

**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

7/29/11

\_\_\_\_\_  
Date

Humboldt

\_\_\_\_\_  
Court

FY 2010-2011 Qtr 2

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

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

For the month ended Dec									
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						
<b>ASSETS</b>									
Operations	\$ (90,647)	\$ 2,010	\$ (90,945)				\$ 2,949	\$ (176,633)	\$ 285,979
Payroll									
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 12,258
Other									
Distribution	\$ 0						\$ 37,068	\$ 37,068	\$ 766,297
Civil Filing Fees							\$ 0	\$ 0	\$ 120,521
Trust							\$ 2,029,964	\$ 2,029,964	\$ 1,552,347
Credit Card									
Cash on Hand	\$ 2,700							\$ 2,700	\$ 2,500
Cash with County							\$ 76,129	\$ 76,129	\$ 62,401
<b>Total Cash</b>	<b>\$ (77,947)</b>	<b>\$ 2,010</b>	<b>\$ (90,945)</b>				<b>\$ 2,146,111</b>	<b>\$ 1,979,229</b>	<b>\$ 2,802,301</b>
Short Term Investment	\$ 801,566	\$ 0					\$ 803,136	\$ 1,604,702	\$ 400,000
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 801,566</b>	<b>\$ 0</b>					<b>\$ 803,136</b>	<b>\$ 1,604,702</b>	<b>\$ 400,000</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 553
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 973							\$ 973	\$ 835
Civil Jury Fees	\$ 0							\$ 0	\$ 211
Trust									
Due From Other Funds	\$ 228		\$ 0				\$ 0	\$ 228	\$ 345,689
Due From Other Governments	\$ 84,379		\$ 98,538					\$ 182,917	\$ 58,650
Due From Other Courts							\$ 0	\$ 0	\$ 17
Due From State	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 85,579</b>	<b>\$ 0</b>	<b>\$ 98,538</b>				<b>\$ 0</b>	<b>\$ 184,117</b>	<b>\$ 405,955</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 62,716
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 62,716</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 809,198</b>	<b>\$ 2,010</b>	<b>\$ 7,593</b>				<b>\$ 2,949,246</b>	<b>\$ 3,768,048</b>	<b>\$ 3,670,972</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0				\$ 2,975	\$ 2,975	\$ 2,780
Due to Other Funds	\$ 0		\$ 0				\$ 2,336	\$ 2,336	\$ 345,679
Due to Other Courts									
Due to State									
TC145 Liability							\$ 141,816	\$ 141,816	\$ 120,521
Due to Other Governments	\$ 238,086						\$ 0	\$ 238,086	\$ 0
AB145 Due to Other Government Agency	\$ 0						\$ 24,076	\$ 24,076	\$ (103,432)
Due to Other Public Agencies	\$ 2,428							\$ 2,428	\$ 293
Sales and Use Tax	\$ 29		\$ 0					\$ 29	\$ 29
Interest							\$ 313	\$ 313	\$ 293
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 240,543</b>		<b>\$ 0</b>				<b>\$ 171,516</b>	<b>\$ 412,059</b>	<b>\$ 365,870</b>
Civil							\$ 1,810,252	\$ 1,810,252	\$ 937,451
Criminal	\$ 0						\$ 935,725	\$ 935,725	\$ 1,029,140
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 469,178
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 3,694	\$ 3,694	\$ 2,382
Miscellaneous Trust									
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 2,749,671</b>	<b>\$ 2,749,671</b>	<b>\$ 2,438,151</b>
Accrued Payroll	\$ 0							\$ 0	
Benefits Payable	\$ 17,735							\$ 17,735	\$ 22,143
Deferred Compensation Payable	\$ 3,455							\$ 3,455	\$ 2,262
Deductions Payable	\$ 36,986		\$ 0					\$ 36,986	\$ 40,401
Payroll Clearing	\$ 55							\$ 55	\$ (1,377)
<b>Total Payroll Liabilities</b>	<b>\$ 58,232</b>		<b>\$ 0</b>					<b>\$ 58,232</b>	<b>\$ 63,430</b>
Revenue Collected in Advance	\$ 11,824							\$ 11,824	\$ 11,824
Liabilities For Deposits	\$ 7,568						\$ 1,146	\$ 8,714	\$ 8,639
Jury Fees - Non-Interest							\$ 26,913	\$ 26,913	\$ 29,963
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 19,392</b>						<b>\$ 28,059</b>	<b>\$ 47,451</b>	<b>\$ 50,426</b>
<b>Total Liabilities</b>	<b>\$ 318,167</b>		<b>\$ 0</b>				<b>\$ 2,949,246</b>	<b>\$ 3,267,413</b>	<b>\$ 2,917,878</b>
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.	\$ 414,198	\$ 2,001	\$ 7,593					\$ 423,792	\$ 295,427
<b>Total Fund Balance</b>	<b>\$ 491,032</b>	<b>\$ 2,010</b>	<b>\$ 7,593</b>				<b>\$ 0</b>	<b>\$ 500,635</b>	<b>\$ 753,094</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 809,198</b>	<b>\$ 2,010</b>	<b>\$ 7,593</b>				<b>\$ 2,949,246</b>	<b>\$ 3,768,048</b>	<b>\$ 3,670,972</b>

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

For the month ended Dec											
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								
<b>REVENUES</b>											
Slate Financing Sources											
Trial Court Trust Fund	\$ 3,832,781						\$ 3,832,781	\$ 8,018,635	\$ 3,733,647	\$ 7,593,979	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 17,826	\$ (1)	\$ 17,826	
Judicial Administration Efficiency & Mod Fund	\$ 2,549						\$ 2,549	\$ 5,098	\$ 92,150	\$ 38,867	
Judges' Compensation (45.25)	\$ 26,250						\$ 26,250	\$ 52,500	\$ 26,250	\$ 52,500	
Court Interpreter (45.45)	\$ 36,177						\$ 36,177	\$ 102,171	\$ 48,049	\$ 127,200	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 316,611						\$ 316,611	\$ 994,052	\$ 358,999	\$ 764,907	
Other Miscellaneous											
	\$ 4,214,367						\$ 4,214,367	\$ 9,190,282	\$ 4,259,094	\$ 8,595,279	
Grants											
AB 1058 Commissioner/Facilitator			\$ 98,538				\$ 98,538	\$ 275,200	\$ 0	\$ 275,200	
Other AOC Grants	\$ 1,620						\$ 1,620	\$ 17,120	\$ 0	\$ 16,000	
Non-AOC Grants											
	\$ 1,620		\$ 98,538				\$ 100,158	\$ 292,320	\$ 0	\$ 291,202	
Other Financing Sources											
Interest Income	\$ 2,474	\$ 0					\$ 2,474	\$ 10,000	\$ 30,862	\$ 25,000	
Investment Income											
Donations									\$ 380		
Local Fees	\$ 40,388						\$ 40,388	\$ 74,149	\$ 21,971	\$ 93,500	
Non-Fee Revenues	\$ 5,765						\$ 5,765	\$ 52,000	\$ 17,587	\$ 11,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 10,881	\$ (9)					\$ 10,871				
County Program - Restricted		\$ 2,010					\$ 2,010	\$ 3,500	\$ 1,646	\$ 5,800	
Reimbursement Other	\$ 2,293						\$ 2,293			\$ 13,700	
Sale of Fixed Assets											
Other Miscellaneous	\$ 30						\$ 30		\$ 25		
	\$ 61,830	\$ 2,001					\$ 63,831	\$ 139,649	\$ 72,471	\$ 149,000	
<b>Total Revenues</b>	<b>\$ 4,277,817</b>	<b>\$ 2,001</b>	<b>\$ 98,538</b>				<b>\$ 4,378,356</b>	<b>\$ 9,622,251</b>	<b>\$ 4,331,565</b>	<b>\$ 9,035,481</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,751,479		\$ 62,847				\$ 1,814,326	\$ 3,706,433	\$ 1,960,052	\$ 3,595,947	
Temp Help	\$ 2,484						\$ 2,484		\$ 15,500	\$ 7,031	
Overtime	\$ 6,213						\$ 6,213	\$ 10,000	\$ 19,012		
Staff Benefits	\$ 804,719		\$ 22,125				\$ 826,844	\$ 1,961,794	\$ 779,019	\$ 1,949,213	
	\$ 2,564,895		\$ 84,972				\$ 2,649,667	\$ 5,678,227	\$ 2,773,583	\$ 5,552,191	
Operating Expenses and Equipment											
General Expense	\$ 112,555		\$ 859				\$ 113,415	\$ 264,997	\$ 103,598	\$ 264,699	
Printing	\$ 11,593						\$ 11,593	\$ 71,001	\$ 28,107	\$ 72,998	
Telecommunications	\$ 25,714		\$ 121				\$ 25,835	\$ 61,000	\$ 27,413	\$ 63,202	
Postage	\$ 45,097						\$ 45,097	\$ 115,500	\$ 30,977	\$ 30,001	
Insurance											
In-State Travel	\$ 3,820		\$ 1,945				\$ 5,765	\$ 18,352	\$ 12,325	\$ 28,497	
Out-of-State Travel	\$ 0						\$ 0				
Training	\$ 2,750		\$ 445				\$ 3,195	\$ 6,998	\$ 890	\$ 600	
Security Services	\$ 410,027						\$ 410,027	\$ 1,206,208	\$ 240,428	\$ 1,205,908	
Facility Operations	\$ 19,309		\$ 1,571				\$ 20,880	\$ 51,520	\$ 27,744	\$ 52,620	
Utilities											
Contracted Services	\$ 579,432		\$ 1,031				\$ 580,463	\$ 1,552,391	\$ 730,755	\$ 1,625,231	
Consulting and Professional Services	\$ 4,800						\$ 4,800	\$ 25,600	\$ 7,410	\$ 32,116	
Information Technology	\$ 22,867						\$ 22,867	\$ 211,106	\$ 73,084	\$ 317,781	
Major Equipment	\$ 0						\$ 0	\$ 5,000	\$ (2,750)		
Other Items of Expense	\$ (474)						\$ (474)		\$ (195)		
	\$ 1,237,491		\$ 5,973				\$ 1,243,464	\$ 3,589,673	\$ 1,279,786	\$ 3,693,653	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 45,134						\$ 45,134	\$ 132,000	\$ 51,005	\$ 132,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Internal Cost Recovery								\$ 0			
Prior Year Expense Adjustment	\$ 16,099						\$ 16,099		\$ (68,236)		
	\$ 61,233						\$ 61,233	\$ 132,000	\$ (17,232)	\$ 132,000	
<b>Total Expenditures</b>	<b>\$ 3,863,619</b>		<b>\$ 90,945</b>				<b>\$ 3,954,584</b>	<b>\$ 9,359,900</b>	<b>\$ 4,036,138</b>	<b>\$ 9,377,844</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 414,198	\$ 2,001	\$ 7,593				\$ 423,792	\$ 222,351	\$ 295,427	\$ (342,363)	
Operating Transfers In (Out)			\$ 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)	\$ 491,032	\$ 2,010	\$ 7,593				\$ 500,635	\$ 299,194	\$ 753,094	\$ 115,304	

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

		Fiscal Year 2010/11							2009/10	
		For the month ended Dec								
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	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	\$ 1,017,046	\$ 126,588			\$ 21,197	\$ 1,164,830	\$ 2,480,188	\$ 1,218,570	\$ 2,352,512	
Traffic & Other Infractions	\$ 208,604	\$ 22,819				\$ 231,424	\$ 520,297	\$ 232,679	\$ 495,124	
Other Criminal Cases	\$ 190,217	\$ 5,037				\$ 195,254	\$ 521,186	\$ 194,419	\$ 564,191	
Civil	\$ 262,652	\$ 7,877				\$ 270,528	\$ 435,699	\$ 227,868	\$ 601,651	
Family & Children Services	\$ 319,394	\$ 47,438				\$ 366,831	\$ 860,064	\$ 489,744	\$ 1,080,661	
Probate, Guardianship & Mental Health Services		\$ 14,345				\$ 14,345	\$ 110,836	\$ 40,805	\$ 122,270	
Juvenile Dependency Services	\$ 25,116	\$ 334,452				\$ 359,568	\$ 841,451	\$ 271,697	\$ 702,539	
Juvenile Delinquency Services	\$ 25,115	\$ 507				\$ 25,623	\$ 113,896	\$ 24,821	\$ 83,518	
Other Court Operations	\$ 5,132	\$ 45,346			\$ 143	\$ 50,621	\$ 29,975	\$ 149,351	\$ 46,034	
Court Interpreters		\$ 33,588				\$ 33,588	\$ 103,449	\$ 42,335	\$ 91,300	
Jury Services	\$ 64,688	\$ 38,854	\$ 45,134			\$ 148,676	\$ 389,214	\$ 179,378	\$ 319,835	
Security		\$ 423,299				\$ 423,299	\$ 1,207,377	\$ 172,086	\$ 1,192,577	
Trial Court Operations Program	\$ 2,117,963	\$ 1,100,149	\$ 45,134		\$ 21,340	\$ 3,284,586	\$ 7,613,632	\$ 3,243,754	\$ 7,652,209	
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 78,544	\$ 3,295				\$ 81,839	\$ 173,848	\$ 81,037	\$ 155,988	
Fiscal Services	\$ 115,830	\$ 20,647			\$ (5,240)	\$ 131,237	\$ 301,385	\$ 162,111	\$ 348,821	
Human Resources	\$ 55,685	\$ 24,994				\$ 80,678	\$ 174,856	\$ 98,394	\$ 212,967	
Business & Facilities Services	\$ 124,518	\$ 66,272				\$ 190,790	\$ 505,019	\$ 321,350	\$ 517,070	
Information Technology	\$ 157,327	\$ 28,107				\$ 185,434	\$ 631,160	\$ 129,493	\$ 492,789	
Court Administration Program	\$ 531,904	\$ 143,315			\$ (5,240)	\$ 669,978	\$ 1,786,268	\$ 792,384	\$ 1,725,635	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,649,867	\$ 1,243,464	\$ 45,134		\$ 16,089	\$ 3,954,564	\$ 9,398,900	\$ 4,036,138	\$ 9,377,844	