

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.

Lesley Plunkett-Field

Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

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					

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 2024/25								2023/24
	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	\$ (625,394)	\$ 600,159	\$ (25,987)				\$ 2,039	\$ (49,182)	\$ (58,144)
Payroll	\$ (2,300)							\$ (2,300)	\$ (48)
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution							\$ (25,618)	\$ (25,618)	\$ (10,587)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (726)	\$ (726)	\$ (554)
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	\$ 10,000
Cash Held with the JCC									
Cash Equivalents	\$ 1,747,823						\$ 129,479	\$ 1,877,301	\$ 2,326,539
Total Cash and Cash Equivalents	\$ 1,130,929	\$ 600,159	\$ (25,987)				\$ 115,173	\$ 1,820,275	\$ 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	\$ 1,085						\$ 1,085	\$ 1,115
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 10,000						\$ 0	\$ 10,000	\$ 10,000
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 23,918
Trust Due To/From							\$ 728	\$ 728	\$ 100
Distribution Due To/From							\$ 258	\$ 258	\$ 2,535
Civil Filing Fee Due To/From									
General Due To/From	\$ 429							\$ 429	\$ 570
Total Receivables	\$ 10,429	\$ 1,085	\$ 0				\$ 986	\$ 12,500	\$ 38,238
Prepaid Expenses - General	\$ 58,775							\$ 58,775	\$ 213,349
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 58,775							\$ 58,775	\$ 213,349
Other Assets									
Total Other Assets									
Total Assets	\$ 1,200,133	\$ 601,244	\$ (25,987)				\$ 116,159	\$ 1,891,550	\$ 2,529,594
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 32,142	\$ 5,068	\$ 0				\$ 0	\$ 37,210	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 11,415	\$ 11,415	\$ 13,205
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 98,572	\$ 101,137						\$ 199,709	\$ 0
TC145 Liability							\$ 22,252	\$ 22,252	\$ 15,686
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency	\$ 0						\$ 14,930	\$ 14,930	\$ 12,063
Due to Other Public Agencies							\$ 0	\$ 0	\$ 0
Sales and Use Tax									
Interest							\$ 480	\$ 480	\$ 512
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 130,714	\$ 106,205	\$ 0				\$ 49,076	\$ 285,995	\$ 41,466
Civil							\$ 0	\$ 0	\$ 450
Criminal	\$ 0						\$ 59,149	\$ 59,149	\$ 63,577
Unreconciled - Civil and Criminal							\$ 100	\$ 100	\$ 100
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,657	\$ 1,657	\$ 1,263
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 60,906	\$ 60,906	\$ 65,390
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (26,725)	\$ 3,564						\$ (23,160)	\$ 2,724
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 693	\$ 0						\$ 693	\$ (6,279)
Payroll Clearing									
Total Payroll Liabilities	\$ (26,032)	\$ 3,564						\$ (22,468)	\$ (3,555)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 4,522		\$ 160				\$ 6,077	\$ 10,759	\$ 10,548
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 100	\$ 100	\$ 100
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,522		\$ 160				\$ 6,177	\$ 10,859	\$ 10,648
Total Liabilities	\$ 109,204	\$ 109,769	\$ 160				\$ 116,159	\$ 335,293	\$ 113,949
Total Fund Balance	\$ 1,090,929	\$ 491,475	\$ (26,147)					\$ 1,556,257	\$ 2,415,646
Total Liabilities and Fund Balance	\$ 1,200,133	\$ 601,244	\$ (25,987)				\$ 116,159	\$ 1,891,550	\$ 2,529,594

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										
	Fiscal Year 2024/25									2023/24	
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,888,117	\$ 6,688						\$ 2,894,805	\$ 3,731,714	\$ 2,983,926	\$ 3,524,972
Improvement and Modernization Fund	\$ (13,052)							\$ (13,052)			\$ 48,427
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 31,355							\$ 31,355	\$ 41,806	\$ 39,404	\$ 52,538
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 170,407							\$ 170,407	\$ 61,173	\$ 776,593	\$ 127,439
Other Miscellaneous	\$ 94,130	\$ 223,384						\$ 317,514	\$ 223,384	\$ 649,860	\$ 94,130
	\$ 3,170,958	\$ 230,072						\$ 3,401,030	\$ 4,058,077	\$ 4,449,783	\$ 3,847,506
Grants											
AB 1058 Commissioner/Facilitator			\$ 24,782					\$ 24,782	\$ 137,042	\$ 24,375	\$ 137,042
Other Judicial Council Grants									\$ 53,639	\$ 8,724	\$ 17,448
Non-Judicial Council Grants											
			\$ 24,782					\$ 24,782	\$ 190,681	\$ 33,099	\$ 154,490
Other Financing Sources											
Interest Income	\$ 51,422	\$ 16,175						\$ 67,598	\$ 75,000	\$ 125,951	\$ 38,151
Investment Income											
Donations											
Local Fees	\$ 1,360	\$ 1,364						\$ 2,724	\$ 6,175	\$ 3,330	\$ 8,870
Non-Fee Revenues		\$ 718						\$ 718	\$ 2,000	\$ 289	\$ 2,500
Enhanced Collections		\$ 110,673						\$ 110,673		\$ 42,271	\$ 28,827
Escheatment											
Prior Year Revenue	\$ (16,999)	\$ (1,944)	\$ 68					\$ (18,875)		\$ 35	
County Program - Restricted										\$ 98	\$ 400,175
Reimbursement Other	\$ 375							\$ 375		\$ 0	\$ 2,400
Sale of Fixed Assets											
Other Miscellaneous	\$ 25							\$ 25	\$ 100	\$ 51	\$ 100
	\$ 36,183	\$ 126,987	\$ 68					\$ 163,238	\$ 83,275	\$ 172,026	\$ 481,023
Total Revenues	\$ 3,207,141	\$ 357,059	\$ 24,850					\$ 3,589,050	\$ 4,332,033	\$ 4,654,908	\$ 4,483,019
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,062,860	\$ 64,237						\$ 1,127,097	\$ 1,785,293	\$ 1,176,927	\$ 1,624,426
Temp Help											
Overtime	\$ 103							\$ 103		\$ 1,274	\$ 2,000
Staff Benefits	\$ 931,822	\$ 48,640						\$ 980,462	\$ 1,300,778	\$ 910,527	\$ 1,092,948
	\$ 1,994,785	\$ 112,877						\$ 2,107,662	\$ 3,086,071	\$ 2,088,727	\$ 2,719,374
Operating Expenses and Equipment											
General Expense	\$ 146,644	\$ 3,642	\$ 1,130					\$ 151,415	\$ 221,481	\$ 259,254	\$ 455,507
Printing	\$ 1,833							\$ 1,833	\$ 6,121	\$ 6,121	\$ 23,347
Telecommunications	\$ 14,566	\$ 12,133						\$ 26,700	\$ 54,670	\$ 32,692	\$ 46,615
Postage	\$ 13,884							\$ 13,884	\$ 25,938	\$ 16,145	\$ 16,547
Insurance	\$ 2,070							\$ 2,070	\$ 1,819	\$ 1,819	\$ 1,543
In-State Travel	\$ 9,569							\$ 9,569	\$ 21,807	\$ 20,147	\$ 19,515
Out-of-State Travel											
Training									\$ 5,000	\$ 495	\$ 1,900
Security Services			\$ 1,600					\$ 1,600	\$ 3,840	\$ 1,600	\$ 3,960
Facility Operations	\$ 11,485							\$ 11,485	\$ 21,992	\$ 18,992	\$ 8,693
Utilities											
Contracted Services	\$ 272,141	\$ 22,530	\$ 48,201					\$ 342,871	\$ 508,386	\$ 307,392	\$ 437,793
Consulting and Professional Services	\$ 33,600	\$ 91,951						\$ 125,551	\$ 396,265	\$ 145,420	\$ 466,478
Information Technology	\$ 134,206							\$ 134,206	\$ 222,876	\$ 82,252	\$ 330,675
Major Equipment										\$ 647,150	\$ 796,672
Other Items of Expense									\$ 100		
	\$ 639,996	\$ 130,256	\$ 50,931					\$ 821,183	\$ 1,490,296	\$ 1,539,479	\$ 2,609,245
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,417							\$ 2,417	\$ 1,271	\$ 305	\$ 1,320
Judgements, Settlements and Claims											
Debt Service										\$ 1,043	
Other											
Capital Costs									\$ 310,602		
Internal Cost Recovery									\$ 3,126	\$ 0	\$ 8,000
Prior Year Expense Adjustment	\$ 12,774	\$ (2,040)						\$ 10,734		\$ 983	\$ 486
	\$ 15,191	\$ (2,040)						\$ 13,151	\$ 314,999	\$ 2,331	\$ 9,806
Total Expenditures	\$ 2,649,973	\$ 241,092	\$ 50,931					\$ 2,941,996	\$ 4,891,366	\$ 3,630,537	\$ 5,338,425
Excess (Deficit) of Revenues Over Expenditures	\$ 557,169	\$ 115,967	\$ (26,081)					\$ 647,055	\$ (559,333)	\$ 1,024,370	\$ (855,406)
Operating Transfers In (Out)	\$ 66		\$ (66)					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 533,694	\$ 375,508	\$ 0					\$ 909,202	\$ 909,202	\$ 1,391,275	\$ 1,391,275
Ending Balance (Deficit)	\$ 1,090,929	\$ 491,475	\$ (26,147)					\$ 1,556,257	\$ 349,869	\$ 2,415,646	\$ 535,869

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

For the month ended March										
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	\$ 795,388	\$ 369,295				\$ (740)	\$ 1,163,943	\$ 1,120,840	\$ 1,158,552	\$ 1,354,860
Traffic & Other Infractions		\$ 1,607					\$ 1,607	\$ 179,220	\$ 2,950	\$ 8,776
Other Criminal Cases	\$ 177,874	\$ 5,206					\$ 183,081	\$ 573,804	\$ 144,685	\$ 620,930
Civil	\$ 232,324	\$ 23,618					\$ 255,942	\$ 473,331	\$ 170,704	\$ 362,273
Family & Children Services	\$ 107,333	\$ 61,833				\$ 139	\$ 169,304	\$ 287,095	\$ 169,216	\$ 265,577
Probate, Guardianship & Mental Health Services										\$ 39,485
Juvenile Dependency Services		\$ 1,530				\$ (263)	\$ 1,268	\$ 10,344	\$ 4,592	\$ 89,203
Juvenile Delinquency Services										
Other Court Operations	\$ 213,758	\$ 68,989					\$ 282,746	\$ 677,235	\$ 513,883	\$ 643,810
Court Interpreters		\$ 14,855				\$ 708	\$ 15,563	\$ 19,944	\$ 17,205	\$ 35,974
Jury Services		\$ 10,143	\$ 2,417			\$ 30	\$ 12,590	\$ 19,755	\$ 19,039	\$ 61,182
Security		\$ 3,712					\$ 3,712	\$ 3,026	\$ 3,006	\$ 1,150
Trial Court Operations Program	\$ 1,526,677	\$ 560,787	\$ 2,417			\$ (126)	\$ 2,089,756	\$ 3,364,594	\$ 2,203,832	\$ 3,483,219
Enhanced Collections	\$ 112,877	\$ 28,118					\$ 140,995	\$ 3,862	\$ 114,283	\$ 159,844
Other Non-Court Operations										
Non-Court Operations Program	\$ 112,877	\$ 28,118					\$ 140,995	\$ 3,862	\$ 114,283	\$ 159,844
Executive Office	\$ 165,518	\$ 27,770					\$ 193,288	\$ 430,922	\$ 241,794	\$ 437,514
Fiscal Services	\$ 148,974	\$ 26,033				\$ 2,260	\$ 177,268	\$ 81,914	\$ 132,684	\$ 210,172
Human Resources	\$ 29,289	\$ 107,002				\$ 8,600	\$ 144,891	\$ 102,403	\$ 94,568	\$ 6,091
Business & Facilities Services		\$ 1,956					\$ 1,956	\$ 455,616	\$ 19,014	\$ 198,290
Information Technology	\$ 124,326	\$ 65,606					\$ 189,932	\$ 452,056	\$ 824,362	\$ 843,295
Court Administration Program	\$ 468,107	\$ 228,368				\$ 10,860	\$ 707,335	\$ 1,522,911	\$ 1,312,421	\$ 1,695,362
Expenditures Not Distributed or Posted to a Program		\$ 3,910					\$ 3,910		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,107,662	\$ 821,183	\$ 2,417			\$ 10,734	\$ 2,941,996	\$ 4,891,366	\$ 3,630,537	\$ 5,338,425