

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

10/21/2013

Date

Humboldt

Court

FY13-14 1st Qtr.

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Humboldt

Court

FY13-14 1st Qtr.

Fiscal Year and Ending Quarter

FOOTNOTES

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

Humboldt

Court

FY13-14 1st Qtr.

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	94.25	86.25			

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

Superior Court of California, County of Humboldt
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended September							2012/13	2012/13
	Fiscal Year 2013/14								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
ASSETS									
Operations	\$ 10,005	\$ 51,173	\$ (76,812)				\$ 1,116,803	\$ 1,101,170	\$ 1,375,374
Payroll									
Jury									
Revolving	\$ 9,988							\$ 9,988	\$ 10,139
Other									
Distribution	\$ 0						\$ 23,394	\$ 23,394	\$ 33,905
Civil Filing Fees							\$ 0	\$ 0	\$ 71,037
Trust	\$ 0						\$ (13,688)	\$ (13,688)	\$ 2,528
Credit Card									
Cash on Hand	\$ 3,000							\$ 3,000	\$ 3,000
Cash with County									
Cash Outside of the AOC							\$ 3,224	\$ 3,224	\$ 1,788
Total Cash	\$ 22,993	\$ 51,173	\$ (76,812)				\$ 1,129,733	\$ 1,127,087	\$ 1,487,771
Short Term Investment	\$ 2,312,420						\$ 514,099	\$ 2,826,519	\$ 1,966,267
Investment in Financial Institution									
Total Investments	\$ 2,312,420						\$ 514,099	\$ 2,826,519	\$ 1,966,267
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 561							\$ 561	\$ (108)
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 551	\$ 633	\$ 85,278					\$ 86,462	\$ 56,373
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 153	\$ 153	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 527							\$ 527	\$ 443
Total Receivables	\$ 1,639	\$ 633	\$ 85,278				\$ 153	\$ 87,703	\$ 58,708
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,337,051	\$ 51,806	\$ 8,466				\$ 1,643,985	\$ 4,041,309	\$ 3,520,746
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 925	\$ 0	\$ 0				\$ 7,792	\$ 8,717	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 680	\$ 680	\$ 77,307
Due to Other Courts									
Due to State									
TC145 Liability							\$ 199,551	\$ 199,551	\$ 185,243
Due to Other Governments							\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 107,844	\$ 107,844	\$ 107,579
Due to Other Public Agencies	\$ 32,942		\$ 8,325				\$ 2,300	\$ 43,568	\$ 33,809
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 102	\$ 102	\$ 159
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 33,867	\$ 0	\$ 8,325				\$ 318,268	\$ 360,460	\$ 404,097
Civil							\$ 929,246	\$ 929,246	\$ 1,171,973
Criminal							\$ 318,441	\$ 318,441	\$ 355,102
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 7,310	\$ 7,310	\$ 8,730
Miscellaneous Trust									
Total Trust Deposits							\$ 1,254,997	\$ 1,254,997	\$ 1,533,805
Accrued Payroll									
Benefits Payable	\$ 22,645							\$ 22,645	\$ 32,182
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 2,287
Payroll Clearing	\$ 0							\$ 0	\$ (5,255)
Total Payroll Liabilities	\$ 22,645							\$ 22,645	\$ 29,214
Revenue Collected in Advance	\$ 601,007							\$ 601,007	\$ 0
Liabilities For Deposits	\$ 25,460						\$ 10,002	\$ 35,462	\$ 30,846
Jury Fees - Non-Interest							\$ 2,400	\$ 2,400	\$ 33,140
Fees - Partial Payment & Overpayment							\$ 58,318	\$ 58,318	\$ 0
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 626,467						\$ 70,720	\$ 697,187	\$ 63,987
Total Liabilities	\$ 682,979	\$ 0	\$ 8,325				\$ 1,643,985	\$ 2,335,289	\$ 2,031,102
Total Fund Balance	\$ 1,654,072	\$ 51,806	\$ 141				\$ 0	\$ 1,706,019	\$ 1,489,644
Total Liabilities and Fund Balance	\$ 2,337,051	\$ 51,806	\$ 8,466				\$ 1,643,985	\$ 4,041,309	\$ 3,520,746

Superior Court of California, County of Humboldt
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended September											
Fiscal Year 2013/14											
	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	\$ 1,719,688	\$ 4,013					\$ 1,723,681	\$ 5,866,040	\$ 1,224,428	\$ 5,265,768	
Improvement and Modernization Fund								\$ 17,826		\$ 17,826	
Judges' Compensation (45.25)	\$ 13,125						\$ 13,125	\$ 52,500	\$ 13,125	\$ 52,500	
Court Interpreter (45.45)	\$ 7,620						\$ 7,620	\$ 67,243	\$ (8,494)	\$ 92,272	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 143,699						\$ 143,699	\$ 736,387	\$ 185,019	\$ 847,144	
Other Miscellaneous								\$ 73,084		\$ 34,633	
	\$ 1,884,113	\$ 4,013					\$ 1,888,126	\$ 6,815,080	\$ 1,414,078	\$ 6,310,143	
Grants											
AB 1058 Commissioner/Facilitator			\$ 37,590				\$ 37,590	\$ 213,507	\$ 22,086	\$ 182,962	
Other AOC Grants	\$ 2,492						\$ 2,492	\$ 18,651		\$ 15,476	
Non-AOC Grants											
	\$ 2,492		\$ 37,590				\$ 40,082	\$ 232,158	\$ 22,086	\$ 198,438	
Other Financing Sources											
Interest Income	\$ 370	\$ 1					\$ 370	\$ 6,556	\$ 541	\$ 7,000	
Investment Income											
Donations								\$ 50			
Local Fees	\$ 17,545						\$ 17,545	\$ 134,371	\$ 22,815	\$ 142,800	
Non-Fee Revenues	\$ 542						\$ 542	\$ 53,238	\$ 934	\$ 47,789	
Enhanced Collections		\$ 1,123					\$ 1,123	\$ 11,982	\$ 1,889	\$ 20,000	
Escheatment											
Prior Year Revenue	\$ 178	\$ (4)					\$ 174		\$ 2,479		
County Program - Restricted		\$ 758					\$ 758	\$ 3,412	\$ 1,008	\$ 4,000	
Reimbursement Other	\$ 0						\$ 0	\$ 10,606		\$ 9,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 238						\$ 238	\$ 4,390	\$ 271		
	\$ 18,873	\$ 1,878					\$ 20,751	\$ 24,806	\$ 29,914	\$ 230,589	
Total Revenues	\$ 1,905,478	\$ 5,891	\$ 37,590				\$ 1,948,959	\$ 7,269,843	\$ 1,488,079	\$ 8,739,170	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 739,495	\$ 3,459	\$ 17,111				\$ 760,068	\$ 4,013,549	\$ 752,872	\$ 3,758,272	
Temp Help											
Overtime	\$ 1,219		\$ 13				\$ 1,232	\$ 10,000	\$ 1,053	\$ 10,000	
Staff Benefits	\$ 402,558	\$ 1,551	\$ 7,998				\$ 412,105	\$ 2,224,777	\$ 383,095	\$ 2,118,893	
	\$ 1,143,273	\$ 5,010	\$ 25,120				\$ 1,173,402	\$ 6,248,326	\$ 1,137,020	\$ 5,883,263	
Operating Expenses and Equipment											
General Expense	\$ 34,225		\$ 449				\$ 34,675	\$ 281,623	\$ 43,835	\$ 278,772	
Printing	\$ 7,471						\$ 7,471	\$ 37,254	\$ 6,051	\$ 47,499	
Telecommunications	\$ 6,704		\$ 23				\$ 6,728	\$ 24,332	\$ 6,696	\$ 47,200	
Postage	\$ 29,802	\$ 423					\$ 30,225	\$ 65,212	\$ 37,518	\$ 60,500	
Insurance											
In-State Travel	\$ 867		\$ 1,478				\$ 2,346	\$ 22,201	\$ 4,829	\$ 21,249	
Out-of-State Travel											
Training			\$ 760				\$ 760	\$ 2,267	\$ 1,842	\$ 950	
Security Services	\$ 20,843		\$ 1,351				\$ 22,194	\$ 123,999	\$ 22,184	\$ 125,250	
Facility Operations	\$ 2,896		\$ 137				\$ 3,033	\$ 38,554	\$ 4,300	\$ 45,650	
Utilities											
Contracted Services	\$ 241,757	\$ 360	\$ 3,107				\$ 245,224	\$ 1,297,388	\$ 233,402	\$ 1,377,517	
Consulting and Professional Services	\$ 2,800						\$ 2,800	\$ 19,085	\$ 1,960	\$ 22,879	
Information Technology	\$ (18,849)	\$ (125)					\$ (18,974)	\$ 232,922	\$ (33,034)	\$ 183,833	
Major Equipment								\$ 19,106		\$ 5,000	
Other Items of Expense	\$ 5						\$ 5		\$ (600)		
	\$ 328,521	\$ 658	\$ 7,305				\$ 336,485	\$ 7,763,941	\$ 328,583	\$ 2,214,288	
Special Items of Expense											
Grand Jury	\$ 28,426						\$ 28,426	\$ 80,227	\$ 20,815	\$ 97,600	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (5,055)	\$ 31	\$ 5,024				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 63						\$ 63		\$ 8,975		
	\$ 23,434	\$ 31	\$ 5,024				\$ 28,409	\$ 80,227	\$ 29,590	\$ 97,600	
Total Expenditures	\$ 1,495,228	\$ 5,699	\$ 37,449				\$ 1,538,376	\$ 6,492,496	\$ 1,495,193	\$ 8,195,163	
Excess (Deficit) of Revenues Over Expenditures	\$ 410,250	\$ 192	\$ 141				\$ 410,583	\$ (1,222,653)	\$ (29,115)	\$ (1,455,993)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,243,822	\$ 51,614	\$ 0				\$ 1,295,437	\$ 1,295,437	\$ 1,518,758	\$ 1,518,758	
Ending Balance (Deficit)	\$ 1,654,072	\$ 51,806	\$ 141				\$ 1,706,019	\$ 72,784	\$ 1,489,644	\$ 62,785	

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

Fiscal Year 2013/14										2012/13	
For the month ended September											
	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)	
PROGRAM EXPENDITURES:											
Judges & Courtroom Support	\$ 461,699	\$ 53,304			\$ 0	\$ 63	\$ 515,066	\$ 3,001,830	\$ 525,260	\$ 2,785,342	
Traffic & Other Infractions	\$ 94,414	\$ 12,316			\$ 0		\$ 106,730	\$ 522,038	\$ 101,758	\$ 562,619	
Other Criminal Cases	\$ 96,104	\$ 2,961			\$ 0		\$ 99,065	\$ 524,286	\$ 98,551	\$ 419,432	
Civil	\$ 109,781	\$ 3,080			\$ 0		\$ 112,862	\$ 450,680	\$ 121,421	\$ 458,008	
Family & Children Services	\$ 119,011	\$ 10,413			\$ 0		\$ 129,424	\$ 442,601	\$ 115,846	\$ 473,468	
Probate, Guardianship & Mental Health Services	\$ 10,717	\$ 19,880			\$ 0		\$ 19,880	\$ 248,358	\$ 23,580	\$ 252,106	
Juvenile Dependency Services	\$ 10,716	\$ 155,254			\$ 0		\$ 165,972	\$ 683,698	\$ 160,874	\$ 657,153	
Juvenile Delinquency Services		\$ 165			\$ 0		\$ 10,881	\$ 60,477	\$ 10,530	\$ 55,566	
Other Court Operations		\$ 5			\$ 0		\$ 5	\$ 26,125	\$ 282	\$ 27,665	
Court Interpreters		\$ 26,149			\$ 0		\$ 26,149	\$ 83,131	\$ 13,489	\$ 115,600	
Jury Services	\$ 21,917	\$ 190	\$ 28,426		\$ 0		\$ 50,532	\$ 325,213	\$ 32,148	\$ 342,009	
Security		\$ 22,479			\$ 0		\$ 22,479	\$ 130,714	\$ 22,980	\$ 140,046	
Trial Court Operations Program	\$ 924,359	\$ 306,197	\$ 28,426		\$ 0	\$ 63	\$ 1,259,045	\$ 6,499,150	\$ 1,226,719	\$ 6,289,015	
Enhanced Collections											
Other Non-Court Operations											
Non-Court Operations Program											
Executive Office	\$ 49,964	\$ 1,116			\$ 0		\$ 51,080	\$ 371,754	\$ 49,391	\$ 364,175	
Fiscal Services	\$ 59,414	\$ 13,502			\$ 0		\$ 72,916	\$ 332,195	\$ 67,343	\$ 323,836	
Human Resources	\$ 32,845	\$ 3,909			\$ 0		\$ 36,754	\$ 181,302	\$ 35,437	\$ 165,793	
Business & Facilities Services	\$ 35,494	\$ 1,330			\$ 0		\$ 36,824	\$ 409,623	\$ 36,527	\$ 463,736	
Information Technology	\$ 71,327	\$ 10,431			\$ 0		\$ 81,758	\$ 698,472	\$ 79,776	\$ 608,608	
Court Administration Program	\$ 249,044	\$ 30,288			\$ 0		\$ 279,332	\$ 1,983,346	\$ 268,474	\$ 1,926,148	
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program											
Total	\$1,173,402	\$ 336,485	\$ 28,426		\$ 0	\$ 63	\$ 1,536,376	\$ 8,492,495	\$ 1,495,193	\$ 6,195,163	