

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

07/25/2018

Date

Del Norte

Court

2017-Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Del Norte

Court

2017-Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Del Norte

 Court
 2017-Q4

 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)	31.25	21.275	20.275	22.375	22.375

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 June								2016/17
	Fiscal Year 2017/18								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (401,463)	\$ 479,562	\$ (61,099)				\$ 6,841	\$ 23,842	\$ 7,465
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 22,366	\$ 22,366	\$ 35,550
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (6,151)	\$ (6,151)	\$ (3,248)
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC								\$ 600	\$ 600
Cash Equivalents	\$ 548,724							\$ 0	\$ 0
Total Cash and Cash Equivalents	\$ 157,862	\$ 479,562	\$ (61,099)				\$ 277,306	\$ 826,030	\$ 1,116,349
							\$ 300,362	\$ 876,687	\$ 1,166,715
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 880	\$ 2,024						\$ 2,905	\$ 1,611
Accounts Receivable - General							\$ 0	\$ 2,905	\$ 1,611
Dishonored Checks									
Due From Employee	\$ 1,681							\$ 1,681	\$ 1,235
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 38,520
Due From Other Governments	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 55,708	\$ 1,868	\$ 65,907					\$ 123,483	\$ 90,724
Trust Due To/From							\$ 1,967	\$ 1,967	\$ 15,752
Distribution Due To/From							\$ 1,846	\$ 1,846	\$ 2,658
Civil Filing Fee Due To/From									
General Due To/From	\$ 121							\$ 121	\$ 44
Total Receivables	\$ 58,391	\$ 3,892	\$ 65,907				\$ 3,813	\$ 132,003	\$ 150,543
Prepaid Expenses - General	\$ 858							\$ 858	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 858							\$ 858	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 217,110	\$ 483,454	\$ 4,808				\$ 304,174	\$ 1,009,547	\$ 1,317,257
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 31,014	\$ 39,198	\$ 4,488					\$ 74,701	\$ 64,936
Accounts Payable - General	\$ 1,544	\$ 0	\$ 0				\$ 0	\$ 1,544	\$ 44,810
Due to Other Funds	\$ 1	\$ 0	\$ 0				\$ 3,933	\$ 3,934	\$ 56,973
Due to Other Courts									\$ 0
Due to State									\$ 0
TC145 Liability							\$ 16,699	\$ 16,699	\$ 27,265
Due to Other Governments	\$ 0		\$ 320					\$ 320	\$ 0
AB145 Due to Other Government Agency							\$ 25,238	\$ 25,238	\$ 24,405
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 22	\$ 22	\$ 14
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 32,558	\$ 39,198	\$ 4,808				\$ 45,893	\$ 122,458	\$ 218,402
Civil							\$ 120,561	\$ 120,561	\$ 296,449
Criminal							\$ 128,957	\$ 128,957	\$ 102,576
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 537
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,470	\$ 2,470	\$ 6,916
Miscellaneous Trust									
Total Trust Deposits							\$ 251,988	\$ 251,988	\$ 406,478
Accrued Payroll	\$ 65,570	\$ 2,828						\$ 68,398	\$ 81,326
Benefits Payable	\$ 6,421							\$ 6,421	\$ (291)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (6,261)							\$ (6,261)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 65,730	\$ 2,828						\$ 68,559	\$ 81,035
Revenue Collected in Advance	\$ 0							\$ 0	\$ 5,588
Liabilities For Deposits	\$ 1,050						\$ 5,916	\$ 6,966	\$ 6,966
Jury Fees - Non-Interest							\$ 378	\$ 378	\$ 150
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ (176)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,050						\$ 6,294	\$ 7,344	\$ 12,527
Total Liabilities	\$ 99,338	\$ 42,027	\$ 4,808				\$ 304,174	\$ 450,348	\$ 718,443
Total Fund Balance	\$ 117,772	\$ 441,427	\$ 0					\$ 559,200	\$ 598,815
Total Liabilities and Fund Balance	\$ 217,110	\$ 483,454	\$ 4,808				\$ 304,174	\$ 1,009,547	\$ 1,317,257

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 2017/18										2016/17	
	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	\$ 2,413,189	\$ 11,208					\$ 2,424,397	\$ 2,408,402	\$ 2,523,450	\$ 2,510,800	
Improvement and Modernization Fund								\$ 3,927		\$ 3,927	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 43,803						\$ 43,803	\$ 38,000	\$ 46,588	\$ 40,000	
Civil Coordination Reimbursement (0150091)	\$ 255,254						\$ 255,254	\$ 272,551	\$ 273,283	\$ 258,051	
MOU Reimbursements (0150010 and General)	\$ 94,130						\$ 94,130	\$ 94,130	\$ 94,130	\$ 94,130	
Other Miscellaneous											
	\$ 2,806,375	\$ 11,208					\$ 2,817,583	\$ 2,817,010	\$ 2,937,451	\$ 2,908,908	
Grants											
AB 1058 Commissioner/Facilitator			\$ 115,493				\$ 115,493	\$ 123,264	\$ 147,582	\$ 116,998	
Other Judicial Council Grants			\$ 59,483				\$ 59,483	\$ 18,000	\$ 16,745	\$ 16,317	
Non-Judicial Council Grants											
			\$ 174,975				\$ 174,975	\$ 141,264	\$ 164,327	\$ 133,315	
Other Financing Sources											
Interest Income	\$ 6,402	\$ 7,043					\$ 13,444	\$ 4,725	\$ 7,550	\$ 4,621	
Investment Income											
Donations											
Local Fees	\$ 13,677	\$ 10,005					\$ 23,682	\$ 29,300	\$ 38,646	\$ 29,150	
Non-Fee Revenues		\$ 4,790					\$ 4,790	\$ 2,000	\$ 2,148	\$ 1,500	
Enhanced Collections		\$ 188,734					\$ 188,734	\$ 287,000	\$ 308,114	\$ 195,623	
Escheatment	\$ 237						\$ 237				
Prior Year Revenue									\$ 600		
County Program - Restricted		\$ 393					\$ 393		\$ 304	\$ 385	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 286						\$ 286	\$ 125	\$ 249	\$ 125	
	\$ 20,602	\$ 210,964					\$ 231,567	\$ 323,150	\$ 357,612	\$ 231,404	
Total Revenues	\$ 2,826,978	\$ 222,172	\$ 174,975				\$ 3,224,125	\$ 3,281,424	\$ 3,459,390	\$ 3,271,627	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,341,551	\$ 66,929	\$ 24,007				\$ 1,432,487	\$ 1,404,883	\$ 1,528,607	\$ 1,653,229	
Temp Help											
Overtime	\$ 820						\$ 820		\$ 696		
Staff Benefits	\$ 822,773	\$ 51,500	\$ 15,446				\$ 889,720	\$ 1,069,503	\$ 874,855	\$ 922,236	
	\$ 2,165,144	\$ 118,429	\$ 39,453				\$ 2,323,027	\$ 2,474,386	\$ 2,404,158	\$ 2,575,465	
Operating Expenses and Equipment											
General Expense	\$ 91,303	\$ 5,726	\$ 2,590				\$ 99,620	\$ 90,718	\$ 117,191	\$ 98,894	
Printing	\$ 6,410	\$ 3,502					\$ 9,912	\$ 6,337	\$ 13,285	\$ 9,432	
Telecommunications	\$ 24,503	\$ 2,640					\$ 27,143	\$ 13,062	\$ 26,483	\$ 24,520	
Postage	\$ 16,933	\$ 16	\$ 5				\$ 16,953	\$ 8,725	\$ 14,708	\$ 16,628	
Insurance	\$ 750						\$ 750	\$ 737	\$ 736	\$ 737	
In-State Travel	\$ 2,979						\$ 2,979	\$ 1,530	\$ 2,673	\$ 1,482	
Out-of-State Travel											
Training	\$ 820						\$ 820	\$ 425	\$ 750	\$ 400	
Security Services			\$ 3,840				\$ 3,840	\$ 3,840	\$ 3,840	\$ 3,840	
Facility Operations	\$ 8,439						\$ 8,439	\$ 8,252	\$ 8,252	\$ 414	
Utilities											
Contracted Services	\$ 473,010	\$ 65,494	\$ 119,723				\$ 658,227	\$ 592,624	\$ 634,576	\$ 597,447	
Consulting and Professional Services	\$ 46,425		\$ 16,317				\$ 62,742	\$ 69,000	\$ 65,170	\$ 64,317	
Information Technology	\$ 8,161	\$ 3,670					\$ 11,831	\$ 27,601	\$ 66,459	\$ 7,125	
Major Equipment		\$ 34,182					\$ 34,182		\$ 23,594	\$ 23,594	
Other Items of Expense	\$ 3						\$ 3		\$ 25		
	\$ 679,735	\$ 115,231	\$ 142,476				\$ 937,441	\$ 814,599	\$ 977,744	\$ 848,828	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,273						\$ 3,273	\$ 3,000	\$ 4,002	\$ 3,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (36,726)	\$ 28,767	\$ 7,958				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (33,453)	\$ 28,767	\$ 7,958				\$ 3,273	\$ 3,000	\$ 4,002	\$ 3,000	
Total Expenditures	\$ 2,811,426	\$ 202,427	\$ 189,887				\$ 3,263,740	\$ 3,291,985	\$ 3,385,904	\$ 3,427,293	
Excess (Deficit) of Revenues Over Expenditures	\$ 15,552	\$ (40,255)	\$ (14,912)				\$ (39,615)	\$ (10,561)	\$ 73,486	\$ (155,666)	
Operating Transfers In (Out)	\$ (14,912)		\$ 14,912				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 117,133	\$ 481,682	\$ 0				\$ 598,815	\$ 598,815	\$ 625,329	\$ 625,329	
Ending Balance (Deficit)	\$ 117,772	\$ 441,427	\$ 0				\$ 559,200	\$ 588,254	\$ 598,815	\$ 369,663	

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

	For the month ended June									
	Fiscal Year 2017/18								2016/17	
	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	\$ 595,056	\$ 185,801					\$ 780,858	\$ 854,887	\$ 748,181	\$ 922,648
Traffic & Other Infractions	\$ 12,370	\$ 1,456					\$ 13,826	\$ 2,418	\$ 21,610	\$ 28,592
Other Criminal Cases	\$ 139,257	\$ 22,255					\$ 161,512	\$ 169,161	\$ 214,561	\$ 191,548
Civil	\$ 121,896	\$ 3,675					\$ 125,571	\$ 159,112	\$ 133,087	\$ 99,450
Family & Children Services	\$ 306,092	\$ 135,157			\$ 0		\$ 441,249	\$ 521,502	\$ 432,290	\$ 470,534
Probate, Guardianship & Mental Health Services		\$ 2,014					\$ 2,014	\$ 257	\$ 26,762	\$ 29,783
Juvenile Dependency Services		\$ 245,425					\$ 245,425	\$ 231,012	\$ 251,343	\$ 246,095
Juvenile Delinquency Services								\$ 14,700		\$ 15,340
Other Court Operations	\$ 304,840	\$ 64,815					\$ 369,655	\$ 360,396	\$ 427,177	\$ 435,264
Court Interpreters		\$ 49,448					\$ 49,448	\$ 38,100	\$ 34,614	\$ 38,100
Jury Services		\$ 14,094	\$ 3,273				\$ 17,367	\$ 6,100	\$ 14,741	\$ 14,750
Security		\$ 6,636					\$ 6,636	\$ 3,000	\$ 56,547	\$ 40,667
Trial Court Operations Program	\$ 1,479,511	\$ 730,776	\$ 3,273		\$ 0		\$ 2,213,560	\$ 2,360,645	\$ 2,360,914	\$ 2,532,771
Enhanced Collections	\$ 125,487	\$ 107,709			\$ 28,767		\$ 261,963	\$ 207,480	\$ 197,293	\$ 228,283
Other Non-Court Operations										
Non-Court Operations Program	\$ 125,487	\$ 107,709			\$ 28,767		\$ 261,963	\$ 207,480	\$ 197,293	\$ 228,283
Executive Office	\$ 223,987	\$ 8,983					\$ 232,970	\$ 219,463	\$ 252,702	\$ 196,719
Fiscal Services	\$ 160,114	\$ 18,188			\$ (28,767)		\$ 149,535	\$ 168,884	\$ 157,404	\$ 153,194
Human Resources	\$ 206,143	\$ 9,832					\$ 215,975	\$ 145,228	\$ 183,601	\$ 148,180
Business & Facilities Services		\$ 44,000					\$ 44,000	\$ 48,000	\$ 45,000	\$ 45,000
Information Technology	\$ 127,785	\$ 15,026					\$ 142,812	\$ 142,285	\$ 188,989	\$ 123,146
Court Administration Program	\$ 718,028	\$ 96,030			\$ (28,767)		\$ 785,291	\$ 723,860	\$ 827,697	\$ 666,239
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 2,926					\$ 2,926		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,323,027	\$ 937,441	\$ 3,273		\$ 0		\$ 3,263,740	\$ 3,291,985	\$ 3,385,904	\$ 3,427,293

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Del Norte

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	441,427	-	-	-	-	-	441,427
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	60,871	2,214	63,085	-	-	-	-	-	-	63,085
Unassigned	54,687	-	54,687	-	-	-	-	-	-	54,687
Total	\$ 115,558	\$ 2,214	\$ 117,772	\$ 441,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 559,199