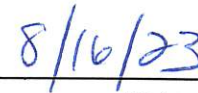


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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



Date

Humboldt

Court

2022-23 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total 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 2022/23

2021/22

	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	\$ (1,384,486)	\$ 1,335,583	\$ 0				\$ 23,669	\$ (25,233)	\$ 9,936
Payroll	\$ (3,955)							\$ (3,955)	\$ (1,510)
Jury									
Revolving	\$ 19,000							\$ 19,000	\$ 19,000
Other									
Distribution							\$ (409)	\$ (409)	\$ (287)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (35,992)	\$ (35,992)	\$ (9,534)
Credit Card									
Cash on Hand	\$ 2,800							\$ 2,800	\$ 2,800
Cash with County									
Cash Outside of the JCC							\$ 1,000	\$ 1,000	\$ 3,176
Cash Equivalents	\$ 2,263,441						\$ 838,687	\$ 3,102,128	\$ 3,545,867
Total Cash and Cash Equivalents	\$ 896,800	\$ 1,335,583	\$ 0				\$ 826,955	\$ 3,059,338	\$ 3,569,448
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 451	\$ 786						\$ 1,237	\$ 4,620
Accounts Receivable - General	\$ 2,005							\$ 2,005	
Dishonored Checks									
Due From Employee	\$ 9							\$ 9	\$ 0
Civil Jury Fees									
Trust	\$ 573							\$ 573	\$ 573
Due From Other Funds	\$ 76,448	\$ 0	\$ 0				\$ 0	\$ 76,448	\$ 57,527
Due From Other Governments	\$ 1,243	\$ 1,278	\$ 29,057					\$ 31,578	\$ 33,592
Due From Other Courts									
Due From State	\$ 122,286	\$ 8,609	\$ 67,435					\$ 198,330	\$ 221,662
Trust Due To/From							\$ 2,508	\$ 2,508	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 21,342
General Due To/From	\$ 2,243							\$ 2,243	\$ 554
Total Receivables	\$ 205,258	\$ 10,673	\$ 96,492				\$ 2,508	\$ 314,931	\$ 339,869
Prepaid Expenses - General	\$ 17,334							\$ 17,334	\$ 26,870
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 17,334							\$ 17,334	\$ 26,870
Other Assets									
Total Other Assets									
Total Assets	\$ 1,119,392	\$ 1,346,256	\$ 96,492				\$ 829,462	\$ 3,391,602	\$ 3,936,187
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 60,108	\$ 0	\$ 6,357					\$ 66,464	\$ 70,169
Accounts Payable - General	\$ 95,629	\$ 0	\$ 0				\$ 0	\$ 95,629	\$ 1,146
Due to Other Funds	\$ 0	\$ 1,858	\$ 73,590				\$ 5,751	\$ 81,199	\$ 79,423
Due to Other Courts									
Due to State	\$ 241,901	\$ 301,074	\$ 0				\$ 214,948	\$ 757,923	\$ 1,138,962
TC145 Liability							\$ 106,434	\$ 106,434	\$ 134,228
Due to Other Governments	\$ 36,411	\$ 0	\$ 12,357					\$ 48,768	\$ 48,913
AB145 Due to Other Government Agency	\$ 0						\$ 103,497	\$ 103,497	\$ 143,669
Due to Other Public Agencies									\$ 0
Sales and Use Tax									
Interest							\$ 451	\$ 451	\$ 94
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 434,049	\$ 302,932	\$ 92,303				\$ 431,081	\$ 1,260,365	\$ 1,616,604
Civil							\$ 52,248	\$ 52,248	\$ 149,781
Criminal							\$ 280,883	\$ 280,883	\$ 305,932
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 16,113	\$ 16,113	\$ 12,903
Miscellaneous Trust									
Total Trust Deposits							\$ 349,244	\$ 349,244	\$ 468,616
Accrued Payroll	\$ 90,587	\$ 0	\$ 4,189					\$ 94,776	\$ 279,271
Benefits Payable	\$ 84,840	\$ 0						\$ 84,840	\$ 89,323
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 72,141
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 175,427	\$ 0	\$ 4,189					\$ 179,615	\$ 440,735
Revenue Collected in Advance	\$ 117,791	\$ 894,865	\$ 0					\$ 1,012,656	\$ 862,125
Liabilities For Deposits	\$ 26,011						\$ 21,850	\$ 47,861	\$ 52,248
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 27,288	\$ 27,288	\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 143,802	\$ 894,865	\$ 0				\$ 49,138	\$ 1,087,804	\$ 914,373
Total Liabilities	\$ 753,277	\$ 1,197,797	\$ 96,492				\$ 829,462	\$ 2,877,028	\$ 3,440,327
Total Fund Balance	\$ 366,114	\$ 148,460	\$ 0					\$ 514,574	\$ 495,860
Total Liabilities and Fund Balance	\$ 1,119,392	\$ 1,346,256	\$ 96,492				\$ 829,462	\$ 3,391,602	\$ 3,936,187

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 2022/23										2021/22	
	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	\$ 8,355,771	\$ 50,385					\$ 8,406,156	\$ 8,341,790	\$ 8,173,439	\$ 8,135,249	
Improvement and Modernization Fund	\$ 316,928						\$ 316,928	\$ 16,928	\$ 16,928	\$ 414,457	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 131,799						\$ 131,799	\$ 156,749	\$ 108,807	\$ 140,169	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,090,959						\$ 1,090,959	\$ 983,669	\$ 1,048,160	\$ 959,921	
Other Miscellaneous	\$ 73,084	\$ 0					\$ 73,084	\$ 177,350	\$ 73,084	\$ 73,084	
	\$ 9,968,540	\$ 50,385					\$ 10,018,925	\$ 9,676,486	\$ 9,420,417	\$ 9,722,880	
Grants											
AB 1058 Commissioner/Facilitator			\$ 213,755				\$ 213,755	\$ 249,153	\$ 238,475	\$ 199,929	
Other Judicial Council Grants			\$ 71,093				\$ 71,093	\$ 74,819	\$ 33,539	\$ 70,819	
Non-Judicial Council Grants			\$ 539				\$ 539		\$ 4,670	\$ 34,901	
			\$ 285,387				\$ 285,387	\$ 323,972	\$ 276,684	\$ 305,649	
Other Financing Sources											
Interest Income	\$ 92,310	\$ 3,740					\$ 96,050	\$ 9,060	\$ 8,658	\$ 5,080	
Investment Income											
Donations											
Local Fees	\$ 113	\$ 19,764					\$ 19,877	\$ 31,440	\$ 44,480	\$ 58,320	
Non-Fee Revenues	\$ 20,839						\$ 20,839	\$ 20,154	\$ 19,386	\$ 20,154	
Enhanced Collections		\$ 2,665					\$ 2,665	\$ 10,139	\$ 7,571	\$ 15,829	
Escheatment											
Prior Year Revenue	\$ (6,692)	\$ 866	\$ 67				\$ (5,759)	\$ 95,314	\$ 3,994		
County Program - Restricted		\$ 1,072					\$ 1,072	\$ 930	\$ 602	\$ 1,596	
Reimbursement Other	\$ 2,079						\$ 2,079		\$ 2,718	\$ 9,651	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,537						\$ 1,537		\$ 1,634		
	\$ 110,186	\$ 28,108	\$ 67				\$ 138,361	\$ 167,037	\$ 89,043	\$ 110,630	
Total Revenues	\$ 10,078,726	\$ 78,493	\$ 285,455				\$ 10,442,673	\$ 10,167,495	\$ 9,786,145	\$ 10,139,159	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 4,493,837	\$ 23,843	\$ 143,008				\$ 4,660,688	\$ 5,079,413	\$ 4,586,649	\$ 5,053,300	
Temp Help	\$ 36,854						\$ 36,854	\$ 53,511	\$ 39,066		
Overtime	\$ 5,914						\$ 5,914	\$ 5,000	\$ 10,284	\$ 5,000	
Staff Benefits	\$ 2,826,436	\$ 512	\$ 62,846				\$ 2,889,794	\$ 3,090,871	\$ 2,784,568	\$ 2,744,523	
	\$ 7,363,041	\$ 24,354	\$ 205,854				\$ 7,593,250	\$ 8,228,795	\$ 7,420,567	\$ 7,802,823	
Operating Expenses and Equipment											
General Expense	\$ 502,851	\$ 5,474	\$ 34,643				\$ 542,967	\$ 495,628	\$ 259,729	\$ 317,945	
Printing	\$ 13,582						\$ 13,582	\$ 14,050	\$ 12,852	\$ 10,739	
Telecommunications	\$ 37,814						\$ 37,814	\$ 35,487	\$ 37,813	\$ 37,958	
Postage	\$ 79,068	\$ 1,027					\$ 80,095	\$ 64,348	\$ 70,739	\$ 76,900	
Insurance	\$ 4,477						\$ 4,477	\$ 4,883	\$ 4,069	\$ 4,503	
In-State Travel	\$ 14,957						\$ 14,957	\$ 10,000	\$ 5,231	\$ 10,900	
Out-of-State Travel											
Training	\$ 6,043						\$ 6,043	\$ 4,950	\$ 7,894	\$ 2,700	
Security Services	\$ 167,244		\$ 10,959				\$ 178,203	\$ 166,993	\$ 155,132	\$ 179,029	
Facility Operations	\$ 30,508		\$ 2,530				\$ 33,038	\$ 39,600	\$ 37,550	\$ 40,181	
Utilities											
Contracted Services	\$ 1,205,216	\$ 286	\$ 44,277				\$ 1,249,779	\$ 1,286,495	\$ 1,207,531	\$ 1,244,097	
Consulting and Professional Services	\$ 17,925						\$ 17,925	\$ 10,648	\$ 9,753	\$ 11,515	
Information Technology	\$ 548,046						\$ 548,046	\$ 236,210	\$ 232,094	\$ 631,990	
Major Equipment	\$ 40,398						\$ 40,398		\$ 52,140	\$ 15,119	
Other Items of Expense	\$ 13						\$ 13	\$ 4,000	\$ 101	\$ 4,000	
	\$ 2,668,142	\$ 6,787	\$ 92,409				\$ 2,767,338	\$ 2,373,292	\$ 2,092,625	\$ 2,587,576	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 63,425						\$ 63,425	\$ 45,431	\$ 67,545	\$ 62,949	
Judgements, Settlements and Claims									\$ 29,000		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (19,680)	\$ 185	\$ 19,494				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (122)		\$ 68				\$ (54)		\$ 9,731		
	\$ 43,623	\$ 185	\$ 19,562				\$ 63,371	\$ 45,431	\$ 106,276	\$ 62,949	
Total Expenditures	\$ 10,074,807	\$ 31,327	\$ 317,825				\$ 10,423,959	\$ 10,647,518	\$ 9,619,469	\$ 10,453,348	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,919	\$ 47,166	\$ (32,371)				\$ 18,714	\$ (480,023)	\$ 166,676	\$ (314,189)	
Operating Transfers In (Out)	\$ (37,841)	\$ 5,471	\$ 32,371				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 400,037	\$ 95,823	\$ 0				\$ 495,860	\$ 495,860	\$ 329,184	\$ 329,184	
Ending Balance (Deficit)	\$ 366,114	\$ 148,460	\$ 0				\$ 514,574	\$ 15,837	\$ 495,860	\$ 14,995	

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

For the month ended June

Fiscal Year 2022/23

2021/22

	Personnel 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	\$ 2,894,426	\$ 504,609				\$ 15	\$ 3,399,050	\$ 3,455,088	\$ 3,184,149	\$ 3,211,254
Traffic & Other Infractions									\$ 0	
Other Criminal Cases										
Civil	\$ 346,830	\$ 11,517			\$ 22,587	\$ 157	\$ 381,091	\$ 208,796	\$ 364,325	\$ 178,615
Family & Children Services	\$ 26,640	\$ 23,047					\$ 49,687		\$ 29,628	\$ 25,000
Probate, Guardianship & Mental Health Services		\$ 100,640					\$ 100,640	\$ 95,600	\$ 90,626	\$ 112,200
Juvenile Dependency Services		\$ 796,784				\$ 7	\$ 796,791	\$ 778,671	\$ 718,518	\$ 670,552
Juvenile Delinquency Services										
Other Court Operations	\$ 2,562,177	\$ 643,630			\$ (185)	\$ 129	\$ 3,205,750	\$ 2,677,172	\$ 2,861,915	\$ 2,570,360
Court Interpreters	\$ 47,734	\$ 87,853				\$ 700	\$ 136,287	\$ 158,629	\$ 113,450	\$ 142,644
Jury Services	\$ 160,087	\$ 98,917	\$ 63,425			\$ (26)	\$ 322,403	\$ 233,942	\$ 347,803	\$ 299,735
Security		\$ 219,795				\$ 1,810	\$ 221,604	\$ 171,881	\$ 199,404	\$ 183,317
Trial Court Operations Program	\$ 6,037,894	\$ 2,486,792	\$ 63,425		\$ 22,401	\$ 2,791	\$ 8,613,304	\$ 7,779,779	\$ 7,909,819	\$ 7,393,677
Enhanced Collections	\$ 1,166	\$ 1,310			\$ 185		\$ 2,662	\$ 9,303	\$ 7,553	\$ 15,913
Other Non-Court Operations										
Non-Court Operations Program	\$ 1,166	\$ 1,310			\$ 185		\$ 2,662	\$ 9,303	\$ 7,553	\$ 15,913
Executive Office	\$ 352,698	\$ 20,782					\$ 373,480	\$ 267,170	\$ 302,253	\$ 237,121
Fiscal Services	\$ 317,959	\$ 44,577				\$ 36	\$ 362,572	\$ 302,009	\$ 365,463	\$ 344,355
Human Resources	\$ 380,780	\$ 44,862				\$ 978	\$ 426,621	\$ 1,185,358	\$ 472,770	\$ 1,117,962
Business & Facilities Services	\$ 105,832	\$ 52,995			\$ (22,587)	\$ 1,459	\$ 137,699	\$ 263,174	\$ 87,610	\$ 229,595
Information Technology	\$ 396,920	\$ 116,019				\$ (5,318)	\$ 507,621	\$ 840,725	\$ 474,001	\$ 1,114,724
Court Administration Program	\$ 1,554,189	\$ 279,236			\$ (22,587)	\$ (2,845)	\$ 1,807,993	\$ 2,858,436	\$ 1,702,097	\$ 3,043,758
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,593,250	\$ 2,767,338	\$ 63,425		\$ 0	\$ (54)	\$ 10,423,959	\$ 10,647,518	\$ 9,619,469	\$ 10,453,348