


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

9.15.11
Date

Humboldt

Court

FY2010-2011 Qtr. 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Humboldt

Court

FY2010-2011 Qtr. 4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
 Filled Court Employee Positions

Humboldt

Court

FY2010-2011 Qtr. 4

Fiscal Year and Ending Quarter

	Total Authorized Court Positions ¹	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	96.38	85.88	84.88	84.88	83.88

¹ Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

Humboldt Superior Court
Trial Court Operations Fund
Balance Sheet
(Unaudited)

For the month ended Jun									
Fiscal Year 2010/11								2009/10	
	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	\$ (187,492)	\$ 13	\$ 40				\$ 2,428	\$ (185,011)	\$ 294,878
Payroll									
Jury									
Revolving	\$ 6,238							\$ 6,238	\$ 12,258
Other									
Distribution	\$ 0						\$ 48,105	\$ 48,105	\$ (8,557)
Civil Filing Fees							\$ 0	\$ 0	\$ 137,002
Trust	\$ 0						\$ 1,660,738	\$ 1,660,738	\$ 1,405,427
Credit Card									
Cash on Hand	\$ 2,750							\$ 2,750	\$ 2,500
Cash with County							\$ 5,930	\$ 5,930	\$ 72,325
Total Cash	\$ (178,504)	\$ 13	\$ 40				\$ 1,717,201	\$ 1,938,750	\$ 1,915,832
Short Term Investment	\$ 1,027,865	\$ 0					\$ 478,633	\$ 1,506,498	\$ 832,428
Investment in Financial Institution									
Total Investments	\$ 1,027,865	\$ 0					\$ 478,633	\$ 1,506,498	\$ 832,428
Accrued Revenue	\$ 945	\$ 0					\$ 0	\$ 945	\$ 28,947
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ (42)							\$ (42)	\$ 375
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 89,871		\$ 0				\$ 0	\$ 89,871	\$ 107,283
Due From Other Governments	\$ 56,188		\$ 89,851				\$ 0	\$ 146,039	\$ 200,050
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 206,178		\$ 0				\$ 0	\$ 206,178	\$ 278,400
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From									
General Due To/From	\$ 239							\$ 239	
Total Receivables	\$ 353,378	\$ 0	\$ 89,851				\$ 0	\$ 443,220	\$ 615,055
Prepaid Expenses - General	\$ 8,534							\$ 8,534	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 8,534							\$ 8,534	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,211,274	\$ 13	\$ 89,891				\$ 2,195,834	\$ 3,497,011	\$ 3,363,314
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 240,114		\$ 20					\$ 240,134	\$ 276,855
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0		\$ 89,871				\$ 239	\$ 90,110	\$ 107,283
Due to Other Courts	\$ 0							\$ 0	
Due to State									
TC145 Liability							\$ 125,019	\$ 125,019	\$ 137,002
Due to Other Governments	\$ 52,789						\$ 621	\$ 53,410	\$ 215,992
AB145 Due to Other Government Agency	\$ 0						\$ 113,060	\$ 113,060	\$ 28,619
Due to Other Public Agencies	\$ 31							\$ 31	\$ 0
Sales and Use Tax	\$ 29		\$ 0					\$ 29	\$ 29
Interest							\$ 9	\$ 9	\$ 0
Miscellaneous Accts, Pay, and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 292,963		\$ 89,891				\$ 238,949	\$ 621,603	\$ 765,778
Civil							\$ 1,377,775	\$ 1,377,775	\$ 1,097,342
Criminal	\$ 0						\$ 539,403	\$ 539,403	\$ 1,018,914
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 4,616	\$ 4,616	\$ 2,640
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 1,921,794	\$ 1,921,794	\$ 2,118,896
Accrued Payroll	\$ 0							\$ 0	\$ 158,191
Benefits Payable	\$ 30,422							\$ 30,422	\$ 24,724
Deferred Compensation Payable	\$ 2,775							\$ 2,775	\$ 3,525
Deductions Payable	\$ 37,897		\$ 0					\$ 37,897	\$ 76,780
Payroll Clearing	\$ 123,909							\$ 123,909	\$ 92,949
Total Payroll Liabilities	\$ 195,003		\$ 0					\$ 195,003	\$ 356,169
Revenue Collected in Advance	\$ 0							\$ 0	\$ 11,824
Liabilities For Deposits	\$ 23,415						\$ 4,854	\$ 28,269	\$ 8,614
Jury Fees - Non-Interest							\$ 30,238	\$ 30,238	\$ 25,189
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	
Total Other Liabilities	\$ 23,415						\$ 35,092	\$ 58,507	\$ 45,627
Total Liabilities	\$ 511,382		\$ 89,891				\$ 2,195,834	\$ 2,797,107	\$ 3,286,472
Fund Balance - Restricted	\$ 0	\$ 9						\$ 9	\$ 16,424
Fund Balance - Unrestricted									
Designated	\$ 76,834	\$ 0					\$ 0	\$ 76,834	\$ 441,243
Undesignated	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 623,058	\$ 4	\$ 0					\$ 623,062	\$ (380,824)
Total Fund Balance	\$ 699,892	\$ 13	\$ 0				\$ 0	\$ 699,895	\$ 76,843
Total Liabilities and Fund Balance	\$ 1,211,274	\$ 13	\$ 89,891				\$ 2,195,834	\$ 3,497,011	\$ 3,363,314

Humboldt Superior Court
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended Jun											
Fiscal Year 2010/11										2009/10	
	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	\$ 8,073,949						\$ 8,073,949	\$ 8,018,635	\$ 7,602,101	\$ 7,593,979	
Trial Court Improvement Fund	\$ 17,826						\$ 17,826	\$ 17,826	\$ 17,826	\$ 17,826	
Judicial Administration Efficiency & Mod Fund	\$ 5,098						\$ 5,098	\$ 5,098	\$ 92,150	\$ 38,867	
Judges' Compensation (45.25)	\$ 52,500						\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500	
Court Interpreter (45.45)	\$ 131,312						\$ 131,312	\$ 102,171	\$ 119,388	\$ 127,200	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 944,759						\$ 944,759	\$ 994,052	\$ 751,021	\$ 764,907	
Other Miscellaneous									\$ 97,239		
	\$ 9,225,444						\$ 9,225,444	\$ 9,190,262	\$ 8,732,226	\$ 8,595,279	
Grants											
AB 1058 Commissioner/Facilitator			\$ 226,015				\$ 226,015	\$ 275,200	\$ 243,197	\$ 275,202	
Other AOC Grants	\$ 19,809						\$ 19,809	\$ 17,120	\$ 17,120	\$ 16,000	
Non-AOC Grants											
	\$ 19,809		\$ 226,015				\$ 245,824	\$ 292,320	\$ 260,317	\$ 291,202	
Other Financing Sources											
Interest Income	\$ 6,845	\$ 6					\$ 6,851	\$ 10,000	\$ 33,926	\$ 25,000	
Investment Income											
Donations									\$ 1,900		
Local Fees	\$ 90,459						\$ 90,459	\$ 74,149	\$ 90,336	\$ 93,500	
Non-Fee Revenues	\$ 53,782						\$ 53,782	\$ 52,000	\$ 59,999	\$ 11,000	
Enhanced Collections											
Escheatment									\$ 136,022		
Prior Year Revenue	\$ (811)	\$ (9)					\$ (821)		\$ (30,259)		
County Program - Restricted		\$ 3,360					\$ 3,360	\$ 3,500	\$ 3,384	\$ 5,800	
Reimbursement Other	\$ 10,796						\$ 10,796		\$ 43,902	\$ 13,700	
Sale of Fixed Assets											
Other Miscellaneous	\$ 280						\$ 280		\$ 479		
	\$ 161,351	\$ 3,357					\$ 164,708	\$ 139,649	\$ 339,590	\$ 149,000	
Total Revenues	\$ 9,406,604	\$ 3,357	\$ 226,015				\$ 9,635,075	\$ 9,622,251	\$ 9,332,133	\$ 9,035,481	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,765,374	\$ 3,353	\$ 145,843				\$ 3,914,570	\$ 3,706,433	\$ 4,026,056	\$ 3,595,947	
Temp Help	\$ 3,395						\$ 3,395		\$ 18,729	\$ 7,031	
Overtime	\$ 10,166						\$ 10,166	\$ 10,000	\$ 26,525		
Staff Benefits	\$ 1,686,206		\$ 51,350				\$ 1,737,556	\$ 1,961,794	\$ 1,679,443	\$ 1,949,213	
	\$ 5,465,141	\$ 3,353	\$ 197,193				\$ 5,665,687	\$ 5,678,227	\$ 5,750,753	\$ 5,562,191	
Operating Expenses and Equipment											
General Expense	\$ 295,349		\$ 3,767				\$ 299,116	\$ 264,997	\$ 248,193	\$ 264,699	
Printing	\$ 41,862						\$ 41,862	\$ 71,001	\$ 81,787	\$ 72,998	
Telecommunications	\$ 55,532		\$ 262				\$ 55,794	\$ 61,000	\$ 61,659	\$ 63,202	
Postage	\$ 75,501						\$ 75,501	\$ 115,500	\$ 45,891	\$ 30,001	
Insurance											
In-State Travel	\$ 13,550		\$ 1,945				\$ 15,494	\$ 18,352	\$ 19,376	\$ 28,497	
Out-of-State Travel	\$ 0						\$ 0				
Training	\$ 4,170		\$ 445				\$ 4,615	\$ 6,998	\$ 1,090	\$ 600	
Security Services	\$ 1,059,779						\$ 1,059,779	\$ 1,206,208	\$ 1,135,354	\$ 1,205,908	
Facility Operations	\$ 36,779		\$ 3,331				\$ 40,111	\$ 51,520	\$ 55,170	\$ 52,620	
Utilities											
Contracted Services	\$ 1,434,664		\$ 5,316				\$ 1,439,980	\$ 1,552,391	\$ 1,753,487	\$ 1,625,231	
Consulting and Professional Services	\$ 15,279		\$ 6,050				\$ 21,329	\$ 25,600	\$ 74,493	\$ 32,116	
Information Technology	\$ 198,189						\$ 198,189	\$ 211,106	\$ 308,643	\$ 317,781	
Major Equipment	\$ 0						\$ 0	\$ 5,000	\$ 7,788		
Other Items of Expense	\$ (1,444)						\$ (1,444)		\$ (255)		
	\$ 3,229,209		\$ 21,117				\$ 3,250,326	\$ 3,589,673	\$ 3,792,678	\$ 3,693,653	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 98,354						\$ 98,354	\$ 132,000	\$ 128,416	\$ 132,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (38,906)		\$ 38,906				\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ (1,454)						\$ (1,454)		\$ 41,110		
	\$ 57,994		\$ 38,906				\$ 96,900	\$ 132,000	\$ 169,526	\$ 132,000	
Total Expenditures	\$ 8,752,344	\$ 3,353	\$ 257,216				\$ 9,012,914	\$ 9,399,906	\$ 9,712,957	\$ 9,377,844	
Excess (Deficit) of Revenues Over Expenditures	\$ 654,260	\$ 4	\$ (31,202)				\$ 623,062	\$ 222,351	\$ (380,824)	\$ (342,363)	
Operating Transfers In (Out)	\$ (31,202)		\$ 31,202				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 76,834	\$ 9	\$ 0				\$ 76,843	\$ 76,843	\$ 457,667	\$ 457,667	
Ending Balance (Deficit)	\$ 699,892	\$ 13	\$ 0				\$ 699,905	\$ 299,194	\$ 76,843	\$ 115,304	

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

For the month ended Jun										
Fiscal Year 2010/11								2009/10		
	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	\$ 2,213,904	\$ 355,931				\$ 3,576	\$ 2,573,411	\$ 2,480,188	\$ 2,697,051	\$ 2,352,512
Traffic & Other Infractions	\$ 418,142	\$ 48,805				\$ 9	\$ 466,957	\$ 520,297	\$ 491,926	\$ 495,124
Other Criminal Cases	\$ 395,641	\$ 22,192				\$ 8	\$ 417,842	\$ 521,186	\$ 419,132	\$ 564,191
Civil	\$ 572,956	\$ 32,402				\$ 13	\$ 605,371	\$ 435,699	\$ 542,490	\$ 601,651
Family & Children Services	\$ 683,819	\$ 154,424				\$ 11	\$ 838,254	\$ 860,064	\$ 1,051,813	\$ 1,080,661
Probate, Guardianship & Mental Health Services		\$ 48,240					\$ 48,240	\$ 110,836	\$ 85,467	\$ 122,270
Juvenile Dependency Services	\$ 52,687	\$ 679,201				\$ 1	\$ 731,889	\$ 841,451	\$ 823,926	\$ 702,539
Juvenile Delinquency Services	\$ 52,686	\$ 19,577				\$ 1	\$ 72,264	\$ 113,896	\$ 53,825	\$ 83,518
Other Court Operations	\$ 8,695	\$ 116,575				\$ 143	\$ 125,413	\$ 29,975	\$ 242,574	\$ 46,034
Court Interpreters	\$ 20,622	\$ 114,295				\$ 0	\$ 134,918	\$ 103,449	\$ 117,762	\$ 91,300
Jury Services	\$ 119,124	\$ 92,306	\$ 98,354			\$ 2	\$ 309,786	\$ 389,214	\$ 388,208	\$ 319,835
Security		\$ 1,073,959					\$ 1,073,959	\$ 1,207,377	\$ 1,067,883	\$ 1,192,577
Trial Court Operations Program	\$ 4,538,276	\$ 2,757,907	\$ 98,354			\$ 3,765	\$ 7,398,303	\$ 7,613,632	\$ 7,982,057	\$ 7,652,209
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 166,446	\$ 13,938				\$ 4	\$ 180,388	\$ 173,848	\$ 174,175	\$ 155,988
Fiscal Services	\$ 255,122	\$ 49,415				\$ (5,235)	\$ 299,302	\$ 301,385	\$ 339,236	\$ 346,821
Human Resources	\$ 117,403	\$ 59,036				\$ 3	\$ 176,441	\$ 174,856	\$ 195,043	\$ 212,967
Business & Facilities Services	\$ 268,560	\$ 277,054			\$ 0	\$ 3	\$ 545,617	\$ 505,019	\$ 634,829	\$ 517,070
Information Technology	\$ 319,880	\$ 92,975				\$ 7	\$ 412,861	\$ 631,160	\$ 387,617	\$ 492,789
Court Administration Program	\$ 1,127,411	\$ 492,419			\$ 0	\$ (5,219)	\$ 1,614,610	\$ 1,786,268	\$ 1,730,900	\$ 1,725,635
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,665,687	\$ 3,250,326	\$ 98,354		\$ 0	\$ (1,454)	\$ 9,012,914	\$ 9,399,900	\$ 9,712,957	\$ 9,377,844

