

## 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

05/12/2015

\_\_\_\_\_  
Date

Del Norte

\_\_\_\_\_  
Court

2014-Q3

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Del Norte

Court

2014-Q3

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  
 2014-Q3  


---

 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  
 Balance Sheet  
 (Unaudited)

	For the month ended March								
	Fiscal Year 2014/15							2013/14	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
Non-Grant		Grant							
<b>ASSETS</b>									
Operations	\$ (523,766)	\$ 602,161	\$ (42,658)				\$ 14,042	\$ 49,778	\$ 375,607
Payroll	\$ 566							\$ 566	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 2,410	\$ 2,410	\$ 873
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (572)	\$ (572)	\$ (1,312)
Cash on Hand									
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ (513,200)</b>	<b>\$ 602,161</b>	<b>\$ (42,658)</b>				<b>\$ 15,880</b>	<b>\$ 62,182</b>	<b>\$ 385,188</b>
Short Term Investment	\$ 816,345							\$ 521,655	\$ 1,338,000
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 816,345</b>						<b>\$ 521,655</b>	<b>\$ 1,338,000</b>	<b>\$ 1,878,183</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 4,976							\$ 4,976	\$ 8,996
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	\$ 6,871					\$ 6,871	\$ 30,644
Trust Due To/From								\$ 8,008	\$ 3,623
Distribution Due To/From							\$ 4,940	\$ 4,940	\$ 3,493
Civil Filing Fee Due To/From									
General Due To/From	\$ 8							\$ 8	\$ 97
<b>Total Receivables</b>	<b>\$ 4,984</b>	<b>\$ 0</b>	<b>\$ 6,871</b>				<b>\$ 12,948</b>	<b>\$ 24,803</b>	<b>\$ 46,852</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>\$ 308,129</b>	<b>\$ 602,161</b>	<b>\$ (35,787)</b>				<b>\$ 550,483</b>	<b>\$ 1,424,985</b>	<b>\$ 2,310,203</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 2,887
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 12,956	\$ 12,956	\$ 7,213
Due to Other Courts									
Due to State									
TC145 Liability							\$ 33,291	\$ 33,291	\$ 28,768
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 37,518	\$ 37,518	\$ 35,455
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 11	\$ 11	\$ 33
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 83,776</b>	<b>\$ 83,776</b>	<b>\$ 74,356</b>
Civil							\$ 252,388	\$ 252,388	\$ 176,138
Criminal							\$ 202,678	\$ 202,678	\$ 215,059
Unreconciled - Civil and Criminal							\$ 300	\$ 300	\$ 300
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 5,459	\$ 5,459	\$ 5,329
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 460,825</b>	<b>\$ 460,825</b>	<b>\$ 396,826</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 5,422							\$ 5,422	\$ (42,944)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (6,170)							\$ (6,170)	\$ 4,527
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (748)</b>							<b>\$ (748)</b>	<b>\$ (38,417)</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 797						\$ 5,916	\$ 6,712	\$ 6,286
Jury Fees - Non-Interest							\$ 825	\$ 825	\$ 825
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ (859)	\$ (859)	\$ 596
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 797</b>						<b>\$ 5,882</b>	<b>\$ 6,678</b>	<b>\$ 7,707</b>
<b>Total Liabilities</b>	<b>\$ 48</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 550,483</b>	<b>\$ 550,532</b>	<b>\$ 440,472</b>
<b>Total Fund Balance</b>	<b>\$ 308,080</b>	<b>\$ 602,161</b>	<b>\$ (35,787)</b>					<b>\$ 874,454</b>	<b>\$ 1,869,731</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 308,129</b>	<b>\$ 602,161</b>	<b>\$ (35,787)</b>				<b>\$ 550,483</b>	<b>\$ 1,424,985</b>	<b>\$ 2,310,203</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 March											
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	\$ 1,422,452	\$ 7,472					\$ 1,429,924	\$ 1,859,824	\$ 1,852,300	\$ 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)	\$ 13,187						\$ 13,187	\$ 32,085	\$ 12,964	\$ 48,130	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 163,008						\$ 163,008	\$ 265,104	\$ 168,125	\$ 270,009	
Other Miscellaneous	\$ 94,129						\$ 94,129	\$ 94,129	\$ 94,129	\$ 101,224	
	\$ 1,731,342	\$ 7,472					\$ 1,738,814	\$ 2,255,068	\$ 2,131,445	\$ 2,819,840	
Grants											
AB 1058 Commissioner/Facilitator			\$ 37,597				\$ 37,597	\$ 115,856	\$ 87,035	\$ 115,856	
Other AOC Grants			\$ 16,513				\$ 16,513	\$ 24,000	\$ 0	\$ 16,651	
Non-AOC Grants											
			\$ 54,110				\$ 54,110	\$ 139,856	\$ 87,035	\$ 132,507	
Other Financing Sources											
Interest Income	\$ 1,471	\$ 644					\$ 2,114	\$ 5,550	\$ 3,398	\$ 10,003	
Investment Income											
Donations							\$ 23,562	\$ 26,800	\$ 19,856	\$ 28,700	
Local Fees	\$ 23,562						\$ 3,739	\$ 4,000	\$ 2,885	\$ 2,500	
Non-Fee Revenues	\$ 1,097	\$ 2,641					\$ 148,357	\$ 278,606	\$ 78,565	\$ 100,000	
Enhanced Collections		\$ 148,357									
Escheatment											
Prior Year Revenue							\$ 311	\$ 400	\$ 300	\$ 450	
County Program - Restricted		\$ 311					\$ 2,019			\$ 500	
Reimbursement Other	\$ 2,019										
Sale of Fixed Assets							\$ 133	\$ 2,000	\$ 1,584	\$ 1,200	
Other Miscellaneous	\$ 133										
	\$ 28,281	\$ 151,952					\$ 180,234	\$ 317,356	\$ 106,577	\$ 143,353	
<b>Total Revenues</b>	<b>\$ 1,759,623</b>	<b>\$ 159,424</b>	<b>\$ 54,110</b>				<b>\$ 1,973,157</b>	<b>\$ 2,712,281</b>	<b>\$ 2,325,058</b>	<b>\$ 3,095,700</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,078,879	\$ 27,037	\$ 9,128				\$ 1,115,044	\$ 1,616,166	\$ 1,146,016	\$ 1,544,298	
Temp Help							\$ 563	\$ 28,871	\$ 212		
Overtime	\$ 539	\$ 24					\$ 589,346	\$ 972,352	\$ 695,581	\$ 1,053,148	
Staff Benefits	\$ 568,498	\$ 16,554	\$ 4,294				\$ 1,704,953	\$ 2,617,389	\$ 1,841,809	\$ 2,597,446	
	\$ 1,647,916	\$ 43,614	\$ 13,422								
Operating Expenses and Equipment											
General Expense	\$ 71,137	\$ 1,658	\$ 1,078				\$ 73,873	\$ 102,989	\$ 147,411	\$ 502,642	
Printing	\$ 8,544		\$ 26				\$ 8,570	\$ 9,672	\$ 7,035	\$ 16,232	
Telecommunications	\$ 18,958	\$ 205					\$ 19,163	\$ 20,507	\$ 15,011	\$ 26,252	
Postage	\$ 16,408		\$ 30				\$ 16,438	\$ 16,950	\$ 14,037	\$ 20,916	
Insurance	\$ 818						\$ 818	\$ 867	\$ 867	\$ 767	
In-State Travel	\$ 3,337		\$ 1,022				\$ 4,359		\$ 3,242	\$ 4,822	
Out-of-State Travel											
Training	\$ 699		\$ 630				\$ 1,329	\$ 102,676		\$ 550	
Security Services			\$ 2,560				\$ 2,560	\$ 3,840	\$ 2,560	\$ 3,840	
Facility Operations	\$ 35,264						\$ 35,264	\$ 39,930	\$ 6,929	\$ 8,260	
Utilities											
Contracted Services	\$ 280,559	\$ 50,945	\$ 52,094				\$ 383,599	\$ 626,685	\$ 403,050	\$ 677,841	
Consulting and Professional Services	\$ 32,720		\$ 16,513				\$ 49,233	\$ 73,060	\$ 32,825	\$ 65,221	
Information Technology	\$ 166,540						\$ 166,540	\$ 212,205	\$ 59,671	\$ 153,780	
Major Equipment									\$ 5,969	\$ 200,963	
Other Items of Expense	\$ 12						\$ 12		\$ 50	\$ 38	
	\$ 634,996	\$ 62,808	\$ 73,953				\$ 761,757	\$ 1,209,381	\$ 698,457	\$ 1,682,124	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,061						\$ 4,061	\$ 2,247	\$ 2,247	\$ 6,428	
Judgments, Settlements and Claims											
Debt Service											
Other	\$ 2,589						\$ 2,589				
Capital Costs											
Internal Cost Recovery	\$ (2,684)		\$ 2,684				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (710)		
	\$ 3,965		\$ 2,684				\$ 6,650	\$ 2,247	\$ 1,537	\$ 6,428	
<b>Total Expenditures</b>	<b>\$ 2,286,878</b>	<b>\$ 96,422</b>	<b>\$ 90,060</b>				<b>\$ 2,473,360</b>	<b>\$ 3,829,017</b>	<b>\$ 2,541,803</b>	<b>\$ 4,285,998</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (527,255)	\$ 63,002	\$ (35,950)				\$ (500,203)	\$ (1,116,736)	\$ (216,746)	\$ (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)	\$ 308,080	\$ 602,161	\$ (35,787)				\$ 874,454	\$ 257,921	\$ 1,869,731	\$ 896,179	

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

	For the month ended March									
	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	\$ 444,196	\$ 101,690					\$ 545,886	\$ 885,044	\$ 389,507	\$ 945,530
Traffic & Other Infractions	\$ 73,805	\$ 4,822					\$ 78,627	\$ 34,462	\$ 79,086	\$ 35,542
Other Criminal Cases	\$ 114,816	\$ 21,323					\$ 136,139	\$ 176,426	\$ 257,615	\$ 213,802
Civil	\$ 25,940	\$ 1,067					\$ 27,007	\$ 102,727	\$ 105,890	\$ 97,038
Family & Children Services	\$ 243,685	\$ 70,175			\$ 0		\$ 313,861	\$ 446,521	\$ 378,559	\$ 487,488
Probate, Guardianship & Mental Health Services	\$ 4,580	\$ 12,998					\$ 17,578	\$ 45,899	\$ 38,267	\$ 77,128
Juvenile Dependency Services	\$ 5,543	\$ 158,131					\$ 163,674	\$ 275,852	\$ 202,721	\$ 272,682
Juvenile Delinquency Services	\$ 5,115	\$ 192					\$ 5,307	\$ 20,475	\$ 27,721	\$ 15,511
Other Court Operations	\$ 252,355	\$ 46,908					\$ 299,263	\$ 459,520	\$ 243,741	\$ 868,605
Court Interpreters		\$ 16,085					\$ 16,085	\$ 37,227	\$ 23,888	\$ 39,346
Jury Services		\$ 26,883	\$ 4,061				\$ 30,944	\$ 10,215	\$ 27,374	\$ 17,712
Security		\$ 5,404					\$ 5,404	\$ 8,244	\$ 9,723	\$ 8,369
Trial Court Operations Program	\$ 1,170,037	\$ 465,676	\$ 4,061		\$ 0		\$ 1,639,774	\$ 2,502,612	\$ 1,784,092	\$ 3,078,753
Enhanced Collections	\$ 76,769	\$ 53,518					\$ 130,287	\$ 279,209	\$ 116,361	\$ 207,932
Other Non-Court Operations										
Non-Court Operations Program	\$ 76,769	\$ 53,518					\$ 130,287	\$ 279,209	\$ 116,361	\$ 207,932
Executive Office	\$ 131,041	\$ 5,674					\$ 136,715	\$ 185,918	\$ 137,275	\$ 194,783
Fiscal Services	\$ 138,940	\$ 14,164					\$ 153,104	\$ 187,851	\$ 200,896	\$ 298,699
Human Resources	\$ 113,814	\$ 4,209	\$ 2,589				\$ 120,612	\$ 142,569	\$ 121,991	\$ 145,436
Business & Facilities Services		\$ 60,480					\$ 60,480	\$ 77,727	\$ 30,747	\$ 45,000
Information Technology	\$ 74,353	\$ 158,037					\$ 232,389	\$ 453,131	\$ 150,441	\$ 315,395
Court Administration Program	\$ 458,147	\$ 242,563	\$ 2,589				\$ 703,300	\$ 1,047,196	\$ 641,350	\$ 999,313
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,704,953</b>	<b>\$ 761,757</b>	<b>\$ 6,650</b>		<b>\$ 0</b>		<b>\$ 2,473,360</b>	<b>\$ 3,829,017</b>	<b>\$ 2,541,803</b>	<b>\$ 4,285,998</b>