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.

Signature of ~~Presiding Judge~~ or Court Executive

12/03/2013

Date

DEL NORTE

Court

2013-Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

DEL NORTE

Court

2013-Q1

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)	31.2	27			

[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 September								
	Fiscal Year 2013/14								2012/13
	Governmental Funds							Total Funds	Total Funds
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	$ 56,006	$ 6,423	$ (59,200)				$ 205,712	$ 208,940	$ 275,387
Payroll	$ (780)							$ (780)	$ 100
Jury									
Revolving	$ 10,000							$ 10,000	$ 10,000
Other									
Distribution							$ (1,567)	$ (1,567)	$ (1,282)
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (1,647)	$ (1,647)	$ (5,293)
Credit Card									
Cash on Hand									
Cash with County	$ 0							$ 0	$ 0
Cash Outside of the AOC									
Total Cash	$ 65,226	$ 6,423	$ (59,200)				$ 202,498	$ 214,946	$ 278,912
Short Term Investment	$ 2,411,680						$ 196,884	$ 2,608,564	$ 3,871,663
Investment in Financial Institution									
Total Investments	$ 2,411,680						$ 196,884	$ 2,608,564	$ 3,871,663
Accrued Revenue	$ 0	$ 0					$ 0	$ 0	$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	$ 9,584							$ 9,584	$ 9,109
Civil Jury Fees									
Trust									
Due From Other Funds	$ 0						$ 0	$ 0	$ 0
Due From Other Governments	$ 0							$ 0	$ 0
Due From Other Courts							$ 0	$ 0	$ 0
Due From State	$ 3,198	$ 0	$ 34,414					$ 37,612	$ 44,674
Trust Due To/From							$ 31,898	$ 31,898	$ 7,699
Distribution Due To/From							$ 4,173	$ 4,173	$ 6,155
Civil Filing Fee Due To/From									
General Due To/From	$ 54							$ 54	$ 80
Total Receivables	$ 12,837	$ 0	$ 34,414				$ 36,071	$ 83,321	$ 67,716
Prepaid Expenses - General	$ 0							$ 0	$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	$ 0							$ 0	$ 0
Other Assets									
Total Other Assets									
Total Assets	$ 2,489,742	$ 6,423	$ (24,787)				$ 435,453	$ 2,906,831	$ 4,218,291
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 0	$ 0	$ 0					$ 0	$ 0
Accounts Payable - General	$ 0	$ 0	$ 0				$ 0	$ 0	$ 0
Due to Other Funds	$ 6	$ 0	$ 0				$ 36,119	$ 36,125	$ 13,963
Due to Other Courts									
Due to State									
TC145 Liability							$ 33,963	$ 33,963	$ 33,824
Due to Other Governments	$ 0							$ 0	$ 0
AB145 Due to Other Government Agency							$ 23,969	$ 23,969	$ 26,980
Due to Other Public Agencies									
Sales and Use Tax									
Interest							$ 26	$ 26	$ 45
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 6	$ 0	$ 0				$ 94,076	$ 94,082	$ 74,813
Civil							$ 176,379	$ 176,379	$ 229,501
Criminal							$ 154,597	$ 154,597	$ 137,737
Unreconciled - Civil and Criminal							$ 300	$ 300	$ 300
Trust Held Outside of the AOC									
Trust Interest Payable							$ 5,224	$ 5,224	$ 4,977
Miscellaneous Trust									
Total Trust Deposits							$ 336,500	$ 336,500	$ 372,516
Accrued Payroll	$ 0							$ 0	$ 0
Benefits Payable	$ 1,463							$ 1,463	$ (29,001)
Deferred Compensation Payable	$ 0							$ 0	$ 0
Deductions Payable	$ 16,190							$ 16,190	$ 22,391
Payroll Clearing	$ 0							$ 0	$ 0
Total Payroll Liabilities	$ 17,653							$ 17,653	$ (6,610)
Revenue Collected in Advance									
Liabilities For Deposits	$ 212						$ 5,916	$ 6,128	$ 6,103
Jury Fees - Non-Interest							$ 588	$ 588	$ 1,425
Fees - Partial Payment & Overpayment									
Uncleared Collections							$ (1,627)	$ (1,627)	$ (1,312)
Other Miscellaneous Liabilities									
Total Other Liabilities	$ 212						$ 4,877	$ 5,089	$ 6,216
Total Liabilities	$ 17,871	$ 0	$ 0				$ 435,453	$ 453,324	$ 446,934
Total Fund Balance	$ 2,471,871	$ 6,423	$ (24,787)					$ 2,453,507	$ 3,771,357
Total Liabilities and Fund Balance	$ 2,489,742	$ 6,423	$ (24,787)				$ 435,453	$ 2,906,831	$ 4,218,291

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 2013/14									2012/13	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 995,388	$ 1,868						$ 997,256	$ 2,396,550	$ 129,842	$ 665,742
Improvement and Modernization Fund	$ 3,689							$ 3,689	$ 3,927		$ 3,927
Judges' Compensation (45.25)											
Court Interpreter (45.45)	$ 1,734							$ 1,734	$ 48,130	$ 9,863	$ 53,347
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	$ 26,173							$ 26,173	$ 270,009	$ 48,890	$ 254,898
Other Miscellaneous									$ 101,224		$ 110,371
	$ 1,026,984	$ 1,868						$ 1,028,852	$ 2,819,840	$ 188,595	$ 1,088,285
Grants											
AB 1058 Commissioner/Facilitator			$ (4,626)					$ (4,626)	$ 115,856		$ 115,856
Other AOC Grants			$ (16,651)					$ (16,651)	$ 16,651	$ (6,878)	$ 13,756
Non-AOC Grants											
			$ (21,277)					$ (21,277)	$ 132,507	$ (6,878)	$ 129,612
Other Financing Sources											
Interest Income	$ 161	$ 0						$ 161	$ 10,003	$ 222	$ 16,995
Investment Income											
Donations											
Local Fees	$ 5,297							$ 5,297	$ 28,700	$ 5,328	$ 35,478
Non-Fee Revenues	$ 1,044							$ 1,044	$ 2,500		$ 2,920
Enhanced Collections	$ 5,220	$ 11,587						$ 16,807	$ 100,000	$ 6,048	$ 58,673
Escheatment											
Prior Year Revenue											
County Program - Restricted		$ 101						$ 101	$ 450	$ 100	$ 518
Reimbursement Other									$ 500		$ 406
Sale of Fixed Assets											
Other Miscellaneous	$ 407							$ 407	$ 1,200	$ 80	$ 1,400
	$ 12,129	$ 11,689						$ 23,817	$ 143,353	$ 11,778	$ 116,390
Total Revenues	$ 1,039,113	$ 13,557	$ (21,277)					$ 1,031,393	$ 3,095,700	$ 193,494	$ 1,334,287
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 331,369		$ 4,101					$ 335,471	$ 1,544,298	$ 303,637	$ 1,663,541
Temp Help											
Overtime	$ 42							$ 42		$ 64	
Staff Benefits	$ 197,766		$ 1,881					$ 199,647	$ 1,053,148	$ 209,382	$ 1,144,542
	$ 529,177		$ 5,983					$ 535,160	$ 2,597,446	$ 513,083	$ 2,808,083
Operating Expenses and Equipment											
General Expense	$ 25,160		$ 192					$ 25,352	$ 502,642	$ 37,981	$ 157,069
Printing	$ 1,572							$ 1,572	$ 16,232	$ 2,554	$ 6,717
Telecommunications	$ 3,580							$ 3,580	$ 26,252	$ 3,683	$ 21,057
Postage	$ 3,503		$ 15					$ 3,518	$ 20,916	$ 3,235	$ 17,300
Insurance									$ 767		$ 726
In-State Travel	$ 574							$ 574	$ 4,822	$ 215	$ 8,315
Out-of-State Travel											
Training									$ 550	$ 295	$ 600
Security Services			$ 640					$ 640	$ 3,840	$ 640	$ 4,800
Facility Operations	$ 2,015							$ 2,015	$ 8,260	$ 1,432	$ 7,863
Utilities											
Contracted Services	$ 71,789	$ 18,501	$ 13,330					$ 103,620	$ 677,841	$ 110,642	$ 735,373
Consulting and Professional Services	$ 4,380		$ (16,651)					$ (12,271)	$ 65,221	$ 1,602	$ 62,081
Information Technology	$ 600							$ 600	$ 153,780	$ 33,881	$ 77,527
Major Equipment									$ 200,963		$ 5,760
Other Items of Expense									$ 38	$ 32	$ 55
	$ 113,174	$ 18,501	$ (2,473)					$ 129,202	$ 1,682,124	$ 196,191	$ 1,105,243
Special Items of Expense											
Grand Jury											
Jury Costs	$ 0							$ 0	$ 6,428	$ 350	$ 5,824
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs									$ 0		$ 0
Internal Cost Recovery											
Prior Year Expense Adjustment											
	$ 0							$ 0	$ 6,428	$ 350	$ 5,824
Total Expenditures	$ 642,351	$ 18,501	$ 3,510					$ 664,362	$ 4,285,998	$ 709,624	$ 3,919,150
Excess (Deficit) of Revenues Over Expenditures	$ 396,762	$ (4,945)	$ (24,787)					$ 367,030	$ (1,190,298)	$ (516,130)	$ (2,584,863)
Operating Transfers In (Out)									$ 0		$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	$ 2,075,110	$ 11,367	$ 0					$ 2,086,477	$ 2,086,477	$ 4,287,487	$ 4,287,487
Ending Balance (Deficit)	$ 2,471,871	$ 6,423	$ (24,787)					$ 2,453,507	$ 896,179	$ 3,771,357	$ 1,702,624

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

	For the month ended September									
	Fiscal Year 2013/14								2012/13	
	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	$ 61,544	$ 24,630					$ 86,173	$ 945,530	$ 108,009	$ 830,647
Traffic & Other Infractions	$ 20,650	$ 1,986					$ 22,636	$ 35,542	$ 42,026	$ 383,615
Other Criminal Cases	$ 83,102	$ (14,553)					$ 68,549	$ 213,802	$ 76,339	$ 300,979
Civil	$ 35,190	$ 933					$ 36,123	$ 97,038	$ 36,496	$ 68,846
Family & Children Services	$ 84,039	$ 34,814					$ 118,853	$ 487,488	$ 114,285	$ 516,048
Probate, Guardianship & Mental Health Services	$ 4,592	$ 4,737					$ 9,329	$ 77,128	$ 6,263	$ 59,548
Juvenile Dependency Services	$ 12,378	$ 37,756					$ 50,134	$ 272,682	$ 52,737	$ 270,950
Juvenile Delinquency Services	$ 8,505	$ 186					$ 8,691	$ 15,511	$ 9,216	$ 35,555
Other Court Operations	$ 58,628	$ 8,690					$ 67,317	$ 868,605	$ 73,199	$ 428,363
Court Interpreters	$ 784	$ 4,300					$ 5,083	$ 39,346	$ 12,315	$ 69,458
Jury Services		$ 423	$ 0				$ 423	$ 17,712	$ 443	$ 27,380
Security		$ 1,330					$ 1,330	$ 8,369	$ 1,667	$ 14,185
Trial Court Operations Program	$ 369,410	$ 105,231	$ 0				$ 474,641	$ 3,078,753	$ 532,995	$ 3,005,574
Enhanced Collections	$ 19,235	$ 18,869					$ 38,105	$ 207,932	$ 2,072	$ 84,486
Other Non-Court Operations									$ 14	
Non-Court Operations Program	$ 19,235	$ 18,869					$ 38,105	$ 207,932	$ 2,086	$ 84,486
Executive Office	$ 37,574	$ 975					$ 38,548	$ 194,783	$ 39,252	$ 193,232
Fiscal Services	$ 55,723	$ (1,540)					$ 54,183	$ 298,699	$ 60,573	$ 298,978
Human Resources	$ 33,148	$ 601					$ 33,749	$ 145,436	$ 33,464	$ 160,162
Business & Facilities Services		$ 3,750					$ 3,750	$ 45,000	$ 7,500	$ 45,000
Information Technology	$ 20,071	$ 1,316					$ 21,386	$ 315,395	$ 33,753	$ 131,718
Court Administration Program	$ 146,515	$ 5,102					$ 151,616	$ 999,313	$ 174,542	$ 829,090
Expenditures Not Distributed or Posted to a Program		$ 0					$ 0		$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	$ 535,160	$ 129,202	$ 0				$ 664,362	$ 4,285,998	$ 709,624	$ 3,919,150