	\$ 615,809	\$ 39,326	\$ 24,437			\$ 679,572	\$ 3,967,709	\$ 898,265	\$ 3,417,482	
Excess (Deficit) of Revenues Over Expenditures	\$ 741,804	\$ 12,112	\$ (16,615)			\$ 737,301	\$ (16,949)	\$ 531,414	\$ 309,866	
Operating Transfers In (Out)							\$ 0		\$ 0	
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 124,474	\$ 505,008	\$ 0			\$ 629,482	\$ 629,482	\$ 559,199	\$ 559,199	
Ending Balance (Deficit)	\$ 886,279	\$ 517,120	\$ (16,615)			\$ 1,366,783	\$ 612,533	\$ 1,090,613	\$ 889,065	

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

For the month ended September										
	Fiscal Year 2019/20							2018/19		
	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	\$ 163,959	\$ 53,676					\$ 217,634	\$ 912,349	\$ 161,619	\$ 755,197
Traffic & Other Infractions	\$ (1,746)	\$ 21					\$ (1,725)	\$ 1,969	\$ 2,667	\$ 469
Other Criminal Cases	\$ 41,198	\$ 1,622					\$ 42,820	\$ 246,666	\$ 47,648	\$ 260,958
Civil	\$ (15,365)	\$ 979					\$ (14,386)	\$ 174,114	\$ 35,153	\$ 166,297
Family & Children Services	\$ 79,099	\$ 26,057					\$ 105,156	\$ 566,327	\$ 89,196	\$ 506,921
Probate, Guardianship & Mental Health Services		\$ 1,803					\$ 1,803	\$ 18,257	\$ 3,829	\$ 257
Juvenile Dependency Services		\$ 32,106					\$ 32,106	\$ 240,242	\$ 33,839	\$ 215,242
Juvenile Delinquency Services		\$ 7					\$ 7	\$ 257		\$ 12,700
Other Court Operations	\$ 63,469	\$ 11,232					\$ 74,701	\$ 436,658	\$ 77,361	\$ 375,959
Court Interpreters		\$ 12,310					\$ 12,310	\$ 38,100	\$ 13,930	\$ 38,100
Jury Services		\$ 708	\$ 891				\$ 1,599	\$ 35,100	\$ 393	\$ 14,728
Security		\$ 1,190					\$ 1,190	\$ 3,000	\$ 1,137	\$ 5,610
Trial Court Operations Program	\$ 330,613	\$ 141,711	\$ 891				\$ 473,215	\$ 2,673,039	\$ 466,771	\$ 2,352,438
Enhanced Collections	\$ 17,896	\$ 15,170			\$ 7,255		\$ 40,322	\$ 533,794	\$ 39,577	\$ 208,209
Other Non-Court Operations										
Non-Court Operations Program	\$ 17,896	\$ 15,170			\$ 7,255		\$ 40,322	\$ 533,794	\$ 39,577	\$ 208,209
Executive Office	\$ 38,865	\$ 2,160					\$ 41,025	\$ 206,740	\$ 69,305	\$ 199,815
Fiscal Services	\$ 38,308	\$ 3,914			\$ (7,255)		\$ 34,967	\$ 177,131	\$ 29,850	\$ 179,368
Human Resources	\$ 53,051	\$ 1,696					\$ 54,747	\$ 154,413	\$ 54,642	\$ 152,638
Business & Facilities Services		\$ 4,000					\$ 4,000	\$ 46,800	\$ 8,000	\$ 46,800
Information Technology	\$ 29,441	\$ 1,856					\$ 31,296	\$ 175,792	\$ 30,319	\$ 278,214
Court Administration Program	\$ 159,664	\$ 13,626			\$ (7,255)		\$ 166,035	\$ 760,876	\$ 191,916	\$ 856,835
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 508,174	\$ 170,507	\$ 891		\$ 0		\$ 679,572	\$ 3,967,709	\$ 698,265	\$ 3,417,482