

**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

04/27/2020

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Date

Humboldt

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Court

FY2019-20 3rd Qtr

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Humboldt

Court

FY2019-20 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

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Court

FY2019-20 3rd Qtr

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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)	86.60	84.10	81.60	79.35	

<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 2019/20									2018/19
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (1,048,600)	\$ 130.104	\$ 973.706				\$ 8.020	\$ 63.230	\$ 273.268
Payroll	\$ (2,913)						\$ 0	\$ (2,913)	\$ (6,894)
Jury									
Revolving	\$ 21,600							\$ 21,600	\$ 9,500
Other									
Distribution	\$ 0						\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (14,482)	\$ (14,482)	\$ (69,593)
Credit Card									
Cash on Hand	\$ 2,800							\$ 2,800	\$ 3,400
Cash with County									\$ 0
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 2,891,681						\$ 621,559	\$ 3,513,240	\$ 2,148,121
Total Cash and Cash Equivalents	\$ 1,864,568	\$ 130.104	\$ 973.706				\$ 615.097	\$ 3,583,475	\$ 2,357,802
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks								\$ (20)	\$ 0
Due From Employee	\$ (20)							\$ (20)	\$ 0
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust	\$ 573							\$ 573	\$ 573
Due From Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 191,544	\$ 1,420	\$ 147,178				\$ 0	\$ 340,142	\$ 268,140
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 2,194
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 351							\$ 351	\$ 369
Total Receivables	\$ 192,448	\$ 1,420	\$ 147,178				\$ 0	\$ 341,047	\$ 271,276
Prepaid Expenses - General	\$ 691							\$ 691	\$ 1,519
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 691							\$ 691	\$ 1,519
Other Assets									
Total Other Assets									
Total Assets	\$ 2,057,707	\$ 131,524	\$ 1,120,884				\$ 615,097	\$ 3,925,212	\$ 2,630,597
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 80,753	\$ 0	\$ 0				\$ 0	\$ 80,753	\$ 73,277
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,842	\$ 1,842	\$ 43,403
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 106,367	\$ 106,367	\$ 111,668
Due to Other Governments	\$ 36,000	\$ 0	\$ 0				\$ 0	\$ 36,000	\$ 36,275
AB145 Due to Other Government Agency							\$ 77,137	\$ 77,137	\$ 98,692
Due to Other Public Agencies	\$ 0							\$ 0	\$ 88
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 379	\$ 379	\$ 1,246
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 116,753	\$ 0	\$ 0				\$ 185,725	\$ 302,478	\$ 364,649
Civil							\$ 183,865	\$ 183,865	\$ 192,786
Criminal							\$ 225,363	\$ 225,363	\$ 181,301
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 15,022	\$ 15,022	\$ 12,720
Miscellaneous Trust									
Total Trust Deposits							\$ 424,250	\$ 424,250	\$ 386,806
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 65,073							\$ 65,073	\$ 5,308
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 64,079							\$ 64,079	\$ 49
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 129,153	\$ 0						\$ 129,153	\$ 5,357
Revenue Collected in Advance	\$ 693,438		\$ 0					\$ 693,438	\$ 138,962
Liabilities For Deposits	\$ 15,427						\$ 5,116	\$ 20,542	\$ 27,473
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 6	\$ 6	\$ 223
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 708,864		\$ 0				\$ 5,122	\$ 713,986	\$ 166,658
Total Liabilities	\$ 954,770	\$ 0	\$ 0				\$ 615,097	\$ 1,569,867	\$ 923,470
Total Fund Balance	\$ 1,102,937	\$ 131,524	\$ 1,120,884				\$ 0	\$ 2,355,346	\$ 1,707,127
Total Liabilities and Fund Balance	\$ 2,057,707	\$ 131,524	\$ 1,120,884				\$ 615,097	\$ 3,925,212	\$ 2,630,597



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 2019/20								2018/19		
	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	\$ 5,372,750	\$ 29,766						\$ 5,402,516	\$ 7,318,763	\$ 5,374,506	\$ 7,353,169
Improvement and Modernization Fund	\$ 894,285							\$ 894,285	\$ 1,231,635	\$ 1,034,270	\$ 1,195,709
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 135,382							\$ 135,382	\$ 171,326	\$ 152,629	\$ 166,217
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 776,394							\$ 776,394	\$ 858,564	\$ 542,717	\$ 905,873
Other Miscellaneous	\$ 73,084							\$ 73,084	\$ 73,084	\$ 74,083	\$ 73,084
	\$ 7,251,894	\$ 29,766						\$ 7,281,660	\$ 9,653,372	\$ 7,178,205	\$ 9,694,052
Grants											
AB 1058 Commissioner/Facilitator			\$ 206,256					\$ 206,256	\$ 252,940	\$ 127,992	\$ 185,835
Other Judicial Council Grants			\$ 1,162,950					\$ 1,162,950	\$ 1,190,005	\$ 790,729	\$ 811,385
Non-Judicial Council Grants											
			\$ 1,369,206					\$ 1,369,206	\$ 1,442,945	\$ 918,720	\$ 997,220
Other Financing Sources											
Interest Income	\$ 42,517	\$ 3,053						\$ 45,570	\$ 48,410	\$ 36,034	\$ 21,660
Investment Income											
Donations											
Local Fees	\$ 18,285	\$ 21,481						\$ 39,765	\$ 53,510	\$ 33,761	\$ 59,790
Non-Fee Revenues	\$ 44,248							\$ 44,248	\$ 86,721	\$ 78	\$ 85,392
Enhanced Collections		\$ 7,362						\$ 7,362	\$ 13,080	\$ 6,756	\$ 12,670
Escheatment	\$ 13,695							\$ 13,695	\$ 14,538		
Prior Year Revenue	\$ (41,551)							\$ (41,551)		\$ 1,418	
County Program - Restricted		\$ 1,413						\$ 1,413	\$ 2,890	\$ 1,890	\$ 3,170
Reimbursement Other	\$ 0							\$ 0	\$ 15,085	\$ 15,893	\$ 12,635
Sale of Fixed Assets											
Other Miscellaneous	\$ 9,680							\$ 9,680	\$ 621	\$ 206	\$ 830
	\$ 86,874	\$ 33,308						\$ 120,183	\$ 234,855	\$ 96,035	\$ 196,147
<b>Total Revenues</b>	<b>\$ 7,338,768</b>	<b>\$ 63,074</b>	<b>\$ 1,369,206</b>					<b>\$ 8,771,049</b>	<b>\$ 11,331,172</b>	<b>\$ 8,192,960</b>	<b>\$ 10,887,419</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,996,472	\$ 27,569	\$ 122,704					\$ 3,146,745	\$ 4,636,220	\$ 3,040,524	\$ 4,265,197
Temp Help	\$ 20,098							\$ 20,098		\$ 23,090	
Overtime	\$ 28,930		\$ 143					\$ 29,073	\$ 5,000	\$ 2,282	\$ 5,000
Staff Benefits	\$ 1,879,878	\$ 2,415	\$ 66,232					\$ 1,948,525	\$ 2,642,174	\$ 1,727,069	\$ 2,573,107
	\$ 4,925,379	\$ 29,985	\$ 189,078					\$ 5,144,442	\$ 7,283,394	\$ 4,792,984	\$ 6,843,304
Operating Expenses and Equipment											
General Expense	\$ 218,282		\$ 356					\$ 218,638	\$ 293,329	\$ 221,799	\$ 268,897
Printing	\$ 7,109							\$ 7,109	\$ 26,299	\$ 8,761	\$ 29,698
Telecommunications	\$ 26,847		\$ 167					\$ 27,014	\$ 41,571	\$ 26,543	\$ 41,961
Postage	\$ 48,085	\$ 1,896						\$ 49,981	\$ 98,100	\$ 48,988	\$ 57,300
Insurance	\$ 3,352							\$ 3,352	\$ 2,600	\$ 2,534	\$ 2,500
In-State Travel	\$ 18,466		\$ 8,093					\$ 26,559	\$ 50,793	\$ 26,247	\$ 63,494
Out-of-State Travel	\$ 807							\$ 807			
Training	\$ 6,279		\$ 1,350					\$ 7,629	\$ 42,450	\$ 3,133	\$ 42,603
Security Services	\$ 102,954		\$ 6,747					\$ 109,700	\$ 161,116	\$ 107,598	\$ 167,375
Facility Operations	\$ 26,986		\$ 1,626					\$ 28,612	\$ 36,901	\$ 23,768	\$ 36,601
Utilities											
Contracted Services	\$ 805,427	\$ 598	\$ 147					\$ 806,172	\$ 2,155,675	\$ 995,813	\$ 1,827,896
Consulting and Professional Services	\$ 9,750							\$ 9,750	\$ 9,800	\$ 10,875	\$ 9,800
Information Technology	\$ 196,965		\$ 1,290					\$ 198,255	\$ 1,182,125	\$ 252,497	\$ 1,424,485
Major Equipment											\$ 75,903
Other Items of Expense	\$ 57		\$ 2,636					\$ 2,693	\$ 1,032	\$ 417	
	\$ 1,471,365	\$ 2,494	\$ 22,412					\$ 1,496,271	\$ 4,101,791	\$ 1,728,973	\$ 4,048,513
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 38,686							\$ 38,686	\$ 92,161	\$ 59,450	\$ 92,161
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (37,800)	\$ 968	\$ 36,832					\$ 0	\$ 0	\$ 0	\$ 1
Prior Year Expense Adjustment	\$ (65,573)							\$ (65,573)		\$ 1,005	
	\$ (64,688)	\$ 968	\$ 36,832					\$ (26,888)	\$ 92,161	\$ 60,455	\$ 92,162
<b>Total Expenditures</b>	<b>\$ 6,332,057</b>	<b>\$ 33,447</b>	<b>\$ 248,322</b>					<b>\$ 6,613,825</b>	<b>\$ 11,477,346</b>	<b>\$ 6,582,392</b>	<b>\$ 10,983,979</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 1,006,712</b>	<b>\$ 29,628</b>	<b>\$ 1,120,884</b>					<b>\$ 2,157,224</b>	<b>\$ (146,174)</b>	<b>\$ 1,610,568</b>	<b>\$ (96,560)</b>
Operating Transfers In (Out)											
									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 96,226	\$ 101,896	\$ 0					\$ 0	\$ 198,122	\$ 96,559	\$ 96,559
Ending Balance (Deficit)	\$ 1,102,937	\$ 131,524	\$ 1,120,884					\$ 0	\$ 51,948	\$ 1,707,127	\$ (1)



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

	For the month ended March									
	Fiscal Year 2019/20								2018/19	
	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	\$ 1,980.504	\$ 217.880				\$ (22.776)	\$ 2,175.608	\$ 3,914.225	\$ 2,132.968	\$ 3,577.210
Traffic & Other Infractions										
Other Criminal Cases										
Civil	\$ 213.604	\$ 13.833			\$ 32.717	\$ (1.749)	\$ 258.405	\$ 161.082	\$ 250.996	\$ 122.262
Family & Children Services	\$ 15.750	\$ 669					\$ 16.419	\$ 41.826	\$ 15.969	\$ 35.461
Probate, Guardianship & Mental Health Services		\$ 71.617					\$ 71.617	\$ 132.100	\$ 78.971	\$ 133.467
Juvenile Dependency Services		\$ 446.270				\$ (5.062)	\$ 441.208	\$ 618.058	\$ 466.355	\$ 647.586
Juvenile Delinquency Services							\$ 26.023	\$ 26.023	\$ 20.656	\$ 20.656
Other Court Operations	\$ 1,916.763	\$ 206.873			\$ (968)	\$ (25.435)	\$ 2,097.233	\$ 2,492.930	\$ 1,970.419	\$ 2,128.140
Court Interpreters	\$ 19.642	\$ 121.249				\$ (164)	\$ 140.727	\$ 241.540	\$ 144.774	\$ 168.897
Jury Services	\$ 111.301	\$ 57.535	\$ 38.686			\$ (1,285)	\$ 206.237	\$ 298.517	\$ 251.846	\$ 269.351
Security		\$ 110.648				\$ 236	\$ 110.884	\$ 167.867	\$ 108.110	\$ 178.535
Trial Court Operations Program	\$ 4,257.565	\$ 1,246.574	\$ 38.686		\$ 31.748	\$ (56.234)	\$ 5,518.339	\$ 8,094.169	\$ 5,420.408	\$ 7,281.565
Enhanced Collections	\$ 3.999	\$ 2.605			\$ 968	\$ (44)	\$ 7.528	\$ 13.228	\$ 6.957	\$ 12.450
Other Non-Court Operations										
Non-Court Operations Program	\$ 3.999	\$ 2.605			\$ 968	\$ (44)	\$ 7.528	\$ 13.228	\$ 6.957	\$ 12.450
Executive Office	\$ 166.356	\$ 11.336				\$ (2,510)	\$ 175.182	\$ 226.142	\$ 180.405	\$ 216.451
Fiscal Services	\$ 298.129	\$ 25.401				\$ (3,578)	\$ 319.952	\$ 397.726	\$ 301.202	\$ 370.320
Human Resources	\$ 186.983	\$ 16.209				\$ (2,508)	\$ 200.684	\$ 964.077	\$ 200.033	\$ 835.744
Business & Facilities Services	\$ 83.369	\$ 78.994			\$ (32,717)	\$ 959	\$ 130.605	\$ 261.251	\$ 192.667	\$ 381.373
Information Technology	\$ 148.041	\$ 115.152				\$ (1,657)	\$ 261.536	\$ 1,520.753	\$ 280.720	\$ 1,886.076
Court Administration Program	\$ 882.878	\$ 247.092			\$ (32,717)	\$ (9,295)	\$ 1,087.958	\$ 3,369.950	\$ 1,155.027	\$ 3,689.964
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 5,144.442	\$ 1,496.271	\$ 38.686		\$ 0	\$ (65,573)	\$ 6,613.825	\$ 11,477.346	\$ 6,582.392	\$ 10,983.979