

**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

08/07/2016

\_\_\_\_\_  
Date

Humboldt

\_\_\_\_\_  
Court

FY2016-17 4th Qtr.

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Humboldt

Court

FY2016-17 4th Qtr.

Fiscal Year and Ending Quarter

FOOTNOTES

1	County Expenses paid by the Court for both the current and prior fiscal years has been discovered. The Court has objected to reimbursing the Court for these expenses. The amounts know and invoiced by year-end have been accrued as revenue. Amounts determined in FY17-18 will be invoiced in FY17-18 and budgeted as revenue. Amounts not yet determined are not recorded.
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**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

Humboldt

Court

FY2016-17 4th Qtr.

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)	85.85	78.25	80.25	83.25	82.50

<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 2016/17									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (82,677)	\$ 166,325	\$ 0				\$ 28,152	\$ 111,800	\$ 111,067
Payroll	\$ (17,523)						\$ 0	\$ (17,523)	
Jury									
Revolving	\$ 4,720							\$ 4,720	\$ 20,000
Other									
Distribution	\$ 0						\$ 39,791	\$ 39,791	\$ 24,937
Civil Filing Fees							\$ 0	\$ 0	\$ 53,577
Trust	\$ 0						\$ (6,051)	\$ (6,051)	\$ (5,472)
Credit Card									
Cash on Hand	\$ 2,800							\$ 2,800	\$ 3,100
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 321,633						\$ 0	\$ 0	\$ 0
							\$ 906,974	\$ 1,228,607	\$ 1,662,965
<b>Total Cash and Cash Equivalents</b>	<b>\$ 228,953</b>	<b>\$ 166,325</b>	<b>\$ 0</b>				<b>\$ 968,865</b>	<b>\$ 1,304,143</b>	<b>\$ 1,870,174</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 348	\$ 254					\$ 0	\$ 602	\$ 993
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ (258)							\$ (258)	\$ 4,283
Civil Jury Fees	\$ 2,377							\$ 2,377	\$ 1,865
Trust									
Due From Other Funds	\$ 33,548		\$ 0				\$ 0	\$ 33,548	\$ 49,040
Due From Other Governments	\$ 223,239	\$ 3,954	\$ 39,708					\$ 266,901	\$ 89,542
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 320,788	\$ 8,526	\$ 0					\$ 329,314	\$ 189,911
Trust Due To/From							\$ 952	\$ 952	\$ 617
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 62,716	\$ 62,716	\$ 0
General Due To/From	\$ 184							\$ 184	\$ 104
<b>Total Receivables</b>	<b>\$ 580,227</b>	<b>\$ 12,734</b>	<b>\$ 39,708</b>				<b>\$ 63,668</b>	<b>\$ 696,337</b>	<b>\$ 336,335</b>
Prepaid Expenses - General	\$ 59,620							\$ 59,620	\$ 85,691
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 59,620</b>							<b>\$ 59,620</b>	<b>\$ 85,691</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 668,800</b>	<b>\$ 179,059</b>	<b>\$ 39,708</b>				<b>\$ 1,032,533</b>	<b>\$ 2,120,101</b>	<b>\$ 2,292,199</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 138,885	\$ 377	\$ 1,913					\$ 141,176	\$ 99,457
Accounts Payable - General	\$ 60,219	\$ 0	\$ 0				\$ 0	\$ 60,219	\$ 2,038
Due to Other Funds	\$ 62,716	\$ 3,912	\$ 29,637				\$ 1,136	\$ 97,400	\$ 49,761
Due to Other Courts									
Due to State									
TC145 Liability									
Due to Other Governments	\$ 36,000		\$ 8,159				\$ 185,040	\$ 185,040	\$ 157,651
AB145 Due to Other Government Agency							\$ 0	\$ 44,159	\$ 43,536
Due to Other Public Agencies	\$ 676		\$ 0				\$ 137,793	\$ 137,793	\$ 137,932
Sales and Use Tax	\$ 0		\$ 0				\$ 1,496	\$ 2,172	\$ 6,530
Interest								\$ 0	\$ 0
Miscellaneous Accts. Pay and Accrued Liab.							\$ 56	\$ 56	\$ 36
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 298,496</b>	<b>\$ 4,289</b>	<b>\$ 39,708</b>				<b>\$ 325,521</b>	<b>\$ 688,014</b>	<b>\$ 496,939</b>
Civil									
Criminal							\$ 438,419	\$ 438,419	\$ 526,700
Unreconciled - Civil and Criminal							\$ 186,468	\$ 186,468	\$ 348,588
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 0	\$ 0	\$ 0
Miscellaneous Trust							\$ 7,551	\$ 7,551	\$ 6,032
<b>Total Trust Deposits</b>							<b>\$ 632,438</b>	<b>\$ 632,438</b>	<b>\$ 881,318</b>
Accrued Payroll	\$ 179,893	\$ 271						\$ 180,163	
Benefits Payable	\$ 20,128							\$ 20,128	\$ 46,778
Deferred Compensation Payable	\$ 0							\$ 0	\$ 3,214
Deductions Payable	\$ 0							\$ 0	\$ 56,216
Payroll Clearing	\$ 0							\$ 0	\$ 152,476
<b>Total Payroll Liabilities</b>	<b>\$ 200,021</b>	<b>\$ 271</b>						<b>\$ 200,291</b>	<b>\$ 258,683</b>
Revenue Collected in Advance	\$ 265,639							\$ 265,639	\$ 250,000
Liabilities For Deposits	\$ 15,280						\$ 11,968	\$ 27,248	\$ 28,475
Jury Fees - Non-Interest							\$ 1,200	\$ 1,200	\$ 1,200
Fees - Partial Payment & Overpayment							\$ 61,406	\$ 61,406	\$ 7,559
Uncleared Collections	\$ (53,216)						\$ 0	\$ (53,216)	\$ (310)
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 227,703</b>						<b>\$ 74,574</b>	<b>\$ 302,217</b>	<b>\$ 286,924</b>
<b>Total Liabilities</b>	<b>\$ 726,219</b>	<b>\$ 4,569</b>	<b>\$ 39,708</b>				<b>\$ 1,032,533</b>	<b>\$ 1,603,020</b>	<b>\$ 1,923,868</b>
<b>Total Fund Balance</b>	<b>\$ 142,580</b>	<b>\$ 174,500</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 317,081</b>	<b>\$ 368,334</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 868,800</b>	<b>\$ 179,059</b>	<b>\$ 39,708</b>				<b>\$ 1,032,533</b>	<b>\$ 2,120,101</b>	<b>\$ 2,292,199</b>

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 2016/17							2015/16			
	Governmental Funds							Total Funds (Info. Purpose Only)	Current Budget (Annual)	Total Funds (Info. Purpose 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	\$ 7,079,194	\$ 51,550					\$ 7,130,744	\$ 7,303,498	\$ 7,104,537	\$ 8,874,567	
Improvement and Modernization Fund	\$ 17,826						\$ 17,826	\$ 17,826	\$ 38,828	\$ 35,228	
Judges' Compensation (0150019)	\$ 18,752						\$ 18,752	\$ 52,500	\$ 49,459	\$ 52,500	
Court Interpreter (0150037)	\$ 176,273						\$ 176,273	\$ 180,729	\$ 134,095	\$ 70,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 668,955						\$ 668,955	\$ 684,465	\$ 730,220	\$ 750,273	
Other Miscellaneous	\$ 73,084						\$ 73,084	\$ 58,493	\$ 84,178	\$ 119,979	
	\$ 8,032,084	\$ 51,550					\$ 8,983,634	\$ 8,275,311	\$ 8,141,321	\$ 7,902,545	
Grants											
AB 1058 Commissioner/Facilitator			\$ 123,883				\$ 123,883	\$ 200,891	\$ 187,936	\$ 182,213	
Other Judicial Council Grants			\$ 16,317				\$ 16,317	\$ 16,317	\$ 15,070	\$ 15,070	
Non-Judicial Council Grants											
			\$ 140,200				\$ 140,200	\$ 217,208	\$ 183,006	\$ 207,283	
Other Financing Sources											
Interest Income	\$ 9,125	\$ 1,228					\$ 10,351	\$ 5,080	\$ 6,248	\$ 4,500	
Investment Income											
Donations								\$ 3,170	\$ 2,027	\$ 3,740	
Local Fee	\$ 28,615	\$ 39,908					\$ 68,522	\$ 105,678	\$ 80,960	\$ 113,020	
Non-Fee Revenues	\$ 74,230						\$ 74,230	\$ 80,960	\$ 67,356	\$ 60,960	
Enhanced Collections		\$ 13,789					\$ 13,789	\$ 12,770	\$ 24,172	\$ 10,360	
Escheatment											
Prior Year Revenue	\$ 283						\$ 283		\$ 1,804		
County Program - Restricted		\$ 2,952					\$ 2,952	\$ 3,350	\$ 2,833	\$ 3,530	
Reimbursement Other	\$ 121,504						\$ 121,504	\$ 4,214	\$ 13,588	\$ 3,584	
Sale of Fixed Assets											
Other Miscellaneous	\$ 613						\$ 613	\$ 4,120	\$ 4,057	\$ 860	
	\$ 234,370	\$ 57,875					\$ 292,245	\$ 199,334	\$ 213,042	\$ 200,554	
<b>Total Revenues</b>	<b>\$ 8,268,454</b>	<b>\$ 108,425</b>	<b>\$ 140,200</b>				<b>\$ 9,518,079</b>	<b>\$ 8,802,034</b>	<b>\$ 8,537,369</b>	<b>\$ 8,310,382</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 4,015,500	\$ 54,914	\$ 83,860				\$ 4,134,274	\$ 4,328,532	\$ 3,982,907	\$ 3,908,495	
Temp Help	\$ 24,034						\$ 24,034	\$ 18,793			
Overtime	\$ 13,073		\$ 118				\$ 13,189	\$ 15,000	\$ 17,100	\$ 10,000	
Staff Benefits	\$ 2,134,318	\$ 8,188	\$ 27,700				\$ 2,168,207	\$ 2,421,852	\$ 2,036,309	\$ 2,300,272	
	\$ 6,188,925	\$ 61,102	\$ 91,678				\$ 6,339,704	\$ 6,782,177	\$ 6,018,317	\$ 6,218,767	
Operating Expenses and Equipment											
General Expense	\$ 256,514		\$ 16,504				\$ 273,018	\$ 290,374	\$ 340,859	\$ 288,217	
Printing	\$ 16,907		\$ 145				\$ 17,052	\$ 28,199	\$ 22,095	\$ 40,897	
Telecommunications	\$ 40,587		\$ 103				\$ 40,670	\$ 48,300	\$ 42,107	\$ 48,900	
Postage	\$ 57,419	\$ 2,099					\$ 59,518	\$ 65,500	\$ 77,788	\$ 65,300	
Insurance	\$ 2,843						\$ 2,843	\$ 2,500			
In-State Travel	\$ 13,743		\$ 4,024				\$ 17,767	\$ 31,540	\$ 19,240	\$ 17,601	
Out-of-State Travel									\$ 1,283		
Training	\$ 3,807		\$ 1,240				\$ 5,047	\$ 3,840	\$ 3,119	\$ 1,850	
Security Services	\$ 143,905		\$ 9,422				\$ 153,327	\$ 143,316	\$ 144,542	\$ 228,181	
Facility Operations	\$ 32,008		\$ 2,317				\$ 34,325	\$ 32,201	\$ 41,183	\$ 63,057	
Utilities											
Contracted Services	\$ 1,193,932	\$ 688					\$ 1,194,620	\$ 1,153,350	\$ 1,382,425	\$ 1,324,799	
Consulting and Professional Services	\$ 16,831						\$ 16,831	\$ 19,800	\$ 14,607	\$ 19,800	
Information Technology	\$ 248,044	\$ 20,204					\$ 268,249	\$ 327,371	\$ 306,263	\$ 228,340	
Major Equipment	\$ 60,874						\$ 60,874	\$ 29,337	\$ 57,673	\$ 79,038	
Other Items of Expense	\$ 17						\$ 17		\$ 85		
	\$ 2,087,213	\$ 22,991	\$ 33,766				\$ 2,143,970	\$ 2,114,612	\$ 2,458,308	\$ 2,402,078	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 88,895						\$ 88,895	\$ 98,241	\$ 97,071	\$ 98,241	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (16,248)	\$ 1,479	\$ 14,769				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (5,024)						\$ (5,024)		\$ 7,070		
	\$ 67,422	\$ 1,479	\$ 14,769				\$ 63,977	\$ 98,241	\$ 104,141	\$ 98,241	
<b>Total Expenditures</b>	<b>\$ 8,341,560</b>	<b>\$ 85,572</b>	<b>\$ 140,200</b>				<b>\$ 9,587,337</b>	<b>\$ 9,005,049</b>	<b>\$ 8,576,786</b>	<b>\$ 8,719,068</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (75,106)	\$ 23,853	\$ 0				\$ (51,254)	\$ (362,993)	\$ (39,397)	\$ (408,704)	
Operating Transfers In (Out)	\$ (5,673)	\$ 5,673					\$ 0	\$ (1)	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 223,360	\$ 144,975	\$ 0				\$ 368,334	\$ 368,334	\$ 407,731	\$ 407,731	
Ending Balance (Deficit)	\$ 142,580	\$ 174,500	\$ 0				\$ 317,080	\$ 368,334	\$ 368,334	\$ (973)	

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

	For the month ended June									
	Fiscal Year 2016/17							2015/16		
	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	\$ 2,489,633	\$ 371,590			\$ 0	\$ (1,206)	\$ 2,860,018	\$ 3,305,449	\$ 2,717,842	\$ 3,094,265
Traffic & Other Infractions	\$ 0	\$ 920				\$ (4,054)	\$ (3,134)		\$ 427,991	\$ 501,826
Other Criminal Cases	\$ 0	\$ 0				\$ (792)	\$ (792)		\$ 583,535	\$ 583,180
Civil	\$ 256,525	\$ 11,351			\$ 0	\$ (43)	\$ 267,833	\$ 155,440	\$ 495,055	\$ 364,436
Family & Children Services	\$ 87,215	\$ 3,103			\$ 0	\$ 117	\$ 90,435	\$ 39,568	\$ 920,599	\$ 538,072
Probate, Guardianship & Mental Health Services		\$ 126,860					\$ 126,860	\$ 137,860	\$ 144,191	\$ 217,259
Juvenile Dependency Services	\$ 15	\$ 505,096					\$ 505,111	\$ 529,031	\$ 654,059	\$ 649,170
Juvenile Delinquency Services	\$ 15						\$ 15	\$ 16,317	\$ 34,054	\$ 57,477
Other Court Operations	\$ 2,161,417	\$ 250,982			\$ 0	\$ (201)	\$ 2,412,198	\$ 2,417,922	\$ 97	\$ 22,034
Court Interpreters	\$ 105,610	\$ 77,057			\$ 0	\$ (12)	\$ 182,654	\$ 75,725	\$ 140,819	\$ 75,418
Jury Services	\$ 72,700	\$ 127,754	\$ 88,695		\$ 0	\$ (23)	\$ 289,126	\$ 294,532	\$ 383,268	\$ 280,858
Security		\$ 155,157					\$ 155,157	\$ 152,108	\$ 193,496	\$ 274,872
Trial Court Operations Program	\$ 5,173,128	\$ 1,629,869	\$ 88,695		\$ 0	\$ (6,214)	\$ 6,885,478	\$ 7,123,752	\$ 6,695,005	\$ 6,838,668
Enhanced Collections								\$ 12,940		\$ 10,450
Other Non-Court Operations										
Non-Court Operations Program								\$ 12,940		\$ 10,450
Executive Office	\$ 190,627	\$ 15,736			\$ 0	\$ 718	\$ 207,081	\$ 201,911	\$ 227,382	\$ 314,844
Fiscal Services	\$ 354,729	\$ 55,608			\$ 0	\$ 234	\$ 410,571	\$ 417,359	\$ 431,803	\$ 389,168
Human Resources	\$ 245,360	\$ 24,231			\$ 0	\$ (377)	\$ 269,214	\$ 179,337	\$ 242,886	\$ 220,964
Business & Facilities Services	\$ 91,384	\$ 230,066			\$ 0	\$ (8)	\$ 321,443	\$ 413,924	\$ 455,128	\$ 440,282
Information Technology	\$ 284,475	\$ 188,448			\$ 0	\$ 622	\$ 473,545	\$ 705,823	\$ 524,561	\$ 704,709
Court Administration Program	\$ 1,166,576	\$ 514,089			\$ 0	\$ 1,189	\$ 1,681,964	\$ 1,918,354	\$ 1,881,761	\$ 2,069,968
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 6,339,704</b>	<b>\$ 2,143,959</b>	<b>\$ 88,695</b>		<b>\$ 0</b>	<b>\$ (5,024)</b>	<b>\$ 8,567,333</b>	<b>\$ 9,055,046</b>	<b>\$ 8,576,766</b>	<b>\$ 8,719,086</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	59,620	-	59,620	-	-	-	-	-	59,620	
Restricted	-	-	-	174,500	-	-	-	-	174,500	
Committed	35,014	-	35,014	-	-	-	-	-	35,014	
Assigned	27	47,919	47,946	-	-	-	-	-	47,946	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 94,662</b>	<b>\$ 47,919</b>	<b>\$ 142,580</b>	<b>\$ 174,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 317,080</b>	