

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



Date

Humboldt

Court

FY 2020-21 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Humboldt

Court

FY 2020-21 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Humboldt

Court

FY 2020-21 Q2

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)	83.20	76	77		

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 December									
Fiscal Year 2020/21									
	Governmental Funds						Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			
		Non-Grant	Grant						
ASSETS									
Operations	\$ (206,863)	\$ 115,540	\$ 45,720				\$ 23,018	\$ (22,585)	\$ 153,528
Payroll	\$ (6,973)						\$ 0	\$ (6,973)	\$ (482)
Jury									
Revolving	\$ 21,600							\$ 21,600	\$ 10,100
Other									
Distribution							\$ 0	\$ 0	\$ (195)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (48,339)	\$ (48,339)	\$ (16,104)
Credit Card									
Cash on Hand	\$ 2,800							\$ 2,800	\$ 2,800
Cash with County	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									\$ 0
Cash Equivalents	\$ 2,752,148						\$ 1,074,665	\$ 3,826,813	\$ 4,381,810
Total Cash and Cash Equivalents	\$ 2,562,711	\$ 115,540	\$ 45,720				\$ 1,049,345	\$ 3,773,316	\$ 4,531,456
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ (148)							\$ (148)	\$ (118)
Civil Jury Fees									\$ 0
Trust	\$ 573							\$ 573	\$ 573
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 19,188	\$ 1,707	\$ 147,696					\$ 168,591	\$ 367,272
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0						\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 2,100
Distribution Due To/From							\$ 3	\$ 3	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 18	\$ 0						\$ 18	\$ 871
Total Receivables	\$ 19,630	\$ 1,707	\$ 147,696				\$ 3	\$ 168,036	\$ 370,697
Prepaid Expenses - General	\$ 512							\$ 512	\$ 491
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 512							\$ 512	\$ 491
Other Assets									
Total Other Assets									
Total Assets	\$ 2,582,853	\$ 117,247	\$ 193,416				\$ 1,049,348	\$ 3,942,864	\$ 4,902,644
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 77,691	\$ 0	\$ 0				\$ 0	\$ 77,691	\$ 103,820
Due to Other Funds	\$ 3	\$ 0					\$ 18	\$ 21	\$ 55,209
Due to Other Courts									\$ 0
Due to State									\$ 0
TC145 Liability							\$ 134,944	\$ 134,944	\$ 98,986
Due to Other Governments	\$ 263,077	\$ 0	\$ 0					\$ 263,077	\$ 36,008
AB145 Due to Other Government Agency							\$ 111,890	\$ 111,890	\$ 97,396
Due to Other Public Agencies	\$ 0							\$ 0	\$ 0
Sales and Use Tax									\$ 0
Interest							\$ 23	\$ 23	\$ 779
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 340,771	\$ 0	\$ 0				\$ 246,875	\$ 587,646	\$ 392,197
Civil							\$ 238,289	\$ 238,289	\$ 184,286
Criminal							\$ 526,818	\$ 526,818	\$ 241,787
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the JCC									\$ 0
Trust Interest Payable							\$ 15,273	\$ 15,273	\$ 14,209
Miscellaneous Trust									
Total Trust Deposits							\$ 780,380	\$ 780,380	\$ 440,263
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 68,822	\$ 0						\$ 68,822	\$ 68,934
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 61,098							\$ 61,098	\$ 128,138
Payroll Clearing	\$ (124)							\$ (124)	\$ 0
Total Payroll Liabilities	\$ 129,795	\$ 0						\$ (129,795)	\$ 197,072
Revenue Collected in Advance	\$ 2,034,724		\$ 193,416					\$ 2,228,140	\$ 1,334,239
Liabilities For Deposits	\$ 21,910						\$ 16,568	\$ 38,477	\$ 20,567
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 5,525	\$ 5,525	\$ 3,086
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 0	\$ 0	\$ 0
Total Other Liabilities	\$ 2,056,634		\$ 193,416				\$ 22,093	\$ 2,272,142	\$ 1,357,892
Total Liabilities	\$ 2,527,200	\$ 0	\$ 193,416				\$ 1,049,348	\$ 3,769,964	\$ 2,387,424
Total Fund Balance	\$ 55,653	\$ 117,247	\$ 0				\$ 0	\$ 172,900	\$ 2,515,220
Total Liabilities and Fund Balance	\$ 2,582,853	\$ 117,247	\$ 193,416				\$ 1,049,348	\$ 3,942,864	\$ 4,902,644

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 2020/21											
2019/20											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,506,076	\$ 17,027					\$ 3,523,103	\$ 7,073,041	\$ 3,572,330	\$ 7,318,763	
Improvement and Modernization Fund	\$ 18,687						\$ 18,687	\$ 611,189	\$ 894,285	\$ 1,231,635	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 25,969						\$ 25,969	\$ 188,815	\$ 90,035	\$ 171,326	
Civil Coordination Reimbursement (0150091)	\$ 321,169						\$ 321,169	\$ 946,075	\$ 559,763	\$ 858,584	
MOU Reimbursements (0150010 and General)	\$ 73,084						\$ 73,084	\$ 73,084	\$ 73,084	\$ 73,084	
Other Miscellaneous											
	\$ 3,944,966	\$ 17,027					\$ 3,962,013	\$ 8,892,204	\$ 5,189,497	\$ 9,653,372	
Grants											
AB 1058 Commissioner/Facilitator			\$ 138,885				\$ 138,885	\$ 190,688	\$ 144,286	\$ 252,840	
Other Judicial Council Grants			\$ 58,359				\$ 58,359	\$ 220,569	\$ 1,162,950	\$ 1,190,005	
Non-Judicial Council Grants											
			\$ 197,244				\$ 197,244	\$ 411,257	\$ 1,307,216	\$ 1,442,945	
Other Financing Sources											
Interest Income	\$ 4,067	\$ 398					\$ 4,466	\$ 5,080	\$ 21,855	\$ 48,410	
Investment Income											
Donations											
Local Fees	\$ 66,432	\$ (51,469)					\$ 14,963	\$ 57,022	\$ 19,385	\$ 53,510	
Non-Fee Revenues	\$ 19,667						\$ 19,667	\$ 20,000		\$ 86,721	
Enhanced Collections		\$ 6,037					\$ 6,037	\$ 8,397	\$ 5,041	\$ 13,080	
Escheatment									\$ 13,695	\$ 14,538	
Prior Year Revenue	\$ 474						\$ 474		\$ 26,723		
County Program - Restricted		\$ 254					\$ 254	\$ 1,571	\$ 1,097	\$ 2,890	
Reimbursement Other	\$ 2,732	\$ 0					\$ 2,732	\$ 10,134	\$ 0	\$ 15,085	
Sale of Fixed Assets	\$ 13,655	\$ 0					\$ 13,655		\$ 9,294	\$ 621	
Other Miscellaneous											
	\$ 107,028	\$ (44,779)					\$ 62,249	\$ 102,204	\$ 97,072	\$ 234,855	
Total Revenues	\$ 4,052,015	\$ (27,752)	\$ 197,244				\$ 4,221,507	\$ 9,405,865	\$ 6,593,785	\$ 11,331,172	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,054,331	\$ 10,853	\$ 88,528				\$ 2,153,713	\$ 4,501,546	\$ 1,967,330	\$ 4,636,220	
Temp Help	\$ 9,818						\$ 9,818	\$ 9,226		\$ 9,226	
Overtime	\$ 4,412						\$ 4,412	\$ 5,000	\$ 19,295	\$ 5,000	
Staff Benefits	\$ 1,314,133	\$ 1,449	\$ 45,542				\$ 1,361,125	\$ 2,527,503	\$ 1,267,736	\$ 2,642,174	
	\$ 3,382,695	\$ 12,303	\$ 134,071				\$ 3,529,068	\$ 7,034,049	\$ 3,263,588	\$ 7,283,394	
Operating Expenses and Equipment											
General Expense	\$ 117,141	\$ 2,184	\$ 25,428				\$ 144,752	\$ 265,025	\$ 157,434	\$ 293,329	
Printing	\$ 8,665						\$ 8,665	\$ 19,598	\$ 6,188	\$ 26,299	
Telecommunications	\$ 18,444		\$ 222				\$ 18,667	\$ 41,571	\$ 15,374	\$ 41,571	
Postage	\$ 37,973	\$ 1,367					\$ 39,340	\$ 69,500	\$ 34,672	\$ 98,100	
Insurance	\$ 3,752						\$ 3,752	\$ 4,022	\$ 3,145	\$ 2,600	
In-State Travel	\$ 0						\$ 0	\$ 13,642	\$ 17,375	\$ 50,793	
Out-of-State Travel									\$ 807		
Training	\$ 998						\$ 998	\$ 18,050	\$ 4,848	\$ 42,450	
Security Services	\$ 62,665		\$ 4,106				\$ 66,772	\$ 162,570	\$ 69,236	\$ 161,116	
Facility Operations	\$ 17,569		\$ 1,175				\$ 18,744	\$ 38,600	\$ 13,319	\$ 36,901	
Utilities											
Contracted Services	\$ 448,113	\$ 394	\$ 0				\$ 448,508	\$ 1,203,216	\$ 528,630	\$ 2,155,675	
Consulting and Professional Services	\$ 4,235						\$ 4,235	\$ 11,815	\$ 3,915	\$ 9,800	
Information Technology	\$ 225,823		\$ 6,500				\$ 232,323	\$ 725,209	\$ 138,563	\$ 1,162,125	
Major Equipment								\$ 40,000			
Other Items of Expense	\$ 27	\$ 0					\$ 27	\$ 17,894	\$ 844	\$ 1,032	
	\$ 943,406	\$ 3,945	\$ 37,431				\$ 984,782	\$ 2,630,812	\$ 994,348	\$ 4,101,791	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 10,669						\$ 10,669	\$ 92,161	\$ 21,406	\$ 92,161	
Judgments, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (92,038)	\$ 728	\$ 25,743				\$ (66,567)	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 64,974						\$ 64,974	\$ 65,567	\$ (2,655)		
	\$ (16,395)	\$ 728	\$ 25,743				\$ (10,075)	\$ (157,728)	\$ (18,750)	\$ 92,161	
Total Expenditures	\$ 4,309,705	\$ 16,975	\$ 197,244				\$ 4,523,925	\$ 9,822,589	\$ 4,276,686	\$ 11,477,348	
Excess (Deficit) of Revenues Over Expenditures	\$ (257,690)	\$ (44,728)	\$ 0				\$ (302,418)	\$ (416,924)	\$ 2,317,099	\$ (146,174)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 313,343	\$ 161,975	\$ 0				\$ 0	\$ 475,318	\$ 475,318	\$ 198,122	
Ending Balance (Deficit)	\$ 55,653	\$ 117,247	\$ 0				\$ 0	\$ (58,394)	\$ 2,515,220	\$ 51,948	

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

For the month ended December										
Fiscal Year 2020/21								2019/20		
	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	\$ 1,363,436	\$ 217,523				\$ 173	\$ 1,581,132	\$ 2,940,883	\$ 1,356,155	\$ 3,914,225
Traffic & Other Infractions										
Other Criminal Cases										
Civil	\$ 145,322	\$ 7,151			\$ 17,469		\$ 169,942	\$ 210,418	\$ 167,041	\$ 161,082
Family & Children Services	\$ 5,356	\$ 918					\$ 6,274	\$ 27,500	\$ 11,815	\$ 41,826
Probate, Guardianship & Mental Health Services		\$ 45,417					\$ 45,417	\$ 115,400	\$ 44,281	\$ 132,100
Juvenile Dependency Services		\$ 288,656					\$ 288,656	\$ 665,891	\$ 301,511	\$ 618,058
Juvenile Delinquency Services							\$ 26,023	\$ 26,023		\$ 26,023
Other Court Operations	\$ 1,209,803	\$ 133,760			\$ (66,271)	\$ 65,367	\$ 1,342,660	\$ 2,380,620	\$ 1,392,476	\$ 2,492,930
Court Interpreters	\$ 9,675	\$ 17,792					\$ 27,467	\$ 193,620	\$ 67,972	\$ 241,540
Jury Services	\$ 80,920	\$ 51,058	\$ 10,669			\$ (168)	\$ 142,478	\$ 304,190	\$ 149,620	\$ 298,517
Security		\$ 67,284					\$ 67,284	\$ 170,345	\$ 69,984	\$ 167,867
Trial Court Operations Program	\$ 2,814,511	\$ 829,559	\$ 10,669		\$ (48,801)	\$ 65,373	\$ 3,671,310	\$ 7,034,890	\$ 3,551,854	\$ 8,094,169
Enhanced Collections	\$ 3,573	\$ 1,989			\$ 703		\$ 6,265	\$ 8,515	\$ 5,019	\$ 13,228
Other Non-Court Operations										
Non-Court Operations Program	\$ 3,573	\$ 1,989			\$ 703		\$ 6,265	\$ 8,515	\$ 5,019	\$ 13,228
Executive Office	\$ 109,054	\$ 14,436					\$ 123,490	\$ 224,011	\$ 109,746	\$ 226,142
Fiscal Services	\$ 186,598	\$ 21,532				\$ (399)	\$ 207,731	\$ 314,551	\$ 212,992	\$ 397,726
Human Resources	\$ 140,138	\$ 16,590					\$ 156,728	\$ 918,935	\$ 123,875	\$ 964,077
Business & Facilities Services	\$ 113,755	\$ 26,913			\$ (17,469)		\$ 123,199	\$ 218,322	\$ 86,071	\$ 261,251
Information Technology	\$ 161,440	\$ 73,763					\$ 235,203	\$ 1,103,365	\$ 167,129	\$ 1,520,753
Court Administration Program	\$ 710,984	\$ 153,234			\$ (17,469)	\$ (399)	\$ 846,350	\$ 2,779,184	\$ 719,813	\$ 3,369,950
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,529,068	\$ 984,782	\$ 10,669		\$ (65,567)	\$ 64,974	\$ 4,523,925	\$ 9,822,589	\$ 4,276,686	\$ 11,477,346