


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

8/15/13
Date

Humboldt

Court

FY 2012-13 4th Qtr.

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Humboldt
Court
FY 2012-13 4th Qtr.
Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Humboldt

 Court

 FY 2012-13 4th Qtr.

 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)				
Court Employee Positions (FTEs)	84.25	86.25	86.25	86.25

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 2012/13									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	Special Revenue			Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (47,712)	\$ 43,585	\$ 0				\$ 1,378,895	\$ 1,374,548	\$ 1,582,877
Payroll									
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution	\$ 0						\$ 22,737	\$ 22,737	\$ 11,861
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (30,706)	\$ (30,706)	\$ (3,685)
Credit Card									
Cash on Hand	\$ 3,000							\$ 3,000	\$ 3,000
Cash with County									
Cash Outside of the AOC							\$ 2,790	\$ 2,790	\$ 1,355
Total Cash	\$ (34,712)	\$ 43,585	\$ 0				\$ 1,373,516	\$ 1,382,389	\$ 1,605,228
Short Term Investment									
Investment in Financial Institution	\$ 1,291,489						\$ 469,411	\$ 1,760,900	\$ 2,098,882
Total Investments	\$ 1,291,489						\$ 469,411	\$ 1,760,900	\$ 2,098,882
Accrued Revenue	\$ 916	\$ 19					\$ 0	\$ 935	\$ 1,424
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 699							\$ 699	\$ (108)
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 76,986		\$ 0				\$ 0	\$ 76,986	\$ 55,340
Due From Other Governments	\$ 89,448	\$ 1,009	\$ 86,019					\$ 176,476	\$ 191,466
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 187,862	\$ 8,030	\$ 0					\$ 195,892	\$ 219,776
Trust Due To/From							\$ 2,907	\$ 2,907	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 9
Civil Filing Fee Due To/From							\$ 65,813	\$ 65,813	\$ 71,215
General Due To/From	\$ 194							\$ 194	\$ 56
Total Receivables	\$ 356,106	\$ 9,058	\$ 86,019				\$ 68,720	\$ 519,902	\$ 539,178
Prepaid Expenses - General	\$ 18,545							\$ 18,545	\$ 25,546
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 18,545							\$ 18,545	\$ 25,546
Other Assets									
Total Other Assets									
Total Assets	\$ 1,631,428	\$ 52,823	\$ 86,019				\$ 1,911,646	\$ 3,881,717	\$ 4,268,834
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 85,803	\$ 346	\$ 1,371					\$ 87,520	\$ 114,794
Accounts Payable - General	\$ 417	\$ 0	\$ 0				\$ 0	\$ 417	\$ 2,905
Due to Other Funds	\$ 65,813	\$ 683	\$ 78,323				\$ 3,101	\$ 145,900	\$ 126,620
Due to Other Courts									
Due to State									
TC145 Liability							\$ 272,789	\$ 272,789	\$ 255,542
Due to Other Governments							\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 100,878	\$ 100,878	\$ 108,068
Due to Other Public Agencies	\$ 32,321		\$ 8,325				\$ (2,998)	\$ 37,649	\$ 39,705
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 6	\$ 6	\$ 24
Miscellaneous Accts. Pay and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 184,355	\$ 1,009	\$ 86,019				\$ 373,777	\$ 945,159	\$ 647,658
Civil									
Criminal							\$ 1,221,499	\$ 1,221,499	\$ 1,394,660
Unreconciled - Civil and Criminal							\$ 298,360	\$ 298,360	\$ 418,138
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 0	\$ 0	\$ 0
Miscellaneous Trust							\$ 7,123	\$ 7,123	\$ 6,479
Total Trust Deposits							\$ 1,526,981	\$ 1,526,981	\$ 1,819,277
Accrued Payroll									
Benefits Payable	\$ 41,376							\$ 41,376	\$ 31,307
Deferred Compensation Payable	\$ 2,005							\$ 2,005	\$ 1,375
Deductions Payable	\$ 36,657							\$ 36,657	\$ 64,052
Payroll Clearing	\$ 98,955							\$ 98,955	\$ 125,107
Total Payroll Liabilities	\$ 178,994							\$ 178,994	\$ 221,841
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 24,258						\$ 6,588	\$ 30,846	\$ 28,320
Jury Fees - Non-Interest							\$ 4,300	\$ 4,300	\$ 33,140
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ (181)
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 24,258						\$ 10,888	\$ 35,146	\$ 61,300
Total Liabilities	\$ 387,606	\$ 1,009	\$ 86,019				\$ 1,911,646	\$ 2,386,280	\$ 2,750,078
Total Fund Balance	\$ 1,243,822	\$ 51,814	\$ 0				\$ 0	\$ 1,295,437	\$ 1,518,756
Total Liabilities and Fund Balance	\$ 1,631,428	\$ 52,823	\$ 86,019				\$ 1,911,646	\$ 3,881,717	\$ 4,268,834

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 2012/13											
	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	\$ 5,853,412	\$ 48,160					\$ 5,901,572	\$ 5,265,788	\$ 6,924,275	\$ 6,481,038	
Trial Court Improvement Fund	\$ 17,826						\$ 17,826	\$ 17,826	\$ 17,825	\$ 17,826	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 52,500						\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500	
Court Interpreter (45.45)	\$ 65,437						\$ 65,437	\$ 92,272	\$ 114,919	\$ 91,300	
Civil Coordination Reimbursement (45.55)	\$ 818,306						\$ 818,306	\$ 847,144	\$ 963,435	\$ 801,507	
MOU Reimbursements (45.10 and General)	\$ 158,942						\$ 158,942	\$ 34,633	\$ 34,633		
Other Miscellaneous											
	\$ 6,964,423	\$ 48,160					\$ 7,012,583	\$ 6,310,143	\$ 8,107,587	\$ 7,444,171	
Grants											
AB 1058 Commissioner/Facilitator		\$ 0	\$ 170,432				\$ 170,432	\$ 182,962	\$ 199,207	\$ 254,379	
Other AOC Grants	\$ 298		\$ 16,651				\$ 16,948	\$ 15,476	\$ 17,025	\$ 17,120	
Non-AOC Grants	\$ 298	\$ 0	\$ 187,083				\$ 187,381	\$ 188,438	\$ 218,232	\$ 271,499	
Other Financing Sources											
Interest Income	\$ 6,513	\$ 42					\$ 6,556	\$ 7,000	\$ 7,052	\$ 10,000	
Investment Income											
Donations	\$ 50						\$ 50				
Local Fees	\$ 134,371						\$ 134,371	\$ 142,800	\$ 143,274	\$ 84,149	
Non-Fee Revenues	\$ 53,238						\$ 53,238	\$ 47,789	\$ 51,579	\$ 52,000	
Enhanced Collections	\$ 25	\$ 11,956					\$ 11,982	\$ 20,000	\$ 19,882		
Escheatment											
Prior Year Revenue	\$ 2,772		\$ (264)				\$ 2,508		\$ 28,628		
County Program - Restricted		\$ 3,412					\$ 3,412	\$ 4,000	\$ 4,083	\$ 3,500	
Reimbursement Other	\$ 10,606						\$ 10,606	\$ 9,000	\$ 3,644	\$ 35,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,390						\$ 4,390		\$ 1,899		
	\$ 211,964	\$ 15,412	\$ (264)				\$ 227,112	\$ 230,589	\$ 260,022	\$ 184,649	
Total Revenues	\$ 7,178,885	\$ 63,572	\$ 188,819				\$ 7,427,076	\$ 6,738,770	\$ 8,583,841	\$ 7,900,319	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,640,104	\$ 20,299	\$ 85,888				\$ 3,746,289	\$ 3,756,272	\$ 3,872,051	\$ 3,630,398	
Temp Help											
Overtime	\$ 6,474		\$ 44				\$ 6,518	\$ 10,000	\$ 7,331	\$ 10,000	
Staff Benefits	\$ 1,744,289	\$ 8,936	\$ 35,940				\$ 1,789,167	\$ 2,116,993	\$ 1,705,095	\$ 2,035,914	
	\$ 5,390,867	\$ 29,237	\$ 121,871				\$ 5,541,975	\$ 5,883,265	\$ 5,384,477	\$ 5,678,312	
Operating Expenses and Equipment											
General Expense	\$ 229,988		\$ 18,978				\$ 248,966	\$ 276,772	\$ 303,181	\$ 261,997	
Printing	\$ 33,973						\$ 33,973	\$ 47,498	\$ 46,314	\$ 58,500	
Telecommunications	\$ 40,722		\$ 124				\$ 40,846	\$ 47,200	\$ 47,279	\$ 60,000	
Postage	\$ 60,261	\$ 2,182					\$ 62,444	\$ 80,500	\$ 58,534	\$ 68,500	
Insurance											
In-State Travel	\$ 19,085		\$ 3,541				\$ 22,626	\$ 21,249	\$ 20,916	\$ 19,364	
Out-of-State Travel											
Training	\$ 992		\$ 850				\$ 1,842	\$ 950	\$ 500	\$ 1,000	
Security Services	\$ 116,388		\$ 7,613				\$ 123,999	\$ 125,250	\$ 124,522	\$ 167,701	
Facility Operations	\$ 32,846		\$ 2,783				\$ 35,629	\$ 45,650	\$ 45,876	\$ 38,000	
Utilities											
Contracted Services	\$ 1,230,162	\$ 1,850	\$ 2,727				\$ 1,234,739	\$ 1,377,517	\$ 1,413,683	\$ 1,403,287	
Consulting and Professional Services	\$ 19,085						\$ 19,085	\$ 22,879	\$ 22,879	\$ 21,320	
Information Technology	\$ 194,945	\$ 1,344	\$ 0				\$ 196,288	\$ 183,833	\$ 181,388	\$ 197,308	
Major Equipment								\$ 5,000		\$ 5,000	
Other Items of Expense	\$ 105						\$ 105		\$ 141		
	\$ 1,978,547	\$ 5,378	\$ 38,816				\$ 2,020,530	\$ 2,214,288	\$ 2,265,225	\$ 2,318,965	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 60,227						\$ 60,227	\$ 97,600	\$ 97,626	\$ 132,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (32,460)	\$ 1,310	\$ 31,150				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 7,889	\$ 51	\$ (264)				\$ 7,667		\$ 17,659		
	\$ 55,636	\$ 1,361	\$ 30,886				\$ 67,883	\$ 97,600	\$ 115,285	\$ 132,000	
Total Expenditures	\$ 7,425,050	\$ 35,974	\$ 189,373				\$ 7,650,397	\$ 8,190,163	\$ 7,764,987	\$ 8,124,277	
Excess (Deficit) of Revenues Over Expenditures	\$ (248,368)	\$ 27,598	\$ (2,554)				\$ (223,322)	\$ (1,455,993)	\$ 818,853	\$ (223,958)	
Operating Transfers In (Out)	\$ (26,570)	\$ 24,016	\$ 2,554				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,518,758	\$ 0	\$ 0				\$ 1,518,758	\$ 1,518,758	\$ 699,905	\$ 699,905	
Ending Balance (Deficit)	\$ 1,243,822	\$ 51,614	\$ 0				\$ 1,295,437	\$ 62,765	\$ 1,518,758	\$ 475,947	

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

Fiscal Year 2012/13										2011/12	
For the month ended June											
	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	\$ 2,217,373	\$ 374,052			\$ 0	\$ 6,605	\$ 2,596,030	\$ 2,765,342	\$ 2,520,824	\$ 2,875,532	
Traffic & Other Infractions	\$ 450,525	\$ 54,786			\$ 0	\$ 184	\$ 505,495	\$ 562,619	\$ 470,554	\$ 530,929	
Other Criminal Cases	\$ 435,825	\$ 30,163			\$ 0		\$ 465,988	\$ 419,432	\$ 449,698	\$ 450,961	
Civil	\$ 545,477	\$ 38,993			\$ 0		\$ 584,471	\$ 458,008	\$ 645,885	\$ 430,854	
Family & Children Services	\$ 513,600	\$ 87,578			\$ 0	\$ 2,058	\$ 603,236	\$ 473,468	\$ 615,064	\$ 503,432	
Probate, Guardianship & Mental Health Services	\$ 129,830	\$ 129,830			\$ 0	\$ 987	\$ 130,817	\$ 252,106	\$ 147,121	\$ 168,801	
Juvenile Dependency Services	\$ 633,607	\$ 633,607			\$ 0		\$ 683,987	\$ 657,153	\$ 702,566	\$ 703,699	
Juvenile Delinquency Services	\$ 1,911	\$ 1,911			\$ 0		\$ 52,289	\$ 55,566	\$ 52,812	\$ 65,456	
Other Court Operations	\$ 50,378	\$ 1,116			\$ 0	\$ 36	\$ 1,152	\$ 27,685	\$ 64,889	\$ 31,893	
Court Interpreters	\$ 69,111	\$ 69,111			\$ 0	\$ 3	\$ 69,113	\$ 115,600	\$ 142,757	\$ 91,300	
Jury Services	\$ 121,635	\$ 94,543	\$ 80,227		\$ 0	\$ (2,344)	\$ 284,060	\$ 342,009	\$ 340,962	\$ 381,318	
Security	\$ 131,081	\$ 131,081			\$ 0		\$ 131,081	\$ 140,046	\$ 138,620	\$ 168,941	
Trial Court Operations Program	\$ 4,385,192	\$ 1,646,772	\$ 80,227		\$ 0	\$ 7,529	\$ 6,119,719	\$ 6,269,015	\$ 6,281,752	\$ 6,403,134	
Enhanced Collections											
Other Non-Court Operations											
Non-Court Operations Program											
Executive Office	\$ 234,805	\$ 11,656			\$ 0		\$ 246,460	\$ 364,175	\$ 184,286	\$ 172,307	
Fiscal Services	\$ 279,239	\$ 47,232			\$ 0		\$ 326,472	\$ 323,836	\$ 328,094	\$ 311,779	
Human Resources	\$ 149,656	\$ 25,283			\$ 0		\$ 174,939	\$ 165,793	\$ 131,354	\$ 154,348	
Business & Facilities Services	\$ 160,156	\$ 221,252			\$ 0		\$ 381,408	\$ 463,736	\$ 423,662	\$ 462,247	
Information Technology	\$ 332,927	\$ 68,345			\$ 0	\$ 128	\$ 401,399	\$ 608,608	\$ 405,839	\$ 620,462	
Court Administration Program	\$ 1,156,783	\$ 373,767			\$ 0	\$ 128	\$ 1,530,678	\$ 1,926,148	\$ 1,473,235	\$ 1,721,143	
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0			\$ 0		\$ 0		\$ 0		
Prior Year Adjustments Not Posted to a Program											
Total	\$ 5,541,975	\$ 2,020,539	\$ 80,227		\$ 0	\$ 7,657	\$ 7,650,397	\$ 8,195,163	\$ 7,764,987	\$ 8,124,277	

