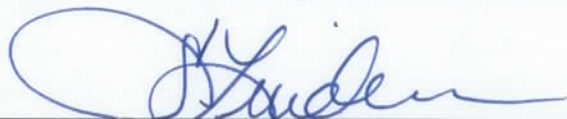


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

12/05/2015

\_\_\_\_\_  
Date

DEL NORTE

\_\_\_\_\_  
Court

2015-Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

DEL NORTE

Court

2015-Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

DEL NORTE

Court

2015-Q1

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	31.5	24.25			

<sup>1</sup> 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  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

	For the month ended September									
	Fiscal Year 2015/16								2014/15	
	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							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 1,154,302	\$ 1,868					\$ 1,156,170	\$ 2,378,878	\$ 932,722	\$ 1,859,824
Improvement and Modernization Fund								\$ 3,927		\$ 3,927
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 5,957						\$ 5,957	\$ 24,707	\$ 4,509	\$ 32,085
Civil Coordination Reimbursement (45.55)	\$ 20,005						\$ 20,005	\$ 261,271	\$ 27,535	\$ 265,104
MOU Reimbursements (45.10 and General)								\$ 94,130		\$ 94,129
Other Miscellaneous										
	\$ 1,180,264	\$ 1,868					\$ 1,182,132	\$ 2,762,913	\$ 964,766	\$ 2,255,069
Grants										
AB 1058 Commissioner/Facilitator			\$ 8,261				\$ 8,261	\$ 117,338	\$ 0	\$ 115,856
Other AOC Grants								\$ 35,755		\$ 24,000
Non-AOC Grants										
			\$ 8,261				\$ 8,261	\$ 153,093	\$ 0	\$ 139,856
Other Financing Sources										
Interest Income	\$ 42	\$ 3					\$ 45	\$ 1,259	\$ 152	\$ 5,550
Investment Income										
Donations										
Local Fees	\$ 7,112						\$ 7,112	\$ 31,500	\$ 6,565	\$ 26,800
Non-Fee Revenues								\$ 4,500	\$ 1,097	\$ 4,000
Enhanced Collections		\$ 53,990					\$ 53,990	\$ 292,000	\$ 37,853	\$ 278,606
Escheatment										
Prior Year Revenue										
County Program - Restricted			\$ 88				\$ 88	\$ 400	\$ 122	\$ 400
Reimbursement Other										
Sale of Fixed Assets										
Other Miscellaneous	\$ 93						\$ 93	\$ 200	\$ 82	\$ 2,000
	\$ 7,247	\$ 54,082					\$ 61,329	\$ 329,859	\$ 45,870	\$ 317,356
<b>Total Revenues</b>	<b>\$ 1,187,511</b>	<b>\$ 55,950</b>	<b>\$ 8,261</b>				<b>\$ 1,251,721</b>	<b>\$ 3,245,865</b>	<b>\$ 1,010,636</b>	<b>\$ 2,712,281</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 294,754		\$ 2,730				\$ 297,484	\$ 1,495,836	\$ 336,423	\$ 1,616,166
Temp Help										\$ 28,871
Overtime	\$ 198						\$ 198		\$ 135	
Staff Benefits	\$ 190,793		\$ 1,258				\$ 192,051	\$ 922,994	\$ 168,668	\$ 972,352
	\$ 485,745		\$ 3,989				\$ 489,733	\$ 2,418,830	\$ 505,226	\$ 2,617,389
Operating Expenses and Equipment										
General Expense	\$ 18,149	\$ 578	\$ 301				\$ 19,027	\$ 99,252	\$ 18,532	\$ 102,989
Printing	\$ 2,904						\$ 2,904	\$ 10,985	\$ 2,772	\$ 9,672
Telecommunications	\$ 3,768	\$ 420					\$ 4,188	\$ 24,466	\$ 5,724	\$ 20,507
Postage	\$ 3,636		\$ 0				\$ 3,636	\$ 22,225	\$ 3,258	\$ 16,950
Insurance								\$ 818		\$ 867
In-State Travel	\$ 18						\$ 18	\$ 5,512	\$ 440	
Out-of-State Travel										
Training								\$ 103,730	\$ 630	\$ 102,676
Security Services			\$ 640				\$ 640	\$ 3,840	\$ 640	\$ 3,840
Facility Operations	\$ 2,092						\$ 2,092	\$ 8,040	\$ 1,643	\$ 39,930
Utilities										
Contracted Services	\$ 83,997	\$ 8,971	\$ 14,069				\$ 107,037	\$ 644,713	\$ 106,889	\$ 626,685
Consulting and Professional Services	\$ 8,060		\$ (9,621)				\$ (1,561)	\$ 85,255	\$ 770	\$ 73,060
Information Technology	\$ 750						\$ 750	\$ 87,959	\$ 161,619	\$ 212,205
Major Equipment										
Other Items of Expense	\$ 50						\$ 50		\$ 2	
	\$ 123,424	\$ 9,969	\$ 5,389				\$ 138,792	\$ 1,096,775	\$ 302,919	\$ 1,209,381
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 174						\$ 174	\$ 4,720	\$ 731	\$ 2,247
Judgements, Settlements and Claims										
Debt Service										
Other								\$ 2,589		
Capital Costs										
Internal Cost Recovery	\$ (798)		\$ 798				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ (624)		\$ 798				\$ 174	\$ 7,309	\$ 731	\$ 2,247
<b>Total Expenditures</b>	<b>\$ 608,545</b>	<b>\$ 9,969</b>	<b>\$ 10,176</b>				<b>\$ 626,689</b>	<b>\$ 3,522,914</b>	<b>\$ 808,876</b>	<b>\$ 3,829,017</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 578,966	\$ 45,981	\$ (1,915)				\$ 623,032	\$ (277,049)	\$ 201,760	\$ (1,116,736)
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 280,645	\$ 439,176	\$ 0				\$ 719,821	\$ 719,821	\$ 1,374,657	\$ 1,374,657
Ending Balance (Deficit)	\$ 859,611	\$ 485,157	\$ (1,915)				\$ 1,342,853	\$ 442,772	\$ 1,576,417	\$ 257,921

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

	For the month ended September								2014/15		
	Fiscal Year 2015/16							Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense				
<b>PROGRAM EXPENDITURES:</b>											
Judges & Courtroom Support	\$ 128,379	\$ 30,237					\$ 158,616	\$ 860,347	\$ 145,753	\$ 885,044	
Traffic & Other Infractions	\$ 22,329	\$ 451					\$ 22,781	\$ 101,664	\$ 22,343	\$ 34,462	
Other Criminal Cases	\$ 34,252	\$ (8,875)					\$ 25,378	\$ 175,128	\$ 36,581	\$ 176,426	
Civil		\$ 14					\$ 14	\$ 96,106	\$ 13,353	\$ 102,727	
Family & Children Services	\$ 69,194	\$ 16,888			\$ 0		\$ 86,082	\$ 471,073	\$ 96,476	\$ 446,521	
Probate, Guardianship & Mental Health Services		\$ 140					\$ 140	\$ 39,896	\$ 6,539	\$ 45,899	
Juvenile Dependency Services		\$ 34,646					\$ 34,646	\$ 249,651	\$ 44,605	\$ 275,852	
Juvenile Delinquency Services								\$ 17,144	\$ 3,046	\$ 20,475	
Other Court Operations	\$ 75,796	\$ 10,936					\$ 86,732	\$ 389,584	\$ 82,694	\$ 459,520	
Court Interpreters		\$ 11,569					\$ 11,569	\$ 30,285	\$ 5,948	\$ 37,227	
Jury Services		\$ 3,533	\$ 174				\$ 3,708	\$ 31,808	\$ 21,161	\$ 10,215	
Security		\$ 1,200					\$ 1,200	\$ 14,340	\$ 1,446	\$ 8,244	
Trial Court Operations Program	\$ 329,951	\$ 100,739	\$ 174		\$ 0		\$ 430,864	\$ 2,477,026	\$ 479,943	\$ 2,502,612	
Enhanced Collections	\$ 31,522	\$ 9,571					\$ 41,093	\$ 227,173	\$ 29,755	\$ 279,209	
Other Non-Court Operations											
Non-Court Operations Program	\$ 31,522	\$ 9,571					\$ 41,093	\$ 227,173	\$ 29,755	\$ 279,209	
Executive Office	\$ 40,014	\$ 870					\$ 40,884	\$ 196,443	\$ 39,214	\$ 185,918	
Fiscal Services	\$ 29,909	\$ 1,846					\$ 31,755	\$ 154,290	\$ 58,207	\$ 187,851	
Human Resources	\$ 35,579	\$ 3,224					\$ 38,803	\$ 123,846	\$ 31,676	\$ 142,569	
Business & Facilities Services		\$ 7,500					\$ 7,500	\$ 45,710	\$ 0	\$ 77,727	
Information Technology	\$ 22,759	\$ 8,808					\$ 31,567	\$ 298,426	\$ 170,080	\$ 453,131	
Court Administration Program	\$ 128,260	\$ 22,248					\$ 150,508	\$ 818,715	\$ 299,178	\$ 1,047,196	
Expenditures Not Distributed or Posted to a Program		\$ 6,224					\$ 6,224		\$ 0		
Prior Year Adjustments Not Posted to a Program											
<b>Total</b>	<b>\$ 489,733</b>	<b>\$ 138,782</b>	<b>\$ 174</b>		<b>\$ 0</b>		<b>\$ 628,689</b>	<b>\$ 3,522,914</b>	<b>\$ 808,876</b>	<b>\$ 3,829,017</b>	

Superior Court of California, County of Del Norte  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

	For the month ended September							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2015/16								
	Governmental Funds						Proprietary Funds		
General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (443,115)	\$ 485,157	\$ (28,272)				\$ 17,934	\$ 31,705	\$ 353,282
Payroll	\$ 566							\$ 566	\$ 7,034
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution							\$ 0	\$ 0	\$ 10
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,081)	\$ (1,081)	\$ (1,410)
Credit Card									
Cash on Hand									
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 1,291,086						\$ 531,278	\$ 1,822,363	\$ 1,720,271
<b>Total Cash and Cash Equivalents</b>	<b>\$ 858,537</b>	<b>\$ 485,157</b>	<b>\$ (28,272)</b>				<b>\$ 548,131</b>	<b>\$ 1,863,553</b>	<b>\$ 2,089,186</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 3,963							\$ 3,963	\$ 6,105
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	\$ 0	\$ 0	\$ 26,357					\$ 26,357	\$ 11,502
Trust Due To/From							\$ 8,454	\$ 8,454	\$ 10,545
Distribution Due To/From							\$ 5,488	\$ 5,488	\$ 6,269
Civil Filing Fee Due To/From									
General Due To/From	\$ 75							\$ 75	\$ 94
<b>Total Receivables</b>	<b>\$ 4,038</b>	<b>\$ 0</b>	<b>\$ 26,357</b>				<b>\$ 13,942</b>	<b>\$ 44,337</b>	<b>\$ 34,515</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 862,575</b>	<b>\$ 485,157</b>	<b>\$ (1,915)</b>				<b>\$ 562,072</b>	<b>\$ 1,907,889</b>	<b>\$ 2,123,701</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 14,016	\$ 14,016	\$ 16,918
Due to Other Courts									
Due to State									
TC145 Liability							\$ 13,637	\$ 13,637	\$ 19,404
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 24,455	\$ 24,455	\$ 21,212
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 17	\$ 17	\$ 32
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 52,124</b>	<b>\$ 52,124</b>	<b>\$ 57,566</b>
Civil							\$ 252,638	\$ 252,638	\$ 185,595
Criminal							\$ 244,796	\$ 244,796	\$ 271,856
Unreconciled - Civil and Criminal							\$ 300	\$ 300	\$ 300
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 5,473	\$ 5,473	\$ 5,441
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 503,207</b>	<b>\$ 503,207</b>	<b>\$ 463,192</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 7,668							\$ 7,668	\$ (37,606)
Deferred Compensation Payable	\$ 500							\$ 500	\$ (400)
Deductions Payable	\$ (6,000)							\$ (6,000)	\$ 57,368
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 2,167</b>							<b>\$ 2,167</b>	<b>\$ 19,361</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 797						\$ 5,916	\$ 6,712	\$ 6,339
Jury Fees - Non-Interest							\$ 825	\$ 825	\$ 825
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 797</b>						<b>\$ 6,741</b>	<b>\$ 7,537</b>	<b>\$ 7,164</b>
<b>Total Liabilities</b>	<b>\$ 2,964</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 562,072</b>	<b>\$ 565,036</b>	<b>\$ 547,283</b>
<b>Total Fund Balance</b>	<b>\$ 859,611</b>	<b>\$ 485,157</b>	<b>\$ (1,915)</b>					<b>\$ 1,342,853</b>	<b>\$ 1,576,417</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 862,575</b>	<b>\$ 485,157</b>	<b>\$ (1,915)</b>				<b>\$ 562,072</b>	<b>\$ 1,907,889</b>	<b>\$ 2,123,701</b>