

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

04/20/2016

Date

Humboldt

Court

FY2016-17 3rd Qtr.

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Humboldt

Court

FY2016-17 3rd Qtr.

Fiscal Year and Ending Quarter

FOOTNOTES

1	County Expenses paid by the Court for both the current and prior fiscal years has been discovered. The amounts are yet unknown.
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Humboldt

Court

FY2016-17 3rd 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	83.25	

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 March							2015/16 Total Funds (Info. Purposes Only)	2015/16 Total Funds (Info. Purposes Only)
	Fiscal Year 2016/17								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (103,998)	\$ 166,126	\$ (29,287)				\$ 36,750	\$ 69,592	\$ 134,209
Payroll	\$ (11,410)						\$ 0	\$ (11,410)	
Jury									
Revolving	\$ 20,000							\$ 20,000	\$ 21,821
Other									
Distribution	\$ 0						\$ 1	\$ 1	\$ (210)
Civil Filing Fees							\$ 0	\$ 0	\$ 88,229
Trust	\$ 0						\$ (5,456)	\$ (5,456)	\$ (4,863)
Credit Card									
Cash on Hand	\$ 2,600							\$ 2,600	\$ 3,100
Cash with County									
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 516,010						\$ 1,635,833	\$ 2,151,844	\$ 1,755,715
Total Cash and Cash Equivalents	\$ 423,202	\$ 166,126	\$ (29,287)				\$ 1,667,128	\$ 2,227,170	\$ 1,998,001
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 1,164							\$ 1,164	\$ 6,293
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 6,964	\$ 1,722	\$ 29,287					\$ 37,973	\$ 118,888
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 3,407	\$ 3,407	\$ 554
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 63							\$ 63	\$ 81
Total Receivables	\$ 8,191	\$ 1,722	\$ 29,287				\$ 3,407	\$ 42,607	\$ 125,817
Prepaid Expenses - General	\$ 41,514							\$ 41,514	\$ 81,007
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 41,514							\$ 41,514	\$ 81,007
Other Assets									
Total Other Assets									
Total Assets	\$ 472,907	\$ 167,849	\$ 0				\$ 1,670,535	\$ 2,311,290	\$ 2,184,825
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 146,711	\$ 6	\$ 0				\$ 0	\$ 146,718	\$ 95,284
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 3,470	\$ 3,470	\$ 635
Due to Other Courts									
Due to State									
TC145 Liability							\$ 181,142	\$ 181,142	\$ 180,717
Due to Other Governments	\$ 36,000		\$ 0				\$ 0	\$ 36,000	\$ 0
AB145 Due to Other Government Agency							\$ 108,385	\$ 108,385	\$ 82,171
Due to Other Public Agencies	\$ 626		\$ 0				\$ 1,496	\$ 2,122	\$ 36,124
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 707	\$ 707	\$ 181
Miscellaneous Accts Pay and Accrued Liab									
Total Accounts Payable and Accrued Liab	\$ 183,337	\$ 6	\$ 0				\$ 295,200	\$ 478,544	\$ 405,113
Civil							\$ 1,168,706	\$ 1,168,706	\$ 537,424
Criminal							\$ 179,303	\$ 179,303	\$ 334,778
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 7,890	\$ 7,890	\$ 5,714
Miscellaneous Trust									
Total Trust Deposits							\$ 1,355,900	\$ 1,355,900	\$ 877,916
Accrued Payroll									
Benefits Payable	\$ 17,573							\$ 17,573	\$ (9,505)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 1,515
Deductions Payable	\$ 60							\$ 60	\$ 46,682
Payroll Clearing	\$ 0							\$ 0	\$ 127,030
Total Payroll Liabilities	\$ 17,633							\$ 17,633	\$ 165,722
Revenue Collected in Advance	\$ 227,805							\$ 227,805	\$ 78,453
Liabilities For Deposits	\$ 15,255						\$ 11,968	\$ 27,223	\$ 28,500
Jury Fees - Non-Interest							\$ 1,200	\$ 1,200	\$ 1,200
Fees - Partial Payment & Overpayment							\$ 6,267	\$ 6,267	\$ 15,317
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 243,060						\$ 19,435	\$ 262,494	\$ 123,470
Total Liabilities	\$ 444,029	\$ 6	\$ 0				\$ 1,670,535	\$ 2,114,570	\$ 1,572,220
Total Fund Balance	\$ 28,878	\$ 167,842	\$ 0				\$ 0	\$ 196,720	\$ 612,605
Total Liabilities and Fund Balance	\$ 472,907	\$ 167,849	\$ 0				\$ 1,670,535	\$ 2,311,290	\$ 2,184,825

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 March									
	Fiscal Year 2016/17							2015/16		
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purpose Only)	Current Budget (Annual)	Total Funds (Info. Purpose Only)	Final Budget (Annual)
General	Special Revenue		Capital Projects	Debt Service						
	Non-Grant	Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 5,121,497	\$ 30,158				\$ 5,151,653	\$ 7,303,498	\$ 5,052,468	\$ 8,874,567	
Improvement and Modernization Fund	\$ 17,826					\$ 17,826	\$ 17,826		\$ 35,228	
Judges' Compensation (45 25)	\$ 18,752					\$ 18,752	\$ 52,500	\$ 39,375	\$ 52,500	
Court Interpreter (45 45)	\$ 33,248					\$ 33,248	\$ 180,729	\$ 71,634	\$ 70,000	
Civil Coordination Reimbursement (45 55)										
MOU Reimbursements (45 10 and General)	\$ 460,477					\$ 460,477	\$ 684,465	\$ 540,056	\$ 750,273	
Other Miscellaneous	\$ 73,084					\$ 73,084	\$ 56,403	\$ 73,084	\$ 119,979	
	\$ 5,724,882	\$ 30,158				\$ 5,765,038	\$ 8,278,511	\$ 5,776,818	\$ 7,902,545	
Grants										
AB 1058 Commissioner/Facilitator			\$ 94,980			\$ 94,980	\$ 200,891	\$ 131,740	\$ 192,213	
Other Judicial Council Grants							\$ 16,317	\$ 7,535	\$ 15,070	
Non-Judicial Council Grants			\$ 94,980			\$ 94,980	\$ 217,208	\$ 139,275	\$ 207,283	
Other Financing Sources										
Interest Income	\$ 6,062	\$ 581				\$ 6,643	\$ 5,080	\$ 3,227	\$ 4,500	
Investment Income							\$ 3,170	\$ 2,027	\$ 3,740	
Donations							\$ 105,670	\$ 66,220	\$ 113,020	
Local Fees	\$ 19,494	\$ 27,077				\$ 46,571	\$ 80,960	\$ 67,355	\$ 80,960	
Non-Fee Revenues	\$ 829					\$ 829	\$ 11,423	\$ 17,834	\$ 10,360	
Enhanced Collections		\$ 11,423				\$ 11,423	\$ 283	\$ 2,185	\$ 3,530	
Escheatment							\$ 4,214	\$ 7,061	\$ 3,584	
Prior Year Revenue	\$ 283					\$ 283	\$ 4,120	\$ 3,778	\$ 860	
County Program - Restricted		\$ 2,438				\$ 2,438				
Reimbursement Other	\$ 17,817					\$ 17,817				
Sale of Fixed Assets										
Other Miscellaneous	\$ 487					\$ 487				
	\$ 44,953	\$ 41,510				\$ 86,469	\$ 199,334	\$ 171,490	\$ 200,564	
Total Revenues	\$ 6,769,835	\$ 71,672	\$ 94,980			\$ 6,939,487	\$ 8,692,063	\$ 6,067,309	\$ 8,310,382	
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 2,871,195	\$ 39,226	\$ 48,836			\$ 2,959,257	\$ 4,328,532	\$ 2,898,694	\$ 3,908,495	
Temp Help	\$ 16,484					\$ 16,484	\$ 16,793			
Overtime	\$ 11,054		\$ 64			\$ 11,118	\$ 15,000	\$ 9,801	\$ 10,000	
Staff Benefits	\$ 1,555,668	\$ 5,039	\$ 21,330			\$ 1,582,036	\$ 2,421,852	\$ 1,496,678	\$ 2,300,272	
	\$ 4,454,401	\$ 44,864	\$ 68,030			\$ 4,567,265	\$ 6,782,177	\$ 4,207,174	\$ 6,218,767	
Operating Expenses and Equipment										
General Expense	\$ 173,372		\$ 39			\$ 173,411	\$ 290,374	\$ 182,940	\$ 268,217	
Printing	\$ 14,403		\$ 145			\$ 14,548	\$ 29,199	\$ 13,207	\$ 40,997	
Telecommunications	\$ 28,048		\$ 80			\$ 28,028	\$ 46,300	\$ 29,481	\$ 48,000	
Postage	\$ 52,178	\$ 1,817				\$ 53,995	\$ 65,500	\$ 64,328	\$ 65,300	
Insurance	\$ 2,843					\$ 2,843	\$ 2,500			
In-State Travel	\$ 7,730		\$ 4,024			\$ 11,754	\$ 31,540	\$ 13,862	\$ 17,801	
Out-of-State Travel								\$ 1,293		
Training	\$ 2,957		\$ 1,240			\$ 4,197	\$ 3,840	\$ 1,834	\$ 1,850	
Security Services	\$ 92,851		\$ 8,077			\$ 100,928	\$ 143,316	\$ 91,910	\$ 228,181	
Facility Operations	\$ 21,542		\$ 1,740			\$ 23,282	\$ 32,201	\$ 22,308	\$ 63,057	
Utilities										
Contracted Services	\$ 910,306	\$ 525				\$ 910,831	\$ 1,153,350	\$ 942,028	\$ 1,324,799	
Consulting and Professional Services	\$ 4,580					\$ 4,580	\$ 19,800	\$ 4,822	\$ 19,800	
Information Technology	\$ 89,527					\$ 89,527	\$ 327,371	\$ 232,540	\$ 228,340	
Major Equipment	\$ 60,874					\$ 60,874	\$ 29,337		\$ 79,036	
Other Items of Expense	\$ 7					\$ 7		\$ 91		
	\$ 1,462,117	\$ 2,142	\$ 13,344			\$ 1,477,602	\$ 2,174,828	\$ 1,600,571	\$ 2,402,078	
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 72,394					\$ 72,394	\$ 98,241	\$ 70,000	\$ 98,241	
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (15,404)	\$ 1,798	\$ 13,806			\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (9,191)					\$ (9,191)		\$ 4,763		
	\$ 47,790	\$ 1,798	\$ 13,806			\$ 83,204	\$ 98,241	\$ 74,762	\$ 98,241	
Total Expenditures	\$ 5,964,317	\$ 48,804	\$ 94,980			\$ 6,108,101	\$ 8,065,046	\$ 5,882,507	\$ 8,719,098	
Excess (Deficit) of Revenues Over Expenditures	\$ (194,482)	\$ 22,868	\$ 0			\$ (171,614)	\$ (362,983)	\$ 204,874	\$ (408,704)	
Operating Transfers In (Out)							\$ (1)		\$ 0	
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 223,360	\$ 144,975	\$ 0			\$ 0	\$ 368,334	\$ 368,334	\$ 407,731	
Ending Balance (Deficit)	\$ 28,878	\$ 167,842	\$ 0			\$ 0	\$ 368,334	\$ 612,605	\$ (973)	

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

	For the month ended March									
	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	\$ 1,753,068	\$ 243,731				\$ (3,733)	\$ 1,993,066	\$ 3,305,449	\$ 1,887,616	\$ 3,094,265
Traffic & Other Infractions	\$ 0	\$ 920				\$ (4,054)	\$ (3,134)		\$ 300,216	\$ 501,626
Other Criminal Cases	\$ 0	\$ 0				\$ (792)	\$ (792)		\$ 412,235	\$ 583,180
Civil	\$ 175,968	\$ 2,831				\$ (42)	\$ 178,757	\$ 155,440	\$ 347,440	\$ 364,436
Family & Children Services	\$ 85,218	\$ 819				\$ 114	\$ 86,151	\$ 39,568	\$ 646,339	\$ 538,072
Probate, Guardianship & Mental Health Services		\$ 82,521					\$ 82,521	\$ 137,660	\$ 87,231	\$ 217,259
Juvenile Dependency Services	\$ 15	\$ 378,951					\$ 378,966	\$ 529,031	\$ 474,260	\$ 649,170
Juvenile Delinquency Services	\$ 15						\$ 15	\$ 16,317	\$ 23,691	\$ 57,477
Other Court Operations	\$ 1,553,264	\$ 134,549			\$ 0	\$ (202)	\$ 1,687,610	\$ 2,417,922	\$ 61	\$ 22,034
Court Interpreters	\$ 74,267	\$ 49,991				\$ (12)	\$ 124,246	\$ 75,725	\$ 77,364	\$ 75,418
Jury Services	\$ 50,348	\$ 106,065	\$ 72,394			\$ (23)	\$ 228,785	\$ 294,532	\$ 244,310	\$ 280,858
Security		\$ 100,639					\$ 100,639	\$ 152,108	\$ 100,112	\$ 274,872
Trial Court Operations Program	\$ 3,692,163	\$ 1,101,017	\$ 72,394		\$ 0	\$ (8,745)	\$ 4,858,829	\$ 7,123,762	\$ 4,580,874	\$ 6,838,668
Enhanced Collections								\$ 12,940		\$ 10,450
Other Non-Court Operations										
Non-Court Operations Program								\$ 12,940		\$ 10,450
Executive Office	\$ 134,966	\$ 5,330				\$ (23)	\$ 140,273	\$ 201,911	\$ 167,328	\$ 314,844
Fiscal Services	\$ 255,293	\$ 38,851				\$ (7)	\$ 294,137	\$ 417,359	\$ 298,053	\$ 389,168
Human Resources	\$ 159,173	\$ 8,983				\$ (374)	\$ 167,782	\$ 179,337	\$ 172,856	\$ 220,964
Business & Facilities Services	\$ 128,479	\$ 166,397			\$ 0	\$ (10)	\$ 294,865	\$ 413,924	\$ 329,953	\$ 440,282
Information Technology	\$ 197,222	\$ 157,025				\$ (31)	\$ 354,216	\$ 705,823	\$ 333,446	\$ 704,709
Court Administration Program	\$ 875,133	\$ 376,585			\$ 0	\$ (446)	\$ 1,251,272	\$ 1,918,354	\$ 1,301,634	\$ 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	\$ 4,567,295	\$ 1,477,602	\$ 72,394		\$ 0	\$ (9,191)	\$ 6,108,101	\$ 9,055,046	\$ 5,882,507	\$ 8,719,086