

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

08/24/2015

Date

Humboldt

Court

FY2014-15 4th Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Humboldt

Court

FY2014-15 4th Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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

Humboldt

 Court
 FY2014-15 4th 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	88.25

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 June									
		Fiscal Year 2014/15							2013/14		
	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	\$ (264,400)	\$ 232,098	\$ 95				\$ 34,480	\$ 2,271	\$ 733,767		
Payroll											
Jury											
Revolving	\$ 10,000							\$ 10,000	\$ 10,000		
Other											
Distribution	\$ 0						\$ 16,239	\$ 16,239	\$ 12,237		
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0		
Trust	\$ 0						\$ (66,610)	\$ (66,610)	\$ (2,320)		
Credit Card											
Cash on Hand	\$ 3,000							\$ 3,000	\$ 3,000		
Cash with County											
Cash Outside of the AOC											
Total Cash	\$ (251,400)	\$ 232,098	\$ 95				\$ (4,497)	\$ (23,705)	\$ 757,679		
Short Term Investment	\$ 836,832						\$ 1,055,118	\$ 1,891,951	\$ 1,095,792		
Investment in Financial Institution											
Total Investments	\$ 836,832						\$ 1,055,118	\$ 1,891,951	\$ 1,095,792		
Accrued Revenue	\$ 284	\$ 90					\$ 0	\$ 375	\$ 699		
Accounts Receivable - General											
Dishonored Checks											
Due From Employee	\$ 1,182							\$ 1,182	\$ 543		
Civil Jury Fees	\$ 0							\$ 0	\$ 0		
Trust											
Due From Other Funds	\$ 35,070		\$ 0				\$ 0	\$ 35,070	\$ 49,868		
Due From Other Governments	\$ 26,821	\$ 1,555	\$ 41,604					\$ 69,980	\$ 86,315		
Due From Other Courts							\$ 0	\$ 0	\$ 0		
Due From State	\$ 231,250	\$ 8,026	\$ 0					\$ 239,276	\$ 205,303		
Trust Due To/From							\$ 1,008	\$ 1,008	\$ 2,422		
Distribution Due To/From							\$ 0	\$ 0	\$ 0		
Civil Filing Fee Due To/From								\$ 0	\$ 0		
General Due To/From	\$ 16							\$ 16	\$ 460		
Total Receivables	\$ 294,623	\$ 9,671	\$ 41,604				\$ 1,008	\$ 346,908	\$ 345,608		
Prepaid Expenses - General	\$ 83,244							\$ 83,244	\$ 139,840		
Salary and Travel Advances											
Counties											
Total Prepaid Expenses	\$ 83,244							\$ 83,244	\$ 139,840		
Other Assets											
Total Other Assets											
Total Assets	\$ 963,299	\$ 241,768	\$ 41,699				\$ 1,051,629	\$ 2,298,394	\$ 2,338,918		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 65,725	\$ 41	\$ 927					\$ 66,693	\$ 95,551		
Accounts Payable - General	\$ 676	\$ 0	\$ 0				\$ 1,359	\$ 2,035	\$ 32,489		
Due to Other Funds	\$ 0	\$ 1,514	\$ 33,556				\$ 1,024	\$ 36,093	\$ 52,748		
Due to Other Courts											
Due to State	\$ 0							\$ 0	\$ 417		
TC145 Liability							\$ 204,612	\$ 204,612	\$ 170,752		
Due to Other Governments							\$ 0	\$ 0	\$ 0		
AB145 Due to Other Government Agency							\$ 101,951	\$ 101,951	\$ 106,965		
Due to Other Public Agencies	\$ 30,756		\$ 7,216				\$ 3,081	\$ 41,053	\$ 57,757		
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 0		
Interest							\$ 6	\$ 6	\$ 2		
Miscellaneous Accts. Pay and Accrued Liab.											
Total Accounts Payable and Accrued Liab	\$ 97,157	\$ 1,555	\$ 41,699				\$ 312,032	\$ 452,444	\$ 516,681		
Civil							\$ 416,612	\$ 416,612	\$ 645,981		
Criminal							\$ 296,399	\$ 296,399	\$ 281,263		
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0		
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0		
Trust Interest Payable							\$ 7,167	\$ 7,167	\$ 6,962		
Miscellaneous Trust											
Total Trust Deposits							\$ 720,178	\$ 720,178	\$ 934,207		
Accrued Payroll											
Benefits Payable	\$ 34,524							\$ 34,524	\$ 81,728		
Deferred Compensation Payable	\$ 1,585							\$ 1,585	\$ 3,695		
Deductions Payable	\$ 43,821							\$ 43,821	\$ 31,592		
Payroll Clearing	\$ 125,092							\$ 125,092	\$ 148,891		
Total Payroll Liabilities	\$ 204,822							\$ 204,822	\$ 275,905		
Revenue Collected in Advance	\$ 477,714							\$ 477,714	\$ 0		
Liabilities For Deposits	\$ 16,087						\$ 12,821	\$ 28,908	\$ 36,778		
Jury Fees - Non-Interest							\$ 1,350	\$ 1,350	\$ 1,350		
Fees - Partial Payment & Overpayment							\$ 5,248	\$ 5,248	\$ 2,919		
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ (998)		
Other Miscellaneous Liabilities											
Total Other Liabilities	\$ 493,801						\$ 19,419	\$ 513,220	\$ 40,049		
Total Liabilities	\$ 795,781	\$ 1,555	\$ 41,699				\$ 1,051,629	\$ 1,890,663	\$ 1,788,842		
Total Fund Balance	\$ 167,518	\$ 240,213	\$ 0				\$ 0	\$ 407,731	\$ 572,076		
Total Liabilities and Fund Balance	\$ 963,299	\$ 241,768	\$ 41,699				\$ 1,051,629	\$ 2,298,394	\$ 2,338,918		

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 2014/15							2013/14		
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue									
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 6,858,990	\$ 50,306					\$ 6,709,296	\$ 6,384,156	\$ 6,323,093	\$ 5,866,040
Improvement and Modernization Fund	\$ 17,826						\$ 17,826	\$ 17,826	\$ 17,826	\$ 17,826
Judges' Compensation (45.25)	\$ 52,500						\$ 52,500	\$ 52,500	\$ 52,500	\$ 52,500
Court Interpreter (45.45)	\$ 74,806						\$ 74,806	\$ 70,000	\$ 77,213	\$ 67,243
Civil Coordination Reimbursement (45.55)										
MDU Reimbursements (45.10 and General)	\$ 744,574						\$ 744,574	\$ 730,007	\$ 749,519	\$ 738,387
Other Miscellaneous	\$ 73,084						\$ 73,084	\$ 210,327	\$ 73,084	\$ 73,084
	\$ 7,621,780	\$ 50,306					\$ 7,672,086	\$ 7,464,816	\$ 7,293,235	\$ 6,815,080
Grants										
AB 1058 Commissioner/Facilitator			\$ 190,203				\$ 190,203	\$ 219,613	\$ 182,334	\$ 213,507
Other AOC Grants			\$ 14,432				\$ 14,432	\$ 16,513	\$ 19,005	\$ 16,651
Non-AOC Grants										
			\$ 204,635				\$ 204,635	\$ 236,126	\$ 201,339	\$ 230,158
Other Financing Sources										
Interest Income	\$ 3,201	\$ 0					\$ 3,201	\$ 5,800	\$ 5,803	\$ 6,556
Investment Income										
Donations	\$ 5,223						\$ 5,223	\$ 2,270	\$ 2,286	\$ 50
Local Fees	\$ 50,250	\$ 59,915					\$ 110,165	\$ 115,910	\$ 115,899	\$ 134,371
Non-Fee Revenues	\$ 64,328						\$ 64,328	\$ 57,540	\$ 57,536	\$ 53,238
Enhanced Collections		\$ 9,570					\$ 9,570	\$ 11,140	\$ 11,142	\$ 11,982
Escheatment	\$ 105,613						\$ 105,613			
Prior Year Revenue	\$ 2,855	\$ (4)					\$ 2,851		\$ (6,200)	
County Program - Restricted		\$ 3,692					\$ 3,692	\$ 3,370	\$ 3,370	\$ 3,412
Reimbursement Other	\$ 4,252						\$ 4,252	\$ 5,362	\$ 8,427	\$ 10,606
Sale of Fixed Assets										
Other Miscellaneous	\$ 975						\$ 975	\$ 790	\$ 788	\$ 4,390
	\$ 236,697	\$ 73,174					\$ 309,871	\$ 272,182	\$ 199,030	\$ 224,605
Total Revenues	\$ 7,858,477	\$ 123,480	\$ 204,635				\$ 8,186,592	\$ 7,903,124	\$ 7,693,603	\$ 7,269,843
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 3,807,851	\$ 10,123	\$ 103,309				\$ 3,921,283	\$ 3,733,338	\$ 4,119,442	\$ 4,913,549
Temp Help										
Overtime	\$ 7,665		\$ 37				\$ 7,702	\$ 10,000	\$ 7,381	\$ 10,000
Staff Benefits	\$ 1,927,207	\$ 4,829	\$ 47,261				\$ 1,979,317	\$ 2,280,027	\$ 1,839,141	\$ 2,224,777
	\$ 5,742,723	\$ 14,952	\$ 150,627				\$ 5,908,302	\$ 6,023,365	\$ 6,065,964	\$ 6,248,326
Operating Expenses and Equipment										
General Expense	\$ 361,728		\$ 14,675				\$ 376,403	\$ 399,648	\$ 383,528	\$ 281,623
Printing	\$ 31,648						\$ 31,648	\$ 58,398	\$ 60,297	\$ 37,254
Telecommunications	\$ 42,356		\$ 94				\$ 42,451	\$ 66,600	\$ 50,873	\$ 24,332
Postage	\$ 64,665	\$ 2,779					\$ 67,444	\$ 63,200	\$ 63,151	\$ 65,212
Insurance										
In-State Travel	\$ 14,191		\$ 2,560				\$ 16,751	\$ 19,025	\$ 15,913	\$ 22,201
Out-of-State Travel										
Training	\$ 670		\$ 745				\$ 1,415	\$ 1,750	\$ 940	\$ 2,287
Security Services	\$ 129,993		\$ 8,477				\$ 138,469	\$ 131,582	\$ 124,107	\$ 123,999
Facility Operations	\$ 34,609		\$ 2,439				\$ 37,048	\$ 36,750	\$ 46,008	\$ 38,554
Utilities										
Contracted Services	\$ 1,230,390	\$ 1,816	\$ 5,488				\$ 1,237,694	\$ 1,231,027	\$ 1,276,287	\$ 1,297,388
Consulting and Professional Services	\$ 19,800						\$ 19,800	\$ 19,795	\$ 21,847	\$ 19,085
Information Technology	\$ 206,725	\$ 188					\$ 206,912	\$ 219,529	\$ 222,711	\$ 232,922
Major Equipment	\$ 173,250						\$ 173,250	\$ 132,963	\$ 33,539	\$ 18,106
Other Items of Expense	\$ 125						\$ 125		\$ 182	
	\$ 2,310,370	\$ 4,783	\$ 34,478				\$ 2,349,631	\$ 2,369,287	\$ 2,749,383	\$ 2,163,943
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 98,242						\$ 98,242	\$ 84,637	\$ 84,637	\$ 80,227
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (30,926)	\$ 802	\$ 30,125				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (5,238)						\$ (5,238)	\$ (13,089)	\$ (3,020)	
	\$ 62,076	\$ 802	\$ 30,125				\$ 63,003	\$ 71,548	\$ 81,616	\$ 80,227
Total Expenditures	\$ 8,115,169	\$ 20,537	\$ 215,230				\$ 8,350,936	\$ 8,475,209	\$ 8,416,964	\$ 8,492,496
Excess (Deficit) of Revenues Over Expenditures	\$ (256,692)	\$ 102,942	\$ (10,596)				\$ (164,345)	\$ (572,076)	\$ (723,361)	\$ (1,222,653)
Operating Transfers In (Out)	\$ (21,563)	\$ 10,967	\$ 10,596				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 445,772	\$ 128,303	\$ 0				\$ 0	\$ 572,076	\$ 1,295,437	\$ 1,295,437
Ending Balance (Deficit)	\$ 189,209	\$ 239,270	\$ 0				\$ 0	\$ 0	\$ 572,076	\$ 72,784

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	83,244	-	83,244	-	-	-	-	-	-	83,244
Restricted	-	-	-	240,213	-	-	-	-	-	240,213
Committed	24,213	-	24,213	-	-	-	-	-	-	24,213
Assigned	-	60,062	60,062	-	-	-	-	-	-	60,062
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 107,456	\$ 60,062	\$ 167,518	\$ 240,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 407,731