

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.



ESPERANZA ESPARZA

Signature of Presiding Judge or Court Executive

01/19/2021

Date

DEL NORTE

Court

2020-2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

DEL NORTE

Court

2020-2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

DEL NORTE

Court

2020-2

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	22.38	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 December											
Fiscal Year 2020/21								2019/20			
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)		
	General	Special Revenue		Capital Project	Debt Service					Total	Total
Non-Grant		Grant									
ASSETS											
Operations	\$ (443,814)	\$ 508,715	\$ (57,184)				\$ 5,050	\$ 12,767	\$ 35,843		
Payroll	\$ 0							\$ 0	\$ 0		
Jury											
Revolving	\$ 10,000							\$ 10,000	\$ 10,000		
Other											
Distribution							\$ 435	\$ 435	\$ 0		
Civil Filing Fees							\$ 0	\$ 0	\$ 0		
Trust							\$ (1,589)	\$ (1,589)	\$ (28,439)		
Credit Card											
Cash on Hand	\$ 600							\$ 600	\$ 600		
Cash with County	\$ 0		\$ 0					\$ 0	\$ 0		
Cash Outside of the JCC											
Cash Equivalents	\$ 1,696,497						\$ 121,723	\$ 1,818,220	\$ 1,700,364		
Total Cash and Cash Equivalents	\$ 1,263,282	\$ 508,715	\$ (57,184)				\$ 125,620	\$ 1,840,433	\$ 1,718,367		
Short-Term Investment Investments											
Total Investments											
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Accounts Receivable - General											
Dishonored Checks								\$ 2,642	\$ 2,642	\$ 2,825	
Due From Employee		\$ 2,642									
Civil Jury Fees											
Trust											
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0		
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0		
Due From Other Courts							\$ 0	\$ 0	\$ 0		
Due From State	\$ 0	\$ 0	\$ 40,726					\$ 40,726	\$ 60,125		
Trust Due To/From							\$ 39	\$ 39	\$ 4,908		
Distribution Due To/From							\$ (469)	\$ (469)	\$ 1,462		
Civil Filing Fee Due To/From											
General Due To/From	\$ 5							\$ 5	\$ 0		
Total Receivables	\$ 5	\$ 2,642	\$ 40,726				\$ (430)	\$ 42,844	\$ 69,320		
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0		
Salary and Travel Advances											
Counties											
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0		
Other Assets											
Total Other Assets											
Total Assets	\$ 1,263,288	\$ 511,357	\$ (16,458)				\$ 125,190	\$ 1,883,377	\$ 1,787,687		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 258		
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ (425)	\$ (425)	\$ 6,816		
Due to Other Courts	\$ 0							\$ 0	\$ 0		
Due to State											
TC145 Liability							\$ 14,054	\$ 14,054	\$ 17,701		
Due to Other Governments	\$ 0							\$ 0	\$ 0		
AB145 Due to Other Government Agency							\$ 12,226	\$ 12,226	\$ 20,266		
Due to Other Public Agencies											
Sales and Use Tax											
Interest							\$ 2	\$ 2	\$ 203		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 25,858	\$ 25,858	\$ 45,242		
Civil							\$ 0	\$ 0	\$ 1,900		
Criminal							\$ 100,184	\$ 100,184	\$ 126,971		
Unreconciled - Civil and Criminal									\$ 0		
Trust Held Outside of the JCC											
Trust Interest Payable							\$ 790	\$ 790	\$ 786		
Miscellaneous Trust											
Total Trust Deposits							\$ 100,974	\$ 100,974	\$ 129,657		
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0		
Benefits Payable	\$ (93,674)							\$ (93,674)	\$ (7,013)		
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0		
Deductions Payable	\$ 17,805							\$ 17,805	\$ (1,080)		
Payroll Clearing									\$ 0		
Total Payroll Liabilities	\$ (75,869)	\$ 0						\$ (75,869)	\$ (8,093)		
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0		
Liabilities For Deposits	\$ 1,603						\$ 6,016	\$ 7,619	\$ 7,222		
Jury Fees - Non-Interest									\$ 0		
Fees - Partial Payment & Overpayment											
Uncleared Collections	\$ 0						\$ (7,658)	\$ (7,658)	\$ (12,129)		
Other Miscellaneous Liabilities											
Total Other Liabilities	\$ 1,603						\$ (1,642)	\$ (39)	\$ (4,906)		
Total Liabilities	\$ (74,266)	\$ 0	\$ 0				\$ 125,190	\$ 50,924	\$ 161,899		
Total Fund Balance	\$ 1,337,554	\$ 511,357	\$ (16,458)					\$ 1,832,453	\$ 1,625,787		
Total Liabilities and Fund Balance	\$ 1,263,288	\$ 511,357	\$ (16,458)				\$ 125,190	\$ 1,883,377	\$ 1,787,687		

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 December											
Fiscal Year 2020/21											
2019/20											
	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	\$ 2,056,661	\$ 3,736					\$ 2,060,397	\$ 2,625,696	\$ 2,112,879	\$ 3,063,329	
Improvement and Modernization on Fund Judges' Compensation (0150019)								\$ 3,431		\$ 3,431	
Court Interpreter (0150037)	\$ 27,600						\$ 27,600	\$ 63,350	\$ 24,977	\$ 38,000	
Civil Coordination Reimbursement (0150091)	\$ 25,546						\$ 25,546	\$ 257,680	\$ 81,160	\$ 294,740	
MOU Reimbursements (0150010 and General)	\$ 94,130						\$ 94,130	\$ 94,130	\$ 94,130	\$ 94,130	
Other Miscellaneous											
	\$ 2,203,937	\$ 3,736					\$ 2,207,673	\$ 3,034,187	\$ 2,313,146	\$ 3,493,630	
Grants											
AB 1058 Commissioner/Facilitator			\$ 44,724				\$ 44,724	\$ 115,201	\$ 51,589	\$ 123,502	
Other Judicial Council Grants			\$ 10,837				\$ 10,837	\$ 43,000	\$ 32,493	\$ 41,428	
Non-Judicial Council Grants											
			\$ 55,561				\$ 55,561	\$ 158,201	\$ 84,083	\$ 164,930	
Other Financing Sources											
Interest Income	\$ 2,043	\$ 707					\$ 2,750	\$ 27,000	\$ 7,372	\$ 22,500	
Investment Income											
Donations											
Local Fees	\$ 4,961	\$ 3,483					\$ 8,444	\$ 23,583	\$ 11,611	\$ 27,800	
Non-Fee Revenues		\$ 1,895					\$ 1,895	\$ 3,500	\$ 1,685	\$ 4,500	
Enhanced Collections		\$ 72,334					\$ 72,334	\$ 241,000	\$ 100,832	\$ 237,000	
Escheatment											
Prior Year Revenue	\$ 15,284						\$ 15,284				
County Program - Restricted		\$ 115					\$ 115	\$ 250	\$ 152	\$ 400	
Reimbursement Other	\$ 371						\$ 371	\$ 1,300			
Sale of Fixed Assets											
Other Miscellaneous	\$ 23						\$ 23		\$ 42		
	\$ 22,682	\$ 78,534					\$ 101,216	\$ 296,633	\$ 121,693	\$ 292,200	
Total Revenues	\$ 2,226,618	\$ 82,270	\$ 55,561				\$ 2,364,449	\$ 3,489,021	\$ 2,518,921	\$ 3,950,760	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 685,812	\$ 34,736	\$ 6,031				\$ 726,579	\$ 1,464,258	\$ 678,477	\$ 1,448,866	
Temp Help										\$ 28,581	
Overtime	\$ 150						\$ 150		\$ 468		
Staff Benefits	\$ 487,551	\$ 18,637	\$ 6,462				\$ 512,650	\$ 1,245,480	\$ 426,033	\$ 1,254,662	
	\$ 1,173,513	\$ 53,373	\$ 12,493				\$ 1,239,379	\$ 2,709,738	\$ 1,104,978	\$ 2,732,109	
Operating Expenses and Equipment											
General Expense	\$ 43,692	\$ 1,187	\$ 1,219				\$ 46,098	\$ 115,275	\$ 68,524	\$ 426,175	
Printing	\$ 526						\$ 526	\$ 17,922	\$ 4,432	\$ 10,287	
Telecommunications	\$ 8,300	\$ 1,604					\$ 9,904	\$ 19,790	\$ 9,489	\$ 13,442	
Postage	\$ 10,021	\$ 0					\$ 10,021	\$ 15,251	\$ 6,997	\$ 9,725	
Insurance	\$ 1,398						\$ 1,398	\$ 1,159	\$ 1,159	\$ 737	
In-State Travel	\$ 47						\$ 47		\$ 6,910	\$ 19,500	
Out-of-State Travel											
Training									\$ 750	\$ 925	
Security Services	\$ 1,505		\$ 1,280				\$ 2,785	\$ 3,840	\$ 1,600	\$ 3,840	
Facility Operations	\$ 5,619						\$ 5,619	\$ 10,465	\$ 5,794		
Utilities											
Contracted Services	\$ 107,760	\$ 26,163	\$ 44,907				\$ 178,830	\$ 696,451	\$ 282,334	\$ 623,641	
Consulting and Professional Services	\$ 21,625		\$ 8,214				\$ 29,839	\$ 72,315	\$ 37,666	\$ 67,428	
Information Technology	\$ (12,522)						\$ (12,522)		\$ 270	\$ 32,900	
Major Equipment									\$ (42)		
Other Items of Expense									\$ 15		
	\$ 187,972	\$ 28,953	\$ 55,620				\$ 272,546	\$ 952,468	\$ 415,898	\$ 1,208,600	
Special Items of Expense											
Grand Jury	\$ 5,225						\$ 5,225	\$ 4,300	\$ 1,742	\$ 27,000	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (15,158)	\$ 12,659	\$ 2,499				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2,015)		\$ 1,407				\$ (609)				
	\$ (11,948)	\$ 12,659	\$ 3,906				\$ 4,616	\$ 4,300	\$ 1,742	\$ 27,000	
Total Expenditures	\$ 1,349,537	\$ 94,985	\$ 72,018				\$ 1,516,540	\$ 3,666,506	\$ 1,522,617	\$ 3,967,709	
Excess (Deficit) of Revenues Over Expenditures	\$ 877,081	\$ (12,715)	\$ (16,458)				\$ 847,909	\$ (177,485)	\$ 996,305	\$ (16,949)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 460,473	\$ 524,072	\$ 0				\$ 984,544	\$ 984,544	\$ 629,482	\$ 629,482	
Ending Balance (Deficit)	\$ 1,337,654	\$ 511,357	\$ (16,458)				\$ 1,832,453	\$ 807,059	\$ 1,625,787	\$ 612,533	

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

	For the month ended December									
	Fiscal Year 2020/21							2019/20		
	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	\$ 361,670	\$ 86,498				\$ (4,439)	\$ 443,729	\$ 945,446	\$ 421,327	\$ 912,349
Traffic & Other Infractions		\$ 0					\$ 0	\$ 2,351	\$ (1,725)	\$ 1,969
Other Criminal Cases	\$ 91,366	\$ 12,301				\$ 60	\$ 103,727	\$ 245,012	\$ 107,040	\$ 246,666
Civil	\$ 88,204	\$ 8,680					\$ 96,884	\$ 186,067	\$ 27,922	\$ 174,114
Family & Children Services	\$ 147,343	\$ 47,997			\$ 0		\$ 195,340	\$ 570,193	\$ 227,133	\$ 566,327
Probate, Guardianship & Mental Health Services								\$ 24,782	\$ 4,297	\$ 18,257
Juvenile Dependency Services		\$ 4,340					\$ 4,340	\$ 244,150	\$ 88,185	\$ 240,242
Juvenile Delinquency Services		\$ 10					\$ 10	\$ 30	\$ 17	\$ 257
Other Court Operations	\$ 154,170	\$ 42,894					\$ 197,063	\$ 426,564	\$ 165,525	\$ 436,658
Court Interpreters		\$ 12,512				\$ 817	\$ 13,329	\$ 53,349	\$ 26,027	\$ 38,100
Jury Services		\$ 1,106	\$ 5,225				\$ 6,330	\$ 16,534	\$ 7,376	\$ 35,100
Security		\$ 2,785					\$ 2,785	\$ 2,087	\$ 2,900	\$ 3,000
Trial Court Operations Program	\$ 842,753	\$ 219,122	\$ 5,225		\$ 0	\$ (3,563)	\$ 1,063,537	\$ 2,716,565	\$ 1,076,025	\$ 2,673,039
Enhanced Collections	\$ 58,436	\$ 28,699			\$ 12,659		\$ 99,794	\$ 207,465	\$ 89,079	\$ 533,794
Other Non-Court Operations								\$ 5,831		
Non-Court Operations Program	\$ 58,436	\$ 28,699			\$ 12,659		\$ 99,794	\$ 213,296	\$ 89,079	\$ 533,794
Executive Office	\$ 88,717	\$ 2,621					\$ 91,338	\$ 222,010	\$ 83,376	\$ 206,740
Fiscal Services	\$ 84,154	\$ 8,106			\$ (12,659)		\$ 79,601	\$ 184,215	\$ 70,007	\$ 177,131
Human Resources	\$ 100,196	\$ 2,836				\$ 2,954	\$ 105,987	\$ 151,023	\$ 106,543	\$ 154,413
Business & Facilities Services		\$ 22,850					\$ 22,850	\$ 55,971	\$ 20,926	\$ 46,800
Information Technology	\$ 65,122	\$ (11,688)					\$ 53,434	\$ 123,426	\$ 76,661	\$ 175,792
Court Administration Program	\$ 338,189	\$ 24,724			\$ (12,659)	\$ 2,954	\$ 353,209	\$ 736,645	\$ 357,513	\$ 760,876
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,239,379	\$ 272,546	\$ 5,225		\$ 0	\$ (609)	\$ 1,516,540	\$ 3,666,506	\$ 1,522,617	\$ 3,967,709