

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

4-18-2023

Date

Del Norte

Court

2022-23 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Del Norte

Court

2022-23 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Del Norte

Court

2022-23 Q3

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	23.5	22.5	

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 March								2021/22
	Fiscal Year 2022/23								
	Governmental Funds						Proprietary Funds	Fiduciary Funds	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (877,856)	\$ 855,323	\$ (38,061)				\$ 2,563	\$ (58,031)	\$ 79,461
Payroll	\$ 0							\$ 0	\$ 0
Jury Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (8,709)	\$ (8,709)	\$ (665)
Cash on Hand	\$ 800							\$ 800	\$ 600
Cash with County	\$ 0		\$ 0					\$ 0	\$ 0
Cash Outside of the JCC	\$ 0						\$ 10,000	\$ 10,000	\$ 0
Cash Equivalents	\$ 2,617,561						\$ 192,314	\$ 2,809,875	\$ 3,159,235
Total Cash and Cash Equivalents	\$ 1,750,505	\$ 855,323	\$ (38,061)				\$ 196,168	\$ 2,763,935	\$ 3,248,631
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0	\$ 256						\$ 256	\$ 3,195
Civil Jury Fees									
Trust Due From Other Funds	\$ 10,000						\$ 0	\$ 10,000	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 9,945					\$ 9,945	\$ 20,094
Trust Due To/From							\$ 882	\$ 882	\$ 19,604
Distribution Due To/From							\$ 210	\$ 210	\$ 19,943
Civil Filing Fee Due To/From									
General Due To/From	\$ 645	\$ 0						\$ 645	\$ 3
Total Receivables	\$ 10,645	\$ 256	\$ 9,945				\$ 1,093	\$ 21,938	\$ 62,838
Prepaid Expenses - General	\$ 157,583		\$ 0					\$ 157,583	\$ 0
Salary and Travel Advances Counties									
Total Prepaid Expenses	\$ 157,583		\$ 0					\$ 157,583	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,918,732	\$ 855,579	\$ (28,116)				\$ 197,261	\$ 2,943,456	\$ 3,311,469
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 202	\$ 0	\$ 0				\$ 11,535	\$ 11,737	\$ 39,549
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 9,579							\$ 9,579	\$ 0
TC145 Liability							\$ 11,694	\$ 11,694	\$ 22,263
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 15,370	\$ 15,370	\$ 32,612
Due to Other Public Agencies							\$ 0	\$ 0	\$ 0
Sales and Use Tax Interest							\$ 674	\$ 674	\$ 17
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 9,781	\$ 0	\$ 0				\$ 39,273	\$ 49,054	\$ 94,441
Total Accounts Payable and Accrued Liab.									
Civil							\$ 40,115	\$ 40,115	\$ 200
Criminal							\$ 114,204	\$ 114,204	\$ 191,517
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,150	\$ 1,150	\$ 780
Miscellaneous Trust									
Total Trust Deposits							\$ 155,469	\$ 155,469	\$ 192,507
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (11,122)							\$ (11,122)	\$ 19,011
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (86)							\$ (86)	\$ 346
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (11,208)	\$ 0						\$ (11,208)	\$ 19,357
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 2,047						\$ 6,016	\$ 8,062	\$ 7,999
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 100	\$ 100	
Uncleared Collections	\$ 0						\$ (3,597)	\$ (3,597)	\$ (6,693)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,047	\$ 0					\$ 2,519	\$ 4,565	\$ 1,306
Total Liabilities	\$ 620	\$ 0	\$ 0				\$ 197,261	\$ 197,881	\$ 307,611
Total Fund Balance	\$ 1,918,113	\$ 855,579	\$ (28,116)					\$ 2,745,575	\$ 3,003,858
Total Liabilities and Fund Balance	\$ 1,918,732	\$ 855,579	\$ (28,116)				\$ 197,261	\$ 2,943,456	\$ 3,311,469

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 2022/23							2021/22		
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service						
	Non-Grant	Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 2,919,352	\$ 6,538					\$ 2,925,890	\$ 3,623,345	\$ 2,682,366	\$ 3,325,395
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 3,427		\$ 3,427
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 46,072						\$ 46,072	\$ 61,429	\$ 48,818	\$ 65,091
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 740,667						\$ 740,667	\$ 776,499	\$ 631,082	\$ 69,107
Other Miscellaneous	\$ 94,130	\$ 498,384					\$ 592,514	\$ 592,514	\$ 494,130	\$ 94,130
	\$ 3,800,221	\$ 504,922					\$ 4,305,144	\$ 5,057,214	\$ 3,856,396	\$ 3,557,150
Grants										
AB 1058 Commissioner/Facilitator			\$ 43,413				\$ 43,413	\$ 136,486	\$ 51,715	\$ 125,305
Other Judicial Council Grants			\$ 30,289				\$ 30,289	\$ 17,448	\$ 28,487	\$ 43,000
Non-Judicial Council Grants										
			\$ 73,702				\$ 73,702	\$ 153,934	\$ 80,202	\$ 168,305
Other Financing Sources										
Interest Income	\$ 54,068	\$ 19,625					\$ 73,693	\$ 10,000	\$ 2,324	\$ 10,000
Investment Income										
Donations										
Local Fees	\$ 935	\$ 4,927					\$ 5,862	\$ 9,050	\$ 10,360	\$ 21,050
Non-Fee Revenues		\$ 2,791					\$ 2,791	\$ 2,500	\$ 1,611	\$ 2,500
Enhanced Collections		\$ 124,615					\$ 124,615		\$ 128,985	\$ 200,000
Escheatment										
Prior Year Revenue	\$ (48,742)						\$ (48,742)		\$ (15,187)	
County Program - Restricted		\$ 47					\$ 47	\$ 250	\$ 144	
Reimbursement Other	\$ 384						\$ 384	\$ 520	\$ 357	\$ 520
Sale of Fixed Assets										
Other Miscellaneous	\$ 41						\$ 41	\$ 50	\$ 61	\$ 50
	\$ 6,686	\$ 152,005					\$ 158,691	\$ 22,370	\$ 128,658	\$ 234,120
Total Revenues	\$ 3,806,908	\$ 656,927	\$ 73,702				\$ 4,537,536	\$ 5,233,518	\$ 4,065,254	\$ 3,959,575
EXPENDITURES										
Personnel Services										
Salaries - Permanent	\$ 1,067,855	\$ 50,279	\$ 5,577				\$ 1,123,711	\$ 1,601,882	\$ 982,804	\$ 1,528,097
Temp Help										\$ 24,384
Overtime	\$ 1,752	\$ 259					\$ 2,011	\$ 2,000	\$ 449	
Staff Benefits	\$ 780,149	\$ 40,577	\$ 6,072				\$ 826,797	\$ 1,188,528	\$ 795,248	\$ 1,146,001
	\$ 1,849,756	\$ 91,115	\$ 11,648				\$ 1,952,519	\$ 2,792,410	\$ 1,778,501	\$ 2,698,482
Operating Expenses and Equipment										
General Expense	\$ 507,115	\$ 4,085	\$ 1,362				\$ 512,563	\$ 856,463	\$ 79,241	\$ 866,437
Printing	\$ 15,176						\$ 15,176	\$ 12,214	\$ 4,978	\$ 12,214
Telecommunications	\$ 18,374	\$ 14,181					\$ 32,555	\$ 38,797	\$ 20,568	\$ 38,797
Postage	\$ 9,793	\$ 166					\$ 9,959	\$ 17,448	\$ 10,397	\$ 17,448
Insurance	\$ 1,543						\$ 1,543	\$ 1,398	\$ 1,410	\$ 1,398
In-State Travel	\$ 4,949		\$ 1,843				\$ 6,792	\$ 3,000	\$ 79	\$ 1,500
Out-of-State Travel										
Training	\$ 3,115						\$ 3,115	\$ 10,000	\$ 7,270	\$ 16,000
Security Services	\$ 120		\$ 1,600				\$ 1,720	\$ 3,840	\$ 2,865	\$ 3,840
Facility Operations	\$ 5,684						\$ 5,684	\$ 13,131	\$ 7,298	\$ 99,059
Utilities										
Contracted Services	\$ 203,407	\$ 18,670	\$ 54,382				\$ 276,460	\$ 451,023	\$ 267,394	\$ 475,108
Consulting and Professional Services	\$ 23,659	\$ 127,286	\$ 25,806				\$ 176,751	\$ 565,832	\$ 52,230	\$ 71,900
Information Technology	\$ 28,350	\$ 30,984					\$ 59,334	\$ 173,503	\$ 46,376	\$ 166,111
Major Equipment	\$ 223,840						\$ 223,840	\$ 792,118		\$ 200,000
Other Items of Expense										
	\$ 1,045,126	\$ 195,372	\$ 84,993				\$ 1,325,492	\$ 2,938,766	\$ 500,106	\$ 1,969,812
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 799						\$ 799	\$ 5,643	\$ 1,988	\$ 5,643
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs								\$ 135,000		
Internal Cost Recovery	\$ (26,224)	\$ 23,894	\$ 2,330				\$ 0	\$ 0		\$ 0
Prior Year Expense Adjustment	\$ 486	\$ (31,537)					\$ (31,050)		\$ 20,306	
	\$ (24,938)	\$ (7,643)	\$ 2,330				\$ (30,251)	\$ 140,643	\$ 22,294	\$ 5,643
Total Expenditures	\$ 2,869,944	\$ 278,845	\$ 98,971				\$ 3,247,759	\$ 5,871,818	\$ 2,300,902	\$ 4,673,937
Excess (Deficit) of Revenues Over Expenditures	\$ 936,964	\$ 378,082	\$ (25,269)				\$ 1,289,777	\$ (638,300)	\$ 1,764,352	\$ (714,362)
Operating Transfers In (Out)	\$ 2,847		\$ (2,847)				\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 978,302	\$ 477,497	\$ 0				\$ 1,455,798	\$ 1,455,798	\$ 1,239,506	\$ 1,239,506
Ending Balance (Deficit)	\$ 1,918,113	\$ 855,579	\$ (28,116)				\$ 2,745,575	\$ 817,498	\$ 3,003,858	\$ 525,144

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

	For the month ended March									
	Fiscal Year 2022/23							2021/22		
	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	\$ 603,935	\$ 264,915				\$ 0	\$ 868,850	\$ 1,214,865	\$ 728,682	\$ 1,122,842
Traffic & Other Infractions		\$ 2,634					\$ 2,634	\$ 7,186	\$ (223)	\$ 7,186
Other Criminal Cases	\$ 160,479	\$ 138,536				\$ (31,537)	\$ 267,478	\$ 961,312	\$ 142,831	\$ 311,058
Civil	\$ 162,130	\$ 48,382					\$ 210,512	\$ 421,658	\$ 134,210	\$ 290,087
Family & Children Services	\$ 113,825	\$ 91,447			\$ 0		\$ 205,272	\$ 445,231	\$ 172,805	\$ 350,990
Probate, Guardianship & Mental Health Services		\$ 38,171					\$ 38,171	\$ 158,424		\$ 40,000
Juvenile Dependency Services		\$ 52,188					\$ 52,188	\$ 200,316	\$ 20,224	\$ 50,893
Juvenile Delinquency Services		\$ 37					\$ 37		\$ 5,920	
Other Court Operations	\$ 273,130	\$ 479,077				\$ 0	\$ 752,207	\$ 754,631	\$ 278,876	\$ 901,703
Court Interpreters		\$ 27,124					\$ 27,124	\$ 61,636	\$ 17,221	\$ 65,298
Jury Services		\$ 14,862	\$ 799				\$ 15,661	\$ 19,347	\$ 14,896	\$ 19,347
Security		\$ 48,762					\$ 48,762	\$ 6,200	\$ 3,950	\$ 6,200
Trial Court Operations Program	\$ 1,313,498	\$ 1,206,136	\$ 799		\$ 0	\$ (31,537)	\$ 2,488,897	\$ 4,250,806	\$ 1,519,392	\$ 3,165,603
Enhanced Collections	\$ 91,107	\$ 23,610			\$ 23,894		\$ 138,611	\$ 193,683	\$ 147,018	\$ 208,847
Other Non-Court Operations										
Non-Court Operations Program	\$ 91,107	\$ 23,610			\$ 23,894		\$ 138,611	\$ 193,683	\$ 147,018	\$ 208,847
Executive Office	\$ 202,014	\$ 7,371					\$ 209,386	\$ 424,364	\$ 276,378	\$ 411,644
Fiscal Services	\$ 135,456	\$ 15,801			\$ (23,894)		\$ 127,363	\$ 199,067	\$ 126,788	\$ 194,690
Human Resources	\$ 91,645	\$ 5,044					\$ 96,690	\$ 7,905	\$ 45,138	\$ 5,405
Business & Facilities Services		\$ 13,399				\$ 486	\$ 13,885	\$ 494,391	\$ 40,103	\$ 440,291
Information Technology	\$ 118,797	\$ 54,130				\$ 0	\$ 172,927	\$ 301,602	\$ 146,085	\$ 247,458
Court Administration Program	\$ 547,913	\$ 95,746			\$ (23,894)	\$ 486	\$ 620,251	\$ 1,427,329	\$ 634,492	\$ 1,299,488
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,952,519	\$ 1,325,492	\$ 799		\$ 0	\$ (31,050)	\$ 3,247,759	\$ 5,871,818	\$ 2,300,902	\$ 4,673,937