

**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

07/30/2020  
\_\_\_\_\_  
Date

DEL NORTE  
\_\_\_\_\_  
Court  
2019-04  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

DEL NORTE

Court

2019-04

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

2019-04

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	23.38	22.38	22.38	22.38

<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 June									
Fiscal Year 2019/20								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	\$ (502,987)	\$ 515,151	\$ 0				\$ 5,588	\$ 17,752	\$ (96,077)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (4,582)	\$ (4,582)	\$ (3,935)
Cash on Hand	\$ 600							\$ 600	\$ 600
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC								\$ 600	\$ 600
Cash Equivalents	\$ 957,231							\$ 0	\$ 0
<b>Total Cash and Cash Equivalents</b>	<b>\$ 464,845</b>	<b>\$ 515,151</b>	<b>\$ 0</b>				<b>\$ 118,557</b>	<b>\$ 1,075,788</b>	<b>\$ 903,955</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>							<b>\$ 119,562</b>	<b>\$ 1,095,558</b>	<b>\$ 814,543</b>
Accrued Revenue	\$ 2,749	\$ 1,045	\$ 0						
Accounts Receivable - General							\$ 0	\$ 3,794	\$ 4,202
Dishonored Checks									
Due From Employee	\$ 0	\$ 1,652						\$ 1,652	\$ 4,064
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 81,022							\$ 81,022	\$ 58,784
Due From Other Governments	\$ 669	\$ 16,436					\$ 0	\$ 17,105	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 49,030	\$ 1,868	\$ 47,329					\$ 98,227	\$ 114,179
Trust Due To/From							\$ 2,025	\$ 2,025	\$ 5,960
Distribution Due To/From							\$ 1,973	\$ 1,973	\$ 1,390
Civil Filing Fee Due To/From									
General Due To/From	\$ 14							\$ 14	\$ 140
<b>Total Receivables</b>	<b>\$ 133,483</b>	<b>\$ 21,001</b>	<b>\$ 47,329</b>				<b>\$ 3,997</b>	<b>\$ 205,811</b>	<b>\$ 188,719</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>\$ 598,328</b>	<b>\$ 536,152</b>	<b>\$ 47,329</b>				<b>\$ 123,560</b>	<b>\$ 1,305,369</b>	<b>\$ 1,003,262</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 97,933	\$ 6,331	\$ 4,488					\$ 108,753	\$ 42,714
Accounts Payable - General	\$ 2,121	\$ 0	\$ 2,118					\$ 4,239	\$ 0
Due to Other Funds	\$ 38,432	\$ 1,868	\$ 40,723				\$ 0	\$ 85,033	\$ 66,274
Due to Other Courts							\$ 4,011	\$ 9,605	\$ 20,621
Due to State							\$ 9,605	\$ 4,000	\$ 4,279
TC145 Liability							\$ 0	\$ 17,697	\$ 24,670
Due to Other Governments	\$ 4,000						\$ 17,697	\$ 1	\$ 38
AB145 Due to Other Government Agency							\$ 1		
Due to Other Public Agencies									
Sales and Use Tax									
Interest									
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 142,486</b>	<b>\$ 8,199</b>	<b>\$ 47,329</b>				<b>\$ 31,314</b>	<b>\$ 229,328</b>	<b>\$ 158,596</b>
Civil									
Criminal							\$ 0	\$ 0	\$ 31,081
Unreconciled - Civil and Criminal							\$ 90,490	\$ 90,490	\$ 117,351
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable									
Miscellaneous Trust							\$ 791	\$ 791	\$ 2,024
<b>Total Trust Deposits</b>							<b>\$ 91,281</b>	<b>\$ 91,281</b>	<b>\$ 150,456</b>
Accrued Payroll	\$ 73,296	\$ 3,881						\$ 77,177	\$ 60,270
Benefits Payable	\$ (88,471)							\$ (88,471)	\$ (785)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 9,407							\$ 9,407	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (5,768)</b>	<b>\$ 3,881</b>						<b>\$ (1,887)</b>	<b>\$ 59,484</b>
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	\$ (169)						\$ (4,951)	\$ (5,119)	\$ (1,723)
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,138</b>						<b>\$ 965</b>	<b>\$ 2,103</b>	<b>\$ 5,243</b>
<b>Total Liabilities</b>	<b>\$ 137,856</b>	<b>\$ 12,081</b>	<b>\$ 47,329</b>				<b>\$ 123,560</b>	<b>\$ 320,825</b>	<b>\$ 373,780</b>
<b>Total Fund Balance</b>	<b>\$ 460,473</b>	<b>\$ 524,072</b>	<b>\$ 0</b>					<b>\$ 984,544</b>	<b>\$ 629,482</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 598,328</b>	<b>\$ 536,152</b>	<b>\$ 47,329</b>				<b>\$ 123,560</b>	<b>\$ 1,305,369</b>	<b>\$ 1,003,262</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 June											
Fiscal Year 2019/20											
	Governmental Funds									2018/19	
	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	\$ 3,020,096	\$ 11,208					\$ 3,031,304	\$ 3,063,329	\$ 2,834,414	\$ 2,833,504	
Improvement and Modernization Fund								\$ 3,431		\$ 3,431	
Judges' Compensation (0150019)	\$ 53,352						\$ 53,352	\$ 38,000	\$ 56,704	\$ 38,000	
Court Interpreter (0150037)	\$ 249,995						\$ 249,995	\$ 294,740	\$ 260,046	\$ 285,239	
Civil Coordination Reimbursement (0150091)	\$ 94,130						\$ 94,130	\$ 94,130	\$ 94,130	\$ 94,130	
MOU Reimbursements (0150010 and General)											
Other Miscellaneous											
	\$ 3,417,574	\$ 11,208					\$ 3,428,782	\$ 3,493,630	\$ 3,245,294	\$ 3,254,304	
Grants											
AB 1058 Commissioner/Facilitator			\$ 113,562				\$ 113,562	\$ 123,502	\$ 110,713	\$ 123,264	
Other Judicial Council Grants			\$ 53,095				\$ 53,095	\$ 41,428	\$ 36,865	\$ 18,000	
Non-Judicial Council Grants											
			\$ 166,656				\$ 166,656	\$ 164,930	\$ 147,578	\$ 141,264	
Other Financing Sources											
Interest Income	\$ 19,388	\$ 7,221					\$ 26,609	\$ 22,500	\$ 22,647	\$ 11,730	
Investment Income											
Donations											
Local Fees	\$ 14,280	\$ 9,303					\$ 23,583	\$ 27,800	\$ 26,656	\$ 30,800	
Non-Fee Revenues		\$ 3,568					\$ 3,568	\$ 4,500	\$ 4,636	\$ 2,000	
Enhanced Collections		\$ 242,622					\$ 242,622	\$ 237,000	\$ 236,127	\$ 287,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 242					\$ 242	\$ 400	\$ 356	\$ 125	
Reimbursement Other									\$ 378		
Sale of Fixed Assets											
Other Miscellaneous	\$ 71						\$ 71		\$ 72	\$ 125	
	\$ 33,740	\$ 262,956					\$ 296,695	\$ 292,200	\$ 290,872	\$ 331,780	
<b>Total Revenues</b>	<b>\$ 3,451,313</b>	<b>\$ 274,164</b>	<b>\$ 166,656</b>				<b>\$ 3,892,133</b>	<b>\$ 3,950,760</b>	<b>\$ 3,683,744</b>	<b>\$ 3,727,348</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,422,953	\$ 71,818	\$ 14,452				\$ 1,509,223	\$ 1,448,866	\$ 1,449,216	\$ 1,312,484	
Temp Help								\$ 28,581		\$ 26,920	
Overtime	\$ 1,877	\$ 312					\$ 2,189		\$ 2,414		
Staff Benefits	\$ 886,094	\$ 46,543	\$ 15,169				\$ 947,807	\$ 1,254,662	\$ 911,366	\$ 1,149,065	
	\$ 2,310,924	\$ 118,673	\$ 29,621				\$ 2,459,218	\$ 2,732,109	\$ 2,362,966	\$ 2,488,469	
Operating Expenses and Equipment											
General Expense											
Printing	\$ 148,814	\$ 3,235	\$ 3,240				\$ 155,289	\$ 426,175	\$ 242,606	\$ 279,541	
Telecommunications	\$ 15,928	\$ 1,125	\$ 6				\$ 17,060	\$ 10,287	\$ 9,984	\$ 6,087	
Postage	\$ 19,789	\$ 3,028					\$ 22,817	\$ 13,442	\$ 39,496	\$ 13,142	
Insurance	\$ 15,032	\$ 3,126					\$ 18,158	\$ 9,725	\$ 19,247	\$ 8,725	
In-State Travel	\$ 1,159						\$ 1,159	\$ 737	\$ 945	\$ 737	
Out-of-State Travel	\$ 6,463		\$ 1,657				\$ 8,119	\$ 19,500	\$ 9,121	\$ 14,700	
Training	\$ 415		\$ 335				\$ 750	\$ 925	\$ 475	\$ 925	
Security Services	\$ 655		\$ 3,840				\$ 4,495	\$ 3,840	\$ 3,840	\$ 3,840	
Facility Operations	\$ 16,265						\$ 16,265	\$ 10,714			
Utilities											
Contracted Services	\$ 528,004	\$ 61,589	\$ 106,124				\$ 695,718	\$ 623,641	\$ 640,311	\$ 527,516	
Consulting and Professional Services	\$ 49,575		\$ 24,580				\$ 74,155	\$ 67,428	\$ 66,433	\$ 69,000	
Information Technology	\$ 32,744	\$ 27,768					\$ 60,512	\$ 32,900	\$ 115,552	\$ 1,800	
Major Equipment	\$ (42)						\$ (42)		\$ 68,225		
Other Items of Expense	\$ 35						\$ 35		\$ 135		
	\$ 834,835	\$ 99,872	\$ 139,782				\$ 1,074,490	\$ 1,208,600	\$ 1,227,085	\$ 926,013	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,027						\$ 3,027	\$ 27,000	\$ 4,847	\$ 3,000	
Judgements, Settlements and Claims									\$ 10,098		
Debt Service											
Other	\$ 900						\$ 900		\$ 4,436		
Capital Costs											
Internal Cost Recovery	\$ (52,053)	\$ 46,128	\$ 5,924				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (563)						\$ (563)		\$ 4,000		
	\$ (48,689)	\$ 46,128	\$ 5,924				\$ 3,363	\$ 27,000	\$ 23,380	\$ 3,000	
<b>Total Expenditures</b>	<b>\$ 3,097,070</b>	<b>\$ 264,673</b>	<b>\$ 175,328</b>				<b>\$ 3,537,071</b>	<b>\$ 3,967,709</b>	<b>\$ 3,613,461</b>	<b>\$ 3,417,482</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 354,243	\$ 9,490	\$ (8,672)				\$ 355,062	\$ (16,949)	\$ 70,283	\$ 309,866	
Operating Transfers In (Out)	\$ (18,245)	\$ 9,573	\$ 8,672				\$ 0	\$ 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)	\$ 460,473	\$ 524,072	\$ 0				\$ 984,544	\$ 612,533	\$ 629,482	\$ 869,065	

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

For the month ended June										
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 654,420	\$ 234,190					\$ 888,610	\$ 912,349	\$ 783,988	\$ 755,197
Traffic & Other Infractions	\$ (1,746)	\$ 2,351					\$ 441	\$ 1,969	\$ 5,309	\$ 469
Other Criminal Cases	\$ 185,142	\$ 32,361				\$ (164)	\$ 217,503	\$ 246,666	\$ 241,238	\$ 260,958
Civil	\$ 115,771	\$ 14,440					\$ 129,795	\$ 174,114	\$ 176,255	\$ 166,297
Family & Children Services	\$ 356,022	\$ 134,632				\$ (416)	\$ 490,654	\$ 566,327	\$ 412,963	\$ 506,921
Probate, Guardianship & Mental Health Services		\$ 6,782			\$ 0		\$ 6,782	\$ 18,257	\$ 14,326	\$ 257
Juvenile Dependency Services		\$ 245,010					\$ 245,010	\$ 240,242	\$ 225,216	\$ 215,242
Juvenile Delinquency Services		\$ 30					\$ 30	\$ 257	\$ 33	\$ 12,700
Other Court Operations	\$ 298,832	\$ 82,404					\$ 381,236	\$ 436,658	\$ 375,450	\$ 375,959
Court Interpreters		\$ 54,783					\$ 54,783	\$ 38,100	\$ 61,064	\$ 38,100
Jury Services		\$ 20,966	\$ 3,027				\$ 23,993	\$ 35,100	\$ 31,861	\$ 14,728
Security		\$ 6,582					\$ 6,582	\$ 3,000	\$ 6,948	\$ 5,610
Trial Court Operations Program	\$ 1,608,441	\$ 834,532	\$ 3,027		\$ 0	\$ (580)	\$ 2,445,420	\$ 2,673,039	\$ 2,334,651	\$ 2,352,438
Enhanced Collections	\$ 125,993	\$ 72,560					\$ 244,682	\$ 533,794	\$ 213,531	\$ 208,209
Other Non-Court Operations					\$ 46,128					
Non-Court Operations Program	\$ 125,993	\$ 72,560			\$ 46,128		\$ 244,682	\$ 533,794	\$ 213,531	\$ 208,209
Executive Office	\$ 170,064	\$ 8,581					\$ 178,661	\$ 206,740	\$ 217,693	\$ 199,815
Fiscal Services	\$ 170,913	\$ 18,569	\$ 900			\$ 17	\$ 144,254	\$ 177,131	\$ 163,258	\$ 179,368
Human Resources	\$ 251,474	\$ 9,557			\$ (46,128)		\$ 261,031	\$ 154,413	\$ 226,029	\$ 152,638
Business & Facilities Services		\$ 51,450					\$ 51,450	\$ 46,800	\$ 52,000	\$ 46,800
Information Technology	\$ 132,333	\$ 76,797					\$ 209,130	\$ 175,792	\$ 406,300	\$ 278,214
Court Administration Program	\$ 724,784	\$ 164,955	\$ 900		\$ (46,128)	\$ 17	\$ 844,527	\$ 760,876	\$ 1,065,280	\$ 856,835
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 2,443					\$ 2,443		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,459,218</b>	<b>\$ 1,074,490</b>	<b>\$ 3,927</b>		<b>\$ 0</b>	<b>\$ (563)</b>	<b>\$ 3,537,071</b>	<b>\$ 3,967,709</b>	<b>\$ 3,613,461</b>	<b>\$ 3,417,482</b>

### 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	21,233	-	21,233	524,072	-	-	-	-	545,305	
Committed	33,128	-	33,128	-	-	-	-	-	33,128	
Assigned	406,112	-	406,112	-	-	-	-	-	406,112	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 460,473</b>	<b>\$ -</b>	<b>\$ 460,473</b>	<b>\$ 524,072</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 984,545</b>	