

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

12/08/2015

Date

Humboldt

Court

FY15-16 1st Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Humboldt

Court

FY15-16 1st Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

Humboldt

 Court
 FY15-16 1st 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)	94.25	85.25			

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 September							
		Fiscal Year 2015/16						2014/15	
	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	\$ (167,486)	\$ 240,811	\$ (52,300)				\$ 38,456	\$ 59,481	\$ 754,352
Payroll									
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution	\$ 0						\$ (55,445)	\$ (55,445)	\$ 2,315
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (8,173)	\$ (8,173)	\$ (18,325)
Credit Card									
Cash on Hand	\$ 3,100							\$ 3,100	\$ 3,000
Cash with County									
Cash Outside of the JCC							\$ 11,843	\$ 11,843	\$ 2,866
Cash Equivalents	\$ 1,973,386						\$ 1,277,898	\$ 3,251,284	\$ 2,381,711
Total Cash and Cash Equivalents	\$ 1,819,000	\$ 240,811	\$ (52,300)				\$ 1,264,579	\$ 3,272,099	\$ 3,135,918
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 1,349							\$ 1,349	\$ 74
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 4,633	\$ 2,552	\$ 52,300				\$ 0	\$ 59,485	\$ 45,580
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Trust Due To/From							\$ 4,906	\$ 4,906	\$ 1,258
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 25							\$ 25	\$ 0
Total Receivables	\$ 6,008	\$ 2,552	\$ 52,300				\$ 4,906	\$ 65,766	\$ 46,913
Prepaid Expenses - General	\$ 83,244							\$ 83,244	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 83,244							\$ 83,244	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,908,251	\$ 243,363	\$ 0				\$ 1,269,485	\$ 3,421,099	\$ 3,182,830
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 925	\$ 0	\$ 0				\$ 155,669	\$ 158,595	\$ 37,039
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 4,931	\$ 4,931	\$ 1,258
Due to Other Courts									
Due to State									\$ 0
TC145 Liability							\$ 100,077	\$ 100,077	\$ 168,078
Due to Other Governments							\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 83,340	\$ 83,340	\$ 80,683
Due to Other Public Agencies	\$ 30,837		\$ 0				\$ 5,520	\$ 36,358	\$ 30,859
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 28	\$ 28	\$ 76
Miscellaneous Accts. Pay and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 31,763	\$ 0	\$ 0				\$ 349,565	\$ 381,328	\$ 317,993
Civil							\$ 604,494	\$ 604,494	\$ 622,363
Criminal							\$ 234,323	\$ 234,323	\$ 329,308
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 6,212	\$ 6,212	\$ 7,081
Miscellaneous Trust									
Total Trust Deposits							\$ 845,029	\$ 845,029	\$ 958,752
Accrued Payroll									
Benefits Payable	\$ 20,419							\$ 20,419	\$ 61,564
Deferred Compensation Payable	\$ 0							\$ 0	\$ 2,170
Deductions Payable	\$ 0							\$ 0	\$ 47,673
Payroll Clearing	\$ (866)							\$ (866)	\$ 138,428
Total Payroll Liabilities	\$ 19,553							\$ 19,553	\$ 249,835
Revenue Collected in Advance	\$ 1,591,149							\$ 1,591,149	\$ 1,487,940
Liabilities For Deposits	\$ 16,033						\$ 12,821	\$ 28,854	\$ 36,803
Jury Fees - Non-Interest							\$ 1,200	\$ 1,200	\$ 1,350
Fees - Partial Payment & Overpayment							\$ 60,870	\$ 60,870	\$ 21,448
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,607,181						\$ 74,891	\$ 1,682,073	\$ 1,547,539
Total Liabilities	\$ 1,658,497	\$ 0	\$ 0				\$ 1,269,485	\$ 2,927,982	\$ 3,074,119
Total Fund Balance	\$ 249,754	\$ 243,363	\$ 0				\$ 0	\$ 493,117	\$ 108,711
Total Liabilities and Fund Balance	\$ 1,908,251	\$ 243,363	\$ 0				\$ 1,269,485	\$ 3,421,099	\$ 3,182,830

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 September											
	Fiscal Year 2015/16							2014/15			
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,493,799	\$ 4,013						\$ 1,497,812	\$ 6,874,567	\$ 1,382,081	\$ 6,364,156
Improvement and Modernization Fund									\$ 35,226		\$ 17,826
Judges' Compensation (45.25)	\$ 13,125							\$ 13,125	\$ 52,500	\$ 13,125	\$ 52,500
Court Interpreter (45.45)	\$ 1,827							\$ 1,827	\$ 70,000	\$ (8,091)	\$ 70,000
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 40,553							\$ 40,553	\$ 750,273	\$ 127,240	\$ 730,007
Other Miscellaneous									\$ 119,979		\$ 210,327
	\$ 1,549,304	\$ 4,013						\$ 1,553,317	\$ 7,902,545	\$ 1,514,355	\$ 7,464,816
Grants											
AB 1058 Commissioner/Facilitator			\$ 35,294					\$ 35,294	\$ 192,213	\$ 40,703	\$ 219,813
Other Judicial Council Grants									\$ 15,070		\$ 16,513
Non-Judicial Council Grants											
			\$ 35,294					\$ 35,294	\$ 207,283	\$ 40,703	\$ 236,126
Other Financing Sources											
Interest Income	\$ 52	\$ 5						\$ 58	\$ 4,500	\$ 200	\$ 5,800
Investment Income											
Donations	\$ 1,014							\$ 1,014	\$ 3,740	\$ 1,113	\$ 2,270
Local Fees	\$ 12,486							\$ 12,486	\$ 113,020	\$ 16,997	\$ 115,910
Non-Fee Revenues									\$ 60,960	\$ 619	\$ 57,540
Enhanced Collections		\$ 2,215						\$ 2,215	\$ 10,360	\$ 2,326	\$ 11,140
Escheatment											
Prior Year Revenue	\$ (396)							\$ (396)		\$ 2,851	
County Program - Restricted		\$ 892						\$ 892	\$ 3,530	\$ 1,184	\$ 3,370
Reimbursement Other	\$ 2,759							\$ 2,759	\$ 3,584	\$ 2,669	\$ 5,362
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,424							\$ 3,424	\$ 860	\$ 183	\$ 790
	\$ 19,339	\$ 3,112						\$ 22,451	\$ 200,554	\$ 28,144	\$ 202,182
Total Revenues	\$ 1,568,643	\$ 7,125	\$ 35,294					\$ 1,611,063	\$ 8,310,382	\$ 1,583,202	\$ 7,903,124
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 709,787	\$ 1,808	\$ 17,646					\$ 729,241	\$ 3,908,495	\$ 937,622	\$ 3,733,338
Temp Help											
Overtime	\$ 1,179		\$ 10					\$ 1,189	\$ 10,000	\$ 1,823	\$ 10,000
Staff Benefits	\$ 418,481	\$ 1,087	\$ 9,397					\$ 428,985	\$ 2,300,272	\$ 517,408	\$ 2,280,027
	\$ 1,129,447	\$ 2,895	\$ 27,053					\$ 1,159,395	\$ 6,218,767	\$ 1,456,849	\$ 6,023,385
Operating Expenses and Equipment											
General Expense	\$ 24,898		\$ 71					\$ 24,969	\$ 288,217	\$ 108,807	\$ 399,648
Printing	\$ 447							\$ 447	\$ 40,997	\$ 1,404	\$ 58,398
Telecommunications	\$ 8,353		\$ 17					\$ 8,369	\$ 46,900	\$ 2,427	\$ 66,600
Postage	\$ 13,548	\$ 695						\$ 14,241	\$ 65,300	\$ 62,644	\$ 63,200
Insurance											
In-State Travel	\$ 996							\$ 996	\$ 17,801	\$ 891	\$ 19,025
Out-of-State Travel											
Training			\$ 115					\$ 115	\$ 1,850	\$ 745	\$ 1,750
Security Services	\$ 22,367		\$ 1,450					\$ 23,818	\$ 228,181	\$ 12,063	\$ 131,582
Facility Operations	\$ 5,260		\$ 239					\$ 5,499	\$ 83,057	\$ 3,005	\$ 38,750
Utilities											
Contracted Services	\$ 218,597	\$ 157	\$ 939					\$ 219,694	\$ 1,324,799	\$ 221,376	\$ 1,231,027
Consulting and Professional Services	\$ 2,080							\$ 2,080	\$ 19,800	\$ 3,920	\$ 19,795
Information Technology	\$ 43,910							\$ 43,910	\$ 226,340	\$ 27,125	\$ 219,529
Major Equipment									\$ 79,036	\$ 111,812	\$ 132,983
Other Items of Expense	\$ 40							\$ 40		\$ 110	
	\$ 338,495	\$ 851	\$ 2,831					\$ 342,177	\$ 2,402,078	\$ 558,130	\$ 2,380,287
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 24,854							\$ 24,854	\$ 98,241	\$ 31,988	\$ 64,637
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (5,639)	\$ 229	\$ 5,411					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (749)							\$ (749)		\$ 1,600	\$ (13,089)
	\$ 18,468	\$ 229	\$ 5,411					\$ 24,705	\$ 98,241	\$ 33,588	\$ 71,548
Total Expenditures	\$ 1,486,408	\$ 3,975	\$ 35,294					\$ 1,525,677	\$ 8,719,088	\$ 2,046,567	\$ 8,476,200
Excess (Deficit) of Revenues Over Expenditures	\$ 82,236	\$ 3,150	\$ 0					\$ 85,386	\$ (408,704)	\$ (463,365)	\$ (572,076)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 167,518	\$ 240,213	\$ 0				\$ 0	\$ 407,731	\$ 407,731	\$ 572,076	\$ 572,076
Ending Balance (Deficit)	\$ 249,754	\$ 243,363	\$ 0				\$ 0	\$ 493,117	\$ (73)	\$ 108,711	\$ 0

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

	For the month ended September									
	Fiscal Year 2015/16							2014/15		
	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	\$ 437,186	\$ 27,477			\$ 0	\$ (787)	\$ 463,876	\$ 3,094,285	\$ 645,115	\$ 2,891,706
Traffic & Other Infractions	\$ 94,172	\$ 8,958			\$ 0	\$ 4	\$ 103,134	\$ 501,626	\$ 158,534	\$ 553,663
Other Criminal Cases	\$ 97,034	\$ 1,932			\$ 0	\$ (10)	\$ 98,955	\$ 563,180	\$ 122,804	\$ 528,537
Civil	\$ 93,308	\$ 2,225			\$ 0	\$ (11)	\$ 95,523	\$ 364,436	\$ 127,246	\$ 427,720
Family & Children Services	\$ 134,944	\$ 150,642			\$ 0	\$ 257	\$ 285,842	\$ 538,072	\$ 169,139	\$ 434,687
Probate, Guardianship & Mental Health Services		\$ 10,040					\$ 10,040	\$ 217,259	\$ 17,440	\$ 221,209
Juvenile Dependency Services	\$ 6,222	\$ 3,397			\$ 0		\$ 9,619	\$ 649,170	\$ 161,188	\$ 683,205
Juvenile Delinquency Services	\$ 6,221	\$ 46			\$ 0		\$ 6,267	\$ 57,477	\$ 13,644	\$ 62,387
Other Court Operations		\$ 40					\$ 40	\$ 22,034	\$ 110	\$ 24,235
Court Interpreters		\$ 22,935				\$ 40	\$ 22,975	\$ 75,418	\$ 9,799	\$ 76,546
Jury Services	\$ 19,097	\$ 49,918	\$ 24,854		\$ 0	\$ 26	\$ 93,896	\$ 280,858	\$ 110,048	\$ 270,043
Security		\$ 24,598					\$ 24,598	\$ 274,872	\$ 12,849	\$ 137,821
Trial Court Operations Program	\$ 888,185	\$ 302,207	\$ 24,854		\$ 0	\$ (481)	\$ 1,214,765	\$ 6,638,668	\$ 1,547,915	\$ 6,411,759
Enhanced Collections								\$ 10,450		\$ 11,003
Other Non-Court Operations										
Non-Court Operations Program								\$ 10,450		\$ 11,003
Executive Office	\$ 49,720	\$ 15,199			\$ 0		\$ 64,919	\$ 314,844	\$ 60,874	\$ 375,765
Fiscal Services	\$ 68,755	\$ 13,943			\$ 0	\$ 53	\$ 82,752	\$ 389,168	\$ 90,512	\$ 306,754
Human Resources	\$ 40,185	\$ 4,211			\$ 0	\$ (57)	\$ 44,339	\$ 220,964	\$ 76,306	\$ 174,253
Business & Facilities Services	\$ 43,388	\$ 3,398			\$ 0		\$ 46,786	\$ 440,282	\$ 44,460	\$ 406,324
Information Technology	\$ 69,162	\$ 3,218			\$ 0	\$ (263)	\$ 72,117	\$ 704,709	\$ 226,499	\$ 789,343
Court Administration Program	\$ 271,210	\$ 39,970			\$ 0	\$ (268)	\$ 310,912	\$ 2,069,968	\$ 498,651	\$ 2,052,438
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,159,395	\$ 342,177	\$ 24,854		\$ 0	\$ (749)	\$ 1,525,677	\$ 8,719,086	\$ 2,046,567	\$ 8,475,200