

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.

Date _____

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Del Norte	Court
2024-25 Q2	Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Del Norte

Court

2024-25 Q2

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	28.8	23	22		

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 December								2023/24
	Fiscal Year 2024/25								
	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 Payroll	\$ (635,186)	\$ 668,953	\$ (31,484)				\$ 2,964	\$ 5,246	\$ (2,817)
Jury	\$ 0							\$ 0	\$ (2,304)
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees									
Trust									
Credit Card									
Cash on Hand	\$ 800							\$ 800	\$ 800
Cash with County	\$ 0		\$ 0					\$ 0	\$ 391
Cash Outside of the JCC	\$ 0						\$ 10,000	\$ 10,000	\$ 10,000
Cash Held with the JCC									
Cash Equivalents	\$ 2,213,954						\$ 106,048	\$ 2,320,002	\$ 2,903,173
Total Cash and Cash Equivalents	\$ 1,589,568	\$ 668,953	\$ (31,484)				\$ 114,389	\$ 2,341,425	\$ 2,918,075
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue									
Accounts Receivable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0	\$ 3,210						\$ 3,210	\$ 1,115
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 10,000						\$ 0	\$ 10,000	\$ 10,000
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 446
Trust Due To/From							\$ 495	\$ 495	\$ 462
Distribution Due To/From							\$ 1,859	\$ 1,859	\$ 252
Civil Filing Fee Due To/From									
General Due To/From	\$ 692							\$ 692	\$ 1,113
Total Receivables	\$ 10,692	\$ 3,210	\$ 0				\$ 2,354	\$ 16,257	\$ 13,388
Prepaid Expenses - General	\$ 58,805							\$ 58,805	\$ 213,349
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 58,805							\$ 58,805	\$ 213,349
Other Assets									
Total Other Assets									
Total Assets	\$ 1,659,065	\$ 672,163	\$ (31,484)				\$ 116,743	\$ 2,416,486	\$ 3,144,813
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 70	\$ 0				\$ 12,976	\$ 13,046	\$ 11,827
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 98,572	\$ 95,233					\$ 18,648	\$ 193,805	\$ 63,114
TC145 Liability								\$ 18,648	\$ 13,660
Due to Other Governments	\$ 0		\$ 0				\$ 15,720	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 15,720	\$ 15,720	\$ 3,825
Due to Other Public Agencies							\$ 0	\$ 0	\$ 0
Sales and Use Tax								\$ 0	\$ 0
Interest							\$ 465	\$ 465	\$ 474
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 98,572	\$ 95,303	\$ 0				\$ 47,809	\$ 241,684	\$ 92,900
Civil									
Criminal	\$ 0						\$ 0	\$ 0	\$ 105
Unreconciled - Civil and Criminal							\$ 61,093	\$ 61,093	\$ 74,322
Trust Held Outside of the JCC							\$ 100	\$ 100	\$ 0
Trust Interest Payable							\$ 1,568	\$ 1,568	\$ 1,319
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 62,761	\$ 62,761	\$ 75,747
Accrued Payroll									
Benefits Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deferred Compensation Payable	\$ 78,382							\$ 78,382	\$ 2,234
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ (2,916)							\$ (2,916)	\$ 639
Total Payroll Liabilities	\$ 75,466	\$ 0						\$ 75,466	\$ 2,874
Revenue Collected in Advance									
Liabilities For Deposits	\$ 0							\$ 0	\$ 0
Jury Fees - Non-Interest	\$ 4,492		\$ 160				\$ 6,072	\$ 10,724	\$ 10,492
Fees - Partial Payment & Overpayment							\$ 100	\$ 100	\$ 100
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,492		\$ 160				\$ 6,172	\$ 10,824	\$ 10,592
Total Liabilities	\$ 178,529	\$ 95,303	\$ 160				\$ 116,743	\$ 390,735	\$ 182,112
Total Fund Balance	\$ 1,480,536	\$ 576,860	\$ (31,644)					\$ 2,025,751	\$ 2,962,700
Total Liabilities and Fund Balance	\$ 1,659,065	\$ 672,163	\$ (31,484)				\$ 116,743	\$ 2,416,486	\$ 3,144,813

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 December										
	Fiscal Year 2024/25										2023/24
	Governmental Funds					Fiduciary Funds	Proprietary 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									
REVENUES State Financing Sources Trial Court Trust Fund Improvement and Modernization Fund Judges' Compensation (0150019) Court Interpreter (0150037) Civil Coordination Reimbursement (0150091) MOU Reimbursements (0150010 and General) Other Miscellaneous	\$ 2,509,861 \$ (13,052)	\$ 3,811						\$ 2,513,672 \$ (13,052)	\$ 3,731,714	\$ 2,486,552	\$ 3,524,972 \$ 48,427
	\$ 20,903							\$ 20,903	\$ 41,806	\$ 26,269	\$ 52,538
	\$ 88,306 \$ 94,130	\$ 223,384						\$ 88,306 \$ 317,514	\$ 61,173 \$ 223,384	\$ 682,182 \$ 649,860	\$ 127,439 \$ 94,130
	\$ 2,700,149	\$ 227,195						\$ 2,927,344	\$ 4,058,077	\$ 3,844,863	\$ 3,847,506
			\$ (2)					\$ (2)	\$ 137,042 \$ 53,639	\$ 457 \$ 8,724	\$ 137,042 \$ 17,448
			\$ (2)					\$ (2)	\$ 190,681	\$ 9,181	\$ 154,490
	\$ 51,598	\$ 1,513						\$ 53,111	\$ 75,000	\$ 92,173	\$ 38,151
	\$ 870	\$ 904 \$ 718 \$ 69,079						\$ 1,774 \$ 718 \$ 69,079	\$ 6,175 \$ 2,000	\$ 2,341 \$ 289 \$ 37,477	\$ 8,870 \$ 2,500 \$ 28,827
	\$ (16,999)	\$ (1,944)	\$ 68					\$ (18,875)		\$ 504 \$ 43 \$ 0	\$ 400,175 \$ 2,400
\$ 375							\$ 375				
\$ 24							\$ 24	\$ 100	\$ 25	\$ 100	
\$ 35,868	\$ 70,270	\$ 68					\$ 106,206	\$ 83,275	\$ 132,852	\$ 481,023	
\$ 2,736,017	\$ 297,465	\$ 66					\$ 3,033,548	\$ 4,332,033	\$ 3,986,896	\$ 4,483,019	
Total Revenues											
EXPENDITURES Personnel Services Salaries - Permanent Temp Help Overtime Staff Benefits											
	\$ 739,246	\$ 44,651						\$ 783,897	\$ 1,785,293	\$ 793,925	\$ 1,624,426
	\$ 34							\$ 34		\$ 1,224	\$ 2,000
	\$ 617,145	\$ 34,457						\$ 651,602	\$ 1,300,778	\$ 473,172	\$ 1,092,948
	\$ 1,356,426	\$ 79,108						\$ 1,435,533	\$ 3,086,071	\$ 1,268,322	\$ 2,719,374
	\$ 98,773	\$ 2,398	\$ 671					\$ 101,842	\$ 221,481 \$ 6,121	\$ 170,446 \$ 0	\$ 455,507 \$ 23,347
	\$ 9,527	\$ 8,913						\$ 18,441	\$ 54,670	\$ 20,522	\$ 46,615
	\$ 6,913							\$ 6,913	\$ 25,938	\$ 9,743	\$ 16,547
	\$ 2,070							\$ 2,070	\$ 1,819	\$ 1,831	\$ 1,543
\$ 7,469							\$ 7,469	\$ 21,807	\$ 8,472	\$ 19,515	
								\$ 5,000 \$ 3,840	\$ 495 \$ 320	\$ 1,900 \$ 3,960	
		\$ 960						\$ 960	\$ 21,992	\$ 8,693	
									\$ 189,222	\$ 437,793	
	\$ 196,619	\$ 7,734	\$ 30,013					\$ 234,366	\$ 508,386	\$ 76,651	\$ 466,478
	\$ 17,050	\$ 0						\$ 17,050	\$ 396,265	\$ 51,119	\$ 330,675
	\$ 83,350							\$ 83,350	\$ 222,876	\$ 602,150	\$ 796,672
	\$ 421,771	\$ 19,046	\$ 31,644					\$ 472,460	\$ 1,490,296	\$ 1,145,861	\$ 2,609,245
	\$ 561							\$ 561	\$ 1,271	\$ 305	\$ 1,320
	\$ 10,484	\$ (2,040)						\$ 8,444	\$ 310,602 \$ 3,126	\$ 0	\$ 8,000
	\$ 11,045	\$ (2,040)						\$ 9,005	\$ 314,999	\$ 983	\$ 486
	\$ 1,789,241	\$ 96,113	\$ 31,644					\$ 1,916,999	\$ 4,891,366	\$ 2,415,471	\$ 5,338,425
	\$ 946,775	\$ 201,352	\$ (31,578)					\$ 1,116,549	\$ (559,333)	\$ 1,571,425	\$ (855,406)
	\$ 66		\$ (66)					\$ 0	\$ 0	\$ 0	\$ 0
	\$ 533,694	\$ 375,508	\$ 0					\$ 909,202	\$ 909,202	\$ 1,391,275	\$ 1,391,275
	\$ 1,480,536	\$ 576,860	\$ (31,644)					\$ 2,025,751	\$ 349,869	\$ 2,962,700	\$ 535,869
	Total Expenditures										
Excess (Deficit) of Revenues Over Expenditures											
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)											
Ending Balance (Deficit)											

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

For the month ended December										
Fiscal Year 2024/25										2023/24
	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 Traffic & Other Infractions Other Criminal Cases Civil Family & Children Services Probate, Guardianship & Mental Health Services Juvenile Dependency Services Juvenile Delinquency Services Other Court Operations Court Interpreters Jury Services Security	\$ 524,792	\$ 181,070 \$ 0				\$ (740)	\$ 705,122 \$ 0	\$ 1,120,840 \$ 179,220	\$ 620,707	\$ 1,354,860 \$ 8,776
	\$ 120,372	\$ 338					\$ 120,710	\$ 573,804	\$ 90,955	\$ 620,930
	\$ 154,247	\$ 9,465					\$ 163,712	\$ 473,331	\$ 113,428	\$ 362,273
	\$ 73,068	\$ 40,009				\$ 139	\$ 113,217	\$ 287,095	\$ 112,601	\$ 265,577
		\$ 683				\$ (263)	\$ 420	\$ 10,344	\$ 2,197	\$ 39,485
	\$ 150,214	\$ 41,741 \$ 12,884	\$ 561			\$ 708	\$ 191,955 \$ 13,591	\$ 677,235 \$ 19,944	\$ 343,991 \$ 9,452	\$ 643,810 \$ 35,974
		\$ 2,522					\$ 561 \$ 2,522	\$ 19,755 \$ 3,026	\$ 305 \$ 741	\$ 61,182 \$ 1,150
	\$ 1,022,694	\$ 288,711	\$ 561			\$ (156)	\$ 1,311,811	\$ 3,364,594	\$ 1,294,375	\$ 3,483,219
	\$ 79,108	\$ 10,132					\$ 89,240	\$ 3,862	\$ 85,194	\$ 159,844
	\$ 79,108	\$ 10,132					\$ 89,240	\$ 3,862	\$ 85,194	\$ 159,844
Enhanced Collections Other Non-Court Operations Non-Court Operations Program	\$ 117,129	\$ 22,456					\$ 139,585	\$ 430,922	\$ 144,233	\$ 437,514
	\$ 103,774	\$ 18,596					\$ 122,370	\$ 81,914	\$ 84,915	\$ 210,172
	\$ 27,678	\$ 83,415				\$ 8,600	\$ 119,693	\$ 102,403	\$ 75,665	\$ 6,091
	\$ 85,150	\$ 1,956 \$ 26,181					\$ 1,956 \$ 111,332	\$ 455,616 \$ 452,056	\$ 14,910 \$ 716,180	\$ 198,290 \$ 843,295
	\$ 333,731	\$ 152,604				\$ 8,600	\$ 494,935	\$ 1,522,911	\$ 1,035,902	\$ 1,695,362
Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program		\$ 21,012					\$ 21,012		\$ 0	
Total	\$ 1,435,533	\$ 472,460	\$ 561			\$ 8,444	\$ 1,916,999	\$ 4,891,366	\$ 2,415,471	\$ 5,338,425