

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

02/21/2012

Date

Del Norte

Court

FY11/12-Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Del Norte

Court

FY11/12-Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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Del Norte Superior Court
Trial Court Operations Fund
Balance Sheet
(Unaudited)

	For the month ended Dec								2010/11
	Fiscal Year 2011/12								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ 27,601	\$ 344	\$ (50,819)				\$ 629	\$ (22,245)	\$ (25,974)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution							\$ 29,399	\$ 29,399	\$ 11,862
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 446,205	\$ 446,205	\$ 314,658
Credit Card									
Cash on Hand									
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the AOC									
Total Cash	\$ 37,601	\$ 344	\$ (50,819)				\$ 476,233	\$ 463,359	\$ 310,545
Short Term Investment	\$ 4,229,605						\$ 101,540	\$ 4,331,145	\$ 4,518,411
Investment in Financial Institution									
Total Investments	\$ 4,229,605						\$ 101,540	\$ 4,331,145	\$ 4,518,411
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 10,844							\$ 10,844	\$ 20,754
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 11,625
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0		\$ 47,731					\$ 47,731	\$ 61,419
Trust Due To/From							\$ 3,506	\$ 3,506	
Distribution Due To/From							\$ 3,894	\$ 3,894	
Civil Filing Fee Due To/From									
General Due To/From	\$ 105							\$ 105	
Total Receivables	\$ 10,949	\$ 0	\$ 47,731				\$ 7,400	\$ 66,080	\$ 93,796
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 4,278,155	\$ 344	\$ (3,088)				\$ 585,173	\$ 4,860,583	\$ 4,922,754
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 1		\$ 0				\$ 7,504	\$ 7,505	\$ 11,625
Due to Other Courts									
Due to State									
TC145 Liability							\$ 26,045	\$ 26,045	\$ 35,885
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 18,924	\$ 18,924	\$ 22,218
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 50	\$ 50	\$ 50
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1		\$ 0				\$ 52,523	\$ 52,523	\$ 69,779
Civil							\$ 429,250	\$ 429,250	\$ 299,350
Criminal							\$ 91,571	\$ 91,571	\$ 101,583
Unreconciled - Civil and Criminal							\$ 300	\$ 300	\$ 300
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 4,813	\$ 4,813	\$ 4,444
Miscellaneous Trust									
Total Trust Deposits							\$ 525,934	\$ 525,934	\$ 405,677
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (52,945)		\$ 0					\$ (52,945)	\$ (37,588)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (8)							\$ (8)	\$ (15,800)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (52,953)		\$ 0					\$ (52,953)	\$ (53,388)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,334						\$ 5,741	\$ 7,074	\$ 1,916
Jury Fees - Non-Interest							\$ 975	\$ 975	\$ 1,125
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 479
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,334						\$ 6,716	\$ 8,049	\$ 3,520
Total Liabilities	\$ (51,619)		\$ 0				\$ 585,173	\$ 533,554	\$ 425,587
Fund Balance - Nonspendable	\$ 61,644	\$ 125						\$ 61,769	\$ 1,449,128
Fund Balance - Restricted	\$ 670,500							\$ 670,500	\$ 2,935,968
Fund Balance - Committed	\$ 3,621,200							\$ 3,621,200	\$ 0
Fund Balance - Assigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Fund Balance - Unassigned	\$ (23,570)	\$ 218	\$ (3,088)					\$ (26,440)	\$ 112,051
Excess (Deficit) of Rev. Over Expenses/Op. Transfers									
Total Fund Balance	\$ 4,328,774	\$ 344	\$ (3,088)					\$ 4,327,030	\$ 4,497,167
Total Liabilities and Fund Balance	\$ 4,278,155	\$ 344	\$ (3,088)				\$ 585,173	\$ 4,860,583	\$ 4,922,754

Del Norte Superior Court
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended Dec										
Fiscal Year 2011/12										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2010/11	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,335,450						\$ 1,335,450	\$ 2,757,675	\$ 1,562,706	\$ 3,279,538
Trial Court Improvement Fund								\$ 3,927		\$ 3,927
Judicial Administration Efficiency & Mod Fund										
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 21,101						\$ 21,101	\$ 26,969	\$ 27,434	\$ 64,714
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 111,386						\$ 111,386	\$ 258,590	\$ 138,176	\$ 266,937
Other Miscellaneous										
	\$ 1,467,937						\$ 1,467,937	\$ 3,047,161	\$ 1,728,316	\$ 3,615,118
Grants										
AB 1058 Commissioner/Facilitator			\$ 47,679				\$ 47,679	\$ 116,737	\$ 61,804	\$ 116,737
Other AOC Grants			\$ 0				\$ 0	\$ 16,000		\$ 12,000
Non-AOC Grants										
			\$ 47,679				\$ 47,679	\$ 132,737	\$ 61,804	\$ 128,737
Other Financing Sources										
Interest Income	\$ 4,682	\$ 0					\$ 4,682	\$ 21,708	\$ 6,097	\$ 32,000
Investment Income										
Donations										
Local Fees	\$ 16,141						\$ 16,141	\$ 31,752	\$ 15,778	\$ 32,175
Non-Fee Revenues	\$ 1,512						\$ 1,512	\$ 2,464	\$ 1,060	\$ 5,000
Enhanced Collections	\$ 22,359						\$ 22,359	\$ 53,716	\$ 22,433	
Escheatment										
Prior Year Revenue	\$ 10,990						\$ 10,990		\$ (46,498)	
County Program - Restricted		\$ 218					\$ 218	\$ 441	\$ 217	\$ 350
Reimbursement Other	\$ 406						\$ 406	\$ 480		
Sale of Fixed Assets										
Other Miscellaneous	\$ 786						\$ 786	\$ 1,999	\$ 664	\$ 1,000
	\$ 56,876	\$ 218					\$ 57,094	\$ 112,560	\$ (249)	\$ 70,525
Total Revenues	\$ 1,524,813	\$ 218	\$ 47,679				\$ 1,572,711	\$ 3,292,458	\$ 1,789,671	\$ 3,814,378
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 744,989		\$ 9,677				\$ 754,666	\$ 1,363,389	\$ 752,762	\$ 1,514,809
Temp Help										
Overtime	\$ 964						\$ 964		\$ 708	
Staff Benefits	\$ 374,237		\$ 4,893				\$ 379,130	\$ 1,152,383	\$ 372,236	\$ 1,121,400
	\$ 1,120,189		\$ 14,571				\$ 1,134,760	\$ 2,516,772	\$ 1,125,705	\$ 2,636,209
Operating Expenses and Equipment										
General Expense	\$ 91,981						\$ 91,981	\$ 163,319	\$ 84,450	\$ 167,422
Printing	\$ 3,027						\$ 3,027	\$ 11,579	\$ 6,134	\$ 13,584
Telecommunications	\$ 8,934						\$ 8,934	\$ 21,915	\$ 8,578	\$ 17,887
Postage	\$ 10,269		\$ 56				\$ 10,325	\$ 13,563	\$ 6,846	\$ 65,176
Insurance	\$ 726						\$ 726	\$ 722	\$ 722	\$ 698
In-State Travel	\$ 3,401		\$ 406				\$ 3,807	\$ 5,508	\$ 1,114	\$ 5,653
Out-of-State Travel										
Training			\$ 275				\$ 275	\$ 878	\$ 275	\$ 1,059
Security Services			\$ 2,560				\$ 2,560	\$ 7,680	\$ 123,493	\$ 296,383
Facility Operations	\$ 5,157						\$ 5,157	\$ 7,338	\$ 2,582	\$ 9,384
Utilities										
Contracted Services	\$ 258,836		\$ 32,899				\$ 291,735	\$ 703,847	\$ 257,181	\$ 597,423
Consulting and Professional Services	\$ 20,010		\$ 0				\$ 20,010	\$ 72,575	\$ 20,340	\$ 60,900
Information Technology	\$ 32,802						\$ 32,802	\$ 103,421	\$ 37,008	\$ 150,691
Major Equipment										
Other Items of Expense	\$ 55						\$ 55	\$ 412	\$ 96	\$ 5,678
	\$ 435,197		\$ 36,196				\$ 471,394	\$ 1,102,757	\$ 548,917	\$ 1,391,936
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 997						\$ 997	\$ 6,009	\$ 1,271	\$ 2,995
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery										
Prior Year Expense Adjustment	\$ (8,000)						\$ (8,000)		\$ 1,926	
	\$ (7,003)						\$ (7,003)	\$ 6,009	\$ 3,197	\$ 2,995
Total Expenditures	\$ 1,548,383		\$ 50,767				\$ 1,999,150	\$ 3,624,538	\$ 1,677,820	\$ 4,031,142
Excess (Deficit) of Revenues Over Expenditures	\$ (23,570)	\$ 218	\$ (3,088)				\$ (26,440)	\$ (332,080)	\$ 112,051	\$ (216,764)
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 4,353,344	\$ 125	\$ 0				\$ 4,353,469	\$ 4,353,469	\$ 4,385,116	\$ 4,385,116
Ending Balance (Deficit)	\$ 4,329,774	\$ 344	\$ (3,088)				\$ 4,327,030	\$ 4,021,389	\$ 4,497,167	\$ 4,168,352

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

For the month ended Dec										
Fiscal Year 2011/12										
2010/11										
	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	\$ 150,634	\$ 68,309					\$ 218,943	\$ 804,674	\$ 268,726	\$ 811,834
Traffic & Other Infractions	\$ 88,146	\$ 5,715				\$ (8,000)	\$ 93,861	\$ 348,550	\$ 86,199	\$ 341,388
Other Criminal Cases	\$ 188,294	\$ 6,427					\$ 186,721	\$ 176,413	\$ 190,621	\$ 188,701
Civil	\$ 68,177	\$ 11,048					\$ 79,225	\$ 106,485	\$ 62,502	\$ 50,627
Family & Children Services	\$ 178,320	\$ 95,400					\$ 273,720	\$ 467,915	\$ 248,966	\$ 504,053
Probate, Guardianship & Mental Health Services	\$ 13,300	\$ 8,912					\$ 20,212	\$ 55,444	\$ 15,120	\$ 74,552
Juvenile Dependency Services	\$ 18,931	\$ 96,486					\$ 115,417	\$ 246,314	\$ 109,182	\$ 220,496
Juvenile Delinquency Services	\$ 15,801	\$ 562					\$ 16,364	\$ 34,038	\$ 16,691	\$ 32,680
Other Court Operations	\$ 127,783	\$ 30,240					\$ 158,023	\$ 424,482	\$ 148,287	\$ 387,238
Court Interpreters	\$ 1,483	\$ 24,149					\$ 25,632	\$ 44,163	\$ 21,980	\$ 64,595
Jury Services	\$ 1,482	\$ 269	\$ 997				\$ 2,758	\$ 29,231	\$ 4,087	\$ 23,359
Security		\$ 3,971					\$ 3,971	\$ 11,740	\$ 125,368	\$ 301,522
	\$ 852,362	\$ 349,489	\$ 997			\$ (8,000)	\$ 1,184,847	\$ 2,749,439	\$ 1,298,739	\$ 3,011,045
Trial Court Operations Program										
Enhanced Collections		\$ 29,368					\$ 29,368	\$ 92,935	\$ 37,022	\$ 50,000
Other Non-Court Operations		\$ 84					\$ 84			\$ 900
		\$ 29,452					\$ 29,452	\$ 92,935	\$ 37,022	\$ 50,900
Non-Court Operations Program										
Executive Office	\$ 82,435	\$ 3,216					\$ 85,651	\$ 187,007	\$ 84,453	\$ 233,696
Fiscal Services	\$ 139,174	\$ 10,501					\$ 149,675	\$ 307,938	\$ 135,644	\$ 336,816
Human Resources	\$ 60,790	\$ 3,525					\$ 64,315	\$ 122,280	\$ 60,547	\$ 151,875
Business & Facilities Services		\$ 19,015					\$ 19,015	\$ 45,282	\$ 19,287	\$ 45,000
Information Technology		\$ 56,195					\$ 56,195	\$ 119,657	\$ 42,118	\$ 202,010
Court Administration Program	\$ 282,398	\$ 92,453					\$ 374,851	\$ 782,164	\$ 342,059	\$ 969,197
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,134,760	\$ 471,394	\$ 997			\$ (8,000)	\$ 1,599,150	\$ 3,624,538	\$ 1,677,820	\$ 4,031,142