

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 September							
		Fiscal Year 2025/26							2024/25
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (672,674)	\$ 695,980	\$ (31,874)				\$ 2,332	\$ (6,235)	\$ (89,682)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution							\$ (12,738)	\$ (12,738)	\$ (13,151)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (902)	\$ (902)	\$ (94)
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	\$ 2,129,581						\$ 148,278	\$ 2,277,859	\$ 2,590,376
Total Cash and Cash Equivalents	\$ 1,467,707	\$ 695,980	\$ (31,874)				\$ 146,971	\$ 2,278,784	\$ 2,508,249
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General							\$ 0	\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0	\$ 33						\$ 33	\$ 2,190
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	\$ 19,925					\$ 19,925	\$ 77,380
Trust Due To/From							\$ 681	\$ 681	\$ 303
Distribution Due To/From							\$ 25,115	\$ 25,115	\$ 585
Civil Filing Fee Due To/From									
General Due To/From	\$ 15,753	\$ 261						\$ 16,014	\$ 613
Total Receivables	\$ 25,753	\$ 294	\$ 19,925				\$ 25,796	\$ 71,769	\$ 91,071
Prepaid Expenses - General	\$ 0							\$ 0	\$ 58,805
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 58,805
Other Assets									
Total Other Assets									
Total Assets	\$ 1,493,461	\$ 696,274	\$ (11,949)				\$ 172,767	\$ 2,350,553	\$ 2,658,125
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 50	\$ 25,065	\$ 0				\$ 26,695	\$ 51,810	\$ 11,501
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 370,942	\$ 79,258						\$ 450,199	\$ 224,655
TC145 Liability							\$ 27,435	\$ 27,435	\$ 17,978
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 17,791
AB145 Due to Other Government Agency							\$ 19,483	\$ 19,483	\$ 8,349
Due to Other Public Agencies							\$ 0	\$ 0	\$ 0
Sales and Use Tax									
Interest							\$ 588	\$ 588	\$ 611
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 370,992	\$ 104,323	\$ 0				\$ 74,200	\$ 549,514	\$ 280,885
Civil									\$ 0
Criminal							\$ 90,443	\$ 90,443	\$ 63,463
Unreconciled - Civil and Criminal							\$ 100	\$ 100	\$ 100
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,831	\$ 1,831	\$ 1,476
Miscellaneous Trust									
Total Trust Deposits							\$ 92,374	\$ 92,374	\$ 65,039
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (72,640)	\$ 25,076						\$ (47,565)	\$ 26,709
Deferred Compensation Payable	\$ 1,906							\$ 1,906	\$ 0
Deductions Payable	\$ (68,519)	\$ 3,369						\$ (65,149)	\$ 680
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ (139,253)	\$ 28,445						\$ (110,808)	\$ 27,389
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 4,537		\$ 160				\$ 6,092	\$ 10,790	\$ 10,724
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 100	\$ 100	\$ 100
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,537		\$ 160				\$ 6,192	\$ 10,890	\$ 10,824
Total Liabilities	\$ 236,276	\$ 132,768	\$ 160				\$ 172,767	\$ 541,970	\$ 384,137
Total Fund Balance	\$ 1,257,185	\$ 563,507	\$ (12,109)					\$ 1,808,583	\$ 2,273,989
Total Liabilities and Fund Balance	\$ 1,493,461	\$ 696,274	\$ (11,949)				\$ 172,767	\$ 2,350,553	\$ 2,658,125

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 September										
	Fiscal Year 2025/26									2024/25	
	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	\$ 1,410,793	\$ 959						\$ 1,411,752	\$ 3,772,374	\$ 1,898,476	\$ 3,731,714
Improvement and Modernization Fund	\$ (31,138)							\$ (31,138)	\$ 3,466	\$ (13,052)	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 7,277							\$ 7,277	\$ 29,107	\$ 10,452	\$ 41,806
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 55,019							\$ 55,019	\$ 109,855	\$ 75,289	\$ 61,173
Other Miscellaneous	\$ 14,379	\$ 185,500						\$ 199,879	\$ 294,009	\$ 223,384	\$ 223,384
	\$ 1,456,329	\$ 186,459						\$ 1,642,788	\$ 4,208,812	\$ 2,194,549	\$ 4,058,077
Grants											
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0	\$ 137,709		\$ 137,042
Other Judicial Council Grants									\$ 18,922		\$ 53,639
Non-Judicial Council Grants											
			\$ 0					\$ 0	\$ 156,631		\$ 190,681
Other Financing Sources											
Interest Income	\$ 10,115	\$ 2						\$ 10,117	\$ 57,257	\$ 24,341	\$ 75,000
Investment Income											
Donations											
Local Fees	\$ 50	\$ 868						\$ 918	\$ 5,078	\$ 581	\$ 6,175
Non-Fee Revenues									\$ 1,600		\$ 2,000
Enhanced Collections		\$ 40,577						\$ 40,577	\$ 225,000	\$ 27,304	
Escheatment											
Prior Year Revenue	\$ 1,215							\$ 1,215		\$ (72)	
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets									\$ 25	\$ 11	\$ 100
Other Miscellaneous											
	\$ 11,380	\$ 41,447						\$ 52,828	\$ 288,960	\$ 52,164	\$ 83,275
Total Revenues	\$ 1,467,709	\$ 227,906	\$ 0					\$ 1,695,616	\$ 4,654,403	\$ 2,246,713	\$ 4,332,033
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 302,269	\$ 11,938	\$ 0					\$ 314,207	\$ 1,693,399	\$ 318,739	\$ 1,785,293
Temp Help											
Overtime										\$ 12	
Staff Benefits	\$ 239,139	\$ 12,738	\$ 0					\$ 251,877	\$ 1,322,239	\$ 329,117	\$ 1,300,778
	\$ 541,408	\$ 24,676	\$ 0					\$ 566,084	\$ 3,015,639	\$ 647,868	\$ 3,086,071
Operating Expenses and Equipment											
General Expense	\$ 20,304	\$ 1,374	\$ 807					\$ 22,485	\$ 261,009	\$ 71,698	\$ 221,481
Printing	\$ 3,795							\$ 3,795	\$ 4,350		\$ 6,121
Telecommunications	\$ 3,856	\$ 5,700						\$ 9,556	\$ 66,224	\$ 8,191	\$ 54,670
Postage	\$ 3,561							\$ 3,561	\$ 20,163	\$ 3,169	\$ 25,938
Insurance									\$ 2,070		\$ 1,819
In-State Travel	\$ 1,427							\$ 1,427	\$ 19,907	\$ 2,796	\$ 21,807
Out-of-State Travel											
Training											\$ 5,000
Security Services			\$ 0					\$ 0	\$ 3,840	\$ 0	\$ 3,840
Facility Operations	\$ 10,800							\$ 10,800	\$ 209,087		\$ 21,992
Utilities											
Contracted Services	\$ 51,096	\$ 30,905	\$ 11,302					\$ 93,303	\$ 495,303	\$ 80,894	\$ 508,386
Consulting and Professional Services	\$ 8,950	\$ 0						\$ 8,950	\$ 255,272	\$ 1,960	\$ 396,265
Information Technology	\$ 40,175							\$ 40,175	\$ 350,983	\$ 56,558	\$ 222,876
Major Equipment									\$ 200,000		
Other Items of Expense	\$ 50							\$ 50	\$ 40,187		\$ 100
	\$ 144,016	\$ 37,978	\$ 12,109					\$ 194,102	\$ 1,928,395	\$ 225,265	\$ 1,490,296
Special Items of Expense											
Grand Jury											
Jury Costs									\$ 2,538	\$ 186	\$ 1,271
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											\$ 310,602
Internal Cost Recovery	\$ 0		\$ 0					\$ 0	\$ 0		\$ 3,126
Prior Year Expense Adjustment	\$ 1,485							\$ 1,485	\$ 1,300	\$ 8,608	
	\$ 1,485		\$ 0					\$ 1,485	\$ 3,838	\$ 8,794	\$ 314,999
Total Expenditures	\$ 686,909	\$ 62,654	\$ 12,109					\$ 761,671	\$ 4,947,872	\$ 881,927	\$ 4,891,366
Excess (Deficit) of Revenues Over Expenditures	\$ 780,801	\$ 165,253	\$ (12,109)					\$ 933,945	\$ (293,469)	\$ 1,364,786	\$ (559,333)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 476,384	\$ 398,254	\$ 0					\$ 874,638	\$ 874,638	\$ 909,202	\$ 909,202
Ending Balance (Deficit)	\$ 1,257,185	\$ 563,507	\$ (12,109)					\$ 1,808,583	\$ 581,169	\$ 2,273,989	\$ 349,869

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

	For the month ended September									
	Fiscal Year 2025/26								2024/25	
	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	\$ 181,385	\$ 54,266					\$ 235,651	\$ 1,328,575	\$ 327,594	\$ 1,120,840
Traffic & Other Infractions		\$ 50					\$ 50	\$ 2,407	\$ 0	\$ 179,220
Other Criminal Cases	\$ 55,690	\$ 969					\$ 56,659	\$ 393,041	\$ 53,281	\$ 573,804
Civil	\$ 48,965	\$ 7,487					\$ 56,452	\$ 440,082	\$ 67,794	\$ 473,331
Family & Children Services	\$ 31,822	\$ 13,376			\$ 0	\$ 1,485	\$ 46,682	\$ 356,561	\$ 54,590	\$ 287,095
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 469					\$ 469	\$ 5,024	\$ (1,538)	\$ 10,344
Juvenile Delinquency Services										
Other Court Operations	\$ 53,230	\$ 15,563					\$ 68,793	\$ 415,736	\$ 82,037	\$ 677,235
Court Interpreters		\$ 1,554					\$ 1,554	\$ 21,533	\$ 1,033	\$ 19,944
Jury Services		\$ 3,795					\$ 3,795	\$ 65,022	\$ 186	\$ 19,755
Security		\$ 1,096					\$ 1,096	\$ 3,362	\$ 512	\$ 3,026
Trial Court Operations Program	\$ 371,092	\$ 98,624			\$ 0	\$ 1,485	\$ 471,202	\$ 3,031,344	\$ 585,490	\$ 3,364,594
Enhanced Collections	\$ 24,676	\$ 32,610					\$ 57,285	\$ 240,359	\$ 35,341	\$ 3,862
Other Non-Court Operations										
Non-Court Operations Program	\$ 24,676	\$ 32,610					\$ 57,285	\$ 240,359	\$ 35,341	\$ 3,862
Executive Office	\$ 56,415	\$ 1,241					\$ 57,657	\$ 506,111	\$ 78,755	\$ 430,922
Fiscal Services	\$ 45,149	\$ 2,403					\$ 47,553	\$ 74,803	\$ 60,102	\$ 81,914
Human Resources	\$ 32,981	\$ 40,285					\$ 73,266	\$ 193,669	\$ 79,004	\$ 102,403
Business & Facilities Services								\$ 201,956		\$ 455,616
Information Technology	\$ 35,770	\$ 18,939					\$ 54,709	\$ 699,630	\$ 43,237	\$ 452,056
Court Administration Program	\$ 170,315	\$ 62,869					\$ 233,184	\$ 1,676,169	\$ 261,097	\$ 1,522,911
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 566,084	\$ 194,102			\$ 0	\$ 1,485	\$ 761,671	\$ 4,947,872	\$ 881,927	\$ 4,891,366