

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

08/05/2019

Date

Humboldt

Court

FY2018-19 4th Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Humboldt

Court

FY2018-19 4th 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 4th 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	78.50	82.60

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 June									
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						
ASSETS									
Operations	\$ (692,689)	\$ 93,203	\$ 585,137				\$ 24,514	\$ 10,164	\$ 25,402
Payroll	\$ (374)						\$ 0	\$ (374)	\$ (4,563)
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 5,000
Other									
Distribution	\$ 0						\$ (237)	\$ (237)	\$ 2,124
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (24,803)	\$ (24,803)	\$ (64,399)
Credit Card									
Cash on Hand	\$ 2,900							\$ 2,900	\$ 2,900
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 1,635,107						\$ 806,557	\$ 2,441,664	\$ 2,274,579
Total Cash and Cash Equivalents	\$ 954,944	\$ 93,203	\$ 585,137				\$ 806,032	\$ 2,439,315	\$ 2,241,043
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 10,642	\$ 808					\$ 0	\$ 11,450	\$ 5,406
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 166							\$ 166	\$ 52
Civil Jury Fees	\$ 0							\$ 0	\$ 2,579
Trust	\$ 573							\$ 573	
Due From Other Funds	\$ 2,959		\$ 0				\$ 0	\$ 2,959	\$ 3,346
Due From Other Governments	\$ 275,269	\$ 3,261	\$ 109,761					\$ 388,292	\$ 265,825
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 193,277	\$ 8,826	\$ 0					\$ 202,103	\$ 318,924
Trust Due To/From							\$ 474	\$ 474	\$ 27
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From								\$ 0	\$ 0
General Due To/From	\$ 411							\$ 411	\$ 371
Total Receivables	\$ 483,297	\$ 12,895	\$ 109,761				\$ 474	\$ 606,427	\$ 596,528
Prepaid Expenses - General	\$ 15,659							\$ 15,659	\$ 26,488
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 15,659							\$ 15,659	\$ 26,488
Other Assets									
Total Other Assets									
Total Assets	\$ 1,453,899	\$ 106,097	\$ 694,898				\$ 806,506	\$ 3,061,400	\$ 2,864,060
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 76,468	\$ 19	\$ 49,726					\$ 126,213	\$ 57,506
Accounts Payable - General	\$ 5,412	\$ 0	\$ 0				\$ 0	\$ 5,412	\$ 1,727
Due to Other Funds	\$ 0	\$ 2,959	\$ 0				\$ 885	\$ 3,844	\$ 3,743
Due to Other Courts									
Due to State	\$ 11,251							\$ 11,251	
TC145 Liability							\$ 144,915	\$ 144,915	\$ 177,755
Due to Other Governments	\$ 38,196	\$ 976	\$ 20,005				\$ 0	\$ 59,177	\$ 47,350
AB145 Due to Other Government Agency							\$ 110,409	\$ 110,409	\$ 96,582
Due to Other Public Agencies	\$ 0						\$ 0	\$ 0	\$ 1,201
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 269	\$ 269	\$ 203
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 131,326	\$ 3,955	\$ 69,731				\$ 256,477	\$ 461,490	\$ 386,067
Civil							\$ 288,029	\$ 288,029	\$ 432,568
Criminal							\$ 238,706	\$ 238,706	\$ 218,272
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 13,278	\$ 13,278	\$ 13,010
Miscellaneous Trust									
Total Trust Deposits							\$ 540,012	\$ 540,012	\$ 663,849
Accrued Payroll	\$ 185,892	\$ 247	\$ 0					\$ 186,138	\$ 184,291
Benefits Payable	\$ 6,880							\$ 6,880	\$ 14,773
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 49,413
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 192,772	\$ 247	\$ 0					\$ 193,019	\$ 248,476
Revenue Collected in Advance	\$ 1,011,409		\$ 625,166					\$ 1,636,575	\$ 1,407,485
Liabilities For Deposits	\$ 22,166						\$ 7,115	\$ 29,281	\$ 27,273
Jury Fees - Non-Interest	\$ 0						\$ 0	\$ 0	\$ 150
Fees - Partial Payment & Overpayment							\$ 2,901	\$ 2,901	\$ 34,200
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities								\$ 0	\$ 0
Total Other Liabilities	\$ 1,033,575		\$ 625,166				\$ 10,016	\$ 1,668,758	\$ 1,469,108
Total Liabilities	\$ 1,357,673	\$ 4,201	\$ 694,898				\$ 806,506	\$ 2,863,279	\$ 2,767,501
Total Fund Balance	\$ 96,226	\$ 101,896	\$ 0				\$ 0	\$ 198,122	\$ 96,559
Total Liabilities and Fund Balance	\$ 1,453,899	\$ 106,097	\$ 694,898				\$ 806,506	\$ 3,061,400	\$ 2,864,060

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 June											
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	\$ 7,255,881	\$ 51,060					\$ 7,306,941	\$ 7,353,169	\$ 6,996,265	\$ 7,160,956	
Improvement and Modernization Fund	\$ 184,301						\$ 184,301	\$ 1,195,709	\$ 170,657	\$ 416,937	
Judges' Compensation (0150019)										\$ 0	
Court Interpreter (0150037)	\$ 229,942						\$ 229,942	\$ 166,217	\$ 175,045	\$ 161,045	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 867,446						\$ 867,446	\$ 905,873	\$ 702,970	\$ 720,517	
Other Miscellaneous	\$ 74,083						\$ 74,083	\$ 73,084	\$ 73,084	\$ 73,084	
	\$ 8,611,653	\$ 51,060					\$ 8,662,713	\$ 9,694,052	\$ 8,118,020	\$ 8,532,539	
Grants											
AB 1058 Commissioner/Facilitator			\$ 196,036				\$ 196,036	\$ 185,835	\$ 132,717	\$ 204,483	
Other Judicial Council Grants			\$ 185,971				\$ 185,971	\$ 811,385	\$ 193,804	\$ 737,031	
Non-Judicial Council Grants											
			\$ 382,007				\$ 382,007	\$ 997,220	\$ 326,521	\$ 941,514	
Other Financing Sources											
Interest Income	\$ 60,130	\$ 3,736					\$ 63,866	\$ 21,660	\$ 32,960	\$ 6,600	
Investment Income										\$ 2,420	
Donations										\$ 89,880	
Local Fees	\$ 18,639	\$ 31,077					\$ 49,717	\$ 59,790	\$ 52,820	\$ 74,230	
Non-Fee Revenues	\$ 86,721						\$ 86,721	\$ 85,392	\$ 85,392	\$ 13,650	
Enhanced Collections		\$ 9,660					\$ 9,660	\$ 12,670	\$ 11,273	\$ 4,445	
Escheatment										\$ 2,868	
Prior Year Revenue	\$ 3,125						\$ 3,125			\$ 3,210	
County Program - Restricted		\$ 2,758					\$ 2,758	\$ 3,170	\$ 10,141	\$ 152,176	
Reimbursement Other	\$ 18,503						\$ 18,503	\$ 12,635	\$ 692	\$ 4,060	
Sale of Fixed Assets											
Other Miscellaneous	\$ 427						\$ 427	\$ 830			
	\$ 187,546	\$ 47,232					\$ 234,778	\$ 196,147	\$ 191,702	\$ 346,226	
Total Revenues	\$ 8,799,199	\$ 98,292	\$ 382,007				\$ 9,279,498	\$ 10,887,419	\$ 8,636,243	\$ 9,820,279	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,069,374	\$ 39,003	\$ 127,315				\$ 4,235,692	\$ 4,265,197	\$ 4,162,765	\$ 4,636,310	
Temp Help	\$ 28,326						\$ 28,326		\$ 13,672	\$ 0	
Overtime	\$ 6,743		\$ 13				\$ 6,757	\$ 5,000	\$ 3,113	\$ 15,000	
Staff Benefits	\$ 2,294,435	\$ 2,426	\$ 52,355				\$ 2,349,216	\$ 2,573,107	\$ 2,297,094	\$ 2,627,264	
	\$ 6,398,878	\$ 41,428	\$ 179,684				\$ 6,619,991	\$ 6,843,304	\$ 6,476,644	\$ 7,278,574	
Operating Expenses and Equipment											
General Expense	\$ 290,742		\$ 20,225				\$ 310,967	\$ 268,897	\$ 276,068	\$ 312,062	
Printing	\$ 11,155		\$ 33				\$ 11,188	\$ 29,698	\$ 9,506	\$ 22,098	
Telecommunications	\$ 40,227		\$ 368				\$ 40,595	\$ 41,961	\$ 42,846	\$ 37,005	
Postage	\$ 57,149	\$ 3,003					\$ 60,151	\$ 57,300	\$ 53,214	\$ 64,200	
Insurance	\$ 2,701						\$ 2,701	\$ 2,500	\$ 2,251	\$ 2,900	
In-State Travel	\$ 35,638		\$ 9,964				\$ 45,602	\$ 63,494	\$ 35,586	\$ 25,453	
Out-of-State Travel											
Training	\$ 2,217		\$ 1,565				\$ 3,782	\$ 42,603	\$ 4,161	\$ 14,168	
Security Services	\$ 153,341		\$ 10,048				\$ 163,389	\$ 167,375	\$ 161,053	\$ 151,563	
Facility Operations	\$ 31,874		\$ 2,500				\$ 34,374	\$ 36,601	\$ 34,323	\$ 42,601	
Utilities											
Contracted Services	\$ 1,390,786	\$ 955	\$ 123,128				\$ 1,514,869	\$ 1,827,896	\$ 1,202,215	\$ 1,199,316	
Consulting and Professional Services	\$ 15,000						\$ 15,000	\$ 9,800	\$ 12,120	\$ 9,800	
Information Technology	\$ 266,895		\$ 1,430				\$ 268,325	\$ 1,424,485	\$ 274,926	\$ 613,184	
Major Equipment								\$ 75,903	\$ 145,646	\$ 221,548	
Other Items of Expense	\$ 2		\$ 1,273				\$ 1,275	\$ 72			
	\$ 2,297,729	\$ 3,957	\$ 170,535				\$ 2,472,221	\$ 4,048,513	\$ 2,253,988	\$ 2,715,898	
Special Items of Expense											
Grand Jury	\$ 83,673						\$ 83,673	\$ 92,161	\$ 73,631	\$ 92,161	
Jury Costs									\$ 44,000	\$ 44,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (35,449)	\$ 1,094	\$ 34,355				\$ 0	\$ 1	\$ 0	\$ 1	
Prior Year Expense Adjustment	\$ 2,484		\$ (432)				\$ 2,052		\$ 8,501		
	\$ 50,707	\$ 1,094	\$ 33,923				\$ 85,724	\$ 92,162	\$ 126,132	\$ 136,162	
Total Expenditures	\$ 8,747,314	\$ 46,479	\$ 384,142				\$ 9,177,936	\$ 10,983,979	\$ 8,856,764	\$ 10,130,634	
Excess (Deficit) of Revenues Over Expenditures	\$ 51,885	\$ 51,813	\$ (2,135)				\$ 101,562	\$ (96,560)	\$ (220,521)	\$ (310,355)	
Operating Transfers In (Out)	\$ (2,218)	\$ 83	\$ 2,135				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 46,559	\$ 50,000	\$ 0				\$ 96,559	\$ 96,559	\$ 317,080	\$ 317,080	
Ending Balance (Deficit)	\$ 96,226	\$ 101,896	\$ 0				\$ 0	\$ (1)	\$ 96,559	\$ 6,725	

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

For the month ended June										
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	\$ 2,570,545	\$ 389,604			\$ 0	\$ 929	\$ 2,961,079	\$ 3,577,210	\$ 3,093,372	\$ 3,378,116
Traffic & Other Infractions										
Other Criminal Cases										
Civil	\$ 218,311	\$ 15,092			\$ 37,369	\$ 1	\$ 270,773	\$ 122,262	\$ 208,653	\$ 80,413
Family & Children Services	\$ 21,211	\$ 368					\$ 21,579	\$ 35,461	\$ 20,435	\$ 41,843
Probate, Guardianship & Mental Health Services		\$ 115,944					\$ 115,944	\$ 133,467	\$ 121,913	\$ 137,600
Juvenile Dependency Services	\$ 158	\$ 628,711					\$ 626,258	\$ 647,586	\$ 577,441	\$ 526,519
Juvenile Delinquency Services								\$ 20,656		\$ 16,317
Other Court Operations	\$ 2,403,573	\$ 342,921			\$ 3,728	\$ 3,390	\$ 2,753,612	\$ 2,128,140	\$ 2,462,933	\$ 2,310,541
Court Interpreters	\$ 38,033	\$ 199,777			\$ 0		\$ 237,809	\$ 168,897	\$ 181,147	\$ 166,037
Jury Services	\$ 161,832	\$ 107,862	\$ 83,673		\$ 0	\$ (26)	\$ 353,340	\$ 269,351	\$ 262,850	\$ 270,889
Security		\$ 163,901					\$ 163,901	\$ 178,535	\$ 161,543	\$ 155,680
Trial Court Operations Program	\$ 5,413,663	\$ 1,964,179	\$ 83,673		\$ 41,097	\$ 1,683	\$ 7,504,295	\$ 7,281,565	\$ 7,090,288	\$ 7,083,955
Enhanced Collections	\$ 4,528	\$ 4,128			\$ 863		\$ 9,519	\$ 12,450		\$ 13,799
Other Non-Court Operations										
Non-Court Operations Program	\$ 4,528	\$ 4,128			\$ 863		\$ 9,519	\$ 12,450		\$ 13,799
Executive Office	\$ 225,044	\$ 19,046			\$ 0		\$ 244,089	\$ 216,451	\$ 237,999	\$ 224,849
Fiscal Services	\$ 354,001	\$ 64,558			\$ 0	\$ 308	\$ 418,867	\$ 370,320	\$ 406,602	\$ 345,027
Human Resources	\$ 226,792	\$ 22,339			\$ 0	\$ 61	\$ 249,192	\$ 835,744	\$ 336,368	\$ 839,087
Business & Facilities Services	\$ 108,093	\$ 254,485			\$ (41,960)	\$ 0	\$ 320,618	\$ 381,373	\$ 247,196	\$ 404,564
Information Technology	\$ 287,869	\$ 143,487			\$ 0	\$ 0	\$ 431,356	\$ 1,886,076	\$ 538,312	\$ 1,219,353
Court Administration Program	\$ 1,201,799	\$ 503,914			\$ (41,960)	\$ 368	\$ 1,664,122	\$ 3,689,964	\$ 1,766,476	\$ 3,032,880
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,619,991	\$ 2,472,221	\$ 83,673		\$ 0	\$ 2,052	\$ 9,177,936	\$ 10,983,979	\$ 8,856,764	\$ 10,130,634

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Humboldt

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	15,659	-	15,659	-	-	-	-	-	-	15,659
Restricted	-	-	-	101,896	-	-	-	-	-	101,896
Committed	455	-	455	-	-	-	-	-	-	455
Assigned	44,212	35,900	80,112	-	-	-	-	-	-	80,112
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 60,326	\$ 35,900	\$ 96,226	\$ 101,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,122