

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.

Lesley Plunkett-Field

Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

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					

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 June								2022/23	
	Fiscal Year 2023/24							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Grant							
	Non-Grant	Grant								
ASSETS										
Operations	\$ (619,608)	\$ 623,809	\$ 0				\$ 4,242	\$ 8,443	\$ (9,177)	
Payroll	\$ 0							\$ 0	\$ 0	
Jury										
Revolving	\$ 10,000							\$ 10,000	\$ 10,000	
Other										
Distribution							\$ 0	\$ 0	\$ 2,176	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (217)	\$ (217)	\$ (5,198)	
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	\$ 1,389,203						\$ 114,316	\$ 1,503,519	\$ 2,611,334	
Total Cash and Cash Equivalents	\$ 780,395	\$ 623,809	\$ 0				\$ 128,342	\$ 1,532,546	\$ 2,619,935	
Short-Term Investment Investments										
Total Investments										
Accrued Revenue	\$ 53	\$ 1,330	\$ 0					\$ 1,383	\$ 1,406	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 0	\$ 2,765						\$ 2,765	\$ 1,317	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 64,842						\$ 0	\$ 64,842	\$ 54,835	
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0	
Due From Other Courts										
Due From State	\$ 79,449	\$ 1,968	\$ 77,380					\$ 158,798	\$ 88,188	
Trust Due To/From							\$ 595	\$ 595	\$ 50,345	
Distribution Due To/From							\$ 333	\$ 333	\$ 752	
Civil Filing Fee Due To/From										
General Due To/From	\$ 691							\$ 691	\$ 1,150	
Total Receivables	\$ 145,036	\$ 6,063	\$ 77,380				\$ 928	\$ 229,407	\$ 197,992	
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	\$ 984,236	\$ 629,872	\$ 77,380				\$ 129,270	\$ 1,820,758	\$ 3,031,276	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 45,538	\$ 60,837	\$ 1,252					\$ 107,627	\$ 84,095	
Accounts Payable - General	\$ 136,185	\$ 170	\$ 4,914				\$ 0	\$ 141,269	\$ 18,264	
Due to Other Funds	\$ 100	\$ 1,578	\$ 53,264				\$ 11,519	\$ 66,461	\$ 107,081	
Due to Other Courts	\$ 0							\$ 0	\$ 0	
Due to State	\$ 132,528	\$ 190,512						\$ 323,039	\$ 129,363	
TC145 Liability							\$ 16,955	\$ 16,955	\$ 17,548	
Due to Other Governments	\$ 0	\$ 0	\$ 17,791					\$ 17,791	\$ 19,142	
AB145 Due to Other Government Agency							\$ 10,129	\$ 10,129	\$ 15,264	
Due to Other Public Agencies							\$ 0	\$ 0	\$ 0	
Sales and Use Tax										
Interest							\$ 53	\$ 53	\$ 47	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 314,351	\$ 253,096	\$ 77,220				\$ 38,657	\$ 683,325	\$ 390,804	
Civil							\$ 450	\$ 450	\$ 40,115	
Criminal							\$ 82,360	\$ 82,360	\$ 144,307	
Unreconciled - Civil and Criminal							\$ 100	\$ 100		
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 1,530	\$ 1,530	\$ 2,217	
Miscellaneous Trust										
Total Trust Deposits							\$ 84,440	\$ 84,440	\$ 186,639	
Accrued Payroll	\$ 41,111	\$ 1,267						\$ 42,378	\$ 79,738	
Benefits Payable	\$ 11,656							\$ 11,656	\$ 949	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 9,037							\$ 9,037	\$ 8,476	
Payroll Clearing									\$ 0	
Total Payroll Liabilities	\$ 61,805	\$ 1,267						\$ 63,072	\$ 89,163	
Revenue Collected in Advance	\$ 70,000	\$ 0						\$ 70,000	\$ 965,215	
Liabilities For Deposits	\$ 4,386		\$ 160				\$ 6,072	\$ 10,618	\$ 8,080	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 100	\$ 100	\$ 100	
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 74,386	\$ 0	\$ 160				\$ 6,172	\$ 80,718	\$ 973,394	
Total Liabilities	\$ 450,542	\$ 254,364	\$ 77,380				\$ 129,270	\$ 911,555	\$ 1,640,001	
Total Fund Balance	\$ 533,694	\$ 375,508	\$ 0					\$ 909,202	\$ 1,391,275	
Total Liabilities and Fund Balance	\$ 984,236	\$ 629,872	\$ 77,380				\$ 129,270	\$ 1,820,758	\$ 3,031,276	

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 June											
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	\$ 3,340,815	\$ 19,913					\$ 3,360,728	\$ 3,524,972	\$ 3,758,950	\$ 3,623,345	
Improvement and Modernization Fund	\$ 14,481						\$ 14,481	\$ 48,427	\$ 0	\$ 3,427	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 52,538						\$ 52,538	\$ 52,538	\$ 35,603	\$ 61,429	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 730,064						\$ 730,064	\$ 127,439	\$ 137,402	\$ 776,499	
Other Miscellaneous	\$ 94,130	\$ 400,000					\$ 494,130	\$ 94,130	\$ 236,784	\$ 592,514	
	\$ 4,232,028	\$ 419,913					\$ 4,651,941	\$ 3,847,506	\$ 4,168,738	\$ 5,057,214	
Grants											
AB 1058 Commissioner/Facilitator			\$ 109,473				\$ 109,473	\$ 137,042	\$ 106,435	\$ 136,486	
Other Judicial Council Grants			\$ 26,515				\$ 26,515	\$ 17,448	\$ 30,289	\$ 17,448	
Non-Judicial Council Grants											
			\$ 135,988				\$ 135,988	\$ 154,490	\$ 136,725	\$ 153,934	
Other Financing Sources											
Interest Income	\$ 94,641	\$ 24,278					\$ 118,919	\$ 38,151	\$ 97,041	\$ 10,000	
Investment Income											
Donations											
Local Fees	\$ 1,075	\$ 2,754					\$ 3,829	\$ 8,870	\$ 7,257	\$ 9,050	
Non-Fee Revenues		\$ 867					\$ 867	\$ 2,500	\$ 2,791	\$ 2,500	
Enhanced Collections		\$ 42,271					\$ 42,271	\$ 28,827	\$ 149,240		
Escheatment											
Prior Year Revenue	\$ 11,066	\$ (8,255)	\$ (446)				\$ 2,365		\$ (33,048)		
County Program - Restricted		\$ 136					\$ 136	\$ 400,175	\$ 130	\$ 250	
Reimbursement Other	\$ 0						\$ 0	\$ 2,400	\$ 384	\$ 520	
Sale of Fixed Assets											
Other Miscellaneous	\$ 63						\$ 63	\$ 100	\$ 61	\$ 50	
	\$ 106,845	\$ 62,051	\$ (446)				\$ 168,449	\$ 481,023	\$ 223,857	\$ 22,370	
Total Revenues	\$ 4,338,873	\$ 481,964	\$ 135,542				\$ 4,956,378	\$ 4,483,019	\$ 4,529,319	\$ 5,233,518	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,621,581	\$ 71,914	\$ 11,700				\$ 1,705,195	\$ 1,624,426	\$ 1,659,812	\$ 1,601,882	
Temp Help											
Overtime	\$ 2,370	\$ 246					\$ 2,616	\$ 2,000	\$ 2,331	\$ 2,000	
Staff Benefits	\$ 1,148,776	\$ 63,021	\$ 12,670				\$ 1,224,467	\$ 1,092,948	\$ 1,143,845	\$ 1,188,528	
	\$ 2,772,726	\$ 135,181	\$ 24,370				\$ 2,932,277	\$ 2,719,374	\$ 2,805,988	\$ 2,792,410	
Operating Expenses and Equipment											
General Expense	\$ 402,737	\$ 4,617	\$ 1,766				\$ 409,120	\$ 455,507	\$ 660,714	\$ 856,463	
Printing	\$ 6,121						\$ 6,121	\$ 23,347	\$ 21,497	\$ 12,214	
Telecommunications	\$ 29,238	\$ 17,742					\$ 46,979	\$ 46,615	\$ 46,612	\$ 38,797	
Postage	\$ 25,893						\$ 25,893	\$ 16,547	\$ 16,487	\$ 17,448	
Insurance	\$ 1,819						\$ 1,819	\$ 1,543	\$ 1,543	\$ 1,398	
In-State Travel	\$ 23,357		\$ 1,333				\$ 24,690	\$ 19,515	\$ 14,163	\$ 3,000	
Out-of-State Travel											
Training	\$ 495						\$ 495	\$ 1,900	\$ 3,610	\$ 10,000	
Security Services			\$ 3,840				\$ 3,840	\$ 3,960	\$ 3,960	\$ 3,840	
Facility Operations	\$ 164,485						\$ 164,485	\$ 8,693	\$ 8,693	\$ 13,131	
Utilities											
Contracted Services	\$ 370,346	\$ 5,152	\$ 78,186				\$ 453,684	\$ 437,793	\$ 426,873	\$ 451,023	
Consulting and Professional Services	\$ 50,875	\$ 403,901	\$ 26,515				\$ 481,291	\$ 466,478	\$ 250,826	\$ 565,832	
Information Technology	\$ 238,475						\$ 238,475	\$ 330,675	\$ 125,675	\$ 173,503	
Major Equipment	\$ 647,150						\$ 647,150	\$ 796,672	\$ 242,432	\$ 792,118	
Other Items of Expense	\$ 100						\$ 100				
	\$ 1,961,092	\$ 431,412	\$ 111,640				\$ 2,504,143	\$ 2,609,245	\$ 1,823,085	\$ 2,938,766	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,271						\$ 1,271	\$ 1,320	\$ 1,300	\$ 5,643	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 1,043						\$ 1,043				
Capital Costs										\$ 135,000	
Internal Cost Recovery	\$ (14,647)	\$ 9,773	\$ 4,874				\$ 0	\$ 8,000	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 1,190	\$ 260	\$ (1,734)				\$ (283)	\$ 486	\$ (36,531)		
	\$ (11,143)	\$ 10,033	\$ 3,140				\$ 2,031	\$ 9,806	\$ (35,231)	\$ 140,643	
Total Expenditures	\$ 4,722,675	\$ 576,626	\$ 139,151				\$ 5,438,451	\$ 5,338,425	\$ 4,593,842	\$ 5,871,818	
Excess (Deficit) of Revenues Over Expenditures	\$ (383,802)	\$ (94,662)	\$ (3,609)				\$ (482,073)	\$ (855,406)	\$ (64,523)	\$ (638,300)	
Operating Transfers In (Out)	\$ (7,284)	\$ 3,675	\$ 3,609				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 924,781	\$ 466,495	\$ 0				\$ 1,391,275	\$ 1,391,275	\$ 1,455,798	\$ 1,455,798	
Ending Balance (Deficit)	\$ 533,694	\$ 375,508	\$ 0				\$ 909,202	\$ 535,869	\$ 1,391,275	\$ 817,498	

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

For the month ended June										
Fiscal Year 2023/24									2022/23	
	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	\$ 1,061,270	\$ 688,885				\$ 0	\$ 1,750,155	\$ 1,354,860	\$ 1,359,286	\$ 1,214,865
Traffic & Other Infractions		\$ 16,250					\$ 16,250	\$ 8,776	\$ 10,726	\$ 7,186
Other Criminal Cases	\$ 224,290	\$ 257,564					\$ 481,854	\$ 620,930	\$ 343,124	\$ 961,312
Civil	\$ 223,151	\$ 24,985					\$ 248,137	\$ 362,273	\$ 278,286	\$ 421,658
Family & Children Services	\$ 160,526	\$ 88,893			\$ 0	\$ 1,849	\$ 251,268	\$ 265,577	\$ 293,751	\$ 445,231
Probate, Guardianship & Mental Health Services								\$ 39,485	\$ 38,171	\$ 158,424
Juvenile Dependency Services		\$ 8,931					\$ 8,931	\$ 89,203	\$ 59,693	\$ 200,316
Juvenile Delinquency Services									\$ 37	
Other Court Operations	\$ 361,496	\$ 377,421				\$ (534)	\$ 738,383	\$ 643,810	\$ 999,308	\$ 754,631
Court Interpreters		\$ 19,932					\$ 19,932	\$ 35,974	\$ 36,619	\$ 61,636
Jury Services		\$ 36,131	\$ 1,271				\$ 37,402	\$ 61,182	\$ 16,162	\$ 19,347
Security		\$ 6,866					\$ 6,866	\$ 1,150	\$ 64,608	\$ 6,200
Trial Court Operations Program	\$ 2,030,733	\$ 1,525,858	\$ 1,271		\$ 0	\$ 1,315	\$ 3,559,177	\$ 3,483,219	\$ 3,499,771	\$ 4,250,806
Enhanced Collections	\$ 135,181	\$ 13,630			\$ 9,773	\$ 280	\$ 158,864	\$ 159,844	\$ 202,233	\$ 193,683
Other Non-Court Operations										
Non-Court Operations Program	\$ 135,181	\$ 13,630			\$ 9,773	\$ 280	\$ 158,864	\$ 159,844	\$ 202,233	\$ 193,683
Executive Office	\$ 301,824	\$ 19,466					\$ 321,290	\$ 437,514	\$ 313,260	\$ 424,364
Fiscal Services	\$ 199,916	\$ 26,880			\$ (9,773)	\$ (900)	\$ 216,123	\$ 210,172	\$ 189,016	\$ 199,067
Human Resources	\$ 90,192	\$ 25,183	\$ 1,043			\$ 167	\$ 116,586	\$ 6,091	\$ 135,023	\$ 7,905
Business & Facilities Services		\$ 164,506					\$ 164,506	\$ 198,290	\$ 16,919	\$ 494,391
Information Technology	\$ 174,431	\$ 728,619				\$ (1,146)	\$ 901,904	\$ 843,295	\$ 237,620	\$ 301,602
Court Administration Program	\$ 766,363	\$ 964,655	\$ 1,043		\$ (9,773)	\$ (1,878)	\$ 1,720,410	\$ 1,695,362	\$ 891,839	\$ 1,427,329
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,932,277	\$ 2,504,143	\$ 2,314		\$ 0	\$ (283)	\$ 5,438,451	\$ 5,338,425	\$ 4,593,842	\$ 5,871,818