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

12/02/2014

Date

Del Norte

Court

2014-Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Del Norte

Court

2014-Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Del Norte

Court

2014-Q1

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)	31.5	26.25			

[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
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)

	For the month ended September										
	Fiscal Year 2014/15									2013/14	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 930,854	$ 1,868						$ 932,722	$ 1,859,824	$ 997,256	$ 2,396,550
Improvement and Modernization Fund									$ 3,927	$ 3,689	$ 3,927
Judges' Compensation (45.25)											
Court Interpreter (45.45)	$ 4,509							$ 4,509	$ 32,085	$ 1,734	$ 48,130
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	$ 27,535							$ 27,535	$ 265,104	$ 26,173	$ 270,009
Other Miscellaneous									$ 94,129		$ 101,224
	$ 962,898	$ 1,868						$ 964,766	$ 2,255,069	$ 1,028,852	$ 2,819,840
Grants											
AB 1058 Commissioner/Facilitator			$ 0					$ 0	$ 115,856	$ (4,626)	$ 115,856
Other AOC Grants									$ 24,000	$ (16,651)	$ 16,651
Non-AOC Grants											
			$ 0					$ 0	$ 139,856	$ (21,277)	$ 132,507
Other Financing Sources											
Interest Income	$ 151	$ 1						$ 152	$ 5,550	$ 161	$ 10,003
Investment Income											
Donations											
Local Fees	$ 6,565							$ 6,565	$ 26,800	$ 5,297	$ 28,700
Non-Fee Revenues	$ 1,097							$ 1,097	$ 4,000	$ 1,044	$ 2,500
Enhanced Collections		$ 37,853						$ 37,853	$ 278,606	$ 16,807	$ 100,000
Escheatment											
Prior Year Revenue											
County Program - Restricted		$ 122						$ 122	$ 400	$ 101	$ 450
Reimbursement Other											$ 500
Sale of Fixed Assets											
Other Miscellaneous	$ 82							$ 82	$ 2,000	$ 407	$ 1,200
	$ 7,895	$ 37,976						$ 45,870	$ 317,356	$ 23,817	$ 143,353
Total Revenues	$ 970,793	$ 39,844	$ 0					$ 1,010,636	$ 2,712,281	$ 1,031,393	$ 3,095,700
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 336,423		$ 0					$ 336,423	$ 1,616,166	$ 335,471	$ 1,544,298
Temp Help									$ 28,871		
Overtime	$ 135							$ 135		$ 42	
Staff Benefits	$ 168,668		$ 0					$ 168,668	$ 972,352	$ 199,647	$ 1,053,148
	$ 505,226		$ 0					$ 505,226	$ 2,617,389	$ 535,160	$ 2,597,446
Operating Expenses and Equipment											
General Expense	$ 16,549	$ 1,658	$ 326					$ 18,532	$ 102,989	$ 25,352	$ 502,642
Printing	$ 2,760		$ 13					$ 2,772	$ 9,672	$ 1,572	$ 16,232
Telecommunications	$ 5,519	$ 205						$ 5,724	$ 20,507	$ 3,580	$ 26,252
Postage	$ 3,258							$ 3,258	$ 16,950	$ 3,518	$ 20,916
Insurance									$ 867		$ 767
In-State Travel	$ 440							$ 440		$ 574	$ 4,822
Out-of-State Travel											
Training			$ 630					$ 630	$ 102,676		$ 550
Security Services			$ 640					$ 640	$ 3,840	$ 640	$ 3,840
Facility Operations	$ 1,643							$ 1,643	$ 39,930	$ 2,015	$ 8,260
Utilities											
Contracted Services	$ 84,577	$ 9,440	$ 12,872					$ 106,889	$ 626,685	$ 103,620	$ 677,841
Consulting and Professional Services	$ 770							$ 770	$ 73,060	$ (12,271)	$ 65,221
Information Technology	$ 161,619							$ 161,619	$ 212,205	$ 600	$ 153,780
Major Equipment											$ 200,963
Other Items of Expense	$ 2							$ 2			$ 38
	$ 277,136	$ 11,303	$ 14,480					$ 302,919	$ 1,209,381	$ 129,202	$ 1,682,124
Special Items of Expense											
Grand Jury											
Jury Costs	$ 731							$ 731	$ 2,247	$ 0	$ 6,428
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	$ 0		$ 0					$ 0	$ 0		$ 0
Prior Year Expense Adjustment											
	$ 731		$ 0					$ 731	$ 2,247	$ 0	$ 6,428
Total Expenditures	$ 783,093	$ 11,303	$ 14,480					$ 808,876	$ 3,829,017	$ 664,362	$ 4,285,998
Excess (Deficit) of Revenues Over Expenditures	$ 187,699	$ 28,541	$ (14,480)					$ 201,760	$ (1,116,736)	$ 367,030	$ (1,190,298)
Operating Transfers In (Out)	$ 0							$ 0	$ 0		$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	$ 835,498	$ 539,159	$ 0					$ 1,374,657	$ 1,374,657	$ 2,086,477	$ 2,086,477
Ending Balance (Deficit)	$ 1,023,198	$ 567,699	$ (14,480)					$ 1,576,417	$ 257,921	$ 2,453,507	$ 896,179

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

	For the month ended September									
	Fiscal Year 2014/15								2013/14	
	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	$ 120,395	$ 25,358					$ 145,753	$ 885,044	$ 86,173	$ 945,530
Traffic & Other Infractions	$ 21,654	$ 689					$ 22,343	$ 34,462	$ 22,636	$ 35,542
Other Criminal Cases	$ 35,276	$ 1,305					$ 36,581	$ 176,426	$ 68,549	$ 213,802
Civil	$ 12,911	$ 442					$ 13,353	$ 102,727	$ 36,123	$ 97,038
Family & Children Services	$ 75,187	$ 21,289			$ 0		$ 96,476	$ 446,521	$ 118,853	$ 487,488
Probate, Guardianship & Mental Health Services	$ 2,409	$ 4,131					$ 6,539	$ 45,899	$ 9,329	$ 77,128
Juvenile Dependency Services	$ 3,372	$ 41,233					$ 44,605	$ 275,852	$ 50,134	$ 272,682
Juvenile Delinquency Services	$ 2,943	$ 102					$ 3,046	$ 20,475	$ 8,691	$ 15,511
Other Court Operations	$ 68,332	$ 14,362					$ 82,694	$ 459,520	$ 67,317	$ 868,605
Court Interpreters		$ 5,948					$ 5,948	$ 37,227	$ 5,083	$ 39,346
Jury Services		$ 20,430	$ 731				$ 21,161	$ 10,215	$ 423	$ 17,712
Security		$ 1,446					$ 1,446	$ 8,244	$ 1,330	$ 8,369
Trial Court Operations Program	$ 342,477	$ 136,735	$ 731		$ 0		$ 479,943	$ 2,502,612	$ 474,641	$ 3,078,753
Enhanced Collections	$ 19,727	$ 10,028					$ 29,755	$ 279,209	$ 38,105	$ 207,932
Other Non-Court Operations										
Non-Court Operations Program	$ 19,727	$ 10,028					$ 29,755	$ 279,209	$ 38,105	$ 207,932
Executive Office	$ 37,814	$ 1,400					$ 39,214	$ 185,918	$ 38,548	$ 194,783
Fiscal Services	$ 53,729	$ 4,478					$ 58,207	$ 187,851	$ 54,183	$ 298,699
Human Resources	$ 30,726	$ 950					$ 31,676	$ 142,569	$ 33,749	$ 145,436
Business & Facilities Services		$ 0					$ 0	$ 77,727	$ 3,750	$ 45,000
Information Technology	$ 20,753	$ 149,327					$ 170,080	$ 453,131	$ 21,386	$ 315,395
Court Administration Program	$ 143,022	$ 156,156					$ 299,178	$ 1,047,196	$ 151,616	$ 999,313
Expenditures Not Distributed or Posted to a Program		$ 0					$ 0		$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	$ 505,226	$ 302,919	$ 731		$ 0		$ 808,876	$ 3,829,017	$ 664,362	$ 4,285,998

Superior Court of California, County of Del Norte
Trial Court Operations Fund
Balance Sheet
(Unaudited)

	For the month ended September								
	Fiscal Year 2014/15								2013/14
	Governmental Funds								
		Special Revenue						Total Funds	Total Funds
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	$ (505,376)	$ 567,699	$ (25,982)				$ 316,940	$ 353,282	$ 208,940
Payroll	$ 7,034							$ 7,034	$ (780)
Jury									
Revolving	$ 10,000							$ 10,000	$ 10,000
Other									
Distribution							$ 10	$ 10	$ (1,567)
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (1,410)	$ (1,410)	$ (1,647)
Credit Card									
Cash on Hand									
Cash with County	$ 0							$ 0	$ 0
Cash Outside of the AOC									
Total Cash	$ (488,342)	$ 567,699	$ (25,982)				$ 315,540	$ 368,916	$ 214,946
Short Term Investment	$ 1,525,125						$ 195,145	$ 1,720,271	$ 2,608,564
Investment in Financial Institution									
Total Investments	$ 1,525,125						$ 195,145	$ 1,720,271	$ 2,608,564
Accrued Revenue	$ 0	$ 0					$ 0	$ 0	$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	$ 6,105							$ 6,105	$ 9,584
Civil Jury Fees									
Trust									
Due From Other Funds	$ 0						$ 0	$ 0	$ 0
Due From Other Governments	$ 0							$ 0	$ 0
Due From Other Courts							$ 0	$ 0	$ 0
Due From State	$ 0	$ 0	$ 11,502					$ 11,502	$ 37,612
Trust Due To/From							$ 10,545	$ 10,545	$ 31,898
Distribution Due To/From							$ 6,269	$ 6,269	$ 4,173
Civil Filing Fee Due To/From									
General Due To/From	$ 94							$ 94	$ 54
Total Receivables	$ 6,199	$ 0	$ 11,502				$ 16,814	$ 34,515	$ 83,321
Prepaid Expenses - General	$ 0							$ 0	$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	$ 0							$ 0	$ 0
Other Assets									
Total Other Assets									
Total Assets	$ 1,042,982	$ 567,699	$ (14,480)				$ 527,499	$ 2,123,701	$ 2,906,831
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				$ 16,918	$ 16,918	$ 36,125
Due to Other Courts									
Due to State									
TC145 Liability							$ 19,404	$ 19,404	$ 33,963
Due to Other Governments	$ 0		$ 0					$ 0	$ 0
AB145 Due to Other Government Agency							$ 21,212	$ 21,212	$ 23,969
Due to Other Public Agencies									
Sales and Use Tax									
Interest							$ 32	$ 32	$ 26
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 0	$ 0	$ 0				$ 57,566	$ 57,566	$ 94,082
Civil							$ 185,595	$ 185,595	$ 176,379
Criminal							$ 271,856	$ 271,856	$ 154,597
Unreconciled - Civil and Criminal							$ 300	$ 300	$ 300
Trust Held Outside of the AOC									
Trust Interest Payable							$ 5,441	$ 5,441	$ 5,224
Miscellaneous Trust									
Total Trust Deposits							$ 463,192	$ 463,192	$ 336,500
Accrued Payroll	$ 0							$ 0	$ 0
Benefits Payable	$ (37,606)							$ (37,606)	$ 1,463
Deferred Compensation Payable	$ (400)							$ (400)	$ 0
Deductions Payable	$ 57,368							$ 57,368	$ 16,190
Payroll Clearing	$ 0							$ 0	$ 0
Total Payroll Liabilities	$ 19,361							$ 19,361	$ 17,653
Revenue Collected in Advance									
Liabilities For Deposits	$ 423						$ 5,916	$ 6,339	$ 6,128
Jury Fees - Non-Interest							$ 825	$ 825	$ 588
Fees - Partial Payment & Overpayment									
Uncleared Collections	$ 0						$ 0	$ 0	$ (1,627)
Other Miscellaneous Liabilities									
Total Other Liabilities	$ 423						$ 6,741	$ 7,164	$ 5,089
Total Liabilities	$ 19,784	$ 0	$ 0				$ 527,499	$ 547,283	$ 453,324
Total Fund Balance	$ 1,023,198	$ 567,699	$ (14,480)					$ 1,576,417	$ 2,453,507
Total Liabilities and Fund Balance	$ 1,042,982	$ 567,699	$ (14,480)				$ 527,499	$ 2,123,701	$ 2,906,831