

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

10/31/2019

Date

Humboldt

Court

FY2019-20 1st Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Humboldt

Court

FY2019-20 1st 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

FY2019-20 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)	86.60	84.10			

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 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						
ASSETS									
Operations	\$ (1,215,797)	\$ 103,933	\$ 1,050,325				\$ 17,633	\$ (43,906)	\$ 40,511
Payroll	\$ (5,020)						\$ 0	\$ (5,020)	\$ (7,803)
Jury									
Revolving	\$ 9,600							\$ 9,600	\$ 10,000
Other									
Distribution	\$ 0						\$ (4,487)	\$ (4,487)	\$ (2,986)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (11,025)	\$ (11,025)	\$ (59,217)
Credit Card									
Cash on Hand	\$ 3,300							\$ 3,300	\$ 2,900
Cash with County									
Cash Outside of the JCC								\$ 0	\$ 0
Cash Equivalents	\$ 3,700,301						\$ 702,374	\$ 4,402,675	\$ 3,863,822
Total Cash and Cash Equivalents	\$ 2,492,384	\$ 103,933	\$ 1,050,325				\$ 704,495	\$ 4,351,137	\$ 3,847,228
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ (206)							\$ (206)	\$ 1,083
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust	\$ 573							\$ 573	\$ 638
Due From Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 219,926	\$ 2,214	\$ 108,890				\$ 0	\$ 331,031	\$ 250,859
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 1,686	\$ 1,686	\$ 3,023
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 500							\$ 500	\$ 364
Total Receivables	\$ 220,794	\$ 2,214	\$ 108,890				\$ 1,686	\$ 333,584	\$ 255,967
Prepaid Expenses - General	\$ 491							\$ 491	\$ 789
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 491							\$ 491	\$ 789
Other Assets									
Total Other Assets									
Total Assets	\$ 2,713,669	\$ 106,147	\$ 1,159,216				\$ 706,181	\$ 4,685,212	\$ 4,103,984
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 77,774	\$ 0	\$ 0				\$ 0	\$ 77,774	\$ 82,765
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 2,186	\$ 2,186	\$ 3,387
Due to Other Courts									
Due to State	\$ 0							\$ 0	
TC145 Liability							\$ 117,527	\$ 117,527	\$ 108,746
Due to Other Governments	\$ 36,000	\$ 0	\$ 10,003				\$ 0	\$ 46,003	\$ 46,328
AB145 Due to Other Government Agency							\$ 91,387	\$ 91,387	\$ 71,034
Due to Other Public Agencies	\$ 0							\$ 0	\$ 1,196
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 1,122	\$ 1,122	\$ 1,457
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 113,774	\$ 0	\$ 10,003				\$ 212,222	\$ 335,998	\$ 314,913
Civil							\$ 186,016	\$ 186,016	\$ 349,538
Criminal							\$ 289,330	\$ 289,330	\$ 206,719
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 13,197	\$ 13,197	\$ 14,616
Miscellaneous Trust									
Total Trust Deposits							\$ 488,543	\$ 488,543	\$ 570,874
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 61,119							\$ 61,119	\$ 12,345
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 64,069							\$ 64,069	\$ 52,502
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 125,188	\$ 0						\$ 125,188	\$ 64,846
Revenue Collected in Advance	\$ 1,314,613		\$ 0					\$ 1,314,613	\$ 1,750,575
Liabilities For Deposits	\$ 15,452						\$ 5,116	\$ 20,567	\$ 27,398
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 300	\$ 300	\$ 99,485
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,330,065		\$ 0				\$ 5,416	\$ 1,335,481	\$ 1,877,458
Total Liabilities	\$ 1,569,027	\$ 0	\$ 10,003				\$ 706,181	\$ 2,285,210	\$ 2,828,090
Total Fund Balance	\$ 1,144,642	\$ 106,147	\$ 1,149,213				\$ 0	\$ 2,400,002	\$ 1,275,894
Total Liabilities and Fund Balance	\$ 2,713,669	\$ 106,147	\$ 1,159,216				\$ 706,181	\$ 4,685,212	\$ 4,103,984

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,713,850	\$ 4,388					\$ 1,718,238	\$ 7,318,763	\$ 1,647,614	\$ 7,353,169	
Improvement and Modernization Fund	\$ 894,285						\$ 894,285	\$ 1,231,635	\$ 596,280	\$ 1,195,709	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 53,445						\$ 53,445	\$ 171,326	\$ (103,506)	\$ 166,217	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 260,536						\$ 260,536	\$ 858,564	\$ 152,532	\$ 905,873	
Other Miscellaneous								\$ 73,084		\$ 73,084	
	\$ 2,922,116	\$ 4,388					\$ 2,926,504	\$ 9,653,372	\$ 2,292,920	\$ 9,694,052	
Grants											
AB 1058 Commissioner/Facilitator			\$ 71,679				\$ 71,679	\$ 252,940	\$ 36,432	\$ 185,835	
Other Judicial Council Grants			\$ 1,162,950				\$ 1,162,950	\$ 1,190,005	\$ 790,729	\$ 811,385	
Non-Judicial Council Grants											
			\$ 1,234,629				\$ 1,234,629	\$ 1,442,945	\$ 827,161	\$ 997,220	
Other Financing Sources											
Interest Income	\$ 1,732	\$ 307					\$ 2,038	\$ 48,410	\$ 1,623	\$ 21,660	
Investment Income											
Donations											
Local Fees	\$ 2,765	\$ 3,602					\$ 6,366	\$ 53,510	\$ 7,903	\$ 59,790	
Non-Fee Revenues								\$ 86,721		\$ 85,392	
Enhanced Collections		\$ 2,470					\$ 2,470	\$ 13,080	\$ 1,629	\$ 12,670	
Escheatment								\$ 14,538			
Prior Year Revenue	\$ 26,723						\$ 26,723		\$ 1,418		
County Program - Restricted		\$ 504					\$ 504	\$ 2,890	\$ 576	\$ 3,170	
Reimbursement Other	\$ 0						\$ 0	\$ 15,085	\$ 2,760	\$ 12,635	
Sale of Fixed Assets	\$ 22,845						\$ 22,845	\$ 621	\$ 36	\$ 830	
Other Miscellaneous	\$ 54,065	\$ 6,883					\$ 60,947	\$ 234,855	\$ 16,004	\$ 196,147	
Total Revenues	\$ 2,976,181	\$ 11,271	\$ 1,234,629				\$ 4,222,081	\$ 11,331,172	\$ 3,136,085	\$ 10,887,419	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 896,067	\$ 5,147	\$ 42,692				\$ 943,906	\$ 4,636,220	\$ 972,451	\$ 4,265,197	
Temp Help	\$ 6,677						\$ 6,677		\$ 10,231		
Overtime	\$ 6,192		\$ 143				\$ 6,335	\$ 5,000	\$ 50	\$ 5,000	
Staff Benefits	\$ 632,827	\$ 720	\$ 22,713				\$ 656,260	\$ 2,642,174	\$ 573,524	\$ 2,573,107	
	\$ 1,541,763	\$ 5,867	\$ 65,547				\$ 1,613,177	\$ 7,283,394	\$ 1,556,256	\$ 6,843,304	
Operating Expenses and Equipment											
General Expense	\$ 33,447						\$ 33,447	\$ 293,329	\$ 46,452	\$ 268,897	
Printing	\$ 123						\$ 123	\$ 26,299	\$ 315	\$ 29,698	
Telecommunications	\$ 4,591		\$ 0				\$ 4,591	\$ 41,571	\$ 6,395	\$ 41,961	
Postage	\$ 28,490	\$ 657					\$ 29,147	\$ 98,100	\$ 30,604	\$ 57,300	
Insurance								\$ 2,600		\$ 2,500	
In-State Travel	\$ 2,078		\$ 4,364				\$ 6,441	\$ 50,793	\$ 1,838	\$ 63,494	
Out-of-State Travel											
Training	\$ 1,150		\$ 1,350				\$ 2,500	\$ 42,450	\$ 2,392	\$ 42,603	
Security Services	\$ 13,781		\$ 903				\$ 14,684	\$ 161,116	\$ 14,007	\$ 167,375	
Facility Operations	\$ 7,448		\$ 531				\$ 7,979	\$ 36,901	\$ 8,183	\$ 36,601	
Utilities											
Contracted Services	\$ 240,757	\$ 182	\$ 0				\$ 240,939	\$ 2,155,675	\$ 267,949	\$ 1,827,896	
Consulting and Professional Services	\$ 1,170						\$ 1,170	\$ 9,800	\$ 3,565	\$ 9,800	
Information Technology	\$ 64,562						\$ 64,562	\$ 1,182,125	\$ 2,757	\$ 1,424,485	
Major Equipment										\$ 75,903	
Other Items of Expense	\$ 11		\$ 0				\$ 11	\$ 1,032	\$ 136		
	\$ 397,608	\$ 839	\$ 7,148				\$ 405,595	\$ 4,101,791	\$ 384,592	\$ 4,048,513	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,300						\$ 3,300	\$ 92,161	\$ 18,527	\$ 92,161	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (13,034)	\$ 313	\$ 12,721				\$ 0	\$ 0	\$ 0	\$ 1	
Prior Year Expense Adjustment	\$ (1,872)						\$ (1,872)		\$ (2,625)		
	\$ (11,606)	\$ 313	\$ 12,721				\$ 1,428	\$ 92,161	\$ 15,902	\$ 92,162	
Total Expenditures	\$ 1,927,765	\$ 7,019	\$ 85,416				\$ 2,020,200	\$ 11,477,346	\$ 1,956,750	\$ 10,983,979	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,048,416	\$ 4,251	\$ 1,149,213				\$ 2,201,880	\$ (146,174)	\$ 1,179,335	\$ (96,560)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 96,226	\$ 101,896	\$ 0			\$ 0	\$ 198,122	\$ 198,122	\$ 96,559	\$ 96,559	
Ending Balance (Deficit)	\$ 1,144,642	\$ 106,147	\$ 1,149,213			\$ 0	\$ 2,400,002	\$ 51,948	\$ 1,275,894	\$ (1)	

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

	For the month ended September									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 603.604	\$ 45.506				\$ 1.017	\$ 650.127	\$ 3,914.225	\$ 667.592	\$ 3,577.210
Traffic & Other Infractions										
Other Criminal Cases										
Civil	\$ 68.474	\$ 2.570			\$ 10.510	\$ (17)	\$ 81.537	\$ 161.082	\$ 46.185	\$ 122.262
Family & Children Services	\$ 5.889						\$ 5.889	\$ 41.826	\$ 5.253	\$ 35.461
Probate, Guardianship & Mental Health Services		\$ 21.190					\$ 21.190	\$ 132.100	\$ 20.073	\$ 133.467
Juvenile Dependency Services		\$ 151.890					\$ 151.890	\$ 618.058	\$ 181.272	\$ 647.586
Juvenile Delinquency Services								\$ 26.023		\$ 20.656
Other Court Operations	\$ 619.592	\$ 30.201			\$ (313)	\$ (4,241)	\$ 645.240	\$ 2,492.930	\$ 592.168	\$ 2,128.140
Court Interpreters	\$ 5.328	\$ 22.277				\$ 66	\$ 27.671	\$ 241.540	\$ 32.622	\$ 168.897
Jury Services	\$ 38.825	\$ 26.604	\$ 3.300			\$ (119)	\$ 68.611	\$ 298.517	\$ 81.487	\$ 269.351
Security		\$ 15.196					\$ 15.196	\$ 167.867	\$ 14.519	\$ 178.535
Trial Court Operations Program	\$ 1,341.713	\$ 315.434	\$ 3.300		\$ 10.197	\$ (3,295)	\$ 1,667.349	\$ 8,094.169	\$ 1,641.170	\$ 7,281.565
Enhanced Collections	\$ 1.318	\$ 848			\$ 313		\$ 2.480	\$ 13.228		\$ 12.450
Other Non-Court Operations										
Non-Court Operations Program	\$ 1.318	\$ 848			\$ 313		\$ 2.480	\$ 13.228		\$ 12.450
Executive Office	\$ 54.990	\$ 1.656					\$ 56.646	\$ 226.142	\$ 55.357	\$ 216.451
Fiscal Services	\$ 97.123	\$ 5.623				\$ (84)	\$ 102.662	\$ 397.726	\$ 87.961	\$ 370.320
Human Resources	\$ 57.513	\$ 1.400				\$ (223)	\$ 58.689	\$ 964.077	\$ 69.391	\$ 835.744
Business & Facilities Services	\$ 23.538	\$ 10.753			\$ (10,510)	\$ 1,731	\$ 25.512	\$ 261.251	\$ 7.942	\$ 381.373
Information Technology	\$ 36.982	\$ 69.880					\$ 106.862	\$ 1,520.753	\$ 94.929	\$ 1,886.076
Court Administration Program	\$ 270.146	\$ 89.312			\$ (10,510)	\$ 1,423	\$ 350.371	\$ 3,369.950	\$ 315.581	\$ 3,689.964
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,613.177	\$ 405.595	\$ 3.300		\$ 0	\$ (1,872)	\$ 2,020.200	\$ 11,477.346	\$ 1,956.750	\$ 10,983.979