

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

11/02/2023

Date

Del Norte

Court

2023-24 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Del Norte

Court

2023-24 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions**

Del Norte

Court

2023-24 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	28.63	21.5			

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							2022/23	
	Fiscal Year 2023/24								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
ASSETS									
Operations	\$ (1,059,045)	\$ 1,031,910	\$ (53,325)				\$ 3,422	\$ (77,037)	\$ 68,776
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution							\$ 0	\$ 0	\$ 1,349
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,177)	\$ (3,177)	\$ (5,572)
Credit Card									
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ 0		\$ 0					\$ 0	\$ 0
Cash Outside of the JCC	\$ 0						\$ 10,000	\$ 10,000	\$ 10,000
Cash Equivalents	\$ 3,550,358						\$ 169,311	\$ 3,719,669	\$ 3,326,484
Total Cash and Cash Equivalents	\$ 2,502,113	\$ 1,031,910	\$ (53,325)				\$ 179,557	\$ 3,660,256	\$ 3,411,637
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0	\$ 650						\$ 650	\$ 2,160
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	\$ 38,655					\$ 38,655	\$ 12,896
Trust Due To/From							\$ 100	\$ 100	\$ 3,401
Distribution Due To/From							\$ 252	\$ 252	\$ 744
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 10,000	\$ 650	\$ 38,655				\$ 352	\$ 49,657	\$ 29,201
Prepaid Expenses - General	\$ 213,349							\$ 213,349	\$ 21,153
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 213,349							\$ 213,349	\$ 21,153
Other Assets									
Total Other Assets									
Total Assets	\$ 2,725,462	\$ 1,032,561	\$ (14,669)				\$ 179,909	\$ 3,923,262	\$ 3,461,991
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 50,000	\$ 50,000	\$ 0
Due to Other Funds	\$ 202	\$ 0	\$ 0				\$ 10,150	\$ 10,352	\$ 14,145
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 123,598							\$ 123,598	\$ 66,085
TC145 Liability							\$ 23,080	\$ 23,080	\$ 18,964
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 9,383	\$ 9,383	\$ 17,575
Due to Other Public Agencies							\$ 0	\$ 0	\$ 0
Sales and Use Tax									
Interest							\$ 815	\$ 815	\$ 258
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 123,800	\$ 0	\$ 0				\$ 93,428	\$ 217,228	\$ 117,046
Civil							\$ 5	\$ 5	\$ 200
Criminal							\$ 81,155	\$ 81,155	\$ 110,211
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,255	\$ 1,255	\$ 878
Miscellaneous Trust									
Total Trust Deposits							\$ 82,415	\$ 82,415	\$ 111,289
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (57,956)							\$ (57,956)	\$ (537)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (7,122)							\$ (7,122)	\$ (90)
Payroll Clearing									
Total Payroll Liabilities	\$ (65,079)	\$ 0						\$ (65,079)	\$ (627)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 4,315		\$ 160				\$ 6,018	\$ 10,491	\$ 8,027
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 100	\$ 100	\$ 0
Uncleared Collections	\$ 0						\$ (2,049)	\$ (2,049)	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,315	\$ 0	\$ 160				\$ 4,067	\$ 8,542	\$ 8,027
Total Liabilities	\$ 63,036	\$ 0	\$ 160				\$ 179,909	\$ 243,106	\$ 235,735
Total Fund Balance	\$ 2,662,426	\$ 1,032,561	\$ (14,829)					\$ 3,680,157	\$ 3,226,256
Total Liabilities and Fund Balance	\$ 2,725,462	\$ 1,032,561	\$ (14,669)				\$ 179,909	\$ 3,923,262	\$ 3,461,991

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 2023/24											
2022/23											
	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	\$ 1,792,827	\$ 934					\$ 1,793,761			\$ 1,710,364	\$ 3,623,345
Improvement and Modernization Fund											\$ 3,427
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 13,135						\$ 13,135			\$ 15,357	\$ 61,429
Civil Coordination Reimbursement (0150091)	\$ 604,532						\$ 604,532			\$ 693,757	\$ 776,499
MOU Reimbursements (0150010 and General)		\$ 556,730					\$ 556,730			\$ 498,384	\$ 692,514
Other Miscellaneous											
	\$ 2,410,493	\$ 556,664					\$ 2,967,157			\$ 2,817,862	\$ 5,057,214
Grants											
AB 1058 Commissioner/Facilitator			\$ 457				\$ 457			\$ 3,238	\$ 136,466
Other Judicial Council Grants			\$ 8,724				\$ 8,724			\$ 4,483	\$ 17,448
Non-Judicial Council Grants											
			\$ 9,181				\$ 9,181			\$ 7,722	\$ 153,934
Other Financing Sources											
Interest Income	\$ 31,548	\$ 16,484					\$ 48,032			\$ 10,424	\$ 10,000
Investment Income											
Donations											
Local Fees	\$ 50	\$ 1,091					\$ 1,141			\$ 1,941	\$ 9,050
Non-Fee Revenues										\$ 1,466	\$ 2,500
Enhanced Collections		\$ 33,156					\$ 33,156			\$ 47,106	
Escheatment											
Prior Year Revenue											
County Program - Restricted			\$ 9				\$ 9			\$ 0	\$ 250
Reimbursement Other											\$ 520
Sale of Fixed Assets											
Other Miscellaneous	\$ (18)						\$ (18)			\$ 11	\$ 50
	\$ 31,580	\$ 50,741					\$ 82,321			\$ 61,038	\$ 22,370
Total Revenues	\$ 2,442,073	\$ 607,405	\$ 9,181				\$ 3,058,660			\$ 2,889,622	\$ 5,233,518
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 276,947	\$ 13,578					\$ 290,525			\$ 306,152	\$ 1,601,882
Temp Help	\$ 739						\$ 739			\$ 1,350	\$ 2,000
Overtime	\$ 219,600	\$ 14,905					\$ 234,505			\$ 263,957	\$ 1,188,528
Staff Benefits	\$ 497,285	\$ 28,483					\$ 525,769			\$ 571,460	\$ 2,792,410
Operating Expenses and Equipment											
General Expense	\$ 88,638	\$ 1,115	\$ 636				\$ 90,389			\$ 402,403	\$ 656,483
Printing	\$ 0						\$ 0			\$ 0	\$ 12,214
Telecommunications	\$ 5,280	\$ 2,643					\$ 7,923			\$ 9,579	\$ 38,797
Postage	\$ 9,403						\$ 9,403			\$ 3,447	\$ 17,448
Insurance											\$ 1,398
In-State Travel	\$ 999		\$ (999)				\$ 0			\$ 1,574	\$ 3,000
Out-of-State Travel											
Training	\$ 485						\$ 485			\$ 400	\$ 10,000
Security Services			\$ 320				\$ 320			\$ 400	\$ 3,840
Facility Operations	\$ 3,477						\$ 3,477			\$ 150	\$ 13,131
Utilities											
Contracted Services	\$ 65,297	\$ 1,649	\$ 16,947				\$ 83,893			\$ 88,467	\$ 451,023
Consulting and Professional Services	\$ 8,195	\$ 0	\$ 8,724				\$ 16,919			\$ 37,064	\$ 565,832
Information Technology	\$ 16,188						\$ 16,188			\$ 304	\$ 173,503
Major Equipment	\$ 2,150						\$ 2,150				\$ 792,118
Other Items of Expense											
	\$ 210,122	\$ 5,407	\$ 25,629				\$ 241,157			\$ 644,288	\$ 2,838,766
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 0						\$ 0			\$ 416	\$ 5,643
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											\$ 135,000
Internal Cost Recovery	\$ (7,169)	\$ 7,169					\$ 0			\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 4,308	\$ 280	\$ (1,734)				\$ 2,853			\$ 416	\$ 140,643
	\$ (2,863)	\$ 7,450	\$ (1,734)				\$ 2,853			\$ 416	\$ 140,643
Total Expenditures	\$ 704,544	\$ 41,339	\$ 23,895				\$ 769,778			\$ 1,116,164	\$ 5,871,818
Excess (Deficit) of Revenues Over Expenditures	\$ 1,737,529	\$ 566,066	\$ (14,714)				\$ 2,288,881			\$ 1,773,458	\$ (638,300)
Operating Transfers In (Out)	\$ 116		\$ (116)				\$ 0				\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 924,781	\$ 466,495	\$ 0				\$ 1,391,275	\$ 1,391,275	\$ 1,455,796	\$ 1,455,798	\$ 1,455,798
Ending Balance (Deficit)	\$ 2,662,426	\$ 1,032,561	\$ (14,829)				\$ 3,680,157	\$ 1,391,275	\$ 3,228,256	\$ 817,498	\$ 817,498

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

	For the month ended September							2022/23		
	Fiscal Year 2023/24							Total Actual Expense	Final Budget (Annual)	
	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	\$ 150,121	\$ 99,102				\$ 0	\$ 249,223		\$ 206,564	\$ 1,214,865
Traffic & Other Infractions									\$ 0	\$ 7,186
Other Criminal Cases	\$ 38,936	\$ (8,647)					\$ 30,289		\$ 82,676	\$ 961,312
Civil	\$ 42,592	\$ 4,860					\$ 47,452		\$ 60,666	\$ 421,658
Family & Children Services	\$ 29,384	\$ 14,226				\$ 2,573	\$ 46,182		\$ 54,418	\$ 445,231
Probate, Guardianship & Mental Health Services										\$ 158,424
Juvenile Dependency Services		\$ 397					\$ 397		\$ 2,274	\$ 200,316
Juvenile Delinquency Services									\$ 7	
Other Court Operations	\$ 69,666	\$ 85,220					\$ 154,886		\$ 466,106	\$ 754,631
Court Interpreters		\$ 5,749					\$ 5,749		\$ 9,447	\$ 61,636
Jury Services			\$ 0				\$ 0		\$ 1,567	\$ 19,347
Security		\$ 666					\$ 666		\$ 4,600	\$ 6,200
Trial Court Operations Program	\$ 330,698	\$ 201,573	\$ 0			\$ 2,573	\$ 534,843		\$ 888,325	\$ 4,250,806
Enhanced Collections	\$ 28,483	\$ 3,696			\$ 7,169	\$ 280	\$ 39,629		\$ 42,000	\$ 193,683
Other Non-Court Operations										
Non-Court Operations Program	\$ 28,483	\$ 3,696			\$ 7,169	\$ 280	\$ 39,629		\$ 42,000	\$ 193,683
Executive Office	\$ 54,948	\$ 3,699					\$ 58,646		\$ 65,432	\$ 424,364
Fiscal Services	\$ 33,965	\$ 5,123			\$ (7,169)		\$ 31,918		\$ 33,436	\$ 199,067
Human Resources	\$ 46,659	\$ 1,032					\$ 47,691		\$ 44,670	\$ 7,905
Business & Facilities Services		\$ 3,832					\$ 3,832		\$ 4,150	\$ 494,391
Information Technology	\$ 31,016	\$ 22,203					\$ 53,218		\$ 38,151	\$ 301,602
Court Administration Program	\$ 166,588	\$ 35,888			\$ (7,169)		\$ 195,306		\$ 185,839	\$ 1,427,329
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 525,769	\$ 241,157	\$ 0		\$ 0	\$ 2,853	\$ 769,778		\$ 1,116,164	\$ 5,871,818