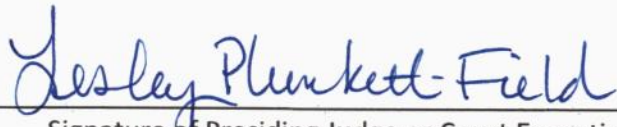


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

04/16/2024

Date

Del Norte

Court

2023-24 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Del Norte

Court

2023-24 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Del Norte

Court

2023-24 Q3

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	28.63	21.5	21.5	20.5	

¹ Total 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 2023/24							2022/23	
	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							
ASSETS									
Operations	\$ (899,585)	\$ 887,019	\$ (57,648)			\$ 2,070	\$ (58,144)	\$ (58,031)	
Payroll	\$ (48)						\$ (48)	\$ 0	
Jury									
Revolving	\$ 10,000						\$ 10,000	\$ 10,000	
Other									
Distribution							\$ (10,587)	\$ (10,587)	
Civil Filing Fees							\$ 0	\$ 0	
Trust							\$ (554)	\$ (8,709)	
Credit Card									
Cash on Hand	\$ 800						\$ 800	\$ 800	
Cash with County	\$ 0		\$ 0				\$ 0	\$ 0	
Cash Outside of the JCC	\$ 0						\$ 10,000	\$ 10,000	
Cash Equivalents	\$ 2,217,278						\$ 109,261	\$ 2,326,539	
Total Cash and Cash Equivalents	\$ 1,338,445	\$ 887,019	\$ (57,648)				\$ 110,191	\$ 2,278,007	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0	\$ 1,115					\$ 1,115	\$ 256	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 10,000						\$ 0	\$ 10,000	
Due From Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 23,918				\$ 23,918	\$ 9,945	
Trust Due To/From							\$ 100	\$ 882	
Distribution Due To/From							\$ 2,535	\$ 210	
Civil Filing Fee Due To/From									
General Due To/From	\$ 570						\$ 570	\$ 645	
Total Receivables	\$ 10,570	\$ 1,115	\$ 23,918				\$ 2,835	\$ 38,238	
Prepaid Expenses - General	\$ 213,349							\$ 213,349	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 213,349							\$ 213,349	
Other Assets									
Total Other Assets									
Total Assets	\$ 1,562,364	\$ 888,134	\$ (33,730)				\$ 112,826	\$ 2,529,594	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	
Due to Other Funds	\$ (174)	\$ 0	\$ 376			\$ 13,003	\$ 13,205	\$ 11,737	
Due to Other Courts	\$ 0						\$ 0	\$ 0	
Due to State	\$ 0						\$ 0	\$ 9,579	
TC145 Liability						\$ 15,886	\$ 15,686	\$ 11,694	
Due to Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency						\$ 12,063	\$ 12,063	\$ 15,370	
Due to Other Public Agencies						\$ 0	\$ 0	\$ 0	
Sales and Use Tax									
Interest						\$ 512	\$ 512	\$ 674	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ (174)	\$ 0	\$ 376				\$ 41,264	\$ 41,466	
Civil						\$ 450	\$ 450	\$ 40,115	
Criminal						\$ 63,577	\$ 63,577	\$ 114,204	
Unreconciled - Civil and Criminal						\$ 100	\$ 100		
Trust Held Outside of the JCC									
Trust Interest Payable						\$ 1,263	\$ 1,263	\$ 1,150	
Miscellaneous Trust									
Total Trust Deposits							\$ 65,390	\$ 65,390	
Accrued Payroll	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 2,724						\$ 2,724	\$ (11,122)	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ (6,279)						\$ (6,279)	\$ (86)	
Payroll Clearing								\$ 0	
Total Payroll Liabilities	\$ (3,555)	\$ 0					\$ (3,555)	\$ (11,208)	
Revenue Collected in Advance	\$ 0	\$ 0					\$ 0	\$ 0	
Liabilities For Deposits	\$ 4,316		\$ 160			\$ 6,072	\$ 10,548	\$ 8,062	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment						\$ 100	\$ 100	\$ 100	
Uncleared Collections	\$ 0					\$ 0	\$ 0	\$ (3,597)	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,316	\$ 0	\$ 160				\$ 6,172	\$ 4,565	
Total Liabilities	\$ 586	\$ 0	\$ 536				\$ 112,826	\$ 113,949	
Total Fund Balance	\$ 1,561,778	\$ 888,134	\$ (34,266)				\$ 2,416,646	\$ 2,745,575	
Total Liabilities and Fund Balance	\$ 1,562,364	\$ 888,134	\$ (33,730)				\$ 112,826	\$ 2,943,456	

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								2022/23		
	Fiscal Year 2023/24									2022/23	
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue										
	Non-Grant	Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,968,883	\$ 15,043					\$ 2,983,926	\$ 3,524,972	\$ 2,925,890	\$ 3,623,345	
Improvement and Modernization Fund								\$ 48,427	\$ 0	\$ 3,427	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 39,404						\$ 39,404	\$ 52,538	\$ 46,072	\$ 61,429	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 776,593						\$ 776,593	\$ 127,439	\$ 740,667	\$ 776,499	
Other Miscellaneous	\$ 94,130	\$ 555,730					\$ 649,860	\$ 94,130	\$ 592,514	\$ 592,514	
	\$ 3,879,010	\$ 570,773					\$ 4,449,783	\$ 3,847,506	\$ 4,305,144	\$ 5,057,214	
Grants											
AB 1058 Commissioner/Facilitator			\$ 24,375				\$ 24,375	\$ 137,042	\$ 43,413	\$ 136,486	
Other Judicial Council Grants			\$ 8,724				\$ 8,724	\$ 17,448	\$ 30,289	\$ 17,448	
Non-Judicial Council Grants											
			\$ 33,099				\$ 33,099	\$ 154,490	\$ 73,702	\$ 153,934	
Other Financing Sources											
Interest Income	\$ 83,480	\$ 42,472					\$ 125,951	\$ 38,151	\$ 73,893	\$ 10,000	
Investment Income											
Donations											
Local Fees	\$ 910	\$ 2,420					\$ 3,330	\$ 8,870	\$ 5,862	\$ 9,050	
Non-Fee Revenues		\$ 289					\$ 289	\$ 2,500	\$ 2,791	\$ 2,500	
Enhanced Collections		\$ 42,271					\$ 42,271	\$ 28,827	\$ 124,615		
Escheatment											
Prior Year Revenue	\$ 8,736	\$ (8,255)	\$ (446)				\$ 35		\$ (48,742)		
County Program - Restricted		\$ 98					\$ 98	\$ 400,175	\$ 47	\$ 250	
Reimbursement Other	\$ 0						\$ 0	\$ 2,400	\$ 384	\$ 520	
Sale of Fixed Assets											
Other Miscellaneous	\$ 51						\$ 51	\$ 100	\$ 41	\$ 50	
	\$ 93,177	\$ 79,295	\$ (446)				\$ 172,026	\$ 481,023	\$ 158,691	\$ 22,370	
Total Revenues	\$ 3,972,187	\$ 650,068	\$ 32,653				\$ 4,654,908	\$ 4,483,019	\$ 4,537,536	\$ 5,233,518	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,126,742	\$ 50,185					\$ 1,176,927	\$ 1,624,426	\$ 1,123,711	\$ 1,601,882	
Temp Help											
Overtime	\$ 1,274						\$ 1,274	\$ 2,000	\$ 2,011	\$ 2,000	
Staff Benefits	\$ 865,421	\$ 45,105					\$ 910,527	\$ 1,092,948	\$ 828,797	\$ 1,188,528	
	\$ 1,993,437	\$ 95,290					\$ 2,088,727	\$ 2,719,374	\$ 1,952,519	\$ 2,792,410	
Operating Expenses and Equipment											
General Expense	\$ 254,799	\$ 3,065	\$ 1,390				\$ 259,254	\$ 455,507	\$ 512,563	\$ 856,463	
Printing	\$ 6,121						\$ 6,121	\$ 23,347	\$ 15,176	\$ 12,214	
Telecommunications	\$ 20,022	\$ 12,670					\$ 32,692	\$ 46,615	\$ 32,555	\$ 38,797	
Postage	\$ 16,145						\$ 16,145	\$ 16,547	\$ 9,959	\$ 17,448	
Insurance	\$ 1,819						\$ 1,819	\$ 1,543	\$ 1,543	\$ 1,398	
In-State Travel	\$ 18,322		\$ 1,825				\$ 20,147	\$ 19,515	\$ 6,792	\$ 3,000	
Out-of-State Travel											
Training	\$ 495						\$ 495	\$ 1,900	\$ 3,115	\$ 10,000	
Security Services			\$ 1,800				\$ 1,800	\$ 3,960	\$ 1,720	\$ 3,840	
Facility Operations	\$ 18,992						\$ 18,992	\$ 8,693	\$ 5,684	\$ 13,131	
Utilities											
Contracted Services	\$ 248,017	\$ 3,930	\$ 55,445				\$ 307,392	\$ 437,793	\$ 276,460	\$ 451,023	
Consulting and Professional Services	\$ 33,255	\$ 103,441	\$ 8,724				\$ 145,420	\$ 466,478	\$ 178,751	\$ 585,832	
Information Technology	\$ 82,252						\$ 82,252	\$ 330,675	\$ 59,334	\$ 173,503	
Major Equipment	\$ 647,150						\$ 647,150	\$ 796,672	\$ 223,840	\$ 792,118	
Other Items of Expense											
	\$ 1,347,390	\$ 123,105	\$ 68,983				\$ 1,539,479	\$ 2,809,245	\$ 1,325,492	\$ 2,938,766	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 305						\$ 305	\$ 1,320	\$ 799	\$ 5,643	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 1,043						\$ 1,043				
Capital Costs										\$ 135,000	
Internal Cost Recovery	\$ (9,773)	\$ 9,773					\$ 0	\$ 8,000	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 2,457	\$ 260	\$ (1,734)				\$ 983	\$ 486	\$ (31,050)		
	\$ (5,988)	\$ 10,033	\$ (1,734)				\$ 2,331	\$ 9,806	\$ (30,251)	\$ 140,643	
Total Expenditures	\$ 3,334,859	\$ 228,428	\$ 87,250				\$ 3,630,537	\$ 5,338,425	\$ 3,247,750	\$ 5,871,818	
Excess (Deficit) of Revenues Over Expenditures	\$ 637,328	\$ 421,639	\$ (34,597)				\$ 1,024,370	\$ (855,406)	\$ 1,289,777	\$ (638,300)	
Operating Transfers In (Out)	\$ (331)		\$ 331				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 924,781	\$ 466,495	\$ 0				\$ 1,391,275	\$ 1,391,275	\$ 1,455,798	\$ 1,455,798	
Ending Balance (Deficit)	\$ 1,561,776	\$ 888,134	\$ (34,266)				\$ 2,415,646	\$ 535,869	\$ 2,745,575	\$ 817,498	

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

	For the month ended March									
	Fiscal Year 2023/24							2022/23		
	Personnel 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	\$ 756,909	\$ 401,643				\$ 0	\$ 1,158,552	\$ 1,354,860	\$ 868,850	\$ 1,214,865
Traffic & Other Infractions		\$ 2,950					\$ 2,950	\$ 8,776	\$ 2,634	\$ 7,186
Other Criminal Cases	\$ 150,447	\$ (5,763)					\$ 144,685	\$ 620,930	\$ 267,478	\$ 961,312
Civil	\$ 156,156	\$ 14,548					\$ 170,704	\$ 362,273	\$ 210,512	\$ 421,658
Family & Children Services	\$ 109,413	\$ 57,955				\$ 1,849	\$ 169,216	\$ 265,577	\$ 205,272	\$ 445,231
Probate, Guardianship & Mental Health Services								\$ 39,485	\$ 38,171	\$ 158,424
Juvenile Dependency Services		\$ 4,592					\$ 4,592	\$ 89,203	\$ 52,188	\$ 200,316
Juvenile Delinquency Services									\$ 37	
Other Court Operations	\$ 259,087	\$ 254,797					\$ 513,883	\$ 643,810	\$ 752,207	\$ 754,631
Court Interpreters		\$ 17,205					\$ 17,205	\$ 35,974	\$ 27,124	\$ 61,636
Jury Services		\$ 18,734	\$ 305				\$ 19,039	\$ 61,182	\$ 15,661	\$ 19,347
Security		\$ 3,006					\$ 3,006	\$ 1,150	\$ 48,762	\$ 6,200
Trial Court Operations Program	\$ 1,432,012	\$ 769,667	\$ 305			\$ 1,849	\$ 2,203,832	\$ 3,483,219	\$ 2,488,897	\$ 4,250,806
Enhanced Collections	\$ 95,290	\$ 8,940			\$ 9,773	\$ 280	\$ 114,283	\$ 159,844	\$ 138,611	\$ 193,683
Other Non-Court Operations										
Non-Court Operations Program	\$ 95,290	\$ 8,940			\$ 9,773	\$ 280	\$ 114,283	\$ 159,844	\$ 138,611	\$ 193,683
Executive Office	\$ 228,644	\$ 13,150					\$ 241,794	\$ 437,514	\$ 209,386	\$ 424,364
Fiscal Services	\$ 127,895	\$ 14,563			\$ (9,773)		\$ 132,684	\$ 210,172	\$ 127,363	\$ 199,067
Human Resources	\$ 87,535	\$ 5,989	\$ 1,043				\$ 94,568	\$ 6,091	\$ 96,690	\$ 7,905
Business & Facilities Services		\$ 19,014					\$ 19,014	\$ 198,290	\$ 13,885	\$ 494,391
Information Technology	\$ 117,352	\$ 708,156				\$ (1,146)	\$ 824,362	\$ 843,295	\$ 172,927	\$ 301,602
Court Administration Program	\$ 561,426	\$ 760,871	\$ 1,043		\$ (9,773)	\$ (1,146)	\$ 1,312,421	\$ 1,695,362	\$ 620,251	\$ 1,427,329
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,088,727	\$ 1,539,479	\$ 1,348		\$ 0	\$ 983	\$ 3,630,537	\$ 5,338,425	\$ 3,247,759	\$ 5,871,818