

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

11/14/2024

Date

Del Norte

Court

2024-25 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Del Norte

Court

2024-25 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Del Norte _____
 _____ Court
 2024-25 Q1 _____
 _____ Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	28.88	23			

¹ Total 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							2023/24	
	Fiscal Year 2024/25								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
ASSETS									
Operations	\$ (698,412)	\$ 680,103	\$ (73,108)				\$ 1,734	\$ (89,682)	\$ (77,037)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution							\$ (13,151)	\$ (13,151)	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (94)	\$ (94)	\$ (3,177)
Credit Card									
Cash on Hand	\$ 800							\$ 800	\$ 800
Cash with County	\$ 0		\$ 0					\$ 0	\$ 0
Cash Outside of the JCC	\$ 0						\$ 10,000	\$ 10,000	\$ 10,000
Cash Held with the JCC									
Cash Equivalents	\$ 2,480,273						\$ 110,103	\$ 2,590,376	\$ 3,719,869
Total Cash and Cash Equivalents	\$ 1,792,661	\$ 680,103	\$ (73,108)				\$ 108,592	\$ 2,508,249	\$ 3,660,258
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0	\$ 2,190						\$ 2,190	\$ 650
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 10,000						\$ 0	\$ 10,000	\$ 10,000
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 77,380					\$ 77,380	\$ 38,655
Trust Due To/From							\$ 303	\$ 303	\$ 100
Distribution Due To/From							\$ 585	\$ 585	\$ 252
Civil Filing Fee Due To/From									
General Due To/From	\$ 613							\$ 613	\$ 0
Total Receivables	\$ 10,613	\$ 2,190	\$ 77,380				\$ 888	\$ 91,071	\$ 49,657
Prepaid Expenses - General	\$ 58,805							\$ 58,805	\$ 213,349
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 58,805							\$ 58,805	\$ 213,349
Other Assets									
Total Other Assets									
Total Assets	\$ 1,862,079	\$ 682,293	\$ 4,273				\$ 109,480	\$ 2,658,125	\$ 3,923,262
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 50,000
Due to Other Funds	\$ 100	\$ 70	\$ 0				\$ 11,331	\$ 11,501	\$ 10,352
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 132,528	\$ 92,127						\$ 224,655	\$ 123,598
TC145 Liability							\$ 17,978	\$ 17,978	\$ 23,080
Due to Other Governments	\$ 0		\$ 17,791					\$ 17,791	\$ 0
AB145 Due to Other Government Agency							\$ 8,349	\$ 8,349	\$ 9,383
Due to Other Public Agencies							\$ 0	\$ 0	\$ 0
Sales and Use Tax									
Interest							\$ 611	\$ 611	\$ 815
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 132,628	\$ 92,197	\$ 17,791				\$ 38,269	\$ 280,885	\$ 217,228
Civil							\$ 0	\$ 0	\$ 5
Criminal	\$ 0						\$ 63,463	\$ 63,463	\$ 81,155
Unreconciled - Civil and Criminal							\$ 100	\$ 100	\$ 0
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,476	\$ 1,476	\$ 1,255
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 65,039	\$ 65,039	\$ 82,415
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 26,709							\$ 26,709	\$ (57,956)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 680							\$ 680	\$ (7,122)
Payroll Clearing									
Total Payroll Liabilities	\$ 27,389	\$ 0						\$ 27,389	\$ (65,079)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 4,492		\$ 160				\$ 6,072	\$ 10,724	\$ 10,491
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 100	\$ 100	\$ 100
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ (2,049)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,492		\$ 160				\$ 6,172	\$ 10,824	\$ 8,542
Total Liabilities	\$ 164,509	\$ 92,197	\$ 17,951				\$ 109,480	\$ 384,137	\$ 243,106
Total Fund Balance	\$ 1,697,570	\$ 590,096	\$ (13,678)					\$ 2,273,989	\$ 3,680,157
Total Liabilities and Fund Balance	\$ 1,862,079	\$ 682,293	\$ 4,273				\$ 109,480	\$ 2,658,125	\$ 3,923,262

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 2024/25											
2023/24											
	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 Services						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,897,542	\$ 934					\$ 1,898,476	\$ 3,731,714	\$ 1,793,761	\$ 3,524,972	
Improvement and Modernization Fund	\$ (13,052)						\$ (13,052)			\$ 48,427	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 10,452						\$ 10,452	\$ 41,806	\$ 13,135	\$ 52,538	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 75,269						\$ 75,269	\$ 61,173	\$ 804,532	\$ 127,439	
Other Miscellaneous		\$ 223,384					\$ 223,384	\$ 223,384	\$ 555,730	\$ 94,130	
	\$ 1,970,231	\$ 224,318					\$ 2,194,549	\$ 4,056,077	\$ 2,967,157	\$ 3,847,506	
Grants											
AB 1058 Commissioner/Facilitator								\$ 137,042	\$ 457	\$ 137,042	
Other Judicial Council Grants								\$ 53,639	\$ 8,724	\$ 17,448	
Non-Judicial Council Grants											
								\$ 190,681	\$ 9,181	\$ 154,490	
Other Financing Sources											
Interest Income	\$ 24,341	\$ 0					\$ 24,341	\$ 75,000	\$ 48,032	\$ 38,151	
Investment Income											
Donations											
Local Fees	\$ 50	\$ 531					\$ 581	\$ 6,175	\$ 1,141	\$ 8,870	
Non-Fee Revenues								\$ 2,000		\$ 2,500	
Enhanced Collections		\$ 27,304					\$ 27,304		\$ 33,156	\$ 28,827	
Escheatment											
Prior Year Revenue - Restricted	\$ (72)						\$ (72)				
County Program - Restricted									\$ 9	\$ 400,175	
Reimbursement Other										\$ 2,400	
Sale of Fixed Assets											
Other Miscellaneous	\$ 11						\$ 11	\$ 100	\$ (18)	\$ 100	
	\$ 24,330	\$ 27,835					\$ 52,164	\$ 83,275	\$ 82,321	\$ 481,023	
Total Revenues	\$ 1,994,561	\$ 252,153					\$ 2,246,713	\$ 4,332,033	\$ 3,058,660	\$ 4,483,019	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 304,621	\$ 14,118					\$ 318,739	\$ 1,785,293	\$ 290,525	\$ 1,624,426	
Temp Help	\$ 12						\$ 12		\$ 739	\$ 2,000	
Overtime	\$ 312,424	\$ 16,693					\$ 329,117	\$ 1,300,778	\$ 234,505	\$ 1,092,948	
Staff Benefits		\$ 30,810					\$ 647,868	\$ 3,086,071	\$ 525,769	\$ 2,719,374	
Operating Expenses and Equipment											
General Expense	\$ 70,164	\$ 1,156	\$ 377				\$ 71,698	\$ 221,481	\$ 100,389	\$ 455,507	
Printing								\$ 6,121		\$ 23,347	
Telecommunications	\$ 3,434	\$ 4,757					\$ 8,191	\$ 54,670	\$ 7,923	\$ 46,615	
Postage	\$ 3,169						\$ 3,169	\$ 25,938	\$ 9,403	\$ 16,547	
Insurance								\$ 1,819		\$ 1,543	
In-State Travel	\$ 2,796						\$ 2,796	\$ 21,807	\$ 0	\$ 19,515	
Out-of-State Travel											
Training								\$ 5,000	\$ 495	\$ 1,900	
Security Services			\$ 0				\$ 0	\$ 3,840	\$ 320	\$ 3,960	
Facility Operations								\$ 21,992	\$ 3,477	\$ 8,693	
Utilities											
Contracted Services	\$ 64,712	\$ 2,881	\$ 13,301				\$ 80,894	\$ 508,386	\$ 83,893	\$ 437,793	
Consulting and Professional Services	\$ 4,000	\$ (2,040)					\$ 1,960	\$ 396,265	\$ 16,919	\$ 466,478	
Information Technology	\$ 56,558						\$ 56,558	\$ 222,876	\$ 16,188	\$ 330,675	
Major Equipment									\$ 2,150	\$ 796,672	
Other Items of Expense								\$ 100			
	\$ 204,833	\$ 6,754	\$ 13,678				\$ 225,265	\$ 1,490,296	\$ 241,157	\$ 2,609,245	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 186						\$ 186	\$ 1,271	\$ 0	\$ 1,320	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs								\$ 310,602			
Internal Cost Recovery								\$ 3,126	\$ 0	\$ 8,000	
Prior Year Expense Adjustment	\$ 8,608						\$ 8,608		\$ 2,853	\$ 486	
	\$ 8,794						\$ 8,794	\$ 314,999	\$ 2,853	\$ 9,806	
Total Expenditures	\$ 830,855	\$ 37,565	\$ 13,678				\$ 881,927	\$ 4,891,366	\$ 789,778	\$ 5,338,425	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,163,706	\$ 214,588	\$ (13,678)				\$ 1,364,786	\$ (559,333)	\$ 2,288,881	\$ (855,406)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 533,694	\$ 375,508	\$ 0				\$ 909,202	\$ 909,202	\$ 1,391,275	\$ 1,391,275	
Ending Balance (Deficit)	\$ 1,697,570	\$ 590,096	\$ (13,678)				\$ 2,273,989	\$ 349,869	\$ 3,680,157	\$ 535,869	

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

For the month ended September										
Fiscal Year 2024/25										
	Personnel 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	\$ 237,973	\$ 89,622					\$ 327,594	\$ 1,120,840	\$ 249,223	\$ 1,354,860
Traffic & Other Infractions	\$ 52,211	\$ 1,070					\$ 53,281	\$ 179,220	\$ 30,289	\$ 8,776
Other Criminal Cases	\$ 63,668	\$ 4,126					\$ 67,794	\$ 473,331	\$ 47,452	\$ 620,930
Civil	\$ 31,283	\$ 23,307					\$ 54,590	\$ 287,095	\$ 46,182	\$ 362,273
Family & Children Services										\$ 39,485
Probate, Guardianship & Mental Health Services										\$ 89,203
Juvenile Dependency Services	\$ 65,378	\$ 16,658					\$ 82,037	\$ 677,235	\$ 154,886	\$ 643,810
Juvenile Delinquency Services						\$ 8	\$ 1,033	\$ 19,944	\$ 5,749	\$ 35,974
Other Court Operations			\$ 186				\$ 186	\$ 19,755	\$ 0	\$ 61,182
Court Interpreters							\$ 512	\$ 3,026	\$ 666	\$ 1,150
Jury Services										
Security	\$ 450,512	\$ 134,783	\$ 186			\$ 8	\$ 585,490	\$ 3,364,594	\$ 534,843	\$ 3,483,219
Trial Court Operations Program										
Enhanced Collections	\$ 30,810	\$ 4,530					\$ 35,341	\$ 3,862	\$ 39,629	\$ 159,844
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 55,745	\$ 23,010					\$ 78,755	\$ 430,922	\$ 58,646	\$ 437,514
Fiscal Services	\$ 46,645	\$ 13,456					\$ 60,102	\$ 81,914	\$ 31,918	\$ 210,172
Human Resources	\$ 28,121	\$ 42,283				\$ 8,600	\$ 79,004	\$ 102,403	\$ 47,691	\$ 6,091
Business & Facilities Services								\$ 455,616	\$ 3,832	\$ 196,290
Information Technology	\$ 36,034	\$ 7,202					\$ 43,237	\$ 452,056	\$ 53,218	\$ 843,295
Court Administration Program										
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program						\$ 8,608	\$ 881,927	\$ 4,891,366	\$ 769,778	\$ 5,338,425
Total	\$ 647,868	\$ 225,265	\$ 186			\$ 8,608	\$ 881,927	\$ 4,891,366	\$ 769,778	\$ 5,338,425