

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

01/21/2026

Date

Del Norte

Court

2025-26 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Del Norte

Court

2025-26 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Del Norte

Court

2025-26 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	28.88	20	21		

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									
Fiscal Year 2025/26									
	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	\$ (617,385)	\$ 625,853	\$ (15,193)				\$ 2,364	\$ (4,361)	\$ 5,246
Payroll	\$ 683							\$ 683	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution							\$ 0	\$ 0	\$ (3,782)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,228)	\$ (1,228)	\$ (841)
Credit Card									
Cash on Hand	\$ 800							\$ 800	\$ 800
Cash with County	\$ 15,271	\$ 267	\$ 0					\$ 15,538	\$ 0
Cash Outside of the JCC	\$ 0						\$ 10,000	\$ 10,000	\$ 10,000
Cash Held with the JCC									
Cash Equivalents	\$ 1,685,046						\$ 83,454	\$ 1,768,500	\$ 2,320,002
Total Cash and Cash Equivalents	\$ 1,094,415	\$ 626,120	\$ (15,193)				\$ 94,590	\$ 1,799,931	\$ 2,341,425
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	\$ 0						\$ 0	\$ 3,210
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	\$ 0
Trust Due To/From							\$ 170	\$ 170	\$ 495
Distribution Due To/From							\$ 45,537	\$ 45,537	\$ 1,859
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 692
Total Receivables	\$ 10,000	\$ 0	\$ 0				\$ 45,707	\$ 55,707	\$ 16,257
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	\$ 1,104,415	\$ 626,120	\$ (15,193)				\$ 140,296	\$ 1,855,638	\$ 2,416,486
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ (162)	\$ 0	\$ 0				\$ 0	\$ (162)	\$ 0
Due to Other Funds	\$ 50	\$ 45,487	\$ 0				\$ 10,170	\$ 55,707	\$ 13,046
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 191,225	\$ 1,164						\$ 192,389	\$ 193,805
TC145 Liability							\$ 18,030	\$ 18,030	\$ 18,648
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ (621)	\$ (621)	\$ 15,720
Due to Other Public Agencies							\$ 0	\$ 0	\$ 0
Sales and Use Tax									
Interest							\$ 308	\$ 308	\$ 465
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 191,113	\$ 46,651	\$ 0				\$ 27,886	\$ 265,650	\$ 241,684
Civil									\$ 0
Criminal							\$ 104,113	\$ 104,113	\$ 61,093
Unreconciled - Civil and Criminal							\$ 100	\$ 100	\$ 100
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,005	\$ 2,005	\$ 1,568
Miscellaneous Trust									
Total Trust Deposits							\$ 106,218	\$ 106,218	\$ 62,761
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (27,289)	\$ 35,170						\$ 7,881	\$ 78,382
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (153,721)	\$ 5,541						\$ (148,180)	\$ (2,916)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (181,010)	\$ 40,711						\$ (140,299)	\$ 75,466
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	\$ 14,640	\$ 87,363	\$ 160				\$ 140,296	\$ 242,459	\$ 390,735
Total Fund Balance	\$ 1,089,775	\$ 538,757	\$ (15,353)					\$ 1,613,179	\$ 2,025,751
Total Liabilities and Fund Balance	\$ 1,104,415	\$ 626,120	\$ (15,193)				\$ 140,296	\$ 1,855,638	\$ 2,416,486

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 2025/26										2024/25	
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,154,091	\$ 3,886					\$ 2,157,977	\$ 3,772,374	\$ 2,513,672	\$ 3,731,714	
Improvement and Modernization Fund	\$ (31,138)						\$ (31,138)	\$ 3,466	\$ (13,052)		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 14,553						\$ 14,553	\$ 29,107	\$ 20,903	\$ 41,806	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 66,783						\$ 66,783	\$ 109,855	\$ 88,308	\$ 61,173	
Other Miscellaneous	\$ 108,509	\$ 185,500					\$ 294,009	\$ 294,009	\$ 317,514	\$ 223,384	
	\$ 2,312,796	\$ 189,386					\$ 2,502,184	\$ 4,208,812	\$ 2,927,344	\$ 4,058,077	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 137,709	\$ (2)	\$ 137,042	
Other Judicial Council Grants			\$ 18,537				\$ 18,537	\$ 18,922		\$ 53,639	
Non-Judicial Council Grants			\$ 18,537				\$ 18,537	\$ 156,631	\$ (2)	\$ 190,681	
Other Financing Sources											
Interest Income	\$ 15,197	\$ 6,425					\$ 21,622	\$ 57,257	\$ 53,111	\$ 75,000	
Investment Income											
Donations											
Local Fees	\$ 50	\$ 2,057					\$ 2,107	\$ 5,078	\$ 1,774	\$ 6,175	
Non-Fee Revenues								\$ 1,600	\$ 718	\$ 2,000	
Enhanced Collections		\$ 108,462					\$ 108,462	\$ 225,000	\$ 69,079		
Escheatment											
Prior Year Revenue	\$ (4,558)						\$ (4,558)		\$ (18,875)		
County Program - Restricted											
Reimbursement Other									\$ 375		
Sale of Fixed Assets											
Other Miscellaneous								\$ 25	\$ 24	\$ 100	
	\$ 10,689	\$ 116,944					\$ 127,633	\$ 288,960	\$ 106,206	\$ 83,275	
Total Revenues	\$ 2,323,487	\$ 306,330	\$ 18,537				\$ 2,648,354	\$ 4,654,403	\$ 3,033,548	\$ 4,332,033	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 794,641	\$ 39,672	\$ 0				\$ 834,314	\$ 1,693,399	\$ 783,897	\$ 1,785,293	
Temp Help											
Overtime									\$ 34		
Staff Benefits	\$ 469,367	\$ 26,859	\$ 0				\$ 496,225	\$ 1,322,239	\$ 651,602	\$ 1,300,778	
	\$ 1,264,008	\$ 66,531	\$ 0				\$ 1,330,539	\$ 3,015,639	\$ 1,435,533	\$ 3,086,071	
Operating Expenses and Equipment											
General Expense	\$ 89,815	\$ 2,750	\$ 1,349				\$ 93,913	\$ 261,009	\$ 101,842	\$ 221,481	
Printing	\$ 3,795						\$ 3,795	\$ 4,350	\$ 6,121		
Telecommunications	\$ 8,922	\$ 11,854					\$ 20,776	\$ 66,224	\$ 18,441	\$ 54,670	
Postage	\$ 9,730						\$ 9,730	\$ 20,163	\$ 6,913	\$ 25,938	
Insurance	\$ 1,899						\$ 1,899	\$ 2,070	\$ 2,070	\$ 1,819	
In-State Travel	\$ 3,249		\$ 1,087				\$ 4,336	\$ 19,907	\$ 7,469	\$ 21,807	
Out-of-State Travel											
Training	\$ 2,884						\$ 2,884			\$ 5,000	
Security Services			\$ 960				\$ 960	\$ 3,840	\$ 960	\$ 3,840	
Facility Operations	\$ 10,800						\$ 10,800	\$ 209,087		\$ 21,992	
Utilities											
Contracted Services	\$ 110,011	\$ 64,909	\$ 30,494				\$ 205,414	\$ 495,303	\$ 234,366	\$ 508,386	
Consulting and Professional Services	\$ 21,600	\$ 19,784					\$ 41,384	\$ 255,272	\$ 17,050	\$ 396,265	
Information Technology	\$ 181,849						\$ 181,849	\$ 350,983	\$ 83,350	\$ 222,876	
Major Equipment								\$ 200,000			
Other Items of Expense	\$ 50						\$ 50	\$ 40,187		\$ 100	
	\$ 444,603	\$ 99,296	\$ 33,889				\$ 577,789	\$ 1,928,395	\$ 472,460	\$ 1,490,296	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 2,538	\$ 561	\$ 1,271	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ 0		\$ 0				\$ 0	\$ 0		\$ 310,602	
Prior Year Expense Adjustment	\$ 1,485						\$ 1,485	\$ 1,300	\$ 8,444	\$ 3,126	
	\$ 1,485		\$ 0				\$ 1,485	\$ 3,838	\$ 9,005	\$ 314,999	
Total Expenditures	\$ 1,710,096	\$ 165,828	\$ 33,889				\$ 1,909,813	\$ 4,947,672	\$ 1,916,999	\$ 4,891,386	
Excess (Deficit) of Revenues Over Expenditures	\$ 613,391	\$ 140,503	\$ (15,353)				\$ 738,541	\$ (293,469)	\$ 1,116,549	\$ (559,333)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 478,384	\$ 398,254	\$ 0				\$ 874,638	\$ 874,638	\$ 909,202	\$ 909,202	
Ending Balance (Deficit)	\$ 1,089,775	\$ 538,757	\$ (15,353)				\$ 1,613,179	\$ 581,169	\$ 2,025,751	\$ 349,869	

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

	For the month ended December									
	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	\$ 436,757	\$ 204,786					\$ 641,543	\$ 1,328,575	\$ 711,432	\$ 1,120,840
Traffic & Other Infractions	\$ 9,120	\$ 2,792					\$ 11,912	\$ 2,407	\$ 0	\$ 179,220
Other Criminal Cases	\$ 133,212	\$ 2,817					\$ 136,029	\$ 393,041	\$ 122,585	\$ 573,804
Civil	\$ 124,136	\$ 14,281					\$ 138,416	\$ 440,082	\$ 166,087	\$ 473,331
Family & Children Services	\$ 80,635	\$ 32,173			\$ 0	\$ 1,485	\$ 114,292	\$ 356,561	\$ 114,532	\$ 287,095
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 1,631					\$ 1,631	\$ 5,024	\$ 420	\$ 10,344
Juvenile Delinquency Services										
Other Court Operations	\$ 113,698	\$ 40,530					\$ 154,228	\$ 415,736	\$ 194,254	\$ 677,235
Court Interpreters		\$ 3,815					\$ 3,815	\$ 21,533	\$ 13,591	\$ 19,944
Jury Services		\$ 3,795					\$ 3,795	\$ 65,022	\$ 561	\$ 19,755
Security		\$ 2,706					\$ 2,706	\$ 3,362	\$ 2,522	\$ 3,026
Trial Court Operations Program	\$ 897,558	\$ 309,326			\$ 0	\$ 1,485	\$ 1,208,369	\$ 3,031,344	\$ 1,325,985	\$ 3,364,594
Enhanced Collections	\$ 66,531	\$ 68,913					\$ 135,444	\$ 240,359	\$ 90,437	\$ 3,862
Other Non-Court Operations										
Non-Court Operations Program	\$ 66,531	\$ 68,913					\$ 135,444	\$ 240,359	\$ 90,437	\$ 3,862
Executive Office	\$ 130,537	\$ 3,345					\$ 133,883	\$ 506,111	\$ 141,823	\$ 430,922
Fiscal Services	\$ 113,736	\$ 5,396					\$ 119,132	\$ 74,803	\$ 124,283	\$ 81,914
Human Resources	\$ 32,981	\$ 40,285					\$ 73,266	\$ 193,669	\$ 119,693	\$ 102,403
Business & Facilities Services		\$ 1,794					\$ 1,794	\$ 201,956	\$ 1,956	\$ 455,616
Information Technology	\$ 89,195	\$ 148,730					\$ 237,925	\$ 699,630	\$ 112,822	\$ 452,056
Court Administration Program	\$ 366,450	\$ 199,550					\$ 566,000	\$ 1,676,169	\$ 500,577	\$ 1,522,911
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,330,539	\$ 577,789			\$ 0	\$ 1,485	\$ 1,909,813	\$ 4,947,872	\$ 1,916,999	\$ 4,891,366