

## 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

08/11/2015

\_\_\_\_\_  
Date

Del Norte

\_\_\_\_\_  
Court

2014-Q4

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Del Norte

Court

2014-Q4

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-Q4  


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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	24.25	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 Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended June											
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	\$ 2,005,869	\$ 11,208					\$ 2,017,077	\$ 1,859,824	\$ 2,390,921	\$ 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)	\$ 23,731						\$ 23,731	\$ 32,085	\$ 30,960	\$ 48,130	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 264,181						\$ 264,181	\$ 265,104	\$ 266,806	\$ 270,009	
Other Miscellaneous	\$ 94,129						\$ 94,129	\$ 94,129	\$ 94,129	\$ 101,224	
	\$ 2,426,476	\$ 11,208					\$ 2,437,684	\$ 2,255,068	\$ 2,786,743	\$ 2,819,840	
Grants											
AB 1058 Commissioner/Facilitator			\$ 108,057				\$ 108,057	\$ 115,856	\$ 115,117	\$ 115,856	
Other AOC Grants			\$ 35,755				\$ 35,755	\$ 24,000	\$ 0	\$ 16,651	
Non-AOC Grants											
			\$ 143,812				\$ 143,812	\$ 139,856	\$ 115,117	\$ 132,507	
Other Financing Sources											
Interest Income	\$ 569	\$ 1,097					\$ 1,666	\$ 5,550	\$ 5,605	\$ 10,003	
Investment Income											
Donations											
Local Fees	\$ 32,619						\$ 32,619	\$ 26,800	\$ 26,679	\$ 28,700	
Non-Fee Revenues	\$ 1,097	\$ 3,414					\$ 4,512	\$ 4,000	\$ 3,872	\$ 2,500	
Enhanced Collections		\$ 219,731					\$ 219,731	\$ 278,606	\$ 157,614	\$ 100,000	
Escheatment											
Prior Year Revenue									\$ 0		
County Program - Restricted		\$ 432					\$ 432	\$ 400	\$ 384	\$ 450	
Reimbursement Other	\$ 2,199						\$ 2,199			\$ 500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 314						\$ 314	\$ 2,000	\$ 1,892	\$ 1,200	
	\$ 36,797	\$ 224,674					\$ 261,471	\$ 317,356	\$ 198,047	\$ 143,353	
<b>Total Revenues</b>	<b>\$ 2,463,273</b>	<b>\$ 235,882</b>	<b>\$ 143,812</b>				<b>\$ 2,842,967</b>	<b>\$ 2,712,281</b>	<b>\$ 3,097,906</b>	<b>\$ 3,095,700</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,469,445	\$ 122,865	\$ 25,183				\$ 1,617,493	\$ 1,616,166	\$ 1,670,751	\$ 1,544,298	
Temp Help								\$ 28,871			
Overtime	\$ 1,078	\$ 31					\$ 1,109		\$ 287		
Staff Benefits	\$ 728,413	\$ 81,290	\$ 11,913				\$ 821,617	\$ 972,352	\$ 1,003,479	\$ 1,053,148	
	\$ 2,198,936	\$ 204,186	\$ 37,097				\$ 2,440,218	\$ 2,617,389	\$ 2,674,517	\$ 2,597,446	
Operating Expenses and Equipment											
General Expense	\$ 105,611	\$ 1,956	\$ 1,447				\$ 109,014	\$ 102,989	\$ 301,922	\$ 502,642	
Printing	\$ 11,935		\$ 26				\$ 11,960	\$ 9,672	\$ 9,753	\$ 16,232	
Telecommunications	\$ 22,452	\$ 4,250					\$ 26,702	\$ 20,507	\$ 22,506	\$ 26,252	
Postage	\$ 20,642		\$ 51				\$ 20,693	\$ 16,950	\$ 17,423	\$ 20,916	
Insurance	\$ 818						\$ 818	\$ 867	\$ 867	\$ 767	
In-State Travel	\$ 4,749		\$ 1,022				\$ 5,771		\$ 5,092	\$ 4,822	
Out-of-State Travel											
Training	\$ 699		\$ 630				\$ 1,329	\$ 102,676	\$ 450	\$ 550	
Security Services			\$ 3,840				\$ 3,840	\$ 3,840	\$ 3,840	\$ 3,840	
Facility Operations	\$ 37,535	\$ 276					\$ 37,811	\$ 39,930	\$ 9,822	\$ 8,260	
Utilities											
Contracted Services	\$ 406,667	\$ 91,351	\$ 76,829				\$ 574,848	\$ 626,685	\$ 610,846	\$ 677,841	
Consulting and Professional Services	\$ 49,390		\$ 35,755				\$ 85,145	\$ 73,060	\$ 49,060	\$ 65,221	
Information Technology	\$ 169,741	\$ 2,592					\$ 172,333	\$ 212,205	\$ 96,081	\$ 153,780	
Major Equipment									\$ 5,969	\$ 200,963	
Other Items of Expense	\$ 13						\$ 13		\$ 60	\$ 38	
	\$ 830,250	\$ 100,425	\$ 119,601				\$ 1,050,276	\$ 1,209,381	\$ 1,133,672	\$ 1,662,124	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,720						\$ 4,720	\$ 2,247	\$ 2,247	\$ 6,428	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 2,589						\$ 2,589				
Capital Costs											
Internal Cost Recovery	\$ (38,673)	\$ 31,254	\$ 7,419				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (710)		
	\$ (31,364)	\$ 31,254	\$ 7,419				\$ 7,309	\$ 2,247	\$ 1,537	\$ 6,428	
<b>Total Expenditures</b>	<b>\$ 2,997,821</b>	<b>\$ 335,865</b>	<b>\$ 164,117</b>				<b>\$ 3,497,803</b>	<b>\$ 3,829,017</b>	<b>\$ 3,809,726</b>	<b>\$ 4,285,998</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (534,548)	\$ (99,983)	\$ (20,305)				\$ (654,836)	\$ (1,116,736)	\$ (711,820)	\$ (1,190,298)	
Operating Transfers In (Out)	\$ (20,305)		\$ 20,305				\$ 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)	\$ 280,645	\$ 439,176	\$ 0				\$ 719,821	\$ 257,921	\$ 1,374,657	\$ 896,179	



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

	For the month ended June									
	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	\$ 644,053	\$ 142,870					\$ 786,923	\$ 885,044	\$ 609,258	\$ 945,530
Traffic & Other Infractions	\$ 104,977	\$ 7,938					\$ 112,915	\$ 34,462	\$ 118,742	\$ 35,542
Other Criminal Cases	\$ 162,070	\$ 42,500					\$ 204,570	\$ 176,426	\$ 347,350	\$ 213,802
Civil	\$ 27,872	\$ 978					\$ 28,850	\$ 102,727	\$ 132,143	\$ 97,038
Family & Children Services	\$ 348,490	\$ 100,809			\$ 0		\$ 449,299	\$ 446,521	\$ 543,141	\$ 487,488
Probate, Guardianship & Mental Health Services	\$ 4,902	\$ 22,907					\$ 27,809	\$ 45,899	\$ 52,643	\$ 77,128
Juvenile Dependency Services	\$ 5,865	\$ 239,828					\$ 245,694	\$ 275,852	\$ 303,464	\$ 272,682
Juvenile Delinquency Services	\$ 5,437	\$ 175					\$ 5,612	\$ 20,475	\$ 37,305	\$ 15,511
Other Court Operations	\$ 366,098	\$ 59,332					\$ 425,430	\$ 459,520	\$ 360,682	\$ 868,605
Court Interpreters		\$ 24,765					\$ 24,765	\$ 37,227	\$ 34,926	\$ 39,346
Jury Services		\$ 26,982	\$ 4,720				\$ 31,702	\$ 10,215	\$ 27,409	\$ 17,712
Security		\$ 14,376					\$ 14,376	\$ 8,244	\$ 12,788	\$ 8,369
Trial Court Operations Program	\$ 1,669,763	\$ 683,460	\$ 4,720		\$ 0		\$ 2,357,944	\$ 2,502,612	\$ 2,579,852	\$ 3,078,753
Enhanced Collections	\$ 113,170	\$ 88,555					\$ 201,725	\$ 279,209	\$ 165,185	\$ 207,932
Other Non-Court Operations										
Non-Court Operations Program	\$ 113,170	\$ 88,555					\$ 201,725	\$ 279,209	\$ 165,185	\$ 207,932
Executive Office	\$ 203,660	\$ 9,739					\$ 213,400	\$ 185,918	\$ 201,384	\$ 194,783
Fiscal Services	\$ 183,065	\$ 18,666			\$ 0		\$ 201,731	\$ 187,851	\$ 297,131	\$ 298,699
Human Resources	\$ 162,151	\$ 6,519	\$ 2,589				\$ 171,259	\$ 142,569	\$ 175,184	\$ 145,436
Business & Facilities Services		\$ 75,480					\$ 75,480	\$ 77,727	\$ 47,372	\$ 45,000
Information Technology	\$ 108,408	\$ 167,856					\$ 276,265	\$ 453,131	\$ 343,618	\$ 315,395
Court Administration Program	\$ 657,285	\$ 278,260	\$ 2,589		\$ 0		\$ 938,134	\$ 1,047,196	\$ 1,064,689	\$ 999,313
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,440,218	\$ 1,050,276	\$ 7,309		\$ 0		\$ 3,497,803	\$ 3,829,017	\$ 3,809,726	\$ 4,285,998

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

	For the month ended June								2013/14	
	Fiscal Year 2014/15									
	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	\$ (378,064)	\$ 441,963	\$ 0				\$ 12,054	\$ 75,952	\$ 317,262	
Payroll	\$ 0							\$ 0	\$ 0	
Jury										
Revolving	\$ 10,000							\$ 10,000	\$ 10,000	
Other										
Distribution										
Civil Filing Fees							\$ 8,277	\$ 8,277	\$ 0	
Trust							\$ 0	\$ 0	\$ 0	
Credit Card							\$ (701)	\$ (701)	\$ (1,102)	
Cash on Hand										
Cash with County	\$ 0							\$ 0	\$ 0	
Cash Outside of the AOC										
<b>Total Cash</b>	<b>\$ (368,064)</b>	<b>\$ 441,963</b>	<b>\$ 0</b>				<b>\$ 19,630</b>	<b>\$ 93,528</b>	<b>\$ 326,160</b>	
Short Term Investment	\$ 845,283							\$ 492,307	\$ 1,337,590	
Investment in Financial Institution										
<b>Total Investments</b>	<b>\$ 845,283</b>						<b>\$ 492,307</b>	<b>\$ 1,337,590</b>	<b>\$ 1,618,570</b>	
Accrued Revenue	\$ 367	\$ 201					\$ 0	\$ 569	\$ 588	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 3,054							\$ 3,054	\$ 6,933	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 4,340						\$ 0	\$ 4,340	\$ 21,925	
Due From Other Governments	\$ 0							\$ 0	\$ 0	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 39,177	\$ 934	\$ 18,845					\$ 58,956	\$ 50,388	
Trust Due To/From							\$ 37,536	\$ 37,536	\$ 15,102	
Distribution Due To/From							\$ 5,232	\$ 5,232	\$ 2,116	
Civil Filing Fee Due To/From										
General Due To/From	\$ 15							\$ 15	\$ 111	
<b>Total Receivables</b>	<b>\$ 46,954</b>	<b>\$ 1,135</b>	<b>\$ 18,845</b>				<b>\$ 42,768</b>	<b>\$ 109,702</b>	<b>\$ 97,162</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>\$ 524,173</b>	<b>\$ 443,098</b>	<b>\$ 18,845</b>				<b>\$ 554,705</b>	<b>\$ 1,540,820</b>	<b>\$ 2,041,892</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 37,027	\$ 3,922	\$ 14,185					\$ 55,134	\$ 82,187	
Accounts Payable - General	\$ 147	\$ 0	\$ 0				\$ 0	\$ 147	\$ 23,710	
Due to Other Funds	\$ 0	\$ 0	\$ 4,340				\$ 42,783	\$ 47,123	\$ 39,253	
Due to Other Courts										
Due to State										
TC145 Liability							\$ 22,526	\$ 22,526	\$ 12,695	
Due to Other Governments	\$ 5,125		\$ 320					\$ 5,445	\$ 4,595	
AB145 Due to Other Government Agency							\$ 29,885	\$ 29,885	\$ 20,188	
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 1	\$ 1	\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 42,299</b>	<b>\$ 3,922</b>	<b>\$ 18,845</b>				<b>\$ 95,195</b>	<b>\$ 160,261</b>	<b>\$ 182,628</b>	
Civil							\$ 252,738	\$ 252,738	\$ 185,016	
Criminal							\$ 194,259	\$ 194,259	\$ 217,957	
Unreconciled - Civil and Criminal							\$ 300	\$ 300	\$ 300	
Trust Held Outside of the AOC										
Trust Interest Payable							\$ 5,472	\$ 5,472	\$ 5,406	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 452,769</b>	<b>\$ 452,769</b>	<b>\$ 408,679</b>	
Accrued Payroll	\$ 57,321							\$ 57,321	\$ 91,334	
Benefits Payable	\$ 2,213							\$ 2,213	\$ (39,166)	
Deferred Compensation Payable	\$ 500							\$ 500	\$ 0	
Deductions Payable	\$ (5,986)							\$ (5,986)	\$ 28,846	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 54,048</b>							<b>\$ 54,048</b>	<b>\$ 81,014</b>	
Revenue Collected in Advance	\$ 146,384							\$ 146,384		
Liabilities For Deposits	\$ 797						\$ 5,916	\$ 6,712	\$ 6,339	
Jury Fees - Non-Interest							\$ 825	\$ 825	\$ 825	
Fees - Partial Payment & Overpayment										
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ (12,250)	
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 147,181</b>						<b>\$ 6,741</b>	<b>\$ 153,921</b>	<b>\$ (5,086)</b>	
<b>Total Liabilities</b>	<b>\$ 243,527</b>	<b>\$ 3,922</b>	<b>\$ 18,845</b>				<b>\$ 554,705</b>	<b>\$ 820,899</b>	<b>\$ 667,235</b>	
<b>Total Fund Balance</b>	<b>\$ 280,645</b>	<b>\$ 439,176</b>	<b>\$ 0</b>					<b>\$ 719,821</b>	<b>\$ 1,374,657</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 524,173</b>	<b>\$ 443,098</b>	<b>\$ 18,845</b>				<b>\$ 554,705</b>	<b>\$ 1,540,820</b>	<b>\$ 2,041,892</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	-	-	-	439,176	-	-	-	-	-	439,176
Committed	-	190,444	190,444	-	-	-	-	-	-	190,444
Assigned	-	90,201	90,201	-	-	-	-	-	-	90,201
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 280,645</b>	<b>\$ 280,645</b>	<b>\$ 439,176</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 719,821</b>