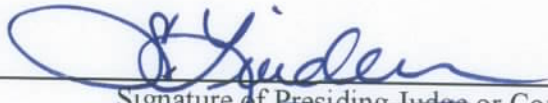


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

02/10/2015

\_\_\_\_\_  
Date

Del Norte

\_\_\_\_\_  
Court

2014-Q2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Del Norte  
\_\_\_\_\_  
Court  
2014-Q2  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Del Norte  


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 Court  
 2014-Q2  


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 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)	31.5	26.25	24.25		

<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  
 Statement of Program Expenditures  
 (Unaudited)

	For the month ended December									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 291,117	\$ 67,871					\$ 358,988	\$ 885,044	\$ 235,710	\$ 945,530
Traffic & Other Infractions	\$ 50,319	\$ 1,672					\$ 51,991	\$ 34,462	\$ 53,055	\$ 35,542
Other Criminal Cases	\$ 77,481	\$ 3,110					\$ 80,590	\$ 176,426	\$ 181,070	\$ 213,802
Civil	\$ 20,207	\$ 743					\$ 20,950	\$ 102,727	\$ 76,520	\$ 97,038
Family & Children Services	\$ 166,891	\$ 44,258			\$ 0		\$ 211,149	\$ 446,521	\$ 275,450	\$ 487,488
Probate, Guardianship & Mental Health Services	\$ 3,625	\$ 8,383					\$ 12,008	\$ 45,899	\$ 24,702	\$ 77,128
Juvenile Dependency Services	\$ 4,588	\$ 99,503					\$ 104,091	\$ 275,852	\$ 132,254	\$ 272,682
Juvenile Delinquency Services	\$ 4,159	\$ 149					\$ 4,309	\$ 20,475	\$ 19,225	\$ 15,511
Other Court Operations	\$ 166,802	\$ 27,500					\$ 194,302	\$ 459,520	\$ 160,149	\$ 868,605
Court Interpreters		\$ 10,485					\$ 10,485	\$ 37,227	\$ 12,315	\$ 39,346
Jury Services		\$ 20,439	\$ 1,645				\$ 22,084	\$ 10,215	\$ 21,688	\$ 17,712
Security		\$ 3,126					\$ 3,126	\$ 8,244	\$ 3,585	\$ 8,369
Trial Court Operations Program	\$ 785,188	\$ 287,240	\$ 1,645		\$ 0		\$ 1,074,073	\$ 2,502,612	\$ 1,195,722	\$ 3,078,753
Enhanced Collections	\$ 49,409	\$ 27,973					\$ 77,382	\$ 279,209	\$ 76,526	\$ 207,932
Other Non-Court Operations										
Non-Court Operations Program	\$ 49,409	\$ 27,973					\$ 77,382	\$ 279,209	\$ 76,526	\$ 207,932
Executive Office	\$ 87,079	\$ 3,383					\$ 90,462	\$ 185,918	\$ 90,021	\$ 194,783
Fiscal Services	\$ 105,527	\$ 10,209					\$ 115,736	\$ 187,851	\$ 132,603	\$ 298,699
Human Resources	\$ 69,916	\$ 2,206	\$ 2,589				\$ 74,710	\$ 142,569	\$ 81,848	\$ 145,436
Business & Facilities Services		\$ 36,608					\$ 36,608	\$ 77,727	\$ 19,497	\$ 45,000
Information Technology	\$ 48,520	\$ 152,157					\$ 200,677	\$ 453,131	\$ 110,709	\$ 315,395
Court Administration Program	\$ 311,042	\$ 204,562	\$ 2,589				\$ 518,192	\$ 1,047,196	\$ 434,677	\$ 999,313
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,145,639	\$ 519,774	\$ 4,234		\$ 0		\$ 1,669,647	\$ 3,829,017	\$ 1,706,926	\$ 4,285,998



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

	For the month ended December								2013/14
	Fiscal Year 2014/15								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (526,483)	\$ 566,137	\$ (38,562)				\$ 15,104	\$ 16,196	\$ 330,325
Payroll	\$ 0							\$ 0	\$ (804)
Jury								\$ 10,000	\$ 10,000
Revolving	\$ 10,000								
Other								\$ 2,267	\$ 0
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ (1,573)	\$ (1,573)	\$ (1,870)
Trust									
Credit Card									
Cash on Hand								\$ 0	\$ 0
Cash with County	\$ 0								
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ (516,483)</b>	<b>\$ 566,137</b>	<b>\$ (38,562)</b>				<b>\$ 15,797</b>	<b>\$ 26,890</b>	<b>\$ 337,651</b>
Short Term Investment	\$ 1,270,106							\$ 450,368	\$ 1,720,475
Investment in Financial Institution								\$ 450,368	\$ 2,387,103
<b>Total Investments</b>	<b>\$ 1,270,106</b>							<b>\$ 900,736</b>	<b>\$ 4,107,578</b>
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks								\$ 6,294	\$ 10,171
Due From Employee	\$ 6,294								
Civil Jury Fees									
Trust								\$ 0	\$ 0
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts								\$ 37,760	\$ 26,120
Due From State	\$ 0	\$ 0	\$ 37,760					\$ 81,466	\$ 105,304
Trust Due To/From								\$ 4,829	\$ 7,353
Distribution Due To/From									
Civil Filing Fee Due To/From								\$ 50	\$ 66
General Due To/From	\$ 50								
<b>Total Receivables</b>	<b>\$ 6,344</b>	<b>\$ 0</b>	<b>\$ 37,760</b>				<b>\$ 86,295</b>	<b>\$ 130,398</b>	<b>\$ 149,014</b>
Prepaid Expenses - General	\$ 0								\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>								<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 759,968</b>	<b>\$ 566,137</b>	<b>\$ (802)</b>				<b>\$ 552,460</b>	<b>\$ 1,877,763</b>	<b>\$ 2,873,769</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,493
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 86,345	\$ 112,723
Due to Other Courts									
Due to State								\$ 16,118	\$ 24,422
TC145 Liability								\$ 0	\$ 0
Due to Other Governments	\$ 0		\$ 0					\$ 24,520	\$ 28,704
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax								\$ (8)	\$ 28
Interest									
Miscellaneous Accts. Pay. and Accrued Liab.								\$ 126,975	\$ 167,371
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 252,188</b>	<b>\$ 176,138</b>
Civil								\$ 160,785	\$ 265,460
Criminal								\$ 300	\$ 300
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC								\$ 5,472	\$ 5,278
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>								<b>\$ 418,745</b>	<b>\$ 447,176</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 6,481							\$ 6,481	\$ 1,297
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 5,271							\$ 5,271	\$ 27,839
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 11,752</b>							<b>\$ 11,752</b>	<b>\$ 29,136</b>
Revenue Collected in Advance								\$ 5,916	\$ 6,339
Liabilities For Deposits	\$ 423							\$ 825	\$ 825
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities								\$ 6,741	\$ 7,164
<b>Total Other Liabilities</b>	<b>\$ 423</b>							<b>\$ 6,741</b>	<b>\$ 7,164</b>
<b>Total Liabilities</b>	<b>\$ 12,175</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 552,460</b>	<b>\$ 650,847</b>
<b>Total Fund Balance</b>	<b>\$ 747,792</b>	<b>\$ 566,137</b>	<b>\$ (802)</b>					<b>\$ 1,313,127</b>	<b>\$ 2,222,922</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 759,968</b>	<b>\$ 566,137</b>	<b>\$ (802)</b>					<b>\$ 1,877,763</b>	<b>\$ 2,873,769</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 2014/15											
2013/14											
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,201,018	\$ 4,670					\$ 1,205,688	\$ 1,859,824	\$ 1,535,545	\$ 2,396,550	
Improvement and Modernization Fund	\$ 38,566						\$ 38,566	\$ 3,927	\$ 3,927	\$ 3,927	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 8,753						\$ 8,753	\$ 32,085	\$ 6,725	\$ 48,130	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 95,497						\$ 95,497	\$ 265,104	\$ 93,251	\$ 270,009	
Other Miscellaneous	\$ 94,129						\$ 94,129	\$ 94,129	\$ 94,129	\$ 101,224	
	\$ 1,437,963	\$ 4,670					\$ 1,442,633	\$ 2,256,088	\$ 1,733,577	\$ 2,819,840	
Grants											
AB 1058 Commissioner/Facilitator			\$ 37,597				\$ 37,597	\$ 115,856	\$ 50,828	\$ 115,856	
Other AOC Grants			\$ 16,513				\$ 16,513	\$ 24,000	\$ 0	\$ 16,651	
Non-AOC Grants											
			\$ 54,110				\$ 54,110	\$ 139,856	\$ 50,828	\$ 132,507	
Other Financing Sources											
Interest Income	\$ 906	\$ 327					\$ 1,233	\$ 5,550	\$ 1,705	\$ 10,003	
Investment Income											
Donations											
Local Fees	\$ 15,087						\$ 15,087	\$ 26,800	\$ 12,272	\$ 28,700	
Non-Fee Revenues	\$ 1,097	\$ 854					\$ 1,951	\$ 4,000	\$ 1,044	\$ 2,500	
Enhanced Collections		\$ 92,778					\$ 92,778	\$ 278,606	\$ 43,221	\$ 100,000	
Escheatment											
Prior Year Revenue							\$ 228	\$ 400	\$ 168	\$ 450	
County Program - Restricted			\$ 228							\$ 500	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 98						\$ 98	\$ 2,000	\$ 555	\$ 1,200	
	\$ 17,188	\$ 94,186					\$ 111,375	\$ 317,358	\$ 68,966	\$ 143,353	
<b>Total Revenues</b>	<b>\$ 1,455,151</b>	<b>\$ 98,856</b>	<b>\$ 54,110</b>				<b>\$ 1,608,117</b>	<b>\$ 2,712,281</b>	<b>\$ 1,843,371</b>	<b>\$ 3,095,700</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 725,013	\$ 27,037	\$ 9,128				\$ 761,179	\$ 1,616,166	\$ 783,868	\$ 1,544,298	
Temp Help							\$ 540	\$ 28,871	\$ 90		
Overtime	\$ 516	\$ 24					\$ 540	\$ 972,352	\$ 455,609	\$ 1,053,148	
Staff Benefits	\$ 363,073	\$ 16,554	\$ 4,294				\$ 383,921	\$ 972,352	\$ 455,609	\$ 1,053,148	
	\$ 1,088,602	\$ 43,614	\$ 13,422				\$ 1,145,639	\$ 2,617,389	\$ 1,239,567	\$ 2,597,446	
Operating Expenses and Equipment											
General Expense	\$ 41,005	\$ 1,658	\$ 667				\$ 43,329	\$ 102,989	\$ 99,350	\$ 502,642	
Printing	\$ 3,457		\$ 13				\$ 3,470	\$ 9,672	\$ 5,394	\$ 16,232	
Telecommunications	\$ 11,256	\$ 205					\$ 11,461	\$ 20,507	\$ 9,091	\$ 26,252	
Postage	\$ 10,085		\$ 10				\$ 10,094	\$ 16,950	\$ 6,983	\$ 20,916	
Insurance	\$ 818						\$ 818	\$ 867	\$ 867	\$ 767	
In-State Travel	\$ 1,997		\$ 1,022				\$ 3,019		\$ 2,105	\$ 4,822	
Out-of-State Travel											
Training	\$ 699		\$ 630				\$ 1,329	\$ 102,676		\$ 550	
Security Services			\$ 1,600				\$ 1,600	\$ 3,840	\$ 1,600	\$ 3,840	
Facility Operations	\$ 20,924						\$ 20,924	\$ 39,930	\$ 3,197	\$ 8,260	
Utilities											
Contracted Services	\$ 179,886	\$ 26,401	\$ 35,026				\$ 241,313	\$ 626,685	\$ 257,054	\$ 677,841	
Consulting and Professional Services	\$ 20,185						\$ 20,185	\$ 73,060	\$ 20,605	\$ 65,221	
Information Technology	\$ 162,219						\$ 162,219	\$ 212,205	\$ 55,359	\$ 153,780	
Major Equipment									\$ 6,969	\$ 200,963	
Other Items of Expense	\$ 12						\$ 12		\$ 50	\$ 38	
	\$ 452,542	\$ 28,264	\$ 38,968				\$ 519,774	\$ 1,209,381	\$ 467,616	\$ 1,682,124	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,645						\$ 1,645	\$ 2,247	\$ 452	\$ 6,428	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 2,589						\$ 2,589				
Capital Costs									\$ 0	\$ 0	
Internal Cost Recovery	\$ (2,684)		\$ 2,684				\$ 0	\$ 0	\$ (710)	\$ 0	
Prior Year Expense Adjustment											
	\$ 1,549		\$ 2,684				\$ 4,234	\$ 2,247	\$ (258)	\$ 6,428	
<b>Total Expenditures</b>	<b>\$ 1,542,694</b>	<b>\$ 71,678</b>	<b>\$ 55,078</b>				<b>\$ 1,669,647</b>	<b>\$ 3,829,017</b>	<b>\$ 1,706,926</b>	<b>\$ 4,285,998</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (87,543)	\$ 26,979	\$ (965)				\$ (61,530)	\$ (1,116,736)	\$ 136,445	\$ (1,190,298)	
Operating Transfers In (Out)	\$ (163)		\$ 163				\$ 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)	\$ 747,792	\$ 566,137	\$ (802)				\$ 1,313,127	\$ 257,921	\$ 2,222,922	\$ 896,179	