

**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

05/08/2012  
\_\_\_\_\_  
Date

DEL NORTE  
\_\_\_\_\_  
Court

FY1112-Q3  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

DEL NORTE

Court

FY1112-Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

DEL NORTE

Court

FY1112-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)	31.25			27.50	

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Del Norte Superior Court  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)

	For the month ended Mar							2010/11	
	Fiscal Year 2011/12								
	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	\$ 48,662	\$ 453	\$ (76,431)				\$ 382	\$ (26,933)	\$ (23,662)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution							\$ 11,424	\$ 11,424	\$ 12,415
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 245,559	\$ 245,559	\$ 295,044
Credit Card									
Cash on Hand									
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 58,662</b>	<b>\$ 453</b>	<b>\$ (76,431)</b>				<b>\$ 257,365</b>	<b>\$ 240,050</b>	<b>\$ 293,797</b>
Short Term Investment	\$ 4,259,455							\$ 4,490,002	\$ 4,544,030
Investment in Financial Institution							\$ 230,547		
<b>Total Investments</b>	<b>\$ 4,259,455</b>						<b>\$ 230,547</b>	<b>\$ 4,490,002</b>	<b>\$ 4,544,030</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 12,396							\$ 12,396	\$ 18,281
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 14,518
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0		\$ 66,658					\$ 66,658	\$ 61,419
Trust Due To/From							\$ 11,747	\$ 11,747	
Distribution Due To/From							\$ 4,314	\$ 4,314	
Civil Filing Fee Due To/From									
General Due To/From	\$ 111							\$ 111	
<b>Total Receivables</b>	<b>\$ 12,506</b>	<b>\$ 0</b>	<b>\$ 66,658</b>				<b>\$ 16,061</b>	<b>\$ 95,226</b>	<b>\$ 94,218</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>\$ 4,330,624</b>	<b>\$ 453</b>	<b>\$ (9,772)</b>				<b>\$ 503,973</b>	<b>\$ 4,825,277</b>	<b>\$ 4,932,045</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 188
Due to Other Funds	\$ 0		\$ 0				\$ 16,171	\$ 16,171	\$ 14,518
Due to Other Courts									
Due to State									
TC145 Liability							\$ 20,266	\$ 20,266	\$ 40,274
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 45,363	\$ 45,363	\$ 23,362
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 23	\$ 23	\$ 48
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 0</b>		<b>\$ 0</b>				<b>\$ 81,823</b>	<b>\$ 81,823</b>	<b>\$ 78,389</b>
Civil							\$ 237,330	\$ 237,330	\$ 277,778
Criminal							\$ 172,421	\$ 172,421	\$ 119,186
Unreconciled - Civil and Criminal							\$ 300	\$ 300	\$ 300
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 4,850	\$ 4,850	\$ 4,558
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 414,901</b>	<b>\$ 414,901</b>	<b>\$ 401,822</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (17,678)		\$ 0					\$ (17,678)	\$ (8,971)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 43,437							\$ 43,437	\$ (15,800)
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 25,759</b>		<b>\$ 0</b>					<b>\$ 25,759</b>	<b>\$ (24,771)</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,334						\$ 5,741	\$ 7,074	\$ 7,799
Jury Fees - Non-Interest							\$ 1,275	\$ 1,275	\$ 1,725
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 233	\$ 233	\$ 1,138
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,334</b>						<b>\$ 7,249</b>	<b>\$ 8,582</b>	<b>\$ 10,662</b>
<b>Total Liabilities</b>	<b>\$ 27,093</b>		<b>\$ 0</b>				<b>\$ 503,973</b>	<b>\$ 531,066</b>	<b>\$ 466,103</b>
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 61,644	\$ 125						\$ 61,769	\$ 1,449,128
Fund Balance - Committed	\$ 670,500							\$ 670,500	
Fund Balance - Assigned	\$ 3,621,200							\$ 3,621,200	\$ 2,935,988
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (49,813)	\$ 328	\$ (9,772)					\$ (59,258)	\$ 80,826
<b>Total Fund Balance</b>	<b>\$ 4,303,531</b>	<b>\$ 453</b>	<b>\$ (9,772)</b>					<b>\$ 4,294,211</b>	<b>\$ 4,465,942</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,330,624</b>	<b>\$ 453</b>	<b>\$ (9,772)</b>				<b>\$ 503,973</b>	<b>\$ 4,825,277</b>	<b>\$ 4,932,045</b>

Del Norte Superior Court  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended Mar											
Fiscal Year 2011/12										2010/11	
	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	\$ 2,013,375						\$ 2,013,375	\$ 2,708,281	\$ 2,379,079	\$ 3,279,538	
Trial Court Improvement Fund								\$ 3,927		\$ 3,927	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 37,090						\$ 37,090	\$ 26,969	\$ 30,440	\$ 64,714	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 194,242						\$ 194,242	\$ 258,590	\$ 201,482	\$ 266,937	
Other Miscellaneous								\$ 62,535			
	\$ 2,244,707						\$ 2,244,707	\$ 3,060,302	\$ 2,611,001	\$ 3,615,116	
Grants											
AB 1058 Commissioner/Facilitator			\$ 66,607				\$ 66,607	\$ 116,737	\$ 61,804	\$ 116,737	
Other AOC Grants			\$ 0				\$ 0	\$ 16,000		\$ 12,000	
Non-AOC Grants											
			\$ 66,607				\$ 66,607	\$ 132,737	\$ 61,804	\$ 128,737	
Other Financing Sources											
Interest Income	\$ 9,050	\$ 0					\$ 9,050	\$ 21,708	\$ 10,834	\$ 32,000	
Investment Income											
Donations											
Local Fees	\$ 23,160						\$ 23,160	\$ 31,752	\$ 22,984	\$ 32,175	
Non-Fee Revenues	\$ 2,195						\$ 2,195	\$ 2,464	\$ 1,724	\$ 5,000	
Enhanced Collections	\$ 29,593						\$ 29,593	\$ 53,716	\$ 35,435		
Escheatment											
Prior Year Revenue	\$ 10,990						\$ 10,990		\$ (46,498)		
County Program - Restricted		\$ 327					\$ 327	\$ 441	\$ 354	\$ 350	
Reimbursement Other	\$ 406						\$ 406	\$ 480			
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,084						\$ 1,084	\$ 1,999	\$ 942	\$ 1,000	
	\$ 76,478	\$ 328					\$ 76,805	\$ 112,560	\$ 25,774	\$ 70,525	
<b>Total Revenues</b>	<b>\$ 2,321,185</b>	<b>\$ 328</b>	<b>\$ 66,607</b>				<b>\$ 2,388,119</b>	<b>\$ 3,305,599</b>	<b>\$ 2,688,580</b>	<b>\$ 3,814,378</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,083,963		\$ 13,108				\$ 1,097,070	\$ 1,363,389	\$ 1,134,144	\$ 1,514,809	
Temp Help											
Overtime	\$ 1,316						\$ 1,316		\$ 1,461		
Staff Benefits	\$ 584,368		\$ 6,461				\$ 590,829	\$ 1,152,383	\$ 581,943	\$ 1,121,400	
	\$ 1,669,647		\$ 19,569				\$ 1,689,216	\$ 2,515,772	\$ 1,717,538	\$ 2,636,209	
Operating Expenses and Equipment											
General Expense	\$ 123,354		\$ 444				\$ 123,799	\$ 153,319	\$ 117,539	\$ 167,422	
Printing	\$ 5,627						\$ 5,627	\$ 11,579	\$ 8,731	\$ 13,584	
Telecommunications	\$ 14,087						\$ 14,087	\$ 21,915	\$ 13,387	\$ 17,887	
Postage	\$ 13,590		\$ 93				\$ 13,684	\$ 13,563	\$ 10,435	\$ 65,176	
Insurance	\$ 726						\$ 726	\$ 722	\$ 722	\$ 698	
In-State Travel	\$ 6,754		\$ 406				\$ 7,160	\$ 5,508	\$ 2,246	\$ 5,653	
Out-of-State Travel											
Training	\$ 325		\$ 275				\$ 600	\$ 878	\$ 478	\$ 1,059	
Security Services			\$ 3,520				\$ 3,520	\$ 7,680	\$ 217,120	\$ 296,383	
Facility Operations	\$ 6,385						\$ 6,385	\$ 7,338	\$ 5,401	\$ 9,384	
Utilities											
Contracted Services	\$ 439,529		\$ 52,124				\$ 491,652	\$ 703,847	\$ 421,940	\$ 597,423	
Consulting and Professional Services	\$ 32,100		\$ 0				\$ 32,100	\$ 72,575	\$ 32,250	\$ 60,900	
Information Technology	\$ 57,363						\$ 57,363	\$ 103,421	\$ 64,099	\$ 150,691	
Major Equipment	\$ 5,760						\$ 5,760			\$ 5,678	
Other Items of Expense	\$ 55						\$ 55	\$ 412	\$ 201		
	\$ 705,656		\$ 56,862				\$ 762,518	\$ 1,102,757	\$ 894,548	\$ 1,391,938	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,643						\$ 3,643	\$ 6,009	\$ 3,740	\$ 2,995	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ (8,000)						\$ (8,000)		\$ 1,926		
	\$ (4,357)						\$ (4,357)	\$ 6,009	\$ 5,666	\$ 2,995	
<b>Total Expenditures</b>	<b>\$ 2,370,946</b>		<b>\$ 76,431</b>				<b>\$ 2,447,377</b>	<b>\$ 3,624,538</b>	<b>\$ 2,617,753</b>	<b>\$ 4,031,142</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (49,762)	\$ 328	\$ (9,824)				\$ (59,258)	\$ (318,939)	\$ 80,826	\$ (216,764)	
Operating Transfers In (Out)	\$ (51)		\$ 51				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 4,353,344	\$ 125	\$ 0				\$ 4,353,469	\$ 4,353,469	\$ 4,385,116	\$ 4,385,116	
Ending Balance (Deficit)	\$ 4,303,531	\$ 453	\$ (9,772)				\$ 4,294,211	\$ 4,034,530	\$ 4,465,942	\$ 4,168,352	

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

For the month ended Mar										
Fiscal Year 2011/12										
2010/11										
	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	\$ 231,899	\$ 114,712					\$ 346,611	\$ 804,874	\$ 443,917	\$ 811,634
Traffic & Other Infractions	\$ 134,259	\$ 7,392					\$ 141,651	\$ 348,550	\$ 128,913	\$ 341,388
Other Criminal Cases	\$ 266,893	\$ 8,959				\$ (8,000)	\$ 287,852	\$ 176,413	\$ 291,167	\$ 188,701
Civil	\$ 105,306	\$ 18,870					\$ 123,976	\$ 106,485	\$ 96,048	\$ 50,627
Family & Children Services	\$ 265,153	\$ 126,317					\$ 391,470	\$ 467,915	\$ 363,987	\$ 504,053
Probate, Guardianship & Mental Health Services	\$ 17,544	\$ 9,142					\$ 26,687	\$ 55,444	\$ 30,832	\$ 74,552
Juvenile Dependency Services	\$ 28,705	\$ 157,129					\$ 185,834	\$ 246,314	\$ 172,335	\$ 220,496
Juvenile Delinquency Services	\$ 23,569	\$ 801					\$ 24,369	\$ 34,038	\$ 23,137	\$ 32,680
Other Court Operations	\$ 191,834	\$ 48,913					\$ 238,747	\$ 424,492	\$ 223,497	\$ 397,298
Court Interpreters	\$ 2,576	\$ 40,869					\$ 43,445	\$ 44,163	\$ 29,178	\$ 64,595
Jury Services	\$ 2,215	\$ 6,978	\$ 3,643				\$ 12,834	\$ 29,231	\$ 10,991	\$ 23,359
Security		\$ 5,843					\$ 5,843	\$ 11,740	\$ 219,741	\$ 301,522
	<b>\$ 1,269,952</b>	<b>\$ 543,722</b>	<b>\$ 3,643</b>			<b>\$ (8,000)</b>	<b>\$ 1,809,318</b>	<b>\$ 2,749,439</b>	<b>\$ 2,033,754</b>	<b>\$ 3,011,045</b>
Trial Court Operations Program										
Enhanced Collections		\$ 56,230					\$ 56,230	\$ 92,935	\$ 60,774	\$ 50,000
Other Non-Court Operations		\$ 84					\$ 84			\$ 900
		<b>\$ 56,314</b>					<b>\$ 56,314</b>	<b>\$ 92,935</b>	<b>\$ 60,774</b>	<b>\$ 50,900</b>
Non-Court Operations Program										
Executive Office	\$ 123,210	\$ 5,011					\$ 128,221	\$ 187,007	\$ 127,222	\$ 233,686
Fiscal Services	\$ 186,904	\$ 15,285					\$ 202,189	\$ 307,938	\$ 208,376	\$ 336,816
Human Resources	\$ 109,150	\$ 5,902					\$ 115,052	\$ 122,280	\$ 90,297	\$ 151,875
Business & Facilities Services		\$ 30,265					\$ 30,265	\$ 45,282	\$ 30,547	\$ 45,000
Information Technology		\$ 106,019					\$ 106,019	\$ 119,857	\$ 66,784	\$ 202,010
Court Administration Program	<b>\$ 419,264</b>	<b>\$ 182,482</b>					<b>\$ 581,746</b>	<b>\$ 782,184</b>	<b>\$ 523,226</b>	<b>\$ 969,197</b>
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,689,216</b>	<b>\$ 762,518</b>	<b>\$ 3,643</b>			<b>\$ (8,000)</b>	<b>\$ 2,447,377</b>	<b>\$ 3,624,538</b>	<b>\$ 2,617,753</b>	<b>\$ 4,031,142</b>

2353