

**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

08/05/2020

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Date

Humboldt

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Court

FY2019-20 4th Qtr

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Humboldt

Court

FY2019-20 4th Qtr

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	\$75,575 of FY16-17 Transcript costs invoiced to County of Humboldt has been contested by the County and remains unpaid & unrecorded.
2	\$96,224 of FY15-16 Transcript costs invoiced to County of Humboldt has been contested by the County and remains unpaid & unrecorded.
3	\$70,317 of FY14-15 Transcript costs invoiced to County of Humboldt has been contested by the County and remains unpaid & unrecorded.
4	\$69,209 of FY13-14 Transcript costs owed by the County of Humboldt has been deemed uncollectable.
5	\$70,479 of FY12-13 Transcript costs owed by the County of Humboldt has been deemed uncollectable.
6	An unknown amount of FY06-07 through FY11-12 Transcript costs 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 4th 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	75.40

<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 June									
Fiscal Year 2019/20									2018/19
	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	\$ (384,332)	\$ 153,254	\$ 281,317				\$ 11,322	\$ 61,561	\$ 10,164
Payroll	\$ (13,036)						\$ 0	\$ (13,036)	\$ (374)
Jury									
Revolving	\$ 21,600							\$ 21,600	\$ 10,000
Other									
Distribution	\$ 0						\$ 27,670	\$ 27,670	\$ (237)
Civil Filing Fees							\$ 26,069	\$ 26,069	\$ 0
Trust	\$ 0						\$ (16,391)	\$ (16,391)	\$ (24,803)
Credit Card									
Cash on Hand	\$ 2,800							\$ 2,800	\$ 2,900
Cash with County									\$ 0
Cash Outside of the JCC								\$ 0	\$ 0
Cash Equivalents	\$ 1,566,080						\$ 555,087	\$ 2,121,167	\$ 2,441,664
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,193,111</b>	<b>\$ 153,254</b>	<b>\$ 281,317</b>				<b>\$ 602,758</b>	<b>\$ 2,230,440</b>	<b>\$ 2,439,315</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 5,123	\$ 708	\$ 0				\$ 0	\$ 5,831	\$ 11,450
Accounts Receivable - General									
Dishonored Checks								\$ 739	\$ 166
Due From Employee	\$ 739							\$ 739	\$ 0
Civil Jury Fees	\$ 0							\$ 0	\$ 573
Trust	\$ 573							\$ 573	\$ 2,959
Due From Other Funds	\$ 1,325		\$ 0				\$ 0	\$ 1,325	\$ 388,292
Due From Other Governments	\$ 48,655	\$ 1,673	\$ 88,105				\$ 0	\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 202,103
Due From State	\$ 186,515	\$ 8,230	\$ 0					\$ 194,745	\$ 474
Trust Due To/From							\$ 2,266	\$ 2,266	\$ 3
Distribution Due To/From							\$ 3	\$ 3	\$ 411
Civil Filing Fee Due To/From									
General Due To/From	\$ 18	\$ 0						\$ 18	\$ 411
<b>Total Receivables</b>	<b>\$ 242,948</b>	<b>\$ 10,612</b>	<b>\$ 88,105</b>				<b>\$ 2,269</b>	<b>\$ 343,933</b>	<b>\$ 606,427</b>
Prepaid Expenses - General	\$ 43,662							\$ 43,662	\$ 15,659
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 43,662</b>							<b>\$ 43,662</b>	<b>\$ 15,659</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,479,721</b>	<b>\$ 163,865</b>	<b>\$ 369,422</b>				<b>\$ 605,026</b>	<b>\$ 2,618,034</b>	<b>\$ 3,061,400</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 64,531	\$ 0	\$ 91,624					\$ 156,156	\$ 126,213
Accounts Payable - General	\$ 54,475	\$ 0	\$ 0				\$ 0	\$ 54,475	\$ 5,412
Due to Other Funds	\$ 3	\$ 1,325	\$ 0				\$ 2,284	\$ 3,612	\$ 3,844
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 11,251
TC145 Liability							\$ 89,398	\$ 89,398	\$ 144,915
Due to Other Governments	\$ 263,074	\$ 322	\$ 26,023				\$ 0	\$ 289,419	\$ 59,177
AB145 Due to Other Government Agency							\$ 80,823	\$ 80,823	\$ 110,409
Due to Other Public Agencies	\$ 0							\$ 0	\$ 0
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 6	\$ 6	\$ 269
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 382,083</b>	<b>\$ 1,647</b>	<b>\$ 117,647</b>				<b>\$ 172,511</b>	<b>\$ 673,888</b>	<b>\$ 461,490</b>
Civil							\$ 220,640	\$ 220,640	\$ 288,029
Criminal							\$ 191,526	\$ 191,526	\$ 238,706
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 15,227	\$ 15,227	\$ 13,278
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 427,392</b>	<b>\$ 427,392</b>	<b>\$ 540,012</b>
Accrued Payroll	\$ 234,323	\$ 287						\$ 234,610	\$ 186,138
Benefits Payable	\$ 3,002	\$ (43)						\$ 2,958	\$ 6,880
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 237,325</b>	<b>\$ 244</b>						<b>\$ 237,569</b>	<b>\$ 193,019</b>
Revenue Collected in Advance	\$ 536,648		\$ 251,775					\$ 788,423	\$ 1,636,575
Liabilities For Deposits	\$ 15,477						\$ 5,116	\$ 20,592	\$ 29,281
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 7	\$ 7	\$ 2,901
Uncleared Collections	\$ (5,155)						\$ 0	\$ (5,155)	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 546,970</b>		<b>\$ 251,775</b>				<b>\$ 5,122</b>	<b>\$ 803,867</b>	<b>\$ 1,668,758</b>
<b>Total Liabilities</b>	<b>\$ 1,166,377</b>	<b>\$ 1,890</b>	<b>\$ 369,422</b>				<b>\$ 605,026</b>	<b>\$ 2,142,716</b>	<b>\$ 2,863,279</b>
<b>Total Fund Balance</b>	<b>\$ 313,343</b>	<b>\$ 161,975</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 475,318</b>	<b>\$ 198,122</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,479,721</b>	<b>\$ 163,865</b>	<b>\$ 369,422</b>				<b>\$ 605,026</b>	<b>\$ 2,618,034</b>	<b>\$ 3,061,400</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 June											
	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						
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 7,540,249	\$ 50,485						\$ 7,590,734	\$ 7,318,763	\$ 7,306,941	\$ 7,353,169
Improvement and Modernization Fund	\$ 353,802							\$ 353,802	\$ 1,231,035	\$ 184,301	\$ 1,195,709
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 184,169							\$ 184,169	\$ 171,326	\$ 229,942	\$ 166,217
Civil Coordination Reimbursement (0150091)	\$ 811,043							\$ 811,043	\$ 858,564	\$ 867,446	\$ 905,873
MOU Reimbursements (0150010 and General)	\$ 73,084							\$ 73,084	\$ 73,084	\$ 74,083	\$ 73,084
Other Miscellaneous											
	<b>\$ 8,962,348</b>	<b>\$ 50,485</b>						<b>\$ 9,012,833</b>	<b>\$ 9,653,372</b>	<b>\$ 8,662,713</b>	<b>\$ 9,694,052</b>
Grants											
AB 1058 Commissioner/Facilitator			\$ 235,742					\$ 235,742	\$ 252,940	\$ 196,036	\$ 185,835
Other Judicial Council Grants	\$ 0		\$ 201,207					\$ 201,207	\$ 1,190,005	\$ 185,971	\$ 811,385
Non-Judicial Council Grants	\$ 0										
	<b>\$ 0</b>		<b>\$ 436,950</b>					<b>\$ 436,950</b>	<b>\$ 1,442,945</b>	<b>\$ 382,007</b>	<b>\$ 997,220</b>
Other Financing Sources											
Interest Income	\$ 62,978	\$ 4,959						\$ 67,937	\$ 48,410	\$ 63,866	\$ 21,660
Investment Income											
Donations											
Local Fees	\$ 26,382	\$ 30,639						\$ 57,021	\$ 53,510	\$ 49,717	\$ 59,790
Non-Fee Revenues	\$ 44,248							\$ 44,248	\$ 86,721	\$ 86,721	\$ 85,392
Enhanced Collections		\$ 8,397						\$ 8,397	\$ 13,080	\$ 9,660	\$ 12,670
Escheatment	\$ 13,695							\$ 13,695	\$ 14,538		
Prior Year Revenue	\$ (213,451)							\$ (213,451)		\$ 3,125	
County Program - Restricted		\$ 1,571						\$ 1,571	\$ 2,890	\$ 2,758	\$ 3,170
Reimbursement Other	\$ 259							\$ 259	\$ 15,085	\$ 18,503	\$ 12,635
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,033							\$ 5,033	\$ 621	\$ 427	\$ 830
	<b>\$ (60,856)</b>	<b>\$ 45,567</b>						<b>\$ (15,289)</b>	<b>\$ 234,855</b>	<b>\$ 234,778</b>	<b>\$ 196,147</b>
<b>Total Revenues</b>	<b>\$ 8,901,492</b>	<b>\$ 96,052</b>	<b>\$ 436,950</b>					<b>\$ 9,434,493</b>	<b>\$ 11,331,172</b>	<b>\$ 9,279,498</b>	<b>\$ 10,887,419</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 4,327,708	\$ 37,289	\$ 161,628					\$ 4,526,624	\$ 4,636,220	\$ 4,235,692	\$ 4,265,197
Temp Help	\$ 22,427							\$ 22,427		\$ 28,326	
Overtime	\$ 29,702		\$ 143					\$ 29,845	\$ 5,000	\$ 6,757	\$ 5,000
Staff Benefits	\$ 2,504,374	\$ 2,400	\$ 81,767					\$ 2,588,541	\$ 2,642,174	\$ 2,349,216	\$ 2,573,107
	<b>\$ 6,884,210</b>	<b>\$ 39,689</b>	<b>\$ 243,538</b>					<b>\$ 7,167,437</b>	<b>\$ 7,283,394</b>	<b>\$ 6,619,991</b>	<b>\$ 6,843,304</b>
Operating Expenses and Equipment											
General Expense	\$ 279,443		\$ 26,379					\$ 305,822	\$ 293,329	\$ 310,967	\$ 268,897
Printing	\$ 8,652							\$ 8,652	\$ 26,299	\$ 11,188	\$ 29,698
Telecommunications	\$ 38,230		\$ 302					\$ 38,532	\$ 41,571	\$ 40,595	\$ 41,961
Postage	\$ 46,751	\$ 1,924						\$ 48,675	\$ 98,100	\$ 60,151	\$ 57,300
Insurance	\$ 3,352							\$ 3,352	\$ 2,600	\$ 2,701	\$ 2,500
In-State Travel	\$ 24,506		\$ 8,093					\$ 32,599	\$ 50,793	\$ 45,602	\$ 63,494
Out-of-State Travel	\$ 807							\$ 807			
Training	\$ 6,544		\$ 1,350					\$ 7,894	\$ 42,450	\$ 3,782	\$ 42,603
Security Services	\$ 154,795		\$ 10,144					\$ 164,939	\$ 161,116	\$ 163,389	\$ 167,375
Facility Operations	\$ 37,647		\$ 2,211					\$ 39,858	\$ 36,901	\$ 34,374	\$ 36,601
Utilities											
Contracted Services	\$ 1,039,478	\$ 699	\$ 90,647					\$ 1,130,824	\$ 2,155,675	\$ 1,514,869	\$ 1,827,896
Consulting and Professional Services	\$ 10,980							\$ 10,980	\$ 9,800	\$ 15,000	\$ 9,800
Information Technology	\$ 147,570	\$ 52,137	\$ 1,290					\$ 200,997	\$ 1,182,125	\$ 268,325	\$ 1,424,485
Major Equipment			\$ 18,690					\$ 18,690			\$ 75,903
Other Items of Expense	\$ 57		\$ 4,070					\$ 4,127	\$ 1,032	\$ 1,275	
	<b>\$ 1,798,811</b>	<b>\$ 54,761</b>	<b>\$ 163,175</b>					<b>\$ 2,016,747</b>	<b>\$ 4,101,791</b>	<b>\$ 2,472,221</b>	<b>\$ 4,048,513</b>
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 38,686							\$ 38,686	\$ 92,161	\$ 83,673	\$ 92,161
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (47,827)	\$ 1,324	\$ 46,504					\$ 0	\$ 0	\$ 0	\$ 1
Prior Year Expense Adjustment	\$ (65,573)							\$ (65,573)		\$ 2,092	
	<b>\$ (74,715)</b>	<b>\$ 1,324</b>	<b>\$ 46,504</b>					<b>\$ (26,888)</b>	<b>\$ 92,161</b>	<b>\$ 85,724</b>	<b>\$ 92,162</b>
<b>Total Expenditures</b>	<b>\$ 8,608,307</b>	<b>\$ 95,773</b>	<b>\$ 453,217</b>					<b>\$ 9,157,297</b>	<b>\$ 11,477,346</b>	<b>\$ 9,177,936</b>	<b>\$ 10,983,979</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 293,185	\$ 279	\$ (16,267)					\$ 277,197	\$ (146,174)	\$ 101,562	\$ (96,560)
Operating Transfers In (Out)	\$ (76,067)	\$ 69,800	\$ 16,267					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 96,226	\$ 101,896	\$ 0					\$ 0	\$ 198,122	\$ 96,559	\$ 96,559
Ending Balance (Deficit)	<b>\$ 313,343</b>	<b>\$ 161,975</b>	<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 51,948</b>	<b>\$ 198,122</b>	<b>\$ (1)</b>

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

	For the month ended June									
	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	\$ 2,771.410	\$ 307.007				\$ (22.850)	\$ 3,055.566	\$ 3,914.225	\$ 2,961.079	\$ 3,577.210
Traffic & Other Infractions										
Other Criminal Cases										
Civil	\$ 298.575	\$ 16.315			\$ 43.602	\$ (1.928)	\$ 356.564	\$ 161.082	\$ 270.773	\$ 122.262
Family & Children Services	\$ 18.790	\$ 669					\$ 19.459	\$ 41.826	\$ 21.579	\$ 35.461
Probate, Guardianship & Mental Health Services		\$ 97.349					\$ 97.349	\$ 132.100	\$ 115.944	\$ 133.467
Juvenile Dependency Services		\$ 592.169				\$ (5.062)	\$ 587.107	\$ 618.058	\$ 626.258	\$ 647.586
Juvenile Delinquency Services							\$ 26.023	\$ 26.023		\$ 20.656
Other Court Operations	\$ 2,644.441	\$ 327.971			\$ 6.102	\$ (25.145)	\$ 2,953.369	\$ 2,492.930	\$ 2,753.612	\$ 2,128.140
Court Interpreters	\$ 23.086	\$ 166.497				\$ (119)	\$ 189.465	\$ 241.540	\$ 237.809	\$ 168.897
Jury Services	\$ 152.912	\$ 57.805	\$ 38.686			\$ (1.262)	\$ 248.140	\$ 298.517	\$ 353.340	\$ 269.351
Security		\$ 167.988				\$ 236	\$ 168.224	\$ 167.867	\$ 163.901	\$ 178.535
Trial Court Operations Program	\$ 5,909.215	\$ 1,733.771	\$ 38.686		\$ 49.703	\$ (56.130)	\$ 7,675.245	\$ 8,094.169	\$ 7,504.295	\$ 7,281.565
Enhanced Collections	\$ 4.743	\$ 2.730			\$ 950	\$ (37)	\$ 8.386	\$ 13.228	\$ 9.519	\$ 12.450
Other Non-Court Operations										
Non-Court Operations Program	\$ 4.743	\$ 2.730			\$ 950	\$ (37)	\$ 8.386	\$ 13.228	\$ 9.519	\$ 12.450
Executive Office	\$ 234.860	\$ 13.391				\$ (2.442)	\$ 245.809	\$ 226.142	\$ 244.089	\$ 216.451
Fiscal Services	\$ 400.497	\$ 42.616				\$ (3.445)	\$ 439.668	\$ 397.726	\$ 418.867	\$ 370.320
Human Resources	\$ 258.158	\$ 20.977				\$ (2.473)	\$ 276.662	\$ 964.077	\$ 249.192	\$ 835.744
Business & Facilities Services	\$ 119.872	\$ 62.481			\$ (50.653)	\$ 910	\$ 132.610	\$ 261.251	\$ 320.618	\$ 381.373
Information Technology	\$ 240.092	\$ 140.781				\$ (1.956)	\$ 378.918	\$ 1,520.753	\$ 431.356	\$ 1,886.076
Court Administration Program	\$ 1,253.479	\$ 280.247			\$ (50.653)	\$ (9.406)	\$ 1,473.667	\$ 3,369.950	\$ 1,664.122	\$ 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>	\$ 7,167.437	\$ 2,016.747	\$ 38.686		\$ 0	\$ (65.573)	\$ 9,157.297	\$ 11,477.346	\$ 9,177.936	\$ 10,983.979



### 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	43,662	-	43,662	-	-	-	-	-	43,662	
Restricted	-	-	-	102,876	-	-	-	-	102,876	
Committed	53,781	-	53,781	-	-	-	-	-	53,781	
Assigned	215,901	-	215,901	59,099	-	-	-	-	275,000	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 313,343</b>	<b>\$ -</b>	<b>\$ 313,343</b>	<b>\$ 161,975</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 475,318</b>	