

**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

08/02/2016

\_\_\_\_\_  
Date

Humboldt

\_\_\_\_\_  
Court

FY15-16 4th Qtr.

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Humboldt

Court

FY15-16 4th Qtr.

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Humboldt  


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 Court  
 FY15-16 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)	94.25	85.25	84.85	81.85	85.85

<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 2015/16									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purpose Only)	Total Funds (Info. Purpose Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (59,116)	\$ 136,800	\$ 0				\$ 33,382	\$ 111,067	\$ 2,271
Payroll									
Jury									
Revolving	\$ 20,000							\$ 20,000	\$ 10,000
Other									
Distribution	\$ 0						\$ 24,937	\$ 24,937	\$ 16,239
Civil Filing Fees							\$ 53,577	\$ 53,577	\$ 0
Trust	\$ 0						\$ (5,472)	\$ (5,472)	\$ (66,610)
Credit Card									
Cash on Hand	\$ 3,100							\$ 3,100	\$ 3,000
Cash with County									
Cash Outside of the JCC							\$ 0	\$ 0	\$ 11,394
Cash Equivalents	\$ 569,301						\$ 1,093,664	\$ 1,662,965	\$ 1,891,951
<b>Total Cash and Cash Equivalents</b>	<b>\$ 533,285</b>	<b>\$ 136,800</b>	<b>\$ 0</b>				<b>\$ 1,200,088</b>	<b>\$ 1,870,174</b>	<b>\$ 1,868,245</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 684	\$ 308					\$ 0	\$ 993	\$ 375
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 4,263							\$ 4,263	\$ 1,182
Civil Jury Fees	\$ 1,865							\$ 1,865	\$ 0
Trust									
Due From Other Funds	\$ 49,040		\$ 0				\$ 0	\$ 49,040	\$ 35,070
Due From Other Governments	\$ 39,988	\$ 5,824	\$ 43,731					\$ 89,542	\$ 69,980
Due From Other Courts								\$ 0	\$ 0
Due From State	\$ 181,460	\$ 8,451	\$ 0					\$ 189,911	\$ 239,276
Trust Due To/From							\$ 617	\$ 617	\$ 1,008
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 104							\$ 104	\$ 16
<b>Total Receivables</b>	<b>\$ 277,404</b>	<b>\$ 14,583</b>	<b>\$ 43,731</b>				<b>\$ 617</b>	<b>\$ 336,333</b>	<b>\$ 346,906</b>
Prepaid Expenses - General	\$ 85,691							\$ 85,691	\$ 83,244
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 85,691</b>							<b>\$ 85,691</b>	<b>\$ 83,244</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 896,380</b>	<b>\$ 151,383</b>	<b>\$ 43,731</b>				<b>\$ 1,200,709</b>	<b>\$ 2,292,189</b>	<b>\$ 2,298,394</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 98,591	\$ 12	\$ 854					\$ 99,457	\$ 66,693
Accounts Payable - General	\$ 1,738	\$ 0	\$ 0				\$ 300	\$ 2,038	\$ 2,035
Due to Other Funds	\$ 7,301	\$ 6,396	\$ 35,342				\$ 721	\$ 49,761	\$ 36,093
Due to Other Courts									
Due to State									\$ 0
TC145 Liability							\$ 157,651	\$ 157,651	\$ 204,612
Due to Other Governments	\$ 36,000		\$ 7,535				\$ 0	\$ 43,535	\$ 0
AB145 Due to Other Government Agency							\$ 137,932	\$ 137,932	\$ 101,951
Due to Other Public Agencies	\$ 5,034		\$ 0				\$ 1,496	\$ 6,530	\$ 41,053
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 36	\$ 36	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 148,664</b>	<b>\$ 6,409</b>	<b>\$ 43,731</b>				<b>\$ 298,136</b>	<b>\$ 496,939</b>	<b>\$ 452,444</b>
Civil							\$ 526,700	\$ 526,700	\$ 416,612
Criminal							\$ 348,586	\$ 348,586	\$ 296,399
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 6,032	\$ 6,032	\$ 7,167
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 881,318</b>	<b>\$ 881,318</b>	<b>\$ 720,178</b>
Accrued Payroll									
Benefits Payable	\$ 46,778							\$ 46,778	\$ 34,524
Deferred Compensation Payable	\$ 3,214							\$ 3,214	\$ 1,585
Deductions Payable	\$ 56,216							\$ 56,216	\$ 43,621
Payroll Clearing	\$ 152,476							\$ 152,476	\$ 125,092
<b>Total Payroll Liabilities</b>	<b>\$ 258,683</b>							<b>\$ 258,683</b>	<b>\$ 204,822</b>
Revenue Collected in Advance	\$ 250,000							\$ 250,000	\$ 477,714
Liabilities For Deposits	\$ 15,983						\$ 12,492	\$ 28,475	\$ 28,908
Jury Fees - Non-Interest							\$ 1,200	\$ 1,200	\$ 1,350
Fees - Partial Payment & Overpayment							\$ 7,559	\$ 7,559	\$ 5,248
Uncleared Collections	\$ (310)						\$ 0	\$ (310)	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 265,673</b>						<b>\$ 21,250</b>	<b>\$ 286,924</b>	<b>\$ 513,220</b>
<b>Total Liabilities</b>	<b>\$ 673,020</b>	<b>\$ 6,409</b>	<b>\$ 43,731</b>				<b>\$ 1,200,709</b>	<b>\$ 1,923,863</b>	<b>\$ 1,890,663</b>
<b>Total Fund Balance</b>	<b>\$ 223,360</b>	<b>\$ 144,975</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 368,326</b>	<b>\$ 407,731</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 896,380</b>	<b>\$ 151,383</b>	<b>\$ 43,731</b>				<b>\$ 1,200,709</b>	<b>\$ 2,292,189</b>	<b>\$ 2,298,394</b>

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

	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 7,053,706	\$ 50,831					\$ 7,104,537	\$ 6,874,567	\$ 6,709,296	\$ 6,384,150	
Improvement and Modernization Fund	\$ 38,826						\$ 38,826	\$ 35,228	\$ 17,626	\$ 17,826	
Judges' Compensation (45.25)	\$ 49,459						\$ 49,459	\$ 52,500	\$ 52,500	\$ 52,500	
Court Interpreter (45.45)	\$ 134,095						\$ 134,095	\$ 70,000	\$ 74,800	\$ 70,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 730,228						\$ 730,228	\$ 750,273	\$ 744,574	\$ 730,007	
Other Miscellaneous	\$ 84,178						\$ 84,178	\$ 119,979	\$ 73,084	\$ 210,327	
	\$ 8,090,490	\$ 50,831					\$ 8,141,321	\$ 7,997,545	\$ 7,972,086	\$ 7,484,816	
Grants											
AB 1058 Commissioner/Facilitator			\$ 167,936				\$ 167,936	\$ 192,213	\$ 190,203	\$ 219,613	
Other Judicial Council Grants			\$ 15,070				\$ 15,070	\$ 15,070	\$ 14,432	\$ 18,513	
Non-Judicial Council Grants											
			\$ 183,006				\$ 183,006	\$ 207,283	\$ 204,635	\$ 238,126	
Other Financing Sources											
Interest Income	\$ 5,120	\$ 1,126					\$ 6,246	\$ 4,500	\$ 3,201	\$ 5,600	
Investment Income											
Donations	\$ 2,027						\$ 2,027	\$ 3,740	\$ 5,223	\$ 2,270	
Local Fees	\$ 38,479	\$ 54,482					\$ 96,960	\$ 113,020	\$ 110,185	\$ 115,910	
Non-Fee Revenues	\$ 67,355						\$ 67,355	\$ 60,960	\$ 64,328	\$ 67,540	
Enhanced Collections		\$ 24,172					\$ 24,172	\$ 10,360	\$ 9,570	\$ 11,140	
Escheatment									\$ 105,813		
Prior Year Revenue	\$ 1,804						\$ 1,804		\$ 2,651		
County Program - Restricted		\$ 2,833					\$ 2,833	\$ 3,530	\$ 3,682	\$ 3,370	
Reimbursement Other	\$ 13,588						\$ 13,588	\$ 3,584	\$ 4,252	\$ 3,382	
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,057						\$ 4,057	\$ 860	\$ 975	\$ 790	
	\$ 130,429	\$ 82,613					\$ 213,042	\$ 208,534	\$ 309,671	\$ 202,182	
<b>Total Revenues</b>	<b>\$ 8,220,910</b>	<b>\$ 133,444</b>	<b>\$ 183,006</b>				<b>\$ 8,537,360</b>	<b>\$ 8,310,382</b>	<b>\$ 8,186,592</b>	<b>\$ 7,903,124</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 3,668,021	\$ 211,889	\$ 82,997				\$ 3,962,907	\$ 3,908,495	\$ 3,821,283	\$ 3,733,338	
Temp Help											
Overtime	\$ 17,009		\$ 91				\$ 17,100	\$ 10,000	\$ 7,702	\$ 10,000	
Staff Benefits	\$ 1,988,180	\$ 9,408	\$ 38,723				\$ 2,036,309	\$ 2,300,372	\$ 1,876,317	\$ 2,280,027	
	\$ 5,673,210	\$ 221,296	\$ 121,810				\$ 6,016,317	\$ 6,218,767	\$ 5,908,302	\$ 6,023,385	
Operating Expenses and Equipment											
General Expense	\$ 325,538		\$ 15,422				\$ 340,960	\$ 288,217	\$ 376,403	\$ 399,648	
Printing	\$ 22,095						\$ 22,095	\$ 40,997	\$ 31,849	\$ 58,398	
Telecommunications	\$ 41,903		\$ 205				\$ 42,107	\$ 46,900	\$ 42,451	\$ 68,600	
Postage	\$ 75,209	\$ 2,560					\$ 77,769	\$ 85,300	\$ 67,464	\$ 83,200	
Insurance											
In-State Travel	\$ 14,860		\$ 4,380				\$ 19,240	\$ 17,601	\$ 16,751	\$ 19,025	
Out-of-State Travel	\$ 1,263						\$ 1,263				
Training	\$ 2,029		\$ 1,090				\$ 3,119	\$ 1,850	\$ 1,615	\$ 1,750	
Security Services	\$ 135,675		\$ 8,868				\$ 144,542	\$ 228,181	\$ 138,499	\$ 131,582	
Facility Operations	\$ 38,749		\$ 2,414				\$ 41,163	\$ 63,057	\$ 37,048	\$ 36,750	
Utilities											
Contracted Services	\$ 1,376,175	\$ 855	\$ 6,394				\$ 1,382,425	\$ 1,324,799	\$ 1,237,684	\$ 1,231,027	
Consulting and Professional Services	\$ 14,607						\$ 14,607	\$ 19,800	\$ 19,800	\$ 19,795	
Information Technology	\$ 309,108	\$ 158					\$ 309,266	\$ 226,340	\$ 206,912	\$ 219,529	
Major Equipment	\$ 57,673						\$ 57,673	\$ 79,039	\$ 173,250	\$ 132,983	
Other Items of Expense	\$ 85						\$ 85		\$ 125		
	\$ 2,414,965	\$ 3,571	\$ 37,772				\$ 2,456,308	\$ 2,402,078	\$ 2,349,631	\$ 2,380,287	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 97,071						\$ 97,071	\$ 98,241	\$ 98,242	\$ 84,837	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (28,177)	\$ 3,815	\$ 24,362				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 7,070						\$ 7,070		\$ (5,238)	\$ (13,089)	
	\$ 75,963	\$ 3,815	\$ 24,362				\$ 104,141	\$ 98,241	\$ 93,003	\$ 71,548	
<b>Total Expenditures</b>	<b>\$ 8,164,136</b>	<b>\$ 228,682</b>	<b>\$ 183,945</b>				<b>\$ 8,516,766</b>	<b>\$ 8,719,686</b>	<b>\$ 8,350,936</b>	<b>\$ 8,475,200</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 56,774	\$ (95,238)	\$ (939)				\$ (30,397)	\$ (408,704)	\$ (164,345)	\$ (572,076)	
Operating Transfers In (Out)	\$ (939)		\$ 939				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 167,518	\$ 240,213	\$ 0				\$ 0	\$ 407,731	\$ 407,731	\$ 572,076	
Ending Balance (Deficit)	\$ 223,380	\$ 144,975	\$ 0				\$ 0	\$ 973	\$ 407,731	\$ 0	

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

For the month ended June										
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,318,171	\$ 398,080				\$ 1,591	\$ 2,717,842	\$ 3,094,265	\$ 2,787,511	\$ 2,991,706
Traffic & Other Infractions	\$ 385,076	\$ 42,912				\$ 4	\$ 427,991	\$ 501,626	\$ 578,677	\$ 553,663
Other Criminal Cases	\$ 544,983	\$ 38,562	\$ 0			\$ (10)	\$ 583,535	\$ 563,180	\$ 529,437	\$ 528,537
Civil	\$ 467,895	\$ 27,171				\$ (11)	\$ 495,055	\$ 364,436	\$ 536,853	\$ 427,720
Family & Children Services	\$ 809,919	\$ 110,423				\$ 257	\$ 920,599	\$ 538,072	\$ 744,435	\$ 434,687
Probate, Guardianship & Mental Health Services		\$ 144,191					\$ 144,191	\$ 217,259	\$ 124,839	\$ 221,209
Juvenile Dependency Services	\$ 48,351	\$ 605,709					\$ 654,059	\$ 649,170	\$ 650,002	\$ 683,205
Juvenile Delinquency Services	\$ 32,869	\$ 1,184					\$ 34,054	\$ 57,477	\$ 44,088	\$ 62,387
Other Court Operations		\$ 97					\$ 97	\$ 22,034	\$ 125	\$ 24,235
Court Interpreters	\$ 16,088	\$ 124,691				\$ 40	\$ 140,819	\$ 75,418	\$ 80,940	\$ 76,546
Jury Services	\$ 99,332	\$ 186,838	\$ 97,071			\$ 26	\$ 383,268	\$ 280,858	\$ 315,471	\$ 270,043
Security		\$ 188,746				\$ 4,750	\$ 193,496	\$ 274,872	\$ 180,200	\$ 137,821
Trial Court Operations Program	\$ 4,722,683	\$ 1,868,605	\$ 97,071			\$ 6,647	\$ 6,695,005	\$ 6,638,668	\$ 6,572,576	\$ 6,411,759
Enhanced Collections								\$ 10,450		\$ 11,003
Other Non-Court Operations										
Non-Court Operations Program								\$ 10,450		\$ 11,003
Executive Office	\$ 186,866	\$ 40,515					\$ 227,382	\$ 314,844	\$ 263,528	\$ 375,765
Fiscal Services	\$ 341,626	\$ 90,125				\$ 53	\$ 431,803	\$ 389,168	\$ 328,775	\$ 306,754
Human Resources	\$ 213,823	\$ 28,728				\$ 335	\$ 242,886	\$ 220,964	\$ 236,937	\$ 174,253
Business & Facilities Services	\$ 213,862	\$ 241,280				\$ (14)	\$ 455,128	\$ 440,282	\$ 385,808	\$ 406,324
Information Technology	\$ 337,457	\$ 187,055				\$ 49	\$ 524,561	\$ 704,709	\$ 563,312	\$ 789,343
Court Administration Program	\$ 1,293,634	\$ 587,704				\$ 423	\$ 1,881,761	\$ 2,069,968	\$ 1,778,360	\$ 2,052,436
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 6,016,317</b>	<b>\$ 2,456,308</b>	<b>\$ 97,071</b>			<b>\$ 7,070</b>	<b>\$ 8,576,766</b>	<b>\$ 8,719,086</b>	<b>\$ 8,350,936</b>	<b>\$ 8,475,200</b>

## 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	85,691	-	85,691	-	-	-	-	-	<b>85,691</b>	
Restricted	-	-	-	144,975	-	-	-	-	<b>144,975</b>	
Committed	97,454	-	97,454	-	-	-	-	-	<b>97,454</b>	
Assigned	79	40,136	40,216	-	-	-	-	-	<b>40,216</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 183,224</b>	<b>\$ 40,136</b>	<b>\$ 223,360</b>	<b>\$ 144,975</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 368,334</b>	