

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



Date

Humboldt

Court

FY2017-18 2nd Qtr.

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Humboldt

Court

FY2017-18 2nd Qtr.

Fiscal Year and Ending Quarter

FOOTNOTES

1	\$171,900 in recorded revenue/receivables invoiced to the County of Humboldt that has been contested by the County and remain unpaid.
2	\$70,317 due to the Court for FY14-15 that has not been recorded as revenue is being contested by the County of Humboldt.
3	\$69,209 due to the Court for FY13-14 that has not been recorded as revenue is being contested by the County of Humboldt.
4	\$68,700 due to the Court for FY12-13 that has not been recorded as revenue is being contested by the County of Humboldt.
5	An unknown amount for FY06-07 through FY11-12 that has not been recorded as revenue is being contested by the County of Humboldt.
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Humboldt

Court

FY2017-18 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)	86.50	81.00	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 2017/18								2016/17	
	Governmental Funds					Fiduciary Funds	Total Funds (Info. Purpose Only)	Total Funds (Info. Purpose Only)	
	General	Special Revenue		Capital Project	Debt Service				Proprietary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ (664,303)	\$ 191,630	\$ 626,891				\$ 12,661	\$ 166,880	\$ 100,667
Payroll	\$ (4,101)						\$ 0	\$ (4,101)	
Jury									
Revolving	\$ 4,829							\$ 4,829	\$ 20,000
Other									
Distribution	\$ 0						\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 59,311	\$ 59,311	\$ 0
Trust	\$ 0						\$ (32,710)	\$ (32,710)	\$ (9,143)
Credit Card									
Cash on Hand	\$ 2,800							\$ 2,800	\$ 2,600
Cash with County									
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 2,445,956						\$ 825,932	\$ 3,271,888	\$ 3,233,165
Total Cash and Cash Equivalents	\$ 1,785,182	\$ 191,630	\$ 626,891				\$ 865,194	\$ 3,468,686	\$ 3,347,289
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 1,808							\$ 1,808	\$ 1,617
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 179,024	\$ 1,134	\$ 73,613					\$ 253,770	\$ 56,708
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Trust Due To/From							\$ 367	\$ 367	\$ 793
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 600						\$ 0	\$ 600	\$ 45
Total Receivables	\$ 181,432	\$ 1,134	\$ 73,613				\$ 367	\$ 256,946	\$ 59,163
Prepaid Expenses - General	\$ 19,284							\$ 19,284	\$ 41,149
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 19,284							\$ 19,284	\$ 41,149
Other Assets									
Total Other Assets									
Total Assets	\$ 1,985,898	\$ 192,764	\$ 700,504				\$ 865,561	\$ 3,744,728	\$ 3,447,601
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 99,285	\$ 0	\$ 0				\$ 0	\$ 99,285	\$ 32
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 967	\$ 967	\$ 1,127
Due to Other Courts									
Due to State									
TC145 Liability							\$ 156,248	\$ 156,248	\$ 162,295
Due to Other Governments	\$ 36,000		\$ 0				\$ 0	\$ 36,000	\$ 36,000
AB145 Due to Other Government Agency							\$ 75,720	\$ 75,720	\$ 90,271
Due to Other Public Agencies	\$ 619		\$ 0				\$ 1,059	\$ 1,678	\$ 3,313
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 725	\$ 725	\$ 458
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 135,904	\$ 0	\$ 0				\$ 234,720	\$ 370,624	\$ 293,497
Civil							\$ 429,411	\$ 429,411	\$ 1,171,203
Criminal							\$ 179,696	\$ 179,696	\$ 139,624
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 9,189	\$ 9,189	\$ 7,053
Miscellaneous Trust									
Total Trust Deposits							\$ 618,297	\$ 618,297	\$ 1,317,880
Accrued Payroll	\$ 0	\$ 0						\$ 0	
Benefits Payable	\$ 15,367							\$ 15,367	\$ 29,107
Deferred Compensation Payable	\$ 0							\$ 0	\$ 2,820
Deductions Payable	\$ 49,413							\$ 49,413	\$ 50,059
Payroll Clearing	\$ 0							\$ 0	\$ 1,064
Total Payroll Liabilities	\$ 64,780	\$ 0						\$ 64,780	\$ 83,058
Revenue Collected in Advance	\$ 1,356,046							\$ 1,356,046	\$ 1,117,154
Liabilities For Deposits	\$ 15,305						\$ 11,968	\$ 27,273	\$ 27,199
Jury Fees - Non-Interest							\$ 150	\$ 150	\$ 1,200
Fees - Partial Payment & Overpayment							\$ 426	\$ 426	\$ 146,072
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 1,371,351						\$ 12,544	\$ 1,383,899	\$ 1,291,624
Total Liabilities	\$ 1,572,034	\$ 0	\$ 0				\$ 865,561	\$ 2,417,908	\$ 2,986,058
Total Fund Balance	\$ 413,863	\$ 192,764	\$ 700,504				\$ 0	\$ 1,307,151	\$ 461,543
Total Liabilities and Fund Balance	\$ 1,985,898	\$ 192,764	\$ 700,504				\$ 865,561	\$ 3,744,728	\$ 3,447,601

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 2017/18										2016/17	
	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	\$ 3,340,000	\$ 16,952					\$ 3,356,958	\$ 7,180,958	\$ 3,388,003	\$ 7,303,498	
Improvement and Modernization Fund	\$ 399,111						\$ 399,111	\$ 418,937		\$ 17,826	
Judges' Compensation (0150019)								\$ 0	\$ 28,250	\$ 52,500	
Court Interpreter (0150037)	\$ (82,964)						\$ (82,964)	\$ 161,045	\$ 21,231	\$ 180,729	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 294,817						\$ 294,817	\$ 720,517	\$ 308,878	\$ 664,485	
Other Miscellaneous	\$ 73,084						\$ 73,084	\$ 73,084	\$ 73,084	\$ 58,493	
	\$ 4,014,054	\$ 16,952					\$ 4,031,006	\$ 8,532,531	\$ 3,827,138	\$ 8,275,511	
Grants											
AB 1058 Commissioner/Facilitator			\$ 88,327				\$ 88,327	\$ 204,483	\$ 66,031	\$ 200,891	
Other Judicial Council Grants			\$ 720,714				\$ 720,714	\$ 737,031		\$ 18,317	
Non-Judicial Council Grants											
			\$ 789,041				\$ 789,041	\$ 941,514	\$ 66,031	\$ 217,208	
Other Financing Sources											
Interest Income	\$ 6,305	\$ 1,095					\$ 7,400	\$ 6,600	\$ 2,771	\$ 5,080	
Investment Income											
Donations								\$ 2,420		\$ 3,170	
Local Fees	\$ 7,273	\$ 14,581					\$ 21,854	\$ 89,880	\$ 30,231	\$ 105,670	
Non-Fee Revenues								\$ 74,230	\$ 829	\$ 80,960	
Enhanced Collections		\$ 5,388					\$ 5,388	\$ 13,850	\$ 8,719	\$ 12,770	
Escheatment											
Prior Year Revenue	\$ 558						\$ 558		\$ 283		
County Program - Restricted		\$ 1,438					\$ 1,438	\$ 3,210	\$ 1,428	\$ 3,350	
Reimbursement Other	\$ 2,918						\$ 2,918	\$ 152,178	\$ 5,928	\$ 4,214	
Sale of Fixed Assets											
Other Miscellaneous	\$ 133						\$ 133	\$ 4,089	\$ 325	\$ 4,120	
	\$ 17,184	\$ 22,490					\$ 39,674	\$ 146,727	\$ 48,513	\$ 199,334	
Total Revenues	\$ 4,031,238	\$ 39,451	\$ 789,041				\$ 4,859,739	\$ 9,800,770	\$ 3,941,879	\$ 8,692,053	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,835,968	\$ 17,328	\$ 34,819				\$ 1,888,114	\$ 4,838,310	\$ 1,828,855	\$ 4,328,532	
Temp Help	\$ 11,145						\$ 11,145	\$ 0	\$ 10,155	\$ 16,793	
Overtime	\$ 1,908		\$ 159				\$ 2,067	\$ 15,000	\$ 9,107	\$ 15,000	
Staff Benefits	\$ 1,103,721	\$ 1,851	\$ 13,060				\$ 1,118,432	\$ 2,827,264	\$ 1,007,243	\$ 2,421,852	
	\$ 2,952,739	\$ 18,980	\$ 48,038				\$ 3,019,209	\$ 7,778,574	\$ 2,853,360	\$ 6,782,177	
Operating Expenses and Equipment											
General Expense	\$ 117,555		\$ 759				\$ 118,313	\$ 312,082	\$ 103,588	\$ 290,374	
Printing	\$ 7,712		\$ 174				\$ 7,886	\$ 22,098	\$ 13,039	\$ 29,199	
Telecommunications	\$ 15,745						\$ 15,745	\$ 37,005	\$ 19,535	\$ 48,300	
Postage	\$ 29,865	\$ 1,228					\$ 31,092	\$ 64,200	\$ 44,807	\$ 85,500	
Insurance	\$ 2,251						\$ 2,251	\$ 2,900	\$ 641	\$ 2,500	
In-State Travel	\$ 14,408		\$ 4,503				\$ 18,908	\$ 25,453	\$ 7,333	\$ 31,540	
Out-of-State Travel											
Training	\$ 1,940		\$ 1,090				\$ 3,030	\$ 14,168	\$ 3,348	\$ 3,840	
Security Services	\$ 81,911		\$ 4,057				\$ 85,968	\$ 151,563	\$ 82,275	\$ 143,318	
Facility Operations	\$ 11,313		\$ 1,150				\$ 12,462	\$ 42,601	\$ 13,810	\$ 32,201	
Utilities											
Contracted Services	\$ 443,805	\$ 488	\$ 21,050				\$ 465,123	\$ 1,199,318	\$ 584,141	\$ 1,153,350	
Consulting and Professional Services	\$ 5,735						\$ 5,735	\$ 9,800	\$ 2,835	\$ 19,800	
Information Technology	\$ 22,655	\$ 0					\$ 22,655	\$ 613,184	\$ 53,248	\$ 327,371	
Major Equipment								\$ 221,548	\$ 80,874	\$ 29,337	
Other Items of Expense	\$ 61						\$ 61	\$ 7	\$ 7		
	\$ 734,755	\$ 1,895	\$ 32,782				\$ 769,232	\$ 2,718,898	\$ 949,287	\$ 2,174,628	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 28,323						\$ 28,323	\$ 82,181	\$ 55,014	\$ 98,241	
Judgements, Settlements and Claims	\$ 44,000						\$ 44,000	\$ 44,000			
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (8,229)	\$ 512	\$ 7,717				\$ 0	\$ 1	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 8,367						\$ 8,367		\$ (9,191)		
	\$ 72,461	\$ 512	\$ 7,717				\$ 80,690	\$ 198,392	\$ 45,824	\$ 98,241	
Total Expenditures	\$ 3,759,958	\$ 21,187	\$ 88,537				\$ 3,869,682	\$ 10,139,834	\$ 3,848,470	\$ 9,055,048	
Excess (Deficit) of Revenues Over Expenditures	\$ 271,283	\$ 18,264	\$ 700,504				\$ 990,057	\$ (310,355)	\$ 83,209	\$ (362,993)	
Operating Transfers In (Out)								\$ 0		\$ (1)	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 142,580	\$ 174,500	\$ 0				\$ 0	\$ 317,080	\$ 368,334	\$ 368,334	
Ending Balance (Deficit)	\$ 413,863	\$ 192,764	\$ 700,504				\$ 0	\$ 1,307,131	\$ 481,543	\$ 5,340	

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

	For the month ended December									
	Fiscal Year 2017/18								2016/17	
	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	\$ 1,265,244	\$ 144,409				\$ 3,795	\$ 1,413,448	\$ 3,378,118	\$ 1,183,873	\$ 3,305,449
Traffic & Other Infractions									\$ (3,134)	
Other Criminal Cases									\$ (792)	
Civil	\$ 77,840	\$ 8,250				\$ 80	\$ 86,171	\$ 80,413	\$ 103,832	\$ 155,440
Family & Children Services	\$ 9,995						\$ 9,995	\$ 41,843	\$ 85,686	\$ 39,568
Probate, Guardianship & Mental Health Services		\$ 52,985					\$ 52,985	\$ 137,600	\$ 35,400	\$ 137,660
Juvenile Dependency Services	\$ 121	\$ 281,254					\$ 281,375	\$ 526,519	\$ 252,316	\$ 529,031
Juvenile Delinquency Services								\$ 16,317	\$ 15	\$ 16,317
Other Court Operations	\$ 1,021,587	\$ 75,811			\$ 0	\$ 1,290	\$ 1,098,687	\$ 2,310,541	\$ 1,073,538	\$ 2,417,922
Court Interpreters	\$ 51,873	\$ 18,841				\$ 156	\$ 70,871	\$ 166,037	\$ 69,844	\$ 75,725
Jury Services	\$ 41,338	\$ 33,768	\$ 28,323			\$ (105)	\$ 103,324	\$ 270,889	\$ 152,682	\$ 294,532
Security		\$ 66,459					\$ 66,459	\$ 155,680	\$ 62,975	\$ 152,108
Trial Court Operations Program	\$ 2,467,999	\$ 681,775	\$ 28,323		\$ 0	\$ 5,217	\$ 3,183,314	\$ 7,083,955	\$ 3,018,236	\$ 7,123,752
Enhanced Collections								\$ 13,799		\$ 12,940
Other Non-Court Operations										
Non-Court Operations Program								\$ 13,799		\$ 12,940
Executive Office	\$ 99,022	\$ 4,794				\$ 1,755	\$ 105,571	\$ 224,849	\$ 87,162	\$ 201,911
Fiscal Services	\$ 158,495	\$ 24,951				\$ 503	\$ 183,950	\$ 345,027	\$ 202,313	\$ 417,359
Human Resources	\$ 134,708	\$ 7,631	\$ 44,000			\$ 401	\$ 186,740	\$ 839,087	\$ 76,179	\$ 179,337
Business & Facilities Services	\$ 18,288	\$ 16,867			\$ 0		\$ 35,154	\$ 404,564	\$ 191,222	\$ 413,924
Information Technology	\$ 141,246	\$ 33,214				\$ 491	\$ 174,951	\$ 1,219,353	\$ 275,359	\$ 705,823
Court Administration Program	\$ 551,758	\$ 87,457	\$ 44,000		\$ 0	\$ 3,150	\$ 686,365	\$ 3,032,880	\$ 832,234	\$ 1,918,354
Expenditures Not Distributed or Posted to a Program		\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,019,757	\$ 769,232	\$ 72,323		\$ 0	\$ 8,367	\$ 3,869,679	\$ 10,130,634	\$ 3,848,470	\$ 9,055,048