

**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.



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Signature of Presiding Judge or Court Executive

06/03/2019

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Date

Humboldt

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Court

FY2018-19 3rd Qtr

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Humboldt

Court

FY2018-19 3rd 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 remains 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 3rd Qtr

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	85.50	80.50	79.60	78.50	

<sup>1</sup> 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									
Fiscal Year 2018/19								2017/18	
	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						
<b>ASSETS</b>									
Operations	\$ (455,485)	\$ 77,613	\$ 634,816				\$ 16,323	\$ 273,268	\$ 131,146
Payroll	\$ (6,894)						\$ 0	\$ (6,894)	\$ (5,560)
Jury									
Revolving	\$ 9,500							\$ 9,500	\$ 4,729
Other									
Distribution	\$ 0						\$ 0	\$ 0	\$ 237
Civil Filing Fees							\$ 0	\$ 0	\$ 61,333
Trust	\$ 0						\$ (69,593)	\$ (69,593)	\$ (8,507)
Credit Card									
Cash on Hand	\$ 3,400							\$ 3,400	\$ 2,900
Cash with County	\$ 0							\$ 0	
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 1,484,400						\$ 663,721	\$ 2,148,121	\$ 1,833,683
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,034,922</b>	<b>\$ 77,613</b>	<b>\$ 634,816</b>				<b>\$ 610,451</b>	<b>\$ 2,357,802</b>	<b>\$ 2,019,959</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 2,055
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust	\$ 573							\$ 573	
Due From Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 175,606	\$ 975	\$ 91,560					\$ 268,140	\$ 216,639
Due From Other Courts							\$ 0	\$ 0	\$ 194
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 2,194	\$ 2,194	\$ 39,570
Distribution Due To/From							\$ 0	\$ 0	\$ 688
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 369							\$ 369	\$ 209
<b>Total Receivables</b>	<b>\$ 176,547</b>	<b>\$ 975</b>	<b>\$ 91,560</b>				<b>\$ 2,194</b>	<b>\$ 271,276</b>	<b>\$ 259,354</b>
Prepaid Expenses - General	\$ 1,519							\$ 1,519	\$ 19,284
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 1,519</b>							<b>\$ 1,519</b>	<b>\$ 19,284</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,212,988</b>	<b>\$ 78,588</b>	<b>\$ 726,376</b>				<b>\$ 612,645</b>	<b>\$ 2,630,597</b>	<b>\$ 2,298,597</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 73,249	\$ 28	\$ 0				\$ 0	\$ 73,277	\$ 33,441
Due to Other Funds	\$ 40,840	\$ 0	\$ 0				\$ 2,563	\$ 43,403	\$ 40,467
Due to Other Courts									
Due to State									
TC145 Liability							\$ 111,668	\$ 111,668	\$ 144,561
Due to Other Governments	\$ 36,275	\$ 0	\$ 0				\$ 0	\$ 36,275	\$ 36,000
AB145 Due to Other Government Agency							\$ 98,692	\$ 98,692	\$ 95,567
Due to Other Public Agencies	\$ 608						\$ (521)	\$ 88	\$ 1,662
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 1,246	\$ 1,246	\$ 920
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 150,973</b>	<b>\$ 28</b>	<b>\$ 0</b>				<b>\$ 213,648</b>	<b>\$ 364,649</b>	<b>\$ 352,618</b>
Civil							\$ 192,786	\$ 192,786	\$ 454,190
Criminal							\$ 181,301	\$ 181,301	\$ 209,257
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 12,720	\$ 12,720	\$ 10,454
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 386,806</b>	<b>\$ 386,806</b>	<b>\$ 673,902</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 5,308							\$ 5,308	\$ 14,241
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 49							\$ 49	\$ 49,413
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 5,357</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 5,357</b>	<b>\$ 63,654</b>
Revenue Collected in Advance	\$ 138,962		\$ 0					\$ 138,962	\$ 428,249
Liabilities For Deposits	\$ 15,505						\$ 11,968	\$ 27,473	\$ 27,298
Jury Fees - Non-Interest	\$ 0						\$ 0	\$ 0	\$ 150
Fees - Partial Payment & Overpayment							\$ 223	\$ 223	\$ 426
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									\$ 30
<b>Total Other Liabilities</b>	<b>\$ 154,466</b>		<b>\$ 0</b>				<b>\$ 12,191</b>	<b>\$ 166,658</b>	<b>\$ 456,152</b>
<b>Total Liabilities</b>	<b>\$ 310,796</b>	<b>\$ 28</b>	<b>\$ 0</b>				<b>\$ 612,645</b>	<b>\$ 923,470</b>	<b>\$ 1,546,325</b>
<b>Total Fund Balance</b>	<b>\$ 902,192</b>	<b>\$ 78,560</b>	<b>\$ 726,376</b>				<b>\$ 0</b>	<b>\$ 1,707,127</b>	<b>\$ 752,272</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,212,988</b>	<b>\$ 78,588</b>	<b>\$ 726,376</b>				<b>\$ 612,645</b>	<b>\$ 2,630,597</b>	<b>\$ 2,298,597</b>

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 5,344,840	\$ 29,666					\$ 5,374,506	\$ 7,353,169	\$ 5,092,636	\$ 7,160,956	
Improvement and Modernization Fund	\$ 1,034,270						\$ 1,034,270	\$ 1,195,709	\$ 403,149	\$ 416,937	
Judges' Compensation (0150019)										\$ 0	
Court Interpreter (0150037)	\$ 152,629						\$ 152,629	\$ 166,217	\$ 20,819	\$ 161,045	
Civil Coordination Reimbursement (0150091)	\$ 542,717						\$ 542,717	\$ 905,873	\$ 484,073	\$ 720,517	
MOU Reimbursements (0150010 and General)	\$ 74,083						\$ 74,083	\$ 73,084	\$ 73,084	\$ 73,084	
Other Miscellaneous											
	\$ 7,148,539	\$ 29,666					\$ 7,178,205	\$ 9,694,052	\$ 6,073,762	\$ 8,532,539	
Grants											
AB 1058 Commissioner/Facilitator			\$ 127,992				\$ 127,992	\$ 185,835	\$ 100,249	\$ 204,483	
Other Judicial Council Grants			\$ 790,729				\$ 790,729	\$ 811,385	\$ 720,714	\$ 737,031	
Non-Judicial Council Grants											
			\$ 918,720				\$ 918,720	\$ 997,220	\$ 820,963	\$ 941,514	
Other Financing Sources											
Interest Income	\$ 34,209	\$ 1,825					\$ 36,034	\$ 21,660	\$ 17,699	\$ 6,600	
Investment Income										\$ 2,420	
Donations										\$ 89,880	
Local Fees	\$ 12,469	\$ 21,293					\$ 33,761	\$ 59,790	\$ 33,361	\$ 74,230	
Non-Fee Revenues	\$ 78						\$ 78	\$ 85,392		\$ 13,650	
Enhanced Collections		\$ 6,756					\$ 6,756	\$ 12,670	\$ 8,949		
Escheatment											
Prior Year Revenue	\$ 1,418						\$ 1,418		\$ (4,728)		
County Program - Restricted		\$ 1,890					\$ 1,890	\$ 3,170	\$ 2,124	\$ 3,210	
Reimbursement Other	\$ 15,893						\$ 15,893	\$ 12,635	\$ 6,041	\$ 152,176	
Sale of Fixed Assets											
Other Miscellaneous	\$ 206						\$ 206	\$ 830	\$ 263	\$ 4,060	
	\$ 64,271	\$ 31,764					\$ 96,035	\$ 196,147	\$ 63,710	\$ 346,226	
<b>Total Revenues</b>	<b>\$ 7,212,810</b>	<b>\$ 61,430</b>	<b>\$ 918,720</b>				<b>\$ 8,192,960</b>	<b>\$ 10,887,419</b>	<b>\$ 6,958,435</b>	<b>\$ 9,820,279</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,921,382	\$ 27,591	\$ 91,551				\$ 3,040,524	\$ 4,265,197	\$ 3,026,037	\$ 4,636,310	
Temp Help	\$ 23,090						\$ 23,090		\$ 14,530	\$ 0	
Overtime	\$ 2,268		\$ 13				\$ 2,282	\$ 5,000	\$ 2,616	\$ 15,000	
Staff Benefits	\$ 1,686,962	\$ 1,699	\$ 38,408				\$ 1,727,069	\$ 2,573,107	\$ 1,710,792	\$ 2,627,264	
	\$ 4,633,702	\$ 29,290	\$ 129,972				\$ 4,792,964	\$ 6,843,304	\$ 4,753,976	\$ 7,278,574	
Operating Expenses and Equipment											
General Expense	\$ 221,587		\$ 212				\$ 221,799	\$ 268,897	\$ 191,447	\$ 312,062	
Printing	\$ 8,728		\$ 33				\$ 8,761	\$ 29,698	\$ 8,455	\$ 22,098	
Telecommunications	\$ 26,328		\$ 215				\$ 26,543	\$ 41,961	\$ 27,350	\$ 37,005	
Postage	\$ 46,714	\$ 2,274					\$ 48,988	\$ 57,300	\$ 44,654	\$ 64,200	
Insurance	\$ 2,534						\$ 2,534	\$ 2,500	\$ 2,251	\$ 2,900	
In-State Travel	\$ 16,500		\$ 9,747				\$ 26,247	\$ 63,494	\$ 26,061	\$ 25,453	
Out-of-State Travel											
Training	\$ 1,568		\$ 1,565				\$ 3,133	\$ 42,603	\$ 3,748	\$ 14,168	
Security Services	\$ 100,980		\$ 6,617				\$ 107,598	\$ 167,375	\$ 104,806	\$ 151,563	
Facility Operations	\$ 22,103		\$ 1,665				\$ 23,768	\$ 36,601	\$ 20,072	\$ 42,601	
Utilities											
Contracted Services	\$ 977,012	\$ 696	\$ 18,105				\$ 995,813	\$ 1,827,896	\$ 806,722	\$ 1,199,316	
Consulting and Professional Services	\$ 10,875						\$ 10,875	\$ 9,800	\$ 8,720	\$ 9,800	
Information Technology	\$ 252,357		\$ 140				\$ 252,497	\$ 1,424,485	\$ 268,191	\$ 613,184	
Major Equipment								\$ 75,903	\$ 145,646	\$ 221,548	
Other Items of Expense	\$ 2		\$ 415				\$ 417		\$ 61		
	\$ 1,687,289	\$ 2,970	\$ 38,714				\$ 1,728,973	\$ 4,048,513	\$ 1,658,184	\$ 2,715,898	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 59,450						\$ 59,450	\$ 92,161	\$ 58,480	\$ 92,161	
Judgements, Settlements and Claims									\$ 44,000	\$ 44,000	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (24,700)	\$ 610	\$ 24,091				\$ 0	\$ 1	\$ 0	\$ 1	
Prior Year Expense Adjustment	\$ 1,438		\$ (432)				\$ 1,005		\$ 8,603		
	\$ 36,187	\$ 610	\$ 23,658				\$ 60,455	\$ 92,162	\$ 111,083	\$ 136,162	
<b>Total Expenditures</b>	<b>\$ 6,357,178</b>	<b>\$ 32,870</b>	<b>\$ 192,344</b>				<b>\$ 6,582,392</b>	<b>\$ 10,983,979</b>	<b>\$ 6,523,243</b>	<b>\$ 10,130,634</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 855,633	\$ 28,560	\$ 726,376				\$ 1,610,568	\$ (96,560)	\$ 435,191	\$ (310,355)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 46,559	\$ 50,000	\$ 0				\$ 0	\$ 96,559	\$ 96,559	\$ 317,080	
Ending Balance (Deficit)	\$ 902,192	\$ 78,560	\$ 726,376				\$ 0	\$ (1)	\$ 752,272	\$ 6,725	

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

	For the month ended March									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,831,037	\$ 300,960				\$ 972	\$ 2,132,968	\$ 3,577,210	\$ 2,284,232	\$ 3,378,116
Traffic & Other Infractions										
Other Criminal Cases										
Civil	\$ 231,172	\$ 19,823				\$ 1	\$ 250,996	\$ 122,262	\$ 140,136	\$ 80,413
Family & Children Services	\$ 15,858	\$ 111					\$ 15,969	\$ 35,461	\$ 15,384	\$ 41,843
Probate, Guardianship & Mental Health Services		\$ 78,971					\$ 78,971	\$ 133,467	\$ 84,785	\$ 137,600
Juvenile Dependency Services	\$ 158	\$ 468,808				\$ (2,611)	\$ 466,355	\$ 647,586	\$ 430,553	\$ 526,519
Juvenile Delinquency Services							\$ 20,656	\$ 20,656	\$ 16,317	\$ 16,317
Other Court Operations	\$ 1,743,205	\$ 220,962			\$ 3,981	\$ 2,271	\$ 1,970,419	\$ 2,128,140	\$ 1,799,151	\$ 2,310,541
Court Interpreters	\$ 30,215	\$ 114,558					\$ 144,774	\$ 168,897	\$ 113,776	\$ 166,037
Jury Services	\$ 113,039	\$ 79,353	\$ 59,450			\$ 4	\$ 251,846	\$ 269,351	\$ 192,928	\$ 270,889
Security		\$ 108,110					\$ 108,110	\$ 178,535	\$ 105,297	\$ 155,680
Trial Court Operations Program	\$ 3,964,685	\$ 1,391,655	\$ 59,450		\$ 3,981	\$ 637	\$ 5,420,408	\$ 7,281,565	\$ 5,166,242	\$ 7,083,955
Enhanced Collections	\$ 3,176	\$ 3,172			\$ 610		\$ 6,957	\$ 12,450		\$ 13,799
Other Non-Court Operations										
Non-Court Operations Program	\$ 3,176	\$ 3,172			\$ 610		\$ 6,957	\$ 12,450		\$ 13,799
Executive Office	\$ 160,973	\$ 19,432					\$ 180,405	\$ 216,451	\$ 175,620	\$ 224,849
Fiscal Services	\$ 246,491	\$ 54,403				\$ 308	\$ 301,202	\$ 370,320	\$ 290,405	\$ 345,027
Human Resources	\$ 180,598	\$ 19,374				\$ 61	\$ 200,033	\$ 835,744	\$ 265,751	\$ 839,087
Business & Facilities Services	\$ 15,826	\$ 181,432			\$ (4,591)	\$ 0	\$ 192,667	\$ 381,373	\$ 159,765	\$ 404,564
Information Technology	\$ 221,216	\$ 59,504				\$ 0	\$ 280,720	\$ 1,886,076	\$ 465,460	\$ 1,219,353
Court Administration Program	\$ 825,104	\$ 334,145			\$ (4,591)	\$ 368	\$ 1,155,027	\$ 3,689,964	\$ 1,357,001	\$ 3,032,880
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 4,792,964	\$ 1,728,973	\$ 59,450		\$ 0	\$ 1,005	\$ 6,582,392	\$ 10,983,979	\$ 6,523,243	\$ 10,130,634