

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

03/07/2018

Date

Humboldt

Court

FY2018-19 2nd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Humboldt

Court

FY2018-19 2nd Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

1	\$171,900 recorded in FY16-17 revenue/receivables invoiced to County of Humboldt 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 for FY13-14, \$70,479 for FY12-13, and an unknown amount for FY06-07 through FY11-12 owed by the County of Humboldt has been deemed uncollectable.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Humboldt

Court

FY2018-19 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)	85.50	80.50	79.60		

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 2018/19									2017/18
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (610.407)	\$ 65.147	\$ 642.112				\$ 22.240	\$ 119.092	\$ 166.880
Payroll	\$ (347)						\$ 0	\$ (347)	\$ (4.101)
Jury									
Revolving	\$ 10.000							\$ 10.000	\$ 4.829
Other									
Distribution	\$ 0						\$ (3.197)	\$ (3.197)	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 59.311
Trust	\$ 0						\$ (66.582)	\$ (66.582)	\$ (32.710)
Credit Card									
Cash on Hand	\$ 2.900							\$ 2.900	\$ 2.800
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 2,410,717						\$ 816,272	\$ 3,226,989	\$ 3,271,888
Total Cash and Cash Equivalents	\$ 1,812,864	\$ 65,147	\$ 642,112				\$ 768,732	\$ 3,288,855	\$ 3,468,896
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks								\$ 225	\$ 1,808
Due From Employee	\$ 225							\$ 0	\$ 0
Civil Jury Fees	\$ 0							\$ 638	\$ 0
Trust	\$ 638							\$ 0	\$ 0
Due From Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 181,246	\$ 1,666	\$ 98,991				\$ 0	\$ 281,903	\$ 253,770
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 1,637	\$ 1,637	\$ 367
Distribution Due To/From							\$ 945	\$ 945	\$ 0
Civil Filing Fee Due To/From								\$ 510	\$ 0
General Due To/From	\$ 510							\$ 510	\$ 600
Total Receivables	\$ 182,619	\$ 1,666	\$ 98,991				\$ 2,582	\$ 285,858	\$ 256,546
Prepaid Expenses - General	\$ 1,519							\$ 1,519	\$ 19,284
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 1,519							\$ 1,519	\$ 19,284
Other Assets									
Total Other Assets									
Total Assets	\$ 1,997,002	\$ 66,813	\$ 741,103				\$ 771,314	\$ 3,576,233	\$ 3,744,726
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 64,432	\$ 0	\$ 0				\$ 0	\$ 64,432	\$ 99,285
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 3,092	\$ 3,092	\$ 967
Due to Other Courts									
Due to State									
TC145 Liability							\$ 103,017	\$ 103,017	\$ 156,248
Due to Other Governments	\$ 36,275	\$ 0	\$ 0				\$ 0	\$ 36,275	\$ 36,000
AB145 Due to Other Government Agency							\$ 93,793	\$ 93,793	\$ 75,720
Due to Other Public Agencies	\$ 597						\$ 11	\$ 609	\$ 1,678
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 1,450	\$ 1,450	\$ 725
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 101,305	\$ 0	\$ 0				\$ 201,363	\$ 302,668	\$ 370,624
Civil							\$ 278,030	\$ 278,030	\$ 429,411
Criminal							\$ 195,124	\$ 195,124	\$ 179,696
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 16,089	\$ 16,089	\$ 9,189
Miscellaneous Trust									
Total Trust Deposits							\$ 489,243	\$ 489,243	\$ 618,297
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 7,802							\$ 7,802	\$ 15,367
Deferred Compensation Payable	\$ 86							\$ 86	\$ 0
Deductions Payable	\$ 52,502							\$ 52,502	\$ 49,413
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 60,389	\$ 0	\$ 0					\$ 60,389	\$ 64,780
Revenue Collected in Advance	\$ 1,278,243		\$ 0					\$ 1,278,243	\$ 1,356,046
Liabilities For Deposits	\$ 15,455						\$ 11,968	\$ 27,423	\$ 27,273
Jury Fees - Non-Interest	\$ 0						\$ 0	\$ 0	\$ 150
Fees - Partial Payment & Overpayment							\$ 68,740	\$ 68,740	\$ 426
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ 1,293,698		\$ 0				\$ 80,708	\$ 1,374,405	\$ 1,383,895
Total Liabilities	\$ 1,455,392	\$ 0	\$ 0				\$ 771,314	\$ 2,226,705	\$ 2,437,595
Total Fund Balance	\$ 541,611	\$ 66,813	\$ 741,103				\$ 0	\$ 1,349,527	\$ 1,307,131
Total Liabilities and Fund Balance	\$ 1,997,002	\$ 66,813	\$ 741,103				\$ 771,314	\$ 3,576,233	\$ 3,744,726

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 2018/19										2017/18	
	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	\$ 3,402,283	\$ 16,952					\$ 3,419,235	\$ 7,353,169	\$ 3,356,958	\$ 7,160,956	
Improvement and Modernization Fund	\$ 596,280						\$ 596,280	\$ 1,195,709	\$ 399,111	\$ 416,937	
Judges' Compensation (0150019)										\$ 0	
Court Interpreter (0150037)	\$ (56,000)						\$ (56,000)	\$ 166,217	\$ (92,964)	\$ 161,045	
Civil Coordination Reimbursement (0150091)	\$ 351,917						\$ 351,917	\$ 905,873	\$ 294,817	\$ 720,517	
MOU Reimbursements (0150010 and General)	\$ 73,084						\$ 73,084	\$ 73,084	\$ 73,084	\$ 73,084	
Other Miscellaneous											
	\$ 4,367,564	\$ 16,952					\$ 4,384,516	\$ 9,694,052	\$ 4,031,006	\$ 8,532,539	
Grants											
AB 1058 Commissioner/Facilitator			\$ 89,672				\$ 89,672	\$ 185,835	\$ 68,327	\$ 204,483	
Other Judicial Council Grants			\$ 790,729				\$ 790,729	\$ 811,385	\$ 720,714	\$ 737,031	
Non-Judicial Council Grants											
			\$ 880,401				\$ 880,401	\$ 997,220	\$ 789,041	\$ 941,514	
Other Financing Sources											
Interest Income	\$ 14,699	\$ 849					\$ 15,548	\$ 21,660	\$ 7,400	\$ 6,600	
Investment Income											
Donations										\$ 2,420	
Local Fees	\$ 7,186	\$ 13,247					\$ 20,434	\$ 59,790	\$ 21,854	\$ 89,880	
Non-Fee Revenues								\$ 85,392		\$ 74,230	
Enhanced Collections		\$ 3,891					\$ 3,891	\$ 12,670	\$ 5,388	\$ 13,650	
Escheatment											
Prior Year Revenue	\$ 1,418						\$ 1,418		\$ 558		
County Program - Restricted		\$ 1,316					\$ 1,316	\$ 3,170	\$ 1,436	\$ 3,210	
Reimbursement Other	\$ 5,813						\$ 5,813	\$ 12,635	\$ 2,916	\$ 152,176	
Sale of Fixed Assets											
Other Miscellaneous	\$ 123						\$ 123	\$ 830	\$ 133	\$ 4,060	
	\$ 29,239	\$ 19,303					\$ 48,542	\$ 196,147	\$ 39,683	\$ 346,226	
Total Revenues	\$ 4,396,803	\$ 36,255	\$ 880,401				\$ 5,313,459	\$ 10,887,419	\$ 4,859,730	\$ 9,820,279	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,854,047	\$ 16,262	\$ 61,796				\$ 1,932,105	\$ 4,265,197	\$ 1,888,114	\$ 4,636,310	
Temp Help	\$ 19,187						\$ 19,187		\$ 11,145	\$ 0	
Overtime	\$ 1,574		\$ 13				\$ 1,587	\$ 5,000	\$ 2,065	\$ 15,000	
Staff Benefits	\$ 1,113,850	\$ 969	\$ 27,117				\$ 1,141,937	\$ 2,573,107	\$ 1,118,433	\$ 2,627,264	
	\$ 2,988,658	\$ 17,231	\$ 88,927				\$ 3,094,816	\$ 6,843,304	\$ 3,019,757	\$ 7,278,574	
Operating Expenses and Equipment											
General Expense	\$ 88,259		\$ 109				\$ 88,369	\$ 268,897	\$ 118,313	\$ 312,062	
Printing	\$ 7,316		\$ 33				\$ 7,349	\$ 29,698	\$ 7,886	\$ 22,098	
Telecommunications	\$ 16,334		\$ 123				\$ 16,458	\$ 41,961	\$ 15,745	\$ 37,005	
Postage	\$ 34,006	\$ 1,462					\$ 35,468	\$ 57,300	\$ 31,092	\$ 64,200	
Insurance	\$ 2,534						\$ 2,534	\$ 2,500	\$ 2,251	\$ 2,900	
In-State Travel	\$ 11,210		\$ 8,385				\$ 19,595	\$ 63,494	\$ 18,908	\$ 25,453	
Out-of-State Travel											
Training	\$ 1,232		\$ 1,565				\$ 2,797	\$ 42,603	\$ 3,030	\$ 14,168	
Security Services	\$ 64,445		\$ 4,223				\$ 68,668	\$ 167,375	\$ 65,968	\$ 151,563	
Facility Operations	\$ 14,034		\$ 1,282				\$ 15,316	\$ 36,601	\$ 12,462	\$ 42,601	
Utilities											
Contracted Services	\$ 619,370	\$ 426	\$ 17,899				\$ 637,695	\$ 1,827,896	\$ 465,123	\$ 1,199,316	
Consulting and Professional Services	\$ 3,565						\$ 3,565	\$ 9,800	\$ 5,735	\$ 9,800	
Information Technology	\$ 29,273		\$ 140				\$ 29,413	\$ 1,424,485	\$ 22,655	\$ 613,184	
Major Equipment								\$ 75,903		\$ 221,548	
Other Items of Expense	\$ 2		\$ 134				\$ 136		\$ 61		
	\$ 891,581	\$ 1,889	\$ 33,894				\$ 927,364	\$ 4,048,513	\$ 769,232	\$ 2,715,898	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 36,945						\$ 36,945	\$ 92,161	\$ 28,323	\$ 92,161	
Judgements, Settlements and Claims									\$ 44,000	\$ 44,000	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (16,799)	\$ 323	\$ 16,476				\$ 0	\$ 1	\$ 0	\$ 1	
Prior Year Expense Adjustment	\$ 1,367						\$ 1,367		\$ 8,367		
	\$ 21,513	\$ 323	\$ 16,476				\$ 38,311	\$ 92,162	\$ 80,690	\$ 136,162	
Total Expenditures	\$ 3,901,751	\$ 19,442	\$ 139,297				\$ 4,060,491	\$ 10,983,979	\$ 3,869,679	\$ 10,130,634	
Excess (Deficit) of Revenues Over Expenditures	\$ 495,052	\$ 16,813	\$ 741,103				\$ 1,252,968	\$ (96,560)	\$ 990,051	\$ (310,355)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 46,559	\$ 50,000	\$ 0				\$ 96,559	\$ 96,559	\$ 317,080	\$ 317,080	
Ending Balance (Deficit)	\$ 541,611	\$ 66,813	\$ 741,103				\$ 1,349,527	\$ (1)	\$ 1,307,131	\$ 6,725	

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

	For the month ended December									
	Fiscal Year 2018/19								2017/18	
	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	\$ 1,200.651	\$ 115.709				\$ 1,333	\$ 1,317.694	\$ 3,577.210	\$ 1,413.448	\$ 3,378.116
Traffic & Other Infractions										
Other Criminal Cases										
Civil	\$ 130.834	\$ 5,453				\$ 1	\$ 136.287	\$ 122.262	\$ 86.171	\$ 80.413
Family & Children Services	\$ 10,505	\$ 75					\$ 10,580	\$ 35,461	\$ 9,995	\$ 41,843
Probate, Guardianship & Mental Health Services		\$ 45,772					\$ 45,772	\$ 133,467	\$ 52,985	\$ 137,600
Juvenile Dependency Services	\$ 158	\$ 326,068				\$ (2,611)	\$ 323,615	\$ 647,586	\$ 281,375	\$ 526,519
Juvenile Delinquency Services							\$ 20,656	\$ 20,656	\$ 16,317	\$ 16,317
Other Court Operations	\$ 1,119,811	\$ 78,865			\$ 4,591	\$ 2,271	\$ 1,205,538	\$ 2,128,140	\$ 1,098,687	\$ 2,310,541
Court Interpreters	\$ 23,865	\$ 47,366					\$ 71,230	\$ 168,897	\$ 70,871	\$ 166,037
Jury Services	\$ 74,318	\$ 44,730	\$ 36,945			\$ 4	\$ 155,997	\$ 269,351	\$ 103,324	\$ 270,889
Security		\$ 69,180					\$ 69,180	\$ 178,535	\$ 66,459	\$ 155,680
Trial Court Operations Program	\$ 2,560,142	\$ 733,220	\$ 36,945		\$ 4,591	\$ 998	\$ 3,335,896	\$ 7,281,565	\$ 3,183,314	\$ 7,083,955
Enhanced Collections								\$ 12,450		\$ 13,799
Other Non-Court Operations										
Non-Court Operations Program								\$ 12,450		\$ 13,799
Executive Office	\$ 98,900	\$ 4,464					\$ 103,364	\$ 216,451	\$ 105,571	\$ 224,849
Fiscal Services	\$ 154,074	\$ 29,860				\$ 308	\$ 184,241	\$ 370,320	\$ 183,950	\$ 345,027
Human Resources	\$ 130,170	\$ 4,608				\$ 61	\$ 134,839	\$ 835,744	\$ 186,740	\$ 839,087
Business & Facilities Services	\$ 10,484	\$ 115,482			\$ (4,591)		\$ 121,375	\$ 381,373	\$ 35,154	\$ 404,564
Information Technology	\$ 141,047	\$ 39,730					\$ 180,777	\$ 1,886,076	\$ 174,951	\$ 1,219,353
Court Administration Program	\$ 534,674	\$ 194,144			\$ (4,591)	\$ 368	\$ 724,596	\$ 3,689,964	\$ 686,365	\$ 3,032,880
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,094,816	\$ 927,364	\$ 36,945		\$ 0	\$ 1,367	\$ 4,060,491	\$ 10,983,979	\$ 3,869,679	\$ 10,130,634