

**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

01/16/2019

---

Date

Del Norte

---

Court

2018-Q2

---

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Del Norte

Court

2018-Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

Del Norte

Court

2018-Q2

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)	28.38	21.375	22.375		

<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  
 Balance Sheet  
 (Unaudited)

For the month ended December									
Fiscal Year 2018/19									
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
Non-Grant		Grant							
<b>ASSETS</b>									
Operations	\$ (395,958)	\$ 506,448	\$ (52,887)				\$ 6,822	\$ 64,425	\$ 66,119
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 10,674
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (3,082)	\$ (3,082)	\$ (65,053)
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC								\$ 0	\$ 0
Cash Equivalents	\$ 937,003							\$ 0	\$ 0
<b>Total Cash and Cash Equivalents</b>	<b>\$ 551,645</b>	<b>\$ 506,448</b>	<b>\$ (52,887)</b>				<b>\$ 193,982</b>	<b>\$ 1,130,985</b>	<b>\$ 1,346,941</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>							<b>\$ 197,722</b>	<b>\$ 1,202,928</b>	<b>\$ 1,369,280</b>
Accrued Revenue									
Accounts Receivable - General	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 6,825							\$ 6,825	\$ 1,492
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Courts								\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 23,723				\$ 0	\$ 0	\$ 0
Trust Due To/From								\$ 23,723	\$ 56,947
Distribution Due To/From							\$ 1,437	\$ 1,437	\$ 1,349
Civil Filing Fee Due To/From							\$ 2,195	\$ 2,195	\$ 778
General Due To/From	\$ 350							\$ 350	\$ 82
<b>Total Receivables</b>	<b>\$ 7,175</b>	<b>\$ 0</b>	<b>\$ 23,723</b>				<b>\$ 3,632</b>	<b>\$ 34,530</b>	<b>\$ 60,648</b>
Prepaid Expenses - General	\$ 858							\$ 858	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 858</b>							<b>\$ 858</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 559,677</b>	<b>\$ 506,448</b>	<b>\$ (29,163)</b>				<b>\$ 201,354</b>	<b>\$ 1,238,315</b>	<b>\$ 1,429,928</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 375	\$ 0	\$ 0				\$ 15,333	\$ 15,708	\$ 15,309
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 3,982	\$ 3,982	\$ 2,209
Due to Other Courts									
Due to State									
TC145 Liability							\$ 14,863	\$ 14,863	\$ 17,346
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 19,454	\$ 19,454	\$ 17,410
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 286	\$ 286	\$ 363
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 375</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 53,919</b>	<b>\$ 64,294</b>	<b>\$ 62,637</b>
Civil									
Criminal							\$ 30,561	\$ 30,561	\$ 186,599
Unreconciled - Civil and Criminal							\$ 109,623	\$ 109,623	\$ 79,424
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 1,335	\$ 1,335	\$ 4,470
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 141,519</b>	<b>\$ 141,519</b>	<b>\$ 270,493</b>
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 13,873							\$ 13,873	\$ (2,802)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (258)							\$ (258)	\$ (1,369)
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 13,615</b>	<b>\$ 0</b>						<b>\$ 13,615</b>	<b>\$ (4,172)</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,050						\$ 5,916	\$ 6,966	\$ 5,588
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,050</b>						<b>\$ 5,916</b>	<b>\$ 6,966</b>	<b>\$ 12,554</b>
<b>Total Liabilities</b>	<b>\$ 15,040</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 201,354</b>	<b>\$ 216,393</b>	<b>\$ 331,512</b>
<b>Total Fund Balance</b>	<b>\$ 544,638</b>	<b>\$ 506,448</b>	<b>\$ (29,163)</b>					<b>\$ 1,021,922</b>	<b>\$ 1,098,416</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 559,677</b>	<b>\$ 506,448</b>	<b>\$ (29,163)</b>				<b>\$ 201,354</b>	<b>\$ 1,238,315</b>	<b>\$ 1,429,928</b>

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 December													
Fiscal Year 2018/19													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2017/18			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
<b>REVENUES</b>													
State Financing Sources													
Trial Court Trust Fund	\$ 1,539,566	\$ 3,736						\$ 1,543,301	\$ 2,833,504	\$ 1,573,132	\$ 2,408,402		
Improvement and Modernization Fund									\$ 3,431		\$ 3,927		
Judges' Compensation (0150019)													
Court Interpreter (0150037)	\$ 22,457							\$ 22,457	\$ 38,000	\$ 20,091	\$ 38,000		
Civil Coordination Reimbursement (0150091)													
MCU Reimbursements (0150010 and General)	\$ 89,499							\$ 89,499	\$ 285,239	\$ 91,627	\$ 272,551		
Other Miscellaneous	\$ 94,130							\$ 94,130	\$ 94,130	\$ 94,130	\$ 94,130		
	\$ 1,745,650	\$ 3,736						\$ 1,749,386	\$ 3,254,304	\$ 1,778,080	\$ 2,817,010		
Grants													
AB 1058 Commissioner/Facilitator			\$ 24,762					\$ 24,762	\$ 123,284	\$ 51,864	\$ 123,284		
Other Judicial Council Grants			\$ 21,891					\$ 21,891	\$ 18,000	\$ 17,021	\$ 18,000		
Non-Judicial Council Grants			\$ 48,653					\$ 48,653	\$ 141,284	\$ 68,465	\$ 141,284		
Other Financing Sources													
Interest Income	\$ 3,359	\$ 1,939						\$ 5,298	\$ 11,730	\$ 2,902	\$ 4,725		
Investment Income													
Donations													
Local Fees	\$ 7,044	\$ 4,859						\$ 11,903	\$ 30,800	\$ 10,977	\$ 29,300		
Non-Fee Revenues		\$ 2,368						\$ 2,368	\$ 2,000	\$ 1,171	\$ 2,000		
Enhanced Collections		\$ 135,450						\$ 135,450	\$ 287,000	\$ 90,748	\$ 287,000		
Escheatment										\$ 237			
Prior Year Revenue													
County Program - Restricted		\$ 182						\$ 182	\$ 125	\$ 180			
Reimbursement Other	\$ 378							\$ 378					
Sale of Fixed Assets													
Other Miscellaneous	\$ 46							\$ 46	\$ 125	\$ 86	\$ 125		
	\$ 10,828	\$ 144,798						\$ 155,626	\$ 331,790	\$ 108,300	\$ 323,150		
<b>Total Revenues</b>	<b>\$ 1,756,478</b>	<b>\$ 148,534</b>	<b>\$ 48,653</b>					<b>\$ 1,951,665</b>	<b>\$ 3,727,348</b>	<b>\$ 1,954,785</b>	<b>\$ 3,281,424</b>		
<b>EXPENDITURES</b>													
Personal Services													
Salaries - Permanent	\$ 634,672	\$ 28,428	\$ 4,085					\$ 667,185	\$ 1,312,484	\$ 662,693	\$ 1,404,883		
Temp Help									\$ 28,920				
Overtime	\$ 428							\$ 428		\$ 829			
Staff Benefits	\$ 411,632	\$ 11,418	\$ 3,353					\$ 426,403	\$ 1,148,085	\$ 418,740	\$ 1,069,603		
	\$ 1,046,732	\$ 39,847	\$ 7,438					\$ 1,094,018	\$ 2,489,489	\$ 1,080,052	\$ 2,474,386		
Operating Expenses and Equipment													
General Expense	\$ 59,058	\$ 1,916	\$ 1,289					\$ 62,263	\$ 279,541	\$ 43,057	\$ 90,718		
Printing	\$ 483							\$ 483	\$ 6,087	\$ 4,440	\$ 6,337		
Telecommunications	\$ 11,343	\$ 1,464						\$ 12,807	\$ 13,142	\$ 11,524	\$ 13,082		
Postage	\$ 6,412							\$ 6,412	\$ 8,725	\$ 7,280	\$ 8,725		
Insurance	\$ 945							\$ 945	\$ 737	\$ 760	\$ 737		
In-State Travel	\$ 565		\$ 1,242					\$ 1,808	\$ 14,700	\$ 2,747	\$ 1,630		
Out-of-State Travel													
Training			\$ 325					\$ 325	\$ 925	\$ 495	\$ 425		
Security Services			\$ 1,600					\$ 1,600	\$ 3,840	\$ 1,600	\$ 3,840		
Facility Operations	\$ 4,709							\$ 4,709		\$ 3,179			
Utilities													
Contracted Services	\$ 180,960	\$ 23,137	\$ 45,892					\$ 250,989	\$ 527,516	\$ 258,464	\$ 592,624		
Consulting and Professional Services	\$ 21,085		\$ 16,328					\$ 37,393	\$ 69,000	\$ 37,407	\$ 69,000		
Information Technology		\$ 600						\$ 600	\$ 1,800	\$ 2,470	\$ 2,601		
Major Equipment		\$ 0						\$ 0					
Other Items of Expense	\$ 121							\$ 121		\$ 2			
	\$ 265,660	\$ 27,118	\$ 66,676					\$ 389,453	\$ 926,013	\$ 374,415	\$ 814,599		
Special Items of Expense													
Grand Jury													
Jury Costs	\$ 1,473							\$ 1,473	\$ 3,000	\$ 697	\$ 3,000		
Judgements, Settlements and Claims													
Debt Service													
Other													
Capital Costs													
Internal Cost Recovery	\$ (18,252)	\$ 16,549	\$ 1,703					\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ 4,000							\$ 4,000					
	\$ (12,779)	\$ 16,549	\$ 1,703					\$ 9,479	\$ 3,000	\$ 697	\$ 3,000		
<b>Total Expenditures</b>	<b>\$ 1,329,813</b>	<b>\$ 63,513</b>	<b>\$ 75,877</b>					<b>\$ 1,488,942</b>	<b>\$ 3,417,482</b>	<b>\$ 1,455,184</b>	<b>\$ 3,291,895</b>		
Excess (Deficit) of Revenues Over Expenditures	\$ 426,666	\$ 85,021	\$ (29,163)					\$ 462,723	\$ 309,866	\$ 499,601	\$ (10,561)		
Operating Transfers In (Out)									\$ 0		\$ 0		
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 117,772	\$ 441,427	\$ 0					\$ 659,199	\$ 559,199	\$ 698,815	\$ 698,815		
Ending Balance (Deficit)	\$ 544,838	\$ 506,448	\$ (29,163)					\$ 1,021,022	\$ 869,065	\$ 1,098,416	\$ 688,254		

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

	For the month ended December									
	Fiscal Year 2018/19							2017/18		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 262,077	\$ 77,037					\$ 339,113	\$ 755,197	\$ 360,522	\$ 854,887
Traffic & Other Infractions	\$ 2,667	\$ 37					\$ 2,704	\$ 469	\$ 6,050	\$ 2,418
Other Criminal Cases	\$ 92,289	\$ 20,720					\$ 113,009	\$ 260,958	\$ 86,397	\$ 169,161
Civil	\$ 75,419	\$ 2,168					\$ 77,587	\$ 166,297	\$ 63,377	\$ 159,112
Family & Children Services	\$ 135,615	\$ 52,449					\$ 188,064	\$ 506,921	\$ 197,515	\$ 521,502
Probate, Guardianship & Mental Health Services		\$ 6,604			\$ 0		\$ 6,604	\$ 257	\$ 5,361	\$ 257
Juvenile Dependency Services		\$ 90,034					\$ 90,034	\$ 215,242	\$ 93,481	\$ 231,012
Juvenile Delinquency Services								\$ 12,700		\$ 14,700
Other Court Operations	\$ 134,975	\$ 41,421					\$ 176,396	\$ 375,959	\$ 160,840	\$ 360,396
Court Interpreters		\$ 22,741					\$ 22,741	\$ 38,100	\$ 16,885	\$ 38,100
Jury Services		\$ 110	\$ 1,473				\$ 1,583	\$ 14,728	\$ 3,719	\$ 6,100
Security		\$ 3,668					\$ 3,668	\$ 5,610	\$ 2,680	\$ 3,000
Trial Court Operations Program	\$ 703,041	\$ 316,989	\$ 1,473		\$ 0		\$ 1,021,503	\$ 2,352,438	\$ 996,828	\$ 2,360,645
Enhanced Collections	\$ 42,718	\$ 26,585				\$ 16,549	\$ 85,852	\$ 208,209	\$ 74,994	\$ 207,480
Other Non-Court Operations										
Non-Court Operations Program	\$ 42,718	\$ 26,585			\$ 16,549		\$ 85,852	\$ 208,209	\$ 74,994	\$ 207,480
Executive Office	\$ 101,175	\$ 10,471					\$ 111,647	\$ 199,815	\$ 97,457	\$ 219,463
Fiscal Services	\$ 80,873	\$ 7,245					\$ 71,569	\$ 179,368	\$ 79,505	\$ 168,884
Human Resources	\$ 103,800	\$ 3,504				\$ (16,549)	\$ 107,304	\$ 152,638	\$ 116,775	\$ 145,228
Business & Facilities Services		\$ 20,000					\$ 24,000	\$ 46,800	\$ 20,000	\$ 48,000
Information Technology	\$ 62,410	\$ 4,659					\$ 67,068	\$ 278,214	\$ 69,605	\$ 142,285
Court Administration Program	\$ 348,257	\$ 45,879			\$ (16,549)	\$ 4,000	\$ 381,588	\$ 856,835	\$ 383,342	\$ 723,860
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,094,016</b>	<b>\$ 389,453</b>	<b>\$ 1,473</b>		<b>\$ 0</b>	<b>\$ 4,000</b>	<b>\$ 1,488,942</b>	<b>\$ 3,417,482</b>	<b>\$ 1,455,164</b>	<b>\$ 3,291,985</b>