

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

01/21/2020

Date

DEL NORTE

Court

2019-02

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

DEL NORTE

Court

2019-02

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

2019-02

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	23.38	22.38		

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 December							2018/19	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2019/20									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
		Non-Grant	Grant							
ASSETS										
Operations	\$ (435,177)	\$ 532,724	\$ (67,098)				\$ 5,393	\$ 35,843	\$ 64,425	
Payroll	\$ 0							\$ 0	\$ 0	
Jury										
Revolving	\$ 10,000							\$ 10,000	\$ 10,000	
Other										
Distribution							\$ 0	\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (28,439)	\$ (28,439)	\$ (3,082)	
Credit Card										
Cash on Hand	\$ 600							\$ 600	\$ 600	
Cash with County	\$ 0							\$ 0	\$ 0	
Cash Outside of the JCC										
Cash Equivalents	\$ 1,515,273						\$ 185,091	\$ 1,700,364	\$ 1,130,985	
Total Cash and Cash Equivalents	\$ 1,090,696	\$ 532,724	\$ (67,098)				\$ 162,045	\$ 1,718,367	\$ 1,202,928	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 2,825							\$ 2,825	\$ 6,825	
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	\$ 0	
Due From State	\$ 0	\$ 0	\$ 60,125					\$ 60,125	\$ 23,723	
Trust Due To/From							\$ 4,908	\$ 4,908	\$ 1,437	
Distribution Due To/From							\$ 1,462	\$ 1,462	\$ 2,195	
Civil Filing Fee Due To/From										
General Due To/From	\$ 0							\$ 0	\$ 350	
Total Receivables	\$ 2,825	\$ 0	\$ 60,125				\$ 6,370	\$ 69,320	\$ 34,630	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 858	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 858	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,093,621	\$ 532,724	\$ (6,973)				\$ 168,415	\$ 1,787,687	\$ 1,238,315	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 256	\$ 0	\$ 0				\$ 0	\$ 256	\$ 15,708	
Due to Other Funds	\$ 15	\$ 0	\$ 0				\$ 6,801	\$ 6,816	\$ 3,982	
Due to Other Courts										
Due to State										
TC145 Liability							\$ 17,701	\$ 17,701	\$ 14,863	
Due to Other Governments	\$ 0							\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 20,266	\$ 20,266	\$ 19,454	
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 203	\$ 203	\$ 286	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 271	\$ 0	\$ 0				\$ 44,971	\$ 45,242	\$ 54,294	
Civil							\$ 1,900	\$ 1,900	\$ 30,561	
Criminal							\$ 126,971	\$ 126,971	\$ 109,623	
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 786	\$ 786	\$ 1,335	
Miscellaneous Trust										
Total Trust Deposits							\$ 129,657	\$ 129,657	\$ 141,519	
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ (7,013)							\$ (7,013)	\$ 13,873	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ (1,080)							\$ (1,080)	\$ (256)	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ (8,093)	\$ 0						\$ (8,093)	\$ 13,615	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 1,307						\$ 5,916	\$ 7,222	\$ 6,966	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment										
Uncleared Collections							\$ (12,129)	\$ (12,129)	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 1,307						\$ (6,213)	\$ (4,906)	\$ 6,966	
Total Liabilities	\$ (6,515)	\$ 0	\$ 0				\$ 168,415	\$ 161,899	\$ 216,393	
Total Fund Balance	\$ 1,100,036	\$ 532,724	\$ (6,973)					\$ 1,825,787	\$ 1,021,922	
Total Liabilities and Fund Balance	\$ 1,093,621	\$ 532,724	\$ (6,973)				\$ 168,415	\$ 1,787,687	\$ 1,238,315	

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 2019/20							2018/19			
	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	\$ 2,109,143	\$ 3,736					\$ 2,112,879	\$ 3,063,329	\$ 1,543,301	\$ 2,633,504	
Improvement and Modernization Fund								\$ 3,431		\$ 3,431	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 24,977						\$ 24,977	\$ 38,000	\$ 22,457	\$ 38,000	
Civil Coordination Reimbursement (0150091)	\$ 81,160						\$ 81,160	\$ 294,740	\$ 89,499	\$ 285,239	
MOU Reimbursements (0150010 and General)	\$ 94,130						\$ 94,130	\$ 94,130	\$ 94,130	\$ 94,130	
Other Miscellaneous											
	\$ 2,309,410	\$ 3,736					\$ 2,313,146	\$ 3,493,630	\$ 1,749,388	\$ 3,264,304	
Grants											
AB 1058 Commissioner/Facilitator			\$ 51,589				\$ 51,589	\$ 123,502	\$ 24,762	\$ 123,284	
Other Judicial Council Grants			\$ 32,493				\$ 32,493	\$ 41,428	\$ 21,891	\$ 18,000	
Non-Judicial Council Grants											
			\$ 84,083				\$ 84,083	\$ 164,930	\$ 46,653	\$ 141,284	
Other Financing Sources											
Interest Income	\$ 4,868	\$ 2,506					\$ 7,372	\$ 22,500	\$ 5,298	\$ 11,730	
Investment Income											
Donations											
Local Fees	\$ 7,119	\$ 4,492					\$ 11,611	\$ 27,800	\$ 11,903	\$ 30,800	
Non-Fee Revenues		\$ 1,685					\$ 1,685	\$ 4,500	\$ 2,368	\$ 2,000	
Enhanced Collections		\$ 100,832					\$ 100,832	\$ 237,000	\$ 135,450	\$ 287,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 152					\$ 152	\$ 400	\$ 182	\$ 125	
Reimbursement Other									\$ 378		
Sale of Fixed Assets											
Other Miscellaneous	\$ 42						\$ 42		\$ 48	\$ 125	
	\$ 12,026	\$ 109,887					\$ 121,893	\$ 292,200	\$ 155,628	\$ 331,780	
Total Revenues	\$ 2,321,436	\$ 113,403	\$ 84,083				\$ 2,518,921	\$ 3,950,780	\$ 1,951,666	\$ 3,727,348	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 646,377	\$ 24,431	\$ 7,669				\$ 678,477	\$ 1,448,868	\$ 667,185	\$ 1,312,484	
Temp Help								\$ 28,581		\$ 26,920	
Overtime	\$ 454	\$ 12					\$ 466		\$ 428		
Staff Benefits	\$ 397,727	\$ 19,923	\$ 8,383				\$ 426,033	\$ 1,264,662	\$ 426,403	\$ 1,149,065	
	\$ 1,044,558	\$ 44,366	\$ 16,052				\$ 1,104,978	\$ 2,732,109	\$ 1,094,018	\$ 2,488,469	
Operating Expenses and Equipment											
General Expense	\$ 55,641	\$ 1,824	\$ 1,058				\$ 58,524	\$ 426,176	\$ 62,263	\$ 279,541	
Printing	\$ 3,301	\$ 1,125	\$ 6				\$ 4,432	\$ 10,287	\$ 483	\$ 6,087	
Telecommunications	\$ 8,245	\$ 1,244					\$ 9,489	\$ 13,442	\$ 12,807	\$ 13,142	
Postage	\$ 6,997						\$ 6,997	\$ 9,725	\$ 6,412	\$ 8,725	
Insurance	\$ 1,159						\$ 1,159	\$ 737	\$ 945	\$ 737	
In-State Travel	\$ 5,253		\$ 1,657				\$ 6,910	\$ 19,500	\$ 1,806	\$ 14,700	
Out-of-State Travel											
Training	\$ 415		\$ 335				\$ 750	\$ 925	\$ 325	\$ 925	
Security Services			\$ 1,600				\$ 1,600	\$ 3,840	\$ 1,600	\$ 3,840	
Facility Operations	\$ 5,794						\$ 5,794		\$ 4,709		
Utilities											
Contracted Services	\$ 211,129	\$ 20,205	\$ 51,001				\$ 282,334	\$ 623,641	\$ 259,989	\$ 527,516	
Consulting and Professional Services	\$ 21,300		\$ 16,366				\$ 37,666	\$ 67,428	\$ 37,393	\$ 69,000	
Information Technology	\$ 270						\$ 270	\$ 32,900	\$ 600	\$ 1,800	
Major Equipment	\$ (42)						\$ (42)		\$ 0		
Other Items of Expense	\$ 15						\$ 15		\$ 121		
	\$ 319,477	\$ 24,398	\$ 72,023				\$ 415,898	\$ 1,208,600	\$ 388,453	\$ 926,013	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,742						\$ 1,742	\$ 27,000	\$ 1,473	\$ 3,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (20,133)	\$ 16,923	\$ 3,210				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 4,000		
	\$ (18,390)	\$ 16,923	\$ 3,210				\$ 1,742	\$ 27,000	\$ 5,473	\$ 3,000	
Total Expenditures	\$ 1,345,645	\$ 85,687	\$ 91,285				\$ 1,522,817	\$ 3,967,709	\$ 1,488,942	\$ 3,417,482	
Excess (Deficit) of Revenues Over Expenditures	\$ 975,791	\$ 27,716	\$ (7,202)				\$ 996,305	\$ (16,949)	\$ 462,723	\$ 309,866	
Operating Transfers In (Out)	\$ (230)		\$ 230				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 124,474	\$ 505,008	\$ 0				\$ 629,482	\$ 629,482	\$ 559,199	\$ 559,199	
Ending Balance (Deficit)	\$ 1,100,036	\$ 532,724	\$ (6,973)				\$ 1,625,787	\$ 612,533	\$ 1,021,922	\$ 869,065	

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

	For the month ended December									
	Fiscal Year 2019/20							2018/19		
	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	\$ 327,671	\$ 93,656					\$ 421,327	\$ 912,349	\$ 339,113	\$ 755,197
Traffic & Other Infractions	\$ (1,746)	\$ 21					\$ (1,725)	\$ 1,969	\$ 2,704	\$ 469
Other Criminal Cases	\$ 87,596	\$ 19,444					\$ 107,040	\$ 246,666	\$ 113,009	\$ 260,958
Civil	\$ 25,844	\$ 2,079					\$ 27,922	\$ 174,114	\$ 77,587	\$ 186,297
Family & Children Services	\$ 164,536	\$ 62,598			\$ 0		\$ 227,133	\$ 566,327	\$ 188,064	\$ 506,921
Probate, Guardianship & Mental Health Services		\$ 4,297					\$ 4,297	\$ 18,257	\$ 6,804	\$ 257
Juvenile Dependency Services		\$ 88,185					\$ 88,185	\$ 240,242	\$ 90,034	\$ 215,242
Juvenile Delinquency Services		\$ 17					\$ 17	\$ 257		\$ 12,700
Other Court Operations	\$ 133,059	\$ 32,466					\$ 165,525	\$ 436,658	\$ 176,396	\$ 375,959
Court Interpreters		\$ 26,027					\$ 26,027	\$ 38,100	\$ 22,741	\$ 38,100
Jury Services		\$ 5,634	\$ 1,742				\$ 7,376	\$ 35,100	\$ 1,583	\$ 14,728
Security		\$ 2,900					\$ 2,900	\$ 3,000	\$ 3,668	\$ 5,610
Trial Court Operations Program	\$ 736,959	\$ 337,323	\$ 1,742		\$ 0		\$ 1,076,025	\$ 2,673,039	\$ 1,021,503	\$ 2,352,438
Enhanced Collections	\$ 47,810	\$ 24,347			\$ 16,923		\$ 89,079	\$ 533,794	\$ 85,852	\$ 208,209
Other Non-Court Operations										
Non-Court Operations Program	\$ 47,810	\$ 24,347			\$ 16,923		\$ 89,079	\$ 533,794	\$ 85,852	\$ 208,209
Executive Office	\$ 79,242	\$ 4,134					\$ 83,376	\$ 206,740	\$ 111,647	\$ 199,815
Fiscal Services	\$ 79,124	\$ 7,805			\$ (16,923)		\$ 70,007	\$ 177,131	\$ 71,569	\$ 179,368
Human Resources	\$ 99,929	\$ 6,614					\$ 106,543	\$ 154,413	\$ 107,304	\$ 152,638
Business & Facilities Services		\$ 20,926					\$ 20,926	\$ 46,800	\$ 24,000	\$ 46,800
Information Technology	\$ 61,912	\$ 14,749					\$ 76,661	\$ 175,792	\$ 67,068	\$ 278,214
Court Administration Program	\$ 320,207	\$ 54,229			\$ (16,923)		\$ 357,513	\$ 760,876	\$ 381,588	\$ 856,835
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,104,978	\$ 415,898	\$ 1,742		\$ 0		\$ 1,522,617	\$ 3,967,709	\$ 1,488,942	\$ 3,417,482