

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

05/10/2019

Date

Del Norte

Court

2018-Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Del Norte

Court

2018-Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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

Del Norte

Court

2018-Q3

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)	28.38	21.375	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 March							2017/18	Total Funds (Info. Purpose Only)	Total Funds (Info. Purpose Only)
	Fiscal Year 2018/19									
	Governmental Funds									
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purpose Only)	Total Funds (Info. Purpose Only)	
	General	Non-Grant	Grant							
ASSETS										
Operations	\$ (408,414)	\$ 509,433	\$ (50,916)				\$ 6,453	\$ 56,556	\$ 151,460	
Payroll	\$ 0							\$ 0	\$ (1,484)	
Jury										
Revolving	\$ 10,000							\$ 10,000	\$ 10,000	
Other										
Distribution							\$ 40,174	\$ 40,174	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (3,567)	\$ (3,567)	\$ (2,978)	
Credit Card										
Cash on Hand	\$ 600							\$ 600	\$ 600	
Cash with County	\$ 0							\$ 0	\$ 0	
Cash Outside of the JCC										
Cash Equivalents	\$ 564,682						\$ 206,826	\$ 771,508	\$ 967,096	
Total Cash and Cash Equivalents	\$ 166,869	\$ 509,433	\$ (50,916)				\$ 249,886	\$ 875,271	\$ 1,114,694	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 5,938							\$ 5,938	\$ 402	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0	
Due From Other Governments	\$ 0						\$ 0	\$ 0	\$ 0	
Due From Other Courts							\$ 0	\$ 0	\$ 232	
Due From State	\$ 0	\$ 0	\$ 40,665					\$ 40,665	\$ 36,413	
Trust Due To/From							\$ 1,085	\$ 1,085	\$ 1,092	
Distribution Due To/From							\$ 2,274	\$ 2,274	\$ 1,260	
Civil Filing Fee Due To/From										
General Due To/From	\$ 1							\$ 1	\$ 113	
Total Receivables	\$ 5,939	\$ 0	\$ 40,665				\$ 3,359	\$ 49,963	\$ 39,512	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 172,808	\$ 509,433	\$ (10,251)				\$ 253,245	\$ 925,234	\$ 1,154,208	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 3,360	\$ 3,360	\$ 2,465	
Due to Other Courts										
Due to State										
TC145 Liability							\$ 23,998	\$ 23,998	\$ 20,189	
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 39,509	\$ 39,509	\$ 29,006	
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 424	\$ 424	\$ 409	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 67,292	\$ 67,292	\$ 52,069	
Civil							\$ 30,561	\$ 30,561	\$ 189,099	
Criminal							\$ 150,419	\$ 150,419	\$ 129,201	
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 1,532	\$ 1,532	\$ 5,190	
Miscellaneous Trust										
Total Trust Deposits							\$ 182,512	\$ 182,512	\$ 323,489	
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 29,786							\$ 29,786	\$ 40,684	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 7,016							\$ 7,016	\$ 1,607	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 36,803	\$ 0						\$ 36,803	\$ 42,291	
Revenue Collected in Advance									\$ 0	
Liabilities For Deposits	\$ 1,050						\$ 5,916	\$ 6,966	\$ 6,966	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment										
Uncleared Collections	\$ 0						\$ (2,475)	\$ (2,475)	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 1,050						\$ 3,441	\$ 4,491	\$ 6,966	
Total Liabilities	\$ 37,852	\$ 0	\$ 0				\$ 253,245	\$ 291,097	\$ 424,815	
Total Fund Balance	\$ 134,956	\$ 509,433	\$ (10,251)					\$ 634,138	\$ 729,391	
Total Liabilities and Fund Balance	\$ 172,808	\$ 509,433	\$ (10,251)				\$ 253,245	\$ 925,234	\$ 1,154,208	

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 March											
Fiscal Year 2018/19											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purpose Only)	Current Budget (Annual)	2017/18	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purpose Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,928,829	\$ 6,538					\$ 1,933,167	\$ 2,833,504	\$ 1,828,807	\$ 2,408,402	
Improvement and Modernization Fund							\$ 3,431	\$ 3,431		\$ 3,927	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 44,582						\$ 44,582	\$ 38,000	\$ 30,880	\$ 38,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 153,839						\$ 153,839	\$ 285,239	\$ 167,482	\$ 272,551	
Other Miscellaneous	\$ 94,130						\$ 94,130	\$ 94,130	\$ 94,130	\$ 94,130	
	\$ 2,218,980	\$ 6,538					\$ 2,225,498	\$ 3,254,304	\$ 2,121,200	\$ 2,817,010	
Grants											
AB 1058 Commissioner/Facilitator			\$ 67,943				\$ 67,943	\$ 123,284	\$ 75,901	\$ 123,284	
Other Judicial Council Grants			\$ 26,765				\$ 26,765	\$ 18,000	\$ 44,658	\$ 18,000	
Non-Judicial Council Grants											
			\$ 94,708				\$ 94,708	\$ 141,284	\$ 120,457	\$ 141,284	
Other Financing Sources											
Interest Income	\$ 8,157	\$ 3,959					\$ 12,116	\$ 11,730	\$ 6,611	\$ 4,725	
Investment Income											
Donations											
Local Fees	\$ 11,078	\$ 7,072					\$ 18,150	\$ 30,800	\$ 16,725	\$ 29,300	
Non-Fee Revenues		\$ 3,260					\$ 3,260	\$ 2,000	\$ 4,700	\$ 2,000	
Enhanced Collections		\$ 180,337					\$ 180,337	\$ 287,000	\$ 131,860	\$ 287,000	
Easement									\$ 237		
Prior Year Revenue											
County Program - Restricted		\$ 271					\$ 271	\$ 125	\$ 252		
Reimbursement Other	\$ 378						\$ 378				
Sale of Fixed Assets											
Other Miscellaneous	\$ 60						\$ 60	\$ 125	\$ 100	\$ 125	
	\$ 19,672	\$ 194,899					\$ 214,572	\$ 331,780	\$ 180,408	\$ 323,150	
Total Revenues	\$ 2,238,632	\$ 201,437	\$ 94,708				\$ 2,534,778	\$ 3,727,348	\$ 2,402,062	\$ 3,281,424	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 972,172	\$ 44,778	\$ 7,870				\$ 1,024,618	\$ 1,312,484	\$ 1,023,360	\$ 1,404,883	
Temp Help								\$ 26,920			
Overtime	\$ 652						\$ 652		\$ 687		
Staff Benefits	\$ 640,084	\$ 20,399	\$ 6,388				\$ 666,672	\$ 1,149,065	\$ 645,478	\$ 1,089,503	
	\$ 1,612,908	\$ 65,176	\$ 14,058				\$ 1,692,142	\$ 2,488,498	\$ 1,699,506	\$ 2,474,388	
Operating Expenses and Equipment											
General Expense	\$ 105,042	\$ 2,576	\$ 2,779				\$ 110,397	\$ 279,541	\$ 61,041	\$ 90,718	
Printing	\$ 1,847						\$ 1,847	\$ 6,067	\$ 4,490	\$ 6,337	
Telecommunications	\$ 28,574	\$ 2,199					\$ 30,774	\$ 13,142	\$ 18,297	\$ 13,082	
Postage	\$ 9,657						\$ 9,657	\$ 8,726	\$ 10,827	\$ 8,725	
Insurance	\$ 945						\$ 945	\$ 737	\$ 750	\$ 737	
In-State Travel	\$ 1,188		\$ 1,242				\$ 2,427	\$ 14,700	\$ 2,798	\$ 1,530	
Out-of-State Travel											
Training			\$ 325				\$ 325	\$ 925	\$ 495	\$ 425	
Security Services			\$ 2,580				\$ 2,580	\$ 3,840	\$ 2,500	\$ 3,840	
Facility Operations	\$ 7,528						\$ 7,528		\$ 5,741		
Utilities											
Contracted Services	\$ 325,030	\$ 38,243	\$ 64,451				\$ 427,724	\$ 527,518	\$ 429,744	\$ 502,824	
Consulting and Professional Services	\$ 33,565		\$ 16,328				\$ 49,893	\$ 69,000	\$ 50,032	\$ 69,000	
Information Technology	\$ 68,206	\$ 1,200					\$ 69,406	\$ 1,800	\$ 11,231	\$ 27,601	
Major Equipment	\$ 38,367	\$ 0					\$ 38,367				
Other Items of Expense	\$ 125						\$ 125		\$ 2		
	\$ 620,070	\$ 44,218	\$ 67,684				\$ 761,972	\$ 926,013	\$ 598,708	\$ 814,599	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,827						\$ 1,827	\$ 3,000	\$ 3,273	\$ 3,000	
Judgements, Settlements and Claims	\$ 10,088						\$ 10,088				
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (27,254)	\$ 24,038	\$ 3,216				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 4,000						\$ 4,000				
	\$ (11,529)	\$ 24,038	\$ 3,216				\$ 15,725	\$ 3,000	\$ 3,273	\$ 3,000	
Total Expenditures	\$ 2,221,449	\$ 183,432	\$ 104,666				\$ 2,459,840	\$ 3,417,482	\$ 2,271,498	\$ 3,291,988	
Excess (Deficit) of Revenues Over Expenditures	\$ 17,184	\$ 68,006	\$ (10,251)				\$ 74,038	\$ 309,866	\$ 130,576	\$ (10,561)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 117,772	\$ 441,427	\$ 0				\$ 559,199	\$ 559,199	\$ 596,815	\$ 596,815	
Ending Balance (Deficit)	\$ 134,956	\$ 509,433	\$ (10,251)				\$ 634,138	\$ 869,065	\$ 729,391	\$ 588,264	

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

	For the month ended March									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 411,256	\$ 126,212					\$ 537,468	\$ 755,197	\$ 562,097	\$ 854,887
Traffic & Other Infractions	\$ 2,667	\$ 1,451				\$ 4,118	\$ 469	\$ 9,252	\$ 2,418	
Other Criminal Cases	\$ 154,994	\$ 22,599				\$ 177,593	\$ 260,958	\$ 119,566	\$ 189,161	
Civil	\$ 121,279	\$ 3,576				\$ 124,855	\$ 168,297	\$ 89,755	\$ 159,112	
Family & Children Services	\$ 201,920	\$ 83,133			\$ 0	\$ 285,053	\$ 508,921	\$ 305,571	\$ 521,502	
Probate, Guardianship & Mental Health Services		\$ 8,991				\$ 8,991	\$ 257	\$ 8,417	\$ 257	
Juvenile Dependency Services		\$ 150,576				\$ 150,576	\$ 215,242	\$ 155,662	\$ 231,012	
Juvenile Delinquency Services							\$ 12,700		\$ 14,700	
Other Court Operations	\$ 202,621	\$ 61,183				\$ 263,804	\$ 375,959	\$ 258,961	\$ 360,396	
Court Interpreters		\$ 45,588				\$ 45,588	\$ 38,100	\$ 32,053	\$ 38,100	
Jury Services		\$ 15,121	\$ 1,627			\$ 16,748	\$ 14,728	\$ 14,517	\$ 6,100	
Security		\$ 5,128				\$ 5,128	\$ 5,610	\$ 4,265	\$ 3,000	
Trial Court Operations Program	\$ 1,094,737	\$ 523,559	\$ 1,627		\$ 0	\$ 1,619,923	\$ 2,352,438	\$ 1,560,117	\$ 2,380,845	
Enhanced Collections	\$ 69,421	\$ 43,204			\$ 24,038	\$ 136,663	\$ 208,209	\$ 137,715	\$ 207,480	
Other Non-Court Operations										
Non-Court Operations Program	\$ 69,421	\$ 43,204			\$ 24,038	\$ 136,663	\$ 208,209	\$ 137,715	\$ 207,480	
Executive Office	\$ 148,237	\$ 15,150				\$ 163,387	\$ 199,815	\$ 155,627	\$ 219,463	
Fiscal Services	\$ 122,105	\$ 11,398			\$ (24,038)	\$ 109,466	\$ 179,368	\$ 108,642	\$ 168,884	
Human Resources	\$ 151,176	\$ 4,894	\$ 10,098			\$ 166,168	\$ 152,638	\$ 170,924	\$ 145,228	
Business & Facilities Services		\$ 32,000				\$ 38,000	\$ 46,800	\$ 32,000	\$ 48,000	
Information Technology	\$ 94,281	\$ 113,444				\$ 207,725	\$ 278,214	\$ 106,462	\$ 142,285	
Court Administration Program	\$ 515,799	\$ 176,886	\$ 10,098		\$ (24,038)	\$ 682,745	\$ 858,835	\$ 573,654	\$ 723,860	
Expenditures Not Distributed or Posted to a Program	\$ 12,185	\$ 8,323				\$ 20,508		\$ 0		
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,892,142	\$ 751,972	\$ 11,725		\$ 0	\$ 2,459,840	\$ 3,417,482	\$ 2,271,486	\$ 3,291,985	