

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

05/06/2020

Date

DEL NORTE

Court

2019-03

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

DEL NORTE

Court

2019-03

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

DEL NORTE

Court

2019-03

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	22.38		

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 March								2018/19
	Fiscal Year 2019/20								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
ASSETS									
Operations	\$ (481,518)	\$ 525,859	\$ (34,760)				\$ 3,999	\$ 13,580	\$ 56,556
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution							\$ 0	\$ 0	\$ 40,174
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,360)	\$ (4,360)	\$ (3,567)
Credit Card									
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC								\$ 0	\$ 0
Cash Equivalents	\$ 1,268,812						\$ 214,139	\$ 1,482,951	\$ 771,508
Total Cash and Cash Equivalents	\$ 797,895	\$ 525,859	\$ (34,760)				\$ 213,777	\$ 1,502,771	\$ 875,271
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 2,833							\$ 2,833	\$ 5,938
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	\$ 10,072					\$ 10,072	\$ 40,665
Trust Due To/From							\$ 5,970	\$ 5,970	\$ 1,085
Distribution Due To/From							\$ 3,643	\$ 3,643	\$ 2,274
Civil Filing Fee Due To/From									
General Due To/From	\$ 308							\$ 308	\$ 1
Total Receivables	\$ 3,141	\$ 0	\$ 10,072				\$ 9,613	\$ 22,826	\$ 49,963
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 801,036	\$ 525,859	\$ (24,689)				\$ 223,391	\$ 1,525,597	\$ 925,234
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 132	\$ 0	\$ 0				\$ 0	\$ 132	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 9,921	\$ 9,921	\$ 3,360
Due to Other Courts									
Due to State									
TC 145 Liability							\$ 19,634	\$ 19,634	\$ 23,998
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 28,745	\$ 28,745	\$ 39,509
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 100	\$ 100	\$ 424
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 132	\$ 0	\$ 0				\$ 58,401	\$ 58,533	\$ 67,292
Civil							\$ 950	\$ 950	\$ 30,561
Criminal							\$ 164,569	\$ 164,569	\$ 150,419
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 836	\$ 836	\$ 1,532
Miscellaneous Trust									
Total Trust Deposits							\$ 166,355	\$ 166,355	\$ 182,512
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (47,753)							\$ (47,753)	\$ 29,786
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 6,867							\$ 6,867	\$ 7,016
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (40,886)	\$ 0						\$ (40,886)	\$ 36,803
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,307						\$ 5,916	\$ 7,222	\$ 6,966
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ (7,281)	\$ (7,281)	\$ (2,475)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,307						\$ (1,365)	\$ (59)	\$ 4,491
Total Liabilities	\$ (39,447)	\$ 0	\$ 0				\$ 223,391	\$ 183,944	\$ 291,097
Total Fund Balance	\$ 840,483	\$ 525,859	\$ (24,689)					\$ 1,341,653	\$ 634,138
Total Liabilities and Fund Balance	\$ 801,036	\$ 525,859	\$ (24,689)				\$ 223,391	\$ 1,525,597	\$ 925,234

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 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	\$ 2,564,269	\$ 8,538					\$ 2,570,807	\$ 3,063,329	\$ 1,933,167	\$ 2,833,504	
Improvement and Modernization Fund								\$ 3,431		\$ 3,431	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 30,058						\$ 30,058	\$ 38,000	\$ 44,582	\$ 38,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 153,483						\$ 153,483	\$ 294,740	\$ 153,639	\$ 285,239	
Other Miscellaneous	\$ 94,130						\$ 94,130	\$ 94,130	\$ 94,130	\$ 94,130	
	\$ 2,841,940	\$ 8,538					\$ 2,848,478	\$ 3,493,630	\$ 2,225,498	\$ 3,254,304	
Grants											
AB 1058 Commissioner/Facilitator			\$ 61,519				\$ 61,519	\$ 123,502	\$ 67,943	\$ 123,284	
Other Judicial Council Grants			\$ 34,085				\$ 34,085	\$ 41,428	\$ 26,785	\$ 18,000	
Non-Judicial Council Grants											
			\$ 95,603				\$ 95,603	\$ 164,930	\$ 94,708	\$ 141,284	
Other Financing Sources											
Interest Income	\$ 11,383	\$ 4,511					\$ 15,894	\$ 22,500	\$ 12,116	\$ 11,730	
Investment Income											
Donations											
Local Fees	\$ 11,132	\$ 7,067					\$ 18,199	\$ 27,800	\$ 18,150	\$ 30,800	
Non-Fee Revenues		\$ 2,785					\$ 2,785	\$ 4,500	\$ 3,260	\$ 2,000	
Enhanced Collections		\$ 170,263					\$ 170,263	\$ 237,000	\$ 180,337	\$ 287,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 196					\$ 196	\$ 400	\$ 271	\$ 125	
Reimbursement Other									\$ 378		
Sale of Fixed Assets											
Other Miscellaneous	\$ 46						\$ 46		\$ 60	\$ 125	
	\$ 22,561	\$ 184,802					\$ 207,363	\$ 292,200	\$ 214,572	\$ 331,780	
Total Revenues	\$ 2,864,501	\$ 191,340	\$ 95,603				\$ 3,151,444	\$ 3,950,760	\$ 2,534,778	\$ 3,727,348	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 996,378	\$ 49,583	\$ 8,879				\$ 1,054,840	\$ 1,448,866	\$ 1,024,618	\$ 1,312,484	
Temp Help								\$ 28,581		\$ 26,920	
Overtime	\$ 1,690	\$ 312					\$ 2,002		\$ 652		
Staff Benefits	\$ 645,810	\$ 36,607	\$ 9,677				\$ 692,094	\$ 1,254,682	\$ 666,872	\$ 1,149,085	
	\$ 1,643,878	\$ 86,503	\$ 18,556				\$ 1,748,936	\$ 2,732,109	\$ 1,692,142	\$ 2,488,469	
Operating Expenses and Equipment											
General Expense	\$ 87,871	\$ 2,300	\$ 1,818				\$ 91,989	\$ 426,175	\$ 110,397	\$ 279,541	
Printing	\$ 7,761	\$ 1,125	\$ 6				\$ 8,892	\$ 10,287	\$ 1,847	\$ 6,087	
Telecommunications	\$ 13,181	\$ 1,994					\$ 15,175	\$ 13,442	\$ 30,774	\$ 13,142	
Postage	\$ 10,910	\$ 251					\$ 11,162	\$ 9,725	\$ 9,657	\$ 8,725	
Insurance	\$ 1,159						\$ 1,159	\$ 737	\$ 945	\$ 737	
In-State Travel	\$ 6,406		\$ 1,657				\$ 8,062	\$ 19,500	\$ 2,427	\$ 14,700	
Out-of-State Travel											
Training	\$ 415		\$ 335				\$ 750	\$ 925	\$ 325	\$ 925	
Security Services			\$ 2,240				\$ 2,240	\$ 3,840	\$ 2,560	\$ 3,840	
Facility Operations	\$ 9,461						\$ 9,461		\$ 7,526		
Utilities											
Contracted Services	\$ 350,430	\$ 45,372	\$ 75,882				\$ 471,684	\$ 623,641	\$ 427,724	\$ 527,516	
Consulting and Professional Services	\$ 33,575		\$ 16,366				\$ 49,941	\$ 67,428	\$ 49,893	\$ 69,000	
Information Technology	\$ 16,822						\$ 16,822	\$ 32,900	\$ 69,406	\$ 1,800	
Major Equipment	\$ (42)						\$ (42)		\$ 38,367		
Other Items of Expense	\$ 15						\$ 15		\$ 125		
	\$ 537,965	\$ 51,042	\$ 98,303				\$ 687,311	\$ 1,208,600	\$ 751,072	\$ 926,013	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,027						\$ 3,027	\$ 27,000	\$ 1,627	\$ 3,000	
Judgements, Settlements and Claims									\$ 10,098		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (36,655)	\$ 32,944	\$ 3,711				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 4,000		
	\$ (33,628)	\$ 32,944	\$ 3,711				\$ 3,027	\$ 27,000	\$ 15,725	\$ 3,000	
Total Expenditures	\$ 2,148,215	\$ 170,489	\$ 120,570				\$ 2,439,273	\$ 3,987,709	\$ 2,459,840	\$ 3,417,482	
Excess (Deficit) of Revenues Over Expenditures	\$ 716,287	\$ 20,851	\$ (24,967)				\$ 712,171	\$ (16,949)	\$ 74,938	\$ 309,866	
Operating Transfers In (Out)	\$ (278)		\$ 278				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 124,474	\$ 505,008	\$ 0				\$ 629,482	\$ 629,482	\$ 559,199	\$ 559,199	
Ending Balance (Deficit)	\$ 840,483	\$ 525,859	\$ (24,689)				\$ 1,341,653	\$ 612,533	\$ 634,138	\$ 869,065	

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

	For the month ended March									
	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	\$ 485,155	\$ 148,133					\$ 633,289	\$ 912,349	\$ 542,710	\$ 755,197
Traffic & Other Infractions	\$ (1,746)	\$ 21					\$ (1,725)	\$ 1,969	\$ 4,118	\$ 469
Other Criminal Cases	\$ 136,755	\$ 22,620					\$ 159,376	\$ 246,666	\$ 179,725	\$ 260,958
Civil	\$ 69,254	\$ 8,728					\$ 77,983	\$ 174,114	\$ 126,360	\$ 166,297
Family & Children Services	\$ 252,799	\$ 90,687			\$ 0		\$ 343,486	\$ 566,327	\$ 287,610	\$ 506,921
Probate, Guardianship & Mental Health Services		\$ 6,782					\$ 6,782	\$ 18,257	\$ 8,991	\$ 257
Juvenile Dependency Services		\$ 155,999					\$ 155,999	\$ 240,242	\$ 150,576	\$ 215,242
Juvenile Delinquency Services		\$ 30					\$ 30	\$ 257		\$ 12,700
Other Court Operations	\$ 209,900	\$ 49,905					\$ 259,805	\$ 436,658	\$ 266,218	\$ 375,959
Court Interpreters		\$ 43,531					\$ 43,531	\$ 38,100	\$ 45,588	\$ 38,100
Jury Services		\$ 18,119	\$ 3,027				\$ 21,146	\$ 35,100	\$ 16,748	\$ 14,728
Security		\$ 3,815					\$ 3,815	\$ 3,000	\$ 5,128	\$ 5,610
Trial Court Operations Program	\$ 1,152,117	\$ 548,372	\$ 3,027		\$ 0		\$ 1,703,516	\$ 2,673,039	\$ 1,633,774	\$ 2,352,438
Enhanced Collections	\$ 92,876	\$ 51,792			\$ 32,944		\$ 177,612	\$ 533,794	\$ 137,635	\$ 208,209
Other Non-Court Operations										
Non-Court Operations Program	\$ 92,876	\$ 51,792			\$ 32,944		\$ 177,612	\$ 533,794	\$ 137,635	\$ 208,209
Executive Office	\$ 125,094	\$ 6,818					\$ 131,912	\$ 206,740	\$ 165,170	\$ 199,815
Fiscal Services	\$ 121,195	\$ 11,897			\$ (32,944)		\$ 100,149	\$ 177,131	\$ 110,994	\$ 179,368
Human Resources	\$ 163,190	\$ 7,912					\$ 171,102	\$ 154,413	\$ 167,451	\$ 152,638
Business & Facilities Services		\$ 35,426					\$ 35,426	\$ 46,800	\$ 36,000	\$ 46,800
Information Technology	\$ 94,464	\$ 25,093					\$ 119,556	\$ 175,792	\$ 208,816	\$ 278,214
Court Administration Program	\$ 503,942	\$ 87,146			\$ (32,944)		\$ 558,145	\$ 760,876	\$ 688,431	\$ 856,835
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,748,936	\$ 687,311	\$ 3,027		\$ 0		\$ 2,439,273	\$ 3,967,709	\$ 2,459,840	\$ 3,417,482