

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

01/20/2016

Date

Humboldt

Court

FY2016-17 2nd Qtr.

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Humboldt

Court

FY2016-17 2nd Qtr.

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Humboldt

Court

FY2016-17 2nd 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)	85.85	78.25	80.25		

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 December									
Fiscal Year 2016/17									2015/16
	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	\$ (37,923)	\$ 156,546	\$ (50,861)				\$ 32,904	\$ 100,667	\$ 26,750
Payroll									
Jury									
Revolving	\$ 20,000							\$ 20,000	\$ 21,651
Other									
Distribution	\$ 0						\$ 0	\$ 0	\$ (1,248)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (9,143)	\$ (9,143)	\$ (33,603)
Credit Card									
Cash on Hand	\$ 2,600							\$ 2,600	\$ 3,100
Cash with County									
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 1,524,953						\$ 1,708,212	\$ 3,233,165	\$ 2,701,258
Total Cash and Cash Equivalents	\$ 1,509,630	\$ 156,546	\$ (50,861)				\$ 1,731,974	\$ 3,347,289	\$ 2,717,909
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 1,617							\$ 1,617	\$ 3,398
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 5,117	\$ 730	\$ 50,861					\$ 56,708	\$ 71,760
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 793	\$ 793	\$ 2,158
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 45							\$ 45	\$ 45
Total Receivables	\$ 6,780	\$ 730	\$ 50,861				\$ 793	\$ 59,163	\$ 77,361
Prepaid Expenses - General	\$ 41,149							\$ 41,149	\$ 51,970
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 41,149							\$ 41,149	\$ 51,970
Other Assets									
Total Other Assets									
Total Assets	\$ 1,557,559	\$ 157,276	\$ 0				\$ 1,732,767	\$ 3,447,601	\$ 2,847,240
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 32	\$ 0	\$ 0				\$ 0	\$ 32	\$ 1,422
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,127	\$ 1,127	\$ 2,286
Due to Other Courts									
Due to State									
TC145 Liability							\$ 162,295	\$ 162,295	\$ 76,745
Due to Other Governments	\$ 36,000		\$ 0				\$ 0	\$ 36,000	\$ 0
AB145 Due to Other Government Agency							\$ 90,271	\$ 90,271	\$ 88,032
Due to Other Public Agencies	\$ 1,817		\$ 0				\$ 1,496	\$ 3,313	\$ 34,486
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 458	\$ 458	\$ 98
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 37,849	\$ 0	\$ 0				\$ 255,647	\$ 293,497	\$ 203,069
Civil							\$ 1,171,203	\$ 1,171,203	\$ 610,584
Criminal							\$ 139,624	\$ 139,624	\$ 234,310
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 7,053	\$ 7,053	\$ 5,835
Miscellaneous Trust									
Total Trust Deposits							\$ 1,317,880	\$ 1,317,880	\$ 850,729
Accrued Payroll									
Benefits Payable	\$ 29,107							\$ 29,107	\$ 26,289
Deferred Compensation Payable	\$ 2,828							\$ 2,828	\$ 0
Deductions Payable	\$ 50,059							\$ 50,059	\$ 0
Payroll Clearing	\$ 1,064							\$ 1,064	\$ 0
Total Payroll Liabilities	\$ 83,058							\$ 83,058	\$ 26,289
Revenue Collected in Advance	\$ 1,117,154							\$ 1,117,154	\$ 1,028,684
Liabilities For Deposits	\$ 15,230						\$ 11,968	\$ 27,198	\$ 28,525
Jury Fees - Non-Interest							\$ 1,200	\$ 1,200	\$ 1,200
Fees - Partial Payment & Overpayment							\$ 146,072	\$ 146,072	\$ 97,982
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,132,384						\$ 159,240	\$ 1,291,624	\$ 1,156,390
Total Liabilities	\$ 1,253,291	\$ 0	\$ 0				\$ 1,732,767	\$ 2,986,058	\$ 2,236,476
Total Fund Balance	\$ 304,268	\$ 157,276	\$ 0				\$ 0	\$ 461,543	\$ 610,764
Total Liabilities and Fund Balance	\$ 1,557,559	\$ 157,276	\$ 0				\$ 1,732,767	\$ 3,447,601	\$ 2,847,240

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 December											
Fiscal Year 2016/17										2015/16	
	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	\$ 3,379,376	\$ 17,317					\$ 3,396,693	\$ 7,303,498	\$ 3,184,179	\$ 6,874,567	
Improvement and Modernization Fund								\$ 17,826		\$ 35,226	
Judges' Compensation (45.25)	\$ 26,250						\$ 26,250	\$ 52,500	\$ 26,250	\$ 52,500	
Court Interpreter (45.45)	\$ 21,231						\$ 21,231	\$ 180,729	\$ 28,211	\$ 70,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 309,878						\$ 309,878	\$ 664,465	\$ 348,582	\$ 750,273	
Other Miscellaneous	\$ 73,084						\$ 73,084	\$ 56,493	\$ 73,084	\$ 119,979	
	\$ 3,809,819	\$ 17,317					\$ 3,827,136	\$ 8,275,511	\$ 3,660,306	\$ 7,902,545	
Grants											
AB 1058 Commissioner/Facilitator			\$ 66,031				\$ 66,031	\$ 200,891	\$ 94,124	\$ 192,213	
Other Judicial Council Grants								\$ 16,317		\$ 15,070	
Non-Judicial Council Grants											
			\$ 66,031				\$ 66,031	\$ 217,208	\$ 94,124	\$ 207,283	
Other Financing Sources											
Interest Income	\$ 2,493	\$ 278					\$ 2,771	\$ 5,080	\$ 1,188	\$ 4,500	
Investment Income								\$ 3,170	\$ 2,027	\$ 3,740	
Donations								\$ 105,670	\$ 36,223	\$ 113,020	
Local Fees	\$ 12,947	\$ 17,283					\$ 30,231	\$ 60,960	\$ 5,900	\$ 10,360	
Non-Fee Revenues	\$ 829						\$ 829	\$ 3,350	\$ 3,059	\$ 3,584	
Enhanced Collections		\$ 6,719					\$ 6,719	\$ 4,120	\$ 3,632	\$ 860	
Escheatment											
Prior Year Revenue	\$ 283						\$ 283		\$ (396)		
County Program - Restricted		\$ 1,428					\$ 1,428	\$ 4,214	\$ 3,059	\$ 3,584	
Reimbursement Other	\$ 5,926						\$ 5,926	\$ 4,120	\$ 3,632	\$ 860	
Sale of Fixed Assets											
Other Miscellaneous	\$ 325						\$ 325	\$ 4,120	\$ 3,632	\$ 860	
	\$ 22,804	\$ 25,709					\$ 48,513	\$ 199,334	\$ 53,312	\$ 200,554	
Total Revenues	\$ 3,832,623	\$ 43,026	\$ 66,031				\$ 3,941,679	\$ 8,692,053	\$ 3,807,743	\$ 8,310,382	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,770,807	\$ 24,692	\$ 31,356				\$ 1,826,855	\$ 4,328,532	\$ 1,687,567	\$ 3,908,495	
Temp Help	\$ 10,155						\$ 10,155	\$ 16,793			
Overtime	\$ 9,044		\$ 62				\$ 9,107	\$ 15,000	\$ 4,424	\$ 10,000	
Staff Benefits	\$ 988,700	\$ 3,649	\$ 14,894				\$ 1,007,243	\$ 2,421,852	\$ 936,237	\$ 2,300,272	
	\$ 2,778,707	\$ 28,340	\$ 46,313				\$ 2,853,360	\$ 6,782,177	\$ 2,628,228	\$ 6,218,767	
Operating Expenses and Equipment											
General Expense	\$ 103,562		\$ 25				\$ 103,588	\$ 290,374	\$ 100,707	\$ 288,217	
Printing	\$ 12,895		\$ 145				\$ 13,039	\$ 29,199	\$ 4,694	\$ 40,997	
Telecommunications	\$ 19,484		\$ 51				\$ 19,535	\$ 46,300	\$ 22,363	\$ 46,900	
Postage	\$ 43,677	\$ 929					\$ 44,607	\$ 65,500	\$ 36,835	\$ 65,300	
Insurance	\$ 641						\$ 641	\$ 2,500			
In-State Travel	\$ 3,310		\$ 4,024				\$ 7,333	\$ 31,540	\$ 11,444	\$ 17,601	
Out-of-State Travel									\$ 1,263		
Training	\$ 2,108		\$ 1,240				\$ 3,348	\$ 3,840	\$ 1,375	\$ 1,850	
Security Services	\$ 58,452		\$ 3,823				\$ 62,275	\$ 143,316	\$ 56,439	\$ 228,181	
Facility Operations	\$ 12,668		\$ 1,148				\$ 13,816	\$ 32,201	\$ 13,686	\$ 63,057	
Utilities											
Contracted Services	\$ 563,774	\$ 368					\$ 564,141	\$ 1,153,350	\$ 609,426	\$ 1,324,799	
Consulting and Professional Services	\$ 2,835						\$ 2,835	\$ 19,800	\$ 3,209	\$ 19,800	
Information Technology	\$ 53,248						\$ 53,248	\$ 327,371	\$ 63,991	\$ 226,340	
Major Equipment	\$ 60,874						\$ 60,874	\$ 29,337		\$ 79,036	
Other Items of Expense	\$ 7						\$ 7		\$ 60		
	\$ 937,534	\$ 1,297	\$ 10,456				\$ 949,287	\$ 2,174,628	\$ 925,492	\$ 2,402,078	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 55,014						\$ 55,014	\$ 98,241	\$ 51,448	\$ 98,241	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (10,349)	\$ 1,087	\$ 9,263				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (9,191)						\$ (9,191)		\$ (457)		
	\$ 35,474	\$ 1,087	\$ 9,263				\$ 45,824	\$ 98,241	\$ 50,991	\$ 98,241	
Total Expenditures	\$ 3,751,715	\$ 30,725	\$ 66,031				\$ 3,848,470	\$ 9,055,046	\$ 3,604,710	\$ 8,719,086	
Excess (Deficit) of Revenues Over Expenditures	\$ 80,908	\$ 12,301	\$ 0				\$ 93,209	\$ (362,993)	\$ 203,033	\$ (408,704)	
Operating Transfers In (Out)								\$ (1)		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 223,360	\$ 144,975	\$ 0				\$ 368,334	\$ 368,334	\$ 407,731	\$ 407,731	
Ending Balance (Deficit)	\$ 304,268	\$ 157,276	\$ 0				\$ 461,543	\$ 5,340	\$ 610,764	\$ (973)	

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

For the month ended December

Fiscal Year 2016/17 2015/16

	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	\$ 1,057,915	\$ 129,682				\$ (3,724)	\$ 1,183,873	\$ 3,305,449	\$ 1,100,972	\$ 3,094,265
Traffic & Other Infractions	\$ 0	\$ 920				\$ (4,054)	\$ (3,134)		\$ 193,825	\$ 501,626
Other Criminal Cases	\$ 0	\$ 0				\$ (792)	\$ (792)		\$ 249,161	\$ 563,180
Civil	\$ 102,006	\$ 1,866				\$ (40)	\$ 103,832	\$ 155,440	\$ 208,985	\$ 364,436
Family & Children Services	\$ 85,239	\$ 342				\$ 105	\$ 85,686	\$ 39,568	\$ 382,808	\$ 538,072
Probate, Guardianship & Mental Health Services		\$ 35,400					\$ 35,400	\$ 137,660	\$ 47,780	\$ 217,259
Juvenile Dependency Services	\$ 15	\$ 252,301					\$ 252,316	\$ 529,031	\$ 316,438	\$ 649,170
Juvenile Delinquency Services	\$ 15						\$ 15	\$ 16,317	\$ 14,302	\$ 57,477
Other Court Operations	\$ 985,148	\$ 88,592			\$ 0	\$ (202)	\$ 1,073,538	\$ 2,417,922	\$ 60	\$ 22,034
Court Interpreters	\$ 45,079	\$ 24,776				\$ (12)	\$ 69,844	\$ 75,725	\$ 57,230	\$ 75,418
Jury Services	\$ 36,826	\$ 60,865	\$ 55,014			\$ (24)	\$ 152,682	\$ 294,532	\$ 164,632	\$ 280,858
Security		\$ 62,975					\$ 62,975	\$ 152,108	\$ 64,077	\$ 274,872
Trial Court Operations Program	\$ 2,312,243	\$ 657,720	\$ 55,014		\$ 0	\$ (8,741)	\$ 3,016,236	\$ 7,123,752	\$ 2,800,269	\$ 6,638,668
Enhanced Collections								\$ 12,940		\$ 10,450
Other Non-Court Operations										
Non-Court Operations Program								\$ 12,940		\$ 10,450
Executive Office	\$ 83,945	\$ 3,241				\$ (23)	\$ 87,162	\$ 201,911	\$ 104,800	\$ 314,844
Fiscal Services	\$ 171,003	\$ 31,320				\$ (10)	\$ 202,313	\$ 417,359	\$ 177,338	\$ 389,168
Human Resources	\$ 72,035	\$ 4,512				\$ (368)	\$ 76,179	\$ 179,337	\$ 104,483	\$ 220,964
Business & Facilities Services	\$ 87,394	\$ 103,844			\$ 0	\$ (17)	\$ 191,222	\$ 413,924	\$ 204,020	\$ 440,282
Information Technology	\$ 126,741	\$ 148,650				\$ (32)	\$ 275,359	\$ 705,823	\$ 213,799	\$ 704,709
Court Administration Program	\$ 541,117	\$ 291,567			\$ 0	\$ (450)	\$ 832,234	\$ 1,918,354	\$ 804,440	\$ 2,069,968
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,853,360	\$ 949,287	\$ 55,014		\$ 0	\$ (9,191)	\$ 3,848,470	\$ 9,055,046	\$ 3,604,710	\$ 8,719,086