

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

04/13/2015

Date

Humboldt

Court

FY2014-15 3rd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Humboldt
Court
FY2014-15 3rd Qtr
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Humboldt

Court

FY2014-15 3rd 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	87.25	87.25	87.25	

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 March									
Fiscal Year 2014/15								2013/14	
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ (78,806)	\$ 147,787	\$ (45,285)				\$ 25,612	\$ 49,308	\$ 990,454
Payroll									
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 9,988
Other									
Distribution	\$ 0						\$ 6,447	\$ 6,447	\$ 26,724
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ 166	\$ 168	\$ (36,152)
Credit Card									
Cash on Hand	\$ 3,000							\$ 3,000	\$ 3,000
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (65,806)	\$ 147,787	\$ (45,285)				\$ 38,600	\$ 75,291	\$ 998,191
Short Term Investment									
Investment in Financial Institution	\$ 579,505						\$ 971,027	\$ 1,550,532	\$ 1,704,840
Total Investments	\$ 579,505						\$ 971,027	\$ 1,950,532	\$ 1,704,840
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 73							\$ 73	\$ 543
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 31,032	\$ 963	\$ 45,285					\$ 77,280	\$ 82,629
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 568	\$ 568	\$ 3,580
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 12							\$ 12	\$ 9
Total Receivables	\$ 31,116	\$ 963	\$ 45,285				\$ 568	\$ 77,930	\$ 86,781
Prepaid Expenses - General	\$ 67,508							\$ 67,508	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 67,508							\$ 67,508	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 612,323	\$ 148,749	\$ 0				\$ 1,010,194	\$ 1,771,266	\$ 2,769,791
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,654	\$ 0	\$ 0				\$ 0	\$ 1,654	\$ 30,218
Due to Other Funds	\$ 118,561	\$ 0	\$ 0				\$ 578	\$ 119,139	\$ 1,889
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 98,319	\$ 98,319	\$ 211,084
Due to Other Governments							\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 107,693	\$ 107,693	\$ 93,688
Due to Other Public Agencies	\$ 22,647		\$ 0				\$ 2,674	\$ 25,321	\$ 34,363
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0
Interest							\$ 18	\$ 18	\$ 113
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 142,862	\$ 0	\$ 0				\$ 209,282	\$ 332,144	\$ 373,554
Civil							\$ 512,103	\$ 512,103	\$ 840,795
Criminal							\$ 257,911	\$ 257,911	\$ 296,362
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 7,154	\$ 7,154	\$ 8,973
Miscellaneous Trust									
Total Trust Deposits							\$ 777,168	\$ 777,168	\$ 1,144,129
Accrued Payroll									
Benefits Payable	\$ 21,328							\$ 21,328	\$ 18,523
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 230							\$ 230	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 21,558							\$ 21,558	\$ 18,523
Revenue Collected in Advance	\$ 151,983							\$ 151,983	\$ 93,001
Liabilities For Deposits	\$ 22,739						\$ 9,651	\$ 32,390	\$ 35,512
Jury Fees - Non-Interest							\$ 1,350	\$ 1,350	\$ 1,350
Fees - Partial Payment & Overpayment							\$ 12,742	\$ 12,742	\$ 1,572
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 174,722						\$ 23,743	\$ 198,465	\$ 131,435
Total Liabilities	\$ 339,142	\$ 0	\$ 0				\$ 1,010,194	\$ 1,340,338	\$ 1,667,642
Total Fund Balance	\$ 273,181	\$ 148,749	\$ 0				\$ 0	\$ 421,928	\$ 1,102,150
Total Liabilities and Fund Balance	\$ 612,323	\$ 148,749	\$ 0				\$ 1,010,194	\$ 1,771,266	\$ 2,769,791

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 March								2013/14	
	Fiscal Year 2014/15									
	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	\$ 4,637,682	\$ 28,091					\$ 4,665,773	\$ 6,313,372	\$ 4,539,776	\$ 5,868,040
Improvement and Modernization Fund	\$ 4,313						\$ 4,313	\$ 17,828		\$ 17,828
Judges' Compensation (45 25)	\$ 39,375						\$ 39,375	\$ 52,500	\$ 39,375	\$ 52,500
Court Interpreter (45 45)	\$ 38,988						\$ 38,988	\$ 70,000	\$ 50,083	\$ 67,243
Civil Coordination Reimbursement (45 55)										
MOU Reimbursements (45 10 and General)	\$ 538,213						\$ 538,213	\$ 730,007	\$ 558,887	\$ 738,387
Other Miscellaneous	\$ 73,084						\$ 73,084	\$ 210,327	\$ 73,084	\$ 73,084
	\$ 5,331,858	\$ 28,091					\$ 5,359,947	\$ 7,394,033	\$ 5,259,185	\$ 6,815,888
Grants										
AB 1058 Commissioner/Facilitator			\$ 144,632				\$ 144,632	\$ 219,813	\$ 132,972	\$ 213,507
Other AOC Grants								\$ 18,513	\$ 2,459	\$ 18,651
Non-AOC Grants										
			\$ 144,632				\$ 144,632	\$ 238,326	\$ 135,431	\$ 230,158
Other Financing Sources										
Interest Income	\$ 2,055	\$ 163					\$ 2,218	\$ 5,800	\$ 3,865	\$ 6,558
Investment Income										
Donations	\$ 3,602						\$ 3,602	\$ 2,270		\$ 50
Local Fees	\$ 74,097						\$ 74,097	\$ 115,910	\$ 75,154	\$ 134,371
Non-Fee Revenues	\$ 64,328						\$ 64,328	\$ 57,540	\$ 57,538	\$ 53,238
Enhanced Collections		\$ 6,802					\$ 6,802	\$ 11,140	\$ 4,959	\$ 11,982
Escheatment	\$ 28,353						\$ 28,353			
Prior Year Revenue - Restricted	\$ 2,855		\$ (4)				\$ 2,851		\$ (8,200)	
County Program - Restricted			\$ 2,654				\$ 2,694	\$ 3,370	\$ 2,452	\$ 3,412
Reimbursement Other	\$ 3,332						\$ 3,332	\$ 5,362	\$ 3,262	\$ 10,606
Sale of Fixed Assets										
Other Miscellaneous	\$ 776						\$ 776	\$ 780	\$ 454	\$ 4,390
	\$ 179,398	\$ 9,454					\$ 188,852	\$ 207,182	\$ 141,481	\$ 224,605
Total Revenues	\$ 5,511,053	\$ 37,545	\$ 144,632				\$ 5,693,231	\$ 7,832,347	\$ 5,536,098	\$ 7,269,843
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 2,662,153	\$ 7,230	\$ 73,414				\$ 2,742,797	\$ 3,733,338	\$ 2,703,670	\$ 4,013,549
Temp Help										
Overtime	\$ 4,301		\$ 15				\$ 4,316	\$ 10,000	\$ 4,727	\$ 10,000
Staff Benefits	\$ 1,388,074	\$ 3,579	\$ 34,277				\$ 1,425,931	\$ 2,280,027	\$ 1,368,669	\$ 2,224,777
	\$ 4,054,528	\$ 10,809	\$ 107,706				\$ 4,173,944	\$ 5,023,365	\$ 4,077,067	\$ 6,248,326
Operating Expenses and Equipment										
General Expense	\$ 288,410		\$ 234				\$ 288,644	\$ 399,648	\$ 228,007	\$ 281,623
Printing	\$ 22,218						\$ 22,218	\$ 58,398	\$ 31,945	\$ 37,254
Telecommunications	\$ 27,847		\$ 62				\$ 27,909	\$ 66,800	\$ 28,088	\$ 24,332
Postage	\$ 70,715	\$ 2,035					\$ 72,750	\$ 63,200	\$ 60,748	\$ 65,212
Insurance										
In-State Travel	\$ 7,750		\$ 2,560				\$ 10,311	\$ 19,025	\$ 8,527	\$ 22,201
Out-of-State Travel										
Training			\$ 745				\$ 746	\$ 1,750	\$ 940	\$ 2,287
Security Services	\$ 84,631		\$ 5,531				\$ 90,161	\$ 131,582	\$ 82,147	\$ 123,999
Facility Operations	\$ 23,858		\$ 1,829				\$ 25,687	\$ 38,750	\$ 28,633	\$ 38,554
Utilities										
Contracted Services	\$ 866,782	\$ 1,491	\$ 4,424				\$ 872,677	\$ 1,231,027	\$ 914,233	\$ 1,297,388
Consulting and Professional Services	\$ 9,490						\$ 9,490	\$ 19,795	\$ 9,327	\$ 19,085
Information Technology	\$ 42,286	\$ 188					\$ 42,473	\$ 219,529	\$ 196,620	\$ 232,822
Major Equipment	\$ 132,814						\$ 132,814	\$ 132,863		\$ 19,108
Other Items of Expense	\$ 115						\$ 115		\$ 72	
	\$ 1,576,693	\$ 3,713	\$ 15,385				\$ 1,595,791	\$ 2,393,287	\$ 1,548,283	\$ 2,183,943
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 79,719						\$ 79,719	\$ 84,637	\$ 87,087	\$ 80,227
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (22,118)	\$ 577	\$ 21,541				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (5,177)						\$ (5,177)	\$ (13,089)	\$ (3,053)	
	\$ 52,423	\$ 577	\$ 21,541				\$ 74,841	\$ 71,548	\$ 84,035	\$ 80,227
Total Expenditures	\$ 5,683,645	\$ 15,099	\$ 144,632				\$ 5,843,376	\$ 8,475,205	\$ 5,729,384	\$ 8,492,499
Excess (Deficit) of Revenues Over Expenditures	\$ (172,591)	\$ 22,446	\$ 0				\$ (150,145)	\$ (642,858)	\$ (193,287)	\$ (1,222,653)
Operating Transfers In (Out)										
								\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 445,772	\$ 126,303	\$ 0				\$ 0	\$ 572,076	\$ 1,295,437	\$ 1,295,437
Ending Balance (Deficit)	\$ 273,181	\$ 148,749	\$ 0				\$ 0	\$ 479,218	\$ 1,102,150	\$ 72,784

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

	For the month ended March									
	Fiscal Year 2014/15							2013/14		
	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	\$ 1,691,978	\$ 225,772			\$ 0	\$ 6,035	\$ 1,923,784	\$ 2,991,706	\$ 1,866,067	\$ 3,001,830
Traffic & Other Infractions	\$ 372,920	\$ 32,794			\$ 0	\$ 97	\$ 405,811	\$ 553,663	\$ 404,367	\$ 522,038
Other Criminal Cases	\$ 353,873	\$ 16,942			\$ 0	\$ 63	\$ 370,879	\$ 528,537	\$ 377,457	\$ 524,286
Civil	\$ 344,251	\$ 12,924			\$ 0	\$ 61	\$ 357,236	\$ 427,720	\$ 407,159	\$ 450,680
Family & Children Services	\$ 450,997	\$ 56,413			\$ 0	\$ (1,289)	\$ 506,121	\$ 434,687	\$ 484,537	\$ 442,601
Probate, Guardianship & Mental Health Services		\$ 74,099			\$ 0		\$ 74,099	\$ 221,209	\$ 79,261	\$ 248,358
Juvenile Dependency Services	\$ 31,989	\$ 449,578			\$ 0	\$ 5	\$ 481,573	\$ 683,205	\$ 507,530	\$ 683,698
Juvenile Delinquency Services	\$ 31,988	\$ 386			\$ 0	\$ 5	\$ 32,380	\$ 62,387	\$ 40,790	\$ 60,477
Other Court Operations		\$ 115					\$ 115	\$ 24,235	\$ 72	\$ 26,125
Court Interpreters		\$ 52,210					\$ 52,210	\$ 76,546	\$ 65,004	\$ 83,131
Jury Services	\$ 62,124	\$ 114,989	\$ 79,719		\$ 0	\$ 11	\$ 256,843	\$ 270,043	\$ 211,474	\$ 325,213
Security		\$ 91,436					\$ 91,436	\$ 137,821	\$ 87,713	\$ 130,714
Trial Court Operations Program	\$ 3,340,121	\$ 1,127,659	\$ 79,719		\$ 0	\$ 4,989	\$ 4,552,487	\$ 6,411,759	\$ 4,531,430	\$ 6,499,150
Enhanced Collections								\$ 11,003		
Other Non-Court Operations										
Non-Court Operations Program								\$ 11,003		
Executive Office	\$ 173,718	\$ 4,921			\$ 0	\$ 35	\$ 178,674	\$ 375,765	\$ 183,950	\$ 371,754
Fiscal Services	\$ 187,047	\$ 40,281			\$ 0	\$ 48	\$ 227,376	\$ 306,754	\$ 254,284	\$ 332,195
Human Resources	\$ 93,751	\$ 70,461			\$ 0	\$ 175	\$ 164,387	\$ 174,253	\$ 135,899	\$ 181,302
Business & Facilities Services	\$ 131,070	\$ 158,336			\$ 0	\$ (3,712)	\$ 285,694	\$ 406,324	\$ 283,746	\$ 409,623
Information Technology	\$ 247,338	\$ 194,133			\$ 0	\$ (6,712)	\$ 434,759	\$ 789,343	\$ 340,076	\$ 698,472
Court Administration Program	\$ 832,923	\$ 468,133			\$ 0	\$ (10,166)	\$ 1,290,890	\$ 2,052,438	\$ 1,197,955	\$ 1,993,346
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,173,044	\$ 1,595,791	\$ 79,719		\$ 0	\$ (5,177)	\$ 5,843,376	\$ 8,475,200	\$ 5,729,384	\$ 8,492,496