

## 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

08/12/2014

\_\_\_\_\_  
Date

DEL NORTE

\_\_\_\_\_  
Court

2013-Q4

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

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Court

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Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

<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 2013/14									2012/13
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
<b>ASSETS</b>									
Operations	\$ (525,780)	\$ 542,463	\$ 0				\$ 300,579	\$ 317,262	\$ 245,371
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,102)	\$ (1,102)	\$ (30,492)
Credit Card									
Cash on Hand									
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the AOC									
Total Cash	\$ (515,780)	\$ 542,463	\$ 0				\$ 299,477	\$ 326,160	\$ 224,879
Short Term Investment	\$ 1,469,643						\$ 148,927	\$ 1,618,570	\$ 2,235,871
Investment in Financial Institution									
Total Investments	\$ 1,469,643						\$ 148,927	\$ 1,618,570	\$ 2,235,871
Accrued Revenue	\$ 357	\$ 231					\$ 0	\$ 588	\$ 1,397
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 6,933							\$ 6,933	\$ 10,917
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 21,925						\$ 0	\$ 21,925	\$ 67,722
Due From Other Governments	\$ 0							\$ 0	\$ 245
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 21,190	\$ 934	\$ 28,264					\$ 50,388	\$ 141,668
Trust Due To/From							\$ 15,102	\$ 15,102	\$ 4,647
Distribution Due To/From							\$ 2,116	\$ 2,116	\$ 5,710
Civil Filing Fee Due To/From									
General Due To/From	\$ 111							\$ 111	\$ 65
Total Receivables	\$ 50,516	\$ 1,165	\$ 28,264				\$ 17,218	\$ 97,162	\$ 232,371
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,004,379	\$ 543,628	\$ 28,264				\$ 465,622	\$ 2,041,892	\$ 2,693,121
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 77,587	\$ 4,469	\$ 130					\$ 82,187	\$ 84,800
Accounts Payable - General	\$ 17,821	\$ 0	\$ 5,889				\$ 0	\$ 23,710	\$ 0
Due to Other Funds	\$ 10	\$ 0	\$ 21,925				\$ 17,319	\$ 39,253	\$ 78,144
Due to Other Courts									
Due to State									
TC145 Liability							\$ 12,695	\$ 12,695	\$ 23,887
Due to Other Governments	\$ 4,275		\$ 320					\$ 4,595	\$ 0
AB145 Due to Other Government Agency							\$ 20,188	\$ 20,188	\$ 28,623
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 0	\$ 0	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 99,693	\$ 4,469	\$ 28,264				\$ 50,202	\$ 182,628	\$ 215,455
Civil							\$ 185,016	\$ 185,016	\$ 176,148
Criminal							\$ 217,957	\$ 217,957	\$ 116,395
Unreconciled - Civil and Criminal							\$ 300	\$ 300	\$ 300
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 5,406	\$ 5,406	\$ 5,191
Miscellaneous Trust									
Total Trust Deposits							\$ 408,679	\$ 408,679	\$ 298,035
Accrued Payroll	\$ 91,334							\$ 91,334	\$ 65,923
Benefits Payable	\$ (39,166)							\$ (39,166)	\$ 3,652
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 28,846							\$ 28,846	\$ 15,827
Payroll Clearing	\$ 0							\$ 0	\$ 800
Total Payroll Liabilities	\$ 81,014							\$ 81,014	\$ 86,202
Revenue Collected in Advance									
Liabilities For Deposits	\$ 423						\$ 5,916	\$ 6,339	\$ 6,128
Jury Fees - Non-Interest							\$ 825	\$ 825	\$ 825
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (12,250)						\$ 0	\$ (12,250)	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ (11,827)						\$ 6,741	\$ (5,086)	\$ 6,953
Total Liabilities	\$ 168,881	\$ 4,469	\$ 28,264				\$ 465,622	\$ 667,235	\$ 606,645
Total Fund Balance	\$ 835,498	\$ 539,159	\$ 0					\$ 1,374,657	\$ 2,086,477
Total Liabilities and Fund Balance	\$ 1,004,379	\$ 543,628	\$ 28,264				\$ 465,622	\$ 2,041,892	\$ 2,693,121

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

For the month ended June										
Fiscal Year 2013/14									2012/13	
	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	\$ 469,581	\$ 139,678					\$ 609,258	\$ 945,530	\$ 525,356	\$ 830,647
Traffic & Other Infractions	\$ 111,439	\$ 7,303					\$ 118,742	\$ 35,542	\$ 134,177	\$ 383,615
Other Criminal Cases	\$ 337,213	\$ 10,137					\$ 347,350	\$ 213,802	\$ 412,261	\$ 300,979
Civil	\$ 128,354	\$ 3,790					\$ 132,143	\$ 97,038	\$ 192,581	\$ 68,846
Family & Children Services	\$ 404,272	\$ 138,870			\$ 0		\$ 543,141	\$ 487,488	\$ 513,890	\$ 516,048
Probate, Guardianship & Mental Health Services	\$ 23,349	\$ 29,293					\$ 52,643	\$ 77,128	\$ 33,902	\$ 59,548
Juvenile Dependency Services	\$ 46,625	\$ 256,839					\$ 303,464	\$ 272,682	\$ 299,275	\$ 270,950
Juvenile Delinquency Services	\$ 36,256	\$ 1,049					\$ 37,305	\$ 15,511	\$ 43,393	\$ 35,555
Other Court Operations	\$ 291,702	\$ 68,980					\$ 360,682	\$ 868,605	\$ 356,746	\$ 428,363
Court Interpreters	\$ 2,700	\$ 32,226					\$ 34,926	\$ 39,346	\$ 37,390	\$ 69,458
Jury Services	\$ 378	\$ 24,784	\$ 2,247				\$ 27,409	\$ 17,712	\$ 18,713	\$ 27,380
Security		\$ 12,788					\$ 12,788	\$ 8,369	\$ 11,952	\$ 14,185
Trial Court Operations Program	\$ 1,851,869	\$ 725,736	\$ 2,247		\$ 0		\$ 2,579,852	\$ 3,078,753	\$ 2,579,636	\$ 3,005,574
Enhanced Collections	\$ 79,771	\$ 85,414					\$ 165,185	\$ 207,932	\$ 154,229	\$ 84,486
Other Non-Court Operations									\$ 14	
Non-Court Operations Program	\$ 79,771	\$ 85,414					\$ 165,185	\$ 207,932	\$ 154,243	\$ 84,486
Executive Office	\$ 191,619	\$ 9,765					\$ 201,384	\$ 194,783	\$ 185,290	\$ 193,232
Fiscal Services	\$ 280,524	\$ 16,607					\$ 297,131	\$ 298,699	\$ 325,914	\$ 298,978
Human Resources	\$ 166,961	\$ 8,223					\$ 175,184	\$ 145,436	\$ 158,051	\$ 160,162
Business & Facilities Services		\$ 47,372					\$ 47,372	\$ 45,000	\$ 45,000	\$ 45,000
Information Technology	\$ 103,773	\$ 240,555				\$ (710)	\$ 343,618	\$ 315,395	\$ 142,781	\$ 131,718
Court Administration Program	\$ 742,877	\$ 322,522				\$ (710)	\$ 1,064,689	\$ 999,313	\$ 857,035	\$ 829,090
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,674,517	\$ 1,133,672	\$ 2,247		\$ 0	\$ (710)	\$ 3,809,726	\$ 4,285,998	\$ 3,590,915	\$ 3,919,150

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 2013/14										2012/13	
	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	\$ 2,379,713	\$ 11,208					\$ 2,390,921	\$ 2,396,550	\$ 625,209	\$ 665,742	
Improvement and Modernization Fund	\$ 3,927						\$ 3,927	\$ 3,927		\$ 3,927	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 30,960						\$ 30,960	\$ 48,130	\$ 48,130	\$ 53,347	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 266,806						\$ 266,806	\$ 270,009	\$ 287,962	\$ 254,898	
Other Miscellaneous	\$ 94,129						\$ 94,129	\$ 101,224	\$ 150,532	\$ 110,371	
	<b>\$ 2,775,535</b>	<b>\$ 11,208</b>					<b>\$ 2,786,743</b>	<b>\$ 2,819,840</b>	<b>\$ 1,111,834</b>	<b>\$ 1,088,285</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 115,117				\$ 115,117	\$ 115,856	\$ 104,239	\$ 115,856	
Other AOC Grants			\$ 0				\$ 0	\$ 16,651	\$ 16,651	\$ 13,756	
Non-AOC Grants											
			<b>\$ 115,117</b>				<b>\$ 115,117</b>	<b>\$ 132,507</b>	<b>\$ 120,890</b>	<b>\$ 129,612</b>	
Other Financing Sources											
Interest Income	\$ 5,347	\$ 258					\$ 5,605	\$ 10,003	\$ 10,388	\$ 16,995	
Investment Income											
Donations											
Local Fees	\$ 15,797	\$ 10,882					\$ 26,679	\$ 28,700	\$ 29,744	\$ 35,478	
Non-Fee Revenues	\$ 0	\$ 3,872					\$ 3,872	\$ 2,500	\$ 2,413	\$ 2,920	
Enhanced Collections	\$ 0	\$ 157,614					\$ 157,614	\$ 100,000	\$ 110,522	\$ 58,673	
Escheatment											
Prior Year Revenue	\$ (493,949)	\$ 493,949					\$ 0				
County Program - Restricted		\$ 384					\$ 384	\$ 450	\$ 451	\$ 518	
Reimbursement Other								\$ 500	\$ 2,385	\$ 406	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,892						\$ 1,892	\$ 1,200	\$ 1,277	\$ 1,400	
	<b>\$ (470,914)</b>	<b>\$ 666,960</b>					<b>\$ 196,047</b>	<b>\$ 143,353</b>	<b>\$ 157,181</b>	<b>\$ 116,390</b>	
<b>Total Revenues</b>	<b>\$ 2,304,621</b>	<b>\$ 678,168</b>	<b>\$ 115,117</b>				<b>\$ 3,097,906</b>	<b>\$ 3,095,700</b>	<b>\$ 1,389,905</b>	<b>\$ 1,334,287</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,610,432	\$ 35,145	\$ 25,174				\$ 1,670,751	\$ 1,544,298	\$ 1,542,935	\$ 1,663,541	
Temp Help											
Overtime	\$ 256	\$ 31					\$ 287		\$ 409		
Staff Benefits	\$ 959,578	\$ 31,689	\$ 12,212				\$ 1,003,479	\$ 1,053,148	\$ 971,021	\$ 1,144,542	
	<b>\$ 2,570,266</b>	<b>\$ 66,865</b>	<b>\$ 37,386</b>				<b>\$ 2,674,517</b>	<b>\$ 2,597,446</b>	<b>\$ 2,514,365</b>	<b>\$ 2,808,083</b>	
Operating Expenses and Equipment											
General Expense	\$ 300,102		\$ 1,820				\$ 301,922	\$ 502,642	\$ 167,302	\$ 157,069	
Printing	\$ 9,734		\$ 19				\$ 9,753	\$ 16,232	\$ 16,265	\$ 6,717	
Telecommunications	\$ 22,506						\$ 22,506	\$ 26,252	\$ 21,309	\$ 21,057	
Postage	\$ 17,372		\$ 51				\$ 17,423	\$ 20,916	\$ 20,984	\$ 17,300	
Insurance	\$ 867						\$ 867	\$ 767	\$ 767	\$ 726	
In-State Travel	\$ 5,092						\$ 5,092	\$ 4,822	\$ 4,405	\$ 8,315	
Out-of-State Travel											
Training	\$ 450						\$ 450	\$ 550	\$ 570	\$ 600	
Security Services			\$ 3,840				\$ 3,840	\$ 3,840	\$ 3,840	\$ 4,800	
Facility Operations	\$ 9,822						\$ 9,822	\$ 8,260	\$ 8,933	\$ 7,863	
Utilities											
Contracted Services	\$ 452,423	\$ 83,512	\$ 74,911				\$ 610,846	\$ 677,841	\$ 654,379	\$ 735,373	
Consulting and Professional Services	\$ 49,060		\$ 0				\$ 49,060	\$ 65,221	\$ 65,221	\$ 62,081	
Information Technology	\$ 96,061						\$ 96,061	\$ 153,780	\$ 76,313	\$ 77,527	
Major Equipment	\$ 5,969						\$ 5,969	\$ 200,963		\$ 5,760	
Other Items of Expense	\$ 60						\$ 60	\$ 38	\$ 38	\$ 55	
	<b>\$ 969,520</b>	<b>\$ 83,512</b>	<b>\$ 80,640</b>				<b>\$ 1,133,672</b>	<b>\$ 1,682,124</b>	<b>\$ 1,040,325</b>	<b>\$ 1,105,243</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,247						\$ 2,247	\$ 6,428	\$ 8,313	\$ 5,824	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (7,477)		\$ 7,477				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (710)						\$ (710)		\$ 27,912		
	<b>\$ (5,941)</b>		<b>\$ 7,477</b>				<b>\$ 1,537</b>	<b>\$ 6,428</b>	<b>\$ 36,225</b>	<b>\$ 5,824</b>	
<b>Total Expenditures</b>	<b>\$ 3,533,845</b>	<b>\$ 150,377</b>	<b>\$ 125,504</b>				<b>\$ 3,809,726</b>	<b>\$ 4,285,998</b>	<b>\$ 3,590,915</b>	<b>\$ 3,919,150</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,229,224)	\$ 527,792	\$ (10,387)				\$ (711,820)	\$ (1,190,298)	\$ (2,201,010)	\$ (2,584,863)	
Operating Transfers In (Out)	\$ (10,387)		\$ 10,387				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,075,110	\$ 11,367	\$ 0				\$ 2,086,477	\$ 2,086,477	\$ 4,287,487	\$ 4,287,487	
Ending Balance (Deficit)	\$ 835,498	\$ 539,159	\$ 0				\$ 1,374,657	\$ 896,179	\$ 2,086,477	\$ 1,702,624	

