

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.

Meara Hattan

Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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 December
 Fiscal Year 2023/24

2022/23

	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	\$ (1,621,370)	\$ 1,688,691	\$ (173,141)				\$ 16,545	\$ (89,275)	\$ (12,390)
Payroll	\$ (4,361)							\$ (4,361)	\$ (3,929)
Jury									
Revolving	\$ 19,000							\$ 19,000	\$ 19,000
Other									
Distribution							\$ (3,664)	\$ (3,664)	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (13,489)	\$ (13,489)	\$ (25,910)
Credit Card									
Cash on Hand	\$ 2,800							\$ 2,800	\$ 2,800
Cash with County									
Cash Outside of the JCC							\$ 1,000	\$ 1,000	\$ 1,000
Cash Equivalents	\$ 4,057,977						\$ 995,401	\$ 5,053,378	\$ 4,097,714
Total Cash and Cash Equivalents	\$ 2,454,046	\$ 1,688,691	\$ (173,141)				\$ 995,794	\$ 4,965,390	\$ 4,078,285
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ (628)							\$ (628)	\$ 20
Civil Jury Fees									
Trust	\$ 573							\$ 573	\$ 573
Due From Other Funds	\$ 1,000		\$ 0				\$ 0	\$ 1,000	\$ 1,000
Due From Other Governments	\$ 1,614	\$ 0	\$ 29,057					\$ 30,671	\$ 38,164
Due From Other Courts									
Due From State	\$ 10,709	\$ 0	\$ 121,150					\$ 131,859	\$ 101,878
Trust Due To/From							\$ 5,510	\$ 5,510	\$ 2,552
Distribution Due To/From							\$ 27,362	\$ 27,362	\$ 29
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 19
General Due To/From	\$ 0							\$ 0	\$ 2,729
Total Receivables	\$ 13,267	\$ 0	\$ 150,208				\$ 32,872	\$ 196,347	\$ 146,963
Prepaid Expenses - General	\$ 0							\$ 0	\$ 512
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 512
Other Assets									
Total Other Assets									
Total Assets	\$ 2,467,313	\$ 1,688,691	\$ (22,933)				\$ 1,028,665	\$ 5,161,736	\$ 4,225,760
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 92,509	\$ 0	\$ 0				\$ 0	\$ 92,509	\$ 78,307
Due to Other Funds	\$ 27,362	\$ 0	\$ 0				\$ 6,872	\$ 34,234	\$ 6,328
Due to Other Courts									
Due to State	\$ 147,140	\$ 301,074	\$ 0				\$ 214,948	\$ 663,163	\$ 529,038
TC145 Liability							\$ 83,602	\$ 83,602	\$ 105,313
Due to Other Governments	\$ 36,224	\$ 0	\$ 0					\$ 36,224	\$ 36,864
AB145 Due to Other Government Agency	\$ 0						\$ 91,803	\$ 91,803	\$ 107,077
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 4,684	\$ 4,684	\$ 2,418
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 303,235	\$ 301,074	\$ 0				\$ 401,909	\$ 1,006,219	\$ 865,344
Civil							\$ 274,095	\$ 274,095	\$ 50,030
Criminal							\$ 312,353	\$ 312,353	\$ 240,165
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 18,927	\$ 18,927	\$ 13,354
Miscellaneous Trust									
Total Trust Deposits							\$ 605,374	\$ 605,374	\$ 303,549
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 90,736	\$ 0						\$ 90,736	\$ 92,078
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 78,115
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 90,736	\$ 0	\$ 0					\$ 90,736	\$ 170,194
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 4,591
Liabilities For Deposits	\$ 26,873						\$ 21,295	\$ 48,168	\$ 45,170
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 88	\$ 88	\$ 62,039
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 26,873	\$ 0	\$ 0				\$ 21,382	\$ 48,256	\$ 111,800
Total Liabilities	\$ 420,845	\$ 301,074	\$ 0				\$ 1,028,665	\$ 1,750,585	\$ 1,450,886
Total Fund Balance	\$ 2,046,468	\$ 1,387,617	\$ (22,933)					\$ 3,411,152	\$ 2,774,874
Total Liabilities and Fund Balance	\$ 2,467,313	\$ 1,688,691	\$ (22,933)				\$ 1,028,665	\$ 5,161,736	\$ 4,225,760

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 December											
Fiscal Year 2023/24										2022/23	
	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	\$ 5,457,999	\$ 16,627					\$ 5,474,626	\$ 8,573,631	\$ 5,397,594	\$ 8,341,790	
Improvement and Modernization Fund								\$ 16,928	\$ 300,000	\$ 16,928	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 96,091						\$ 96,091	\$ 192,273	\$ 110,445	\$ 156,749	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 647,047						\$ 647,047	\$ 1,045,189	\$ 651,593	\$ 983,669	
Other Miscellaneous	\$ 73,084	\$ 1,152,973					\$ 1,226,057	\$ 177,350	\$ 922,152	\$ 177,350	
	\$ 6,274,221	\$ 1,169,600					\$ 7,443,821	\$ 10,005,371	\$ 7,381,784	\$ 9,676,486	
Grants											
AB 1058 Commissioner/Facilitator			\$ 121,147				\$ 121,147	\$ 240,084	\$ 129,183	\$ 249,153	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 75,439	\$ 4,560	\$ 74,819	
Non-Judicial Council Grants									\$ 210		
			\$ 121,147				\$ 121,147	\$ 315,523	\$ 133,953	\$ 323,972	
Other Financing Sources											
Interest Income	\$ 93,699	\$ 72,243					\$ 165,942	\$ 56,000	\$ 58,617	\$ 9,060	
Investment Income											
Donations											
Local Fees		\$ 9,074					\$ 9,074	\$ 27,960	\$ 9,068	\$ 31,440	
Non-Fee Revenues	\$ 21,753						\$ 21,753	\$ 21,753	\$ 20,839	\$ 20,154	
Enhanced Collections									\$ 2,551	\$ 10,139	
Escheatment											
Prior Year Revenue	\$ 10,229	\$ 1,163					\$ 11,392		\$ (224)	\$ 95,314	
County Program - Restricted		\$ 318					\$ 318	\$ 1,000	\$ 522	\$ 930	
Reimbursement Other	\$ 2,909						\$ 2,909		\$ 0		
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,713						\$ 4,713		\$ 1,339		
	\$ 133,304	\$ 82,798					\$ 216,102	\$ 106,713	\$ 92,711	\$ 167,037	
Total Revenues	\$ 6,407,525	\$ 1,252,398	\$ 121,147				\$ 7,781,070	\$ 10,427,607	\$ 7,608,448	\$ 10,167,495	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,145,557	\$ 10,812	\$ 71,381				\$ 2,227,750	\$ 5,258,548	\$ 2,225,643	\$ 5,079,413	
Temp Help	\$ 19,216						\$ 19,216	\$ 35,385	\$ 18,210	\$ 53,511	
Overtime	\$ 179						\$ 179	\$ 8,000	\$ 5,669	\$ 5,000	
Staff Benefits	\$ 1,464,023		\$ 30,615				\$ 1,494,638	\$ 3,139,284	\$ 1,453,135	\$ 3,090,871	
	\$ 3,628,974	\$ 10,812	\$ 101,996				\$ 3,741,782	\$ 8,441,217	\$ 3,702,656	\$ 8,228,795	
Operating Expenses and Equipment											
General Expense	\$ 106,494	\$ 2,430	\$ 11				\$ 108,935	\$ 457,076	\$ 354,312	\$ 495,628	
Printing	\$ 10,453						\$ 10,453	\$ 15,550	\$ 12,314	\$ 14,050	
Telecommunications	\$ 16,410						\$ 16,410	\$ 43,120	\$ 17,563	\$ 35,487	
Postage	\$ 24,378						\$ 24,378	\$ 75,890	\$ 47,671	\$ 64,348	
Insurance	\$ 5,270						\$ 5,270	\$ 5,306	\$ 4,477	\$ 4,883	
In-State Travel	\$ 7,779		\$ 5,629				\$ 13,408	\$ 24,097	\$ 6,149	\$ 10,000	
Out-of-State Travel											
Training	\$ 14,179		\$ 1,400				\$ 15,579	\$ 23,350	\$ 3,999	\$ 4,950	
Security Services	\$ 23,108		\$ 1,514				\$ 24,622	\$ 193,000	\$ 16,061	\$ 166,993	
Facility Operations	\$ 15,512		\$ 826				\$ 16,338	\$ 43,450	\$ 15,573	\$ 39,600	
Utilities											
Contracted Services	\$ 557,149		\$ 23,034				\$ 580,183	\$ 1,247,940	\$ 591,787	\$ 1,286,495	
Consulting and Professional Services	\$ 8,125						\$ 8,125	\$ 6,000	\$ 10,195	\$ 10,648	
Information Technology	\$ 266,196						\$ 266,196	\$ 239,086	\$ 518,165	\$ 236,210	
Major Equipment											
Other Items of Expense	\$ 3						\$ 3		\$ 11	\$ 4,000	
	\$ 1,055,055	\$ 2,430	\$ 32,415				\$ 1,089,899	\$ 2,373,865	\$ 1,598,278	\$ 2,373,292	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 32,934						\$ 32,934	\$ 45,514	\$ 23,236	\$ 45,431	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (9,669)		\$ 9,669				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 19,877						\$ 19,877		\$ 5,264		
	\$ 43,142		\$ 9,669				\$ 52,811	\$ 45,514	\$ 28,500	\$ 45,431	
Total Expenditures	\$ 4,727,171	\$ 13,242	\$ 144,080				\$ 4,884,492	\$ 10,860,596	\$ 5,329,434	\$ 10,647,518	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,680,354	\$ 1,239,157	\$ (22,933)				\$ 2,896,578	\$ (432,989)	\$ 2,279,014	\$ (480,023)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 366,114	\$ 148,460	\$ 0				\$ 514,574	\$ 514,574	\$ 495,860	\$ 495,860	
Ending Balance (Deficit)	\$ 2,046,468	\$ 1,387,617	\$ (22,933)				\$ 3,411,152	\$ 81,585	\$ 2,774,874	\$ 15,837	

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

For the month ended December										
Fiscal Year 2023/24									2022/23	
	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	\$ 1,430,214	\$ 235,072				\$ 59	\$ 1,665,345	\$ 3,265,900	\$ 1,662,510	\$ 3,455,088
Traffic & Other Infractions										
Other Criminal Cases										
Civil	\$ 176,574	\$ 14,055			\$ 13,090		\$ 203,719	\$ 537,449	\$ 192,214	\$ 208,796
Family & Children Services	\$ 14,331	\$ 1,633					\$ 15,963		\$ 29,199	
Probate, Guardianship & Mental Health Services		\$ 48,540					\$ 48,540	\$ 95,600	\$ 51,300	\$ 95,600
Juvenile Dependency Services		\$ 359,000					\$ 359,000	\$ 729,831	\$ 382,542	\$ 778,671
Juvenile Delinquency Services										
Other Court Operations	\$ 1,204,834	\$ 181,772				\$ 2,363	\$ 1,388,969	\$ 2,455,939	\$ 1,816,247	\$ 2,677,172
Court Interpreters	\$ 25,312	\$ 16,944				\$ 17,455	\$ 59,712	\$ 136,703	\$ 51,906	\$ 158,629
Jury Services	\$ 72,347	\$ 39,936	\$ 32,934				\$ 145,217	\$ 346,867	\$ 158,857	\$ 233,942
Security		\$ 25,134					\$ 25,134	\$ 196,900	\$ 18,383	\$ 171,881
Trial Court Operations Program	\$ 2,923,612	\$ 922,086	\$ 32,934		\$ 13,090	\$ 19,877	\$ 3,911,599	\$ 7,765,189	\$ 4,363,157	\$ 7,779,779
Enhanced Collections									\$ 2,600	\$ 9,303
Other Non-Court Operations										
Non-Court Operations Program									\$ 2,600	\$ 9,303
Executive Office	\$ 108,598	\$ 11,661				\$ 0	\$ 120,260	\$ 207,827	\$ 144,842	\$ 267,170
Fiscal Services	\$ 216,046	\$ 21,216					\$ 237,262	\$ 434,812	\$ 171,924	\$ 302,009
Human Resources	\$ 223,339	\$ 27,771					\$ 251,110	\$ 1,209,364	\$ 308,777	\$ 1,185,358
Business & Facilities Services	\$ 68,024	\$ 24,629			\$ (13,090)		\$ 79,563	\$ 267,075	\$ 44,405	\$ 263,174
Information Technology	\$ 202,162	\$ 82,537					\$ 284,699	\$ 976,329	\$ 293,728	\$ 840,725
Court Administration Program	\$ 818,170	\$ 167,814			\$ (13,090)	\$ 0	\$ 972,894	\$ 3,095,407	\$ 963,677	\$ 2,858,436
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,741,782	\$ 1,089,899	\$ 32,934		\$ 0	\$ 19,877	\$ 4,884,492	\$ 10,860,596	\$ 5,329,434	\$ 10,647,518