

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

04/21/2022

Date

Humboldt

Court

2021-Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Humboldt

Court

2021-Q3

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Humboldt

Court
2021-Q3

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)	80.9	75	76	75	

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 March									
Fiscal Year 2021/22									2020/21
	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	\$ (801,281)	\$ 921,000	\$ (96,272)				\$ 20,754	\$ 44,201	\$ 58,508
Payroll	\$ (6,555)							\$ (6,555)	\$ (2)
Jury									
Revolving	\$ 20,000							\$ 20,000	\$ 21,100
Other									
Distribution							\$ 1,476	\$ 1,476	\$ (1,103)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (57,104)	\$ (57,104)	\$ (171,139)
Credit Card									
Cash on Hand	\$ 2,800							\$ 2,800	\$ 3,300
Cash with County									\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 2,842,832						\$ 734,278	\$ 3,577,110	\$ 3,505,569
Total Cash and Cash Equivalents	\$ 2,057,796	\$ 921,000	\$ (96,272)				\$ 699,404	\$ 3,581,928	\$ 3,416,224
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue								\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0							
Dishonored Checks									
Due From Employee	\$ (246)							\$ (246)	\$ 140
Civil Jury Fees									
Trust	\$ 573							\$ 573	\$ 573
Due From Other Funds	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 9,297	\$ 507	\$ 91,411					\$ 101,214	\$ 49,485
Due From Other Courts									
Due From State	\$ 0	\$ 0						\$ 0	\$ 0
Trust Due To/From							\$ 386	\$ 386	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 1,600
Civil Filing Fee Due To/From									
General Due To/From	\$ 103							\$ 103	\$ 0
Total Receivables	\$ 9,727	\$ 507	\$ 91,411				\$ 386	\$ 102,030	\$ 51,798
Prepaid Expenses - General	\$ 2,733							\$ 2,733	\$ 1,018
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 2,733							\$ 2,733	\$ 1,018
Other Assets									
Total Other Assets									
Total Assets	\$ 2,070,266	\$ 921,507	\$ (4,862)				\$ 699,790	\$ 3,686,691	\$ 3,469,039
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 42,062	\$ 0	\$ 0				\$ 983	\$ 43,045	\$ 79,671
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 489	\$ 489	\$ 27,680
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 132,666	\$ 132,666	\$ 142,535
Due to Other Governments	\$ 37,798	\$ 0	\$ 0					\$ 37,798	\$ 264,616
AB145 Due to Other Government Agency							\$ 138,154	\$ 138,154	\$ 152,767
Due to Other Public Agencies									\$ 0
Sales and Use Tax									
Interest							\$ 59	\$ 59	\$ 23
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 79,860	\$ 0	\$ 0				\$ 272,351	\$ 352,211	\$ 667,291
Civil							\$ 150,549	\$ 150,549	\$ 75,283
Criminal							\$ 236,234	\$ 236,234	\$ 630,269
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 12,246	\$ 12,246	\$ 12,539
Miscellaneous Trust									
Total Trust Deposits							\$ 399,031	\$ 399,031	\$ 718,080
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 95,895	\$ 0						\$ 95,895	\$ 68,258
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 144,282							\$ 144,282	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ (124)
Total Payroll Liabilities	\$ 240,177	\$ 0	\$ 0					\$ 240,177	\$ 68,134
Revenue Collected In Advance	\$ 545,020		\$ 0					\$ 545,020	\$ 843,969
Liabilities For Deposits	\$ 23,399						\$ 28,100	\$ 51,499	\$ 39,348
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 309	\$ 309	\$ 2,795
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ 568,419		\$ 0				\$ 28,409	\$ 596,828	\$ 886,112
Total Liabilities	\$ 888,458	\$ 0	\$ 0				\$ 699,790	\$ 1,588,246	\$ 2,339,627
Total Fund Balance	\$ 1,181,800	\$ 921,507	\$ (4,862)					\$ 2,098,445	\$ 1,129,412
Total Liabilities and Fund Balance	\$ 2,070,266	\$ 921,507	\$ (4,862)				\$ 699,790	\$ 3,686,691	\$ 3,469,039

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 March											
Fiscal Year 2021/22											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2020/21	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
Slate Financing Sources											
Trial Court Trust Fund	\$ 6,350,133	\$ 29,616					\$ 6,379,749	\$ 8,135,249	\$ 6,047,016	\$ 7,073,041	
Improvement and Modernization Fund	\$ 16,928						\$ 16,928	\$ 414,457	\$ 18,687	\$ 611,189	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 214,990						\$ 214,990	\$ 140,169	\$ 182,397	\$ 188,815	
Civil Coordination Reimbursement (0150091)	\$ 896,913						\$ 896,913	\$ 959,921	\$ 584,348	\$ 946,075	
MOU Reimbursements (0150010 and General)	\$ 73,084	\$ 849,203					\$ 922,287	\$ 73,084	\$ 73,084	\$ 73,084	
Other Miscellaneous											
	\$ 7,552,049	\$ 878,819					\$ 8,430,867	\$ 9,722,690	\$ 6,905,532	\$ 8,892,204	
Grants											
AB 1058 Commissioner/Facilitator			\$ 182,573				\$ 182,573	\$ 199,929	\$ 169,645	\$ 190,688	
Other Judicial Council Grants			\$ 22,808				\$ 22,808	\$ 70,819	\$ 142,904	\$ 220,569	
Non-Judicial Council Grants			\$ 4,323				\$ 4,323	\$ 34,901			
			\$ 209,704				\$ 209,704	\$ 305,649	\$ 312,549	\$ 411,257	
Other Financing Sources											
Interest Income	\$ 2,664	\$ 320					\$ 2,985	\$ 5,080	\$ 8,964	\$ 5,080	
Investment Income											
Donations											
Local Fees	\$ 11,512	\$ 22,503					\$ 34,016	\$ 58,320	\$ (26,900)	\$ 57,022	
Non-Fee Revenues	\$ 20,154						\$ 20,154	\$ 20,154	\$ 19,667	\$ 20,000	
Enhanced Collections		\$ 5,456					\$ 5,456	\$ 15,829	\$ 8,997	\$ 8,397	
Escheatment											
Prior Year Revenue	\$ 3,994		\$ 0				\$ 3,994		\$ 59,573		
County Program - Restricted		\$ 368					\$ 368	\$ 1,596	\$ 420	\$ 1,571	
Reimbursement Other	\$ 3,168						\$ 3,168	\$ 9,651	\$ 17,863	\$ 10,134	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,561						\$ 1,561		\$ 603		
	\$ 43,053	\$ 28,648	\$ 0				\$ 71,701	\$ 110,630	\$ 89,187	\$ 102,204	
Total Revenues	\$ 7,595,102	\$ 907,468	\$ 209,704				\$ 8,712,272	\$ 10,138,159	\$ 7,307,268	\$ 9,405,665	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,111,820	\$ 25,702	\$ 103,485				\$ 3,241,007	\$ 5,053,300	\$ 3,129,934	\$ 4,501,546	
Temp Help	\$ 28,800						\$ 28,800		\$ 24,058		
Overtime	\$ 9,006						\$ 9,006	\$ 5,000	\$ 4,902	\$ 5,000	
Staff Benefits	\$ 1,998,505	\$ 1,085	\$ 48,977				\$ 2,048,567	\$ 2,744,523	\$ 1,962,751	\$ 2,527,503	
	\$ 5,148,130	\$ 26,787	\$ 152,462				\$ 5,327,379	\$ 7,802,823	\$ 5,121,645	\$ 7,034,049	
Operating Expenses and Equipment											
General Expense	\$ 171,176	\$ 3,785	\$ 10,450				\$ 185,411	\$ 317,945	\$ 195,753	\$ 265,025	
Printing	\$ 12,353						\$ 12,353	\$ 10,739	\$ 9,442	\$ 19,598	
Telecommunications	\$ 26,962						\$ 26,962	\$ 37,958	\$ 29,571	\$ 41,571	
Postage	\$ 60,725	\$ 1,695					\$ 62,421	\$ 76,900	\$ 47,914	\$ 69,500	
Insurance	\$ 4,069						\$ 4,069	\$ 4,503	\$ 3,752	\$ 4,022	
In-State Travel	\$ 64						\$ 64	\$ 10,900	\$ 0	\$ 13,642	
Out-of-State Travel											
Training	\$ 1,623						\$ 1,623	\$ 2,700	\$ 548	\$ 18,050	
Security Services	\$ 88,096		\$ 5,773				\$ 93,869	\$ 179,029	\$ 95,378	\$ 162,570	
Facility Operations	\$ 27,197		\$ 1,736				\$ 28,933	\$ 40,181	\$ 26,684	\$ 38,600	
Utilities											
Contracted Services	\$ 828,016	\$ 539	\$ 15,749				\$ 845,204	\$ 1,244,097	\$ 662,202	\$ 1,203,216	
Consulting and Professional Services	\$ 6,768						\$ 6,768	\$ 11,515	\$ 5,411	\$ 11,816	
Information Technology	\$ 212,860						\$ 212,860	\$ 631,990	\$ 245,065	\$ 725,209	
Major Equipment	\$ 46,443						\$ 46,443	\$ 15,119		\$ 40,000	
Other Items of Expense	\$ 101						\$ 101	\$ 4,000	\$ 27	\$ 17,994	
	\$ 1,487,353	\$ 6,020	\$ 33,707				\$ 1,527,079	\$ 2,587,576	\$ 1,521,748	\$ 2,630,812	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 49,793						\$ 49,793	\$ 62,949	\$ 10,376	\$ 92,161	
Judgements, Settlements and Claims	\$ 29,000						\$ 29,000				
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (28,920)	\$ 523	\$ 28,397				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 9,760						\$ 9,760		\$ (594)	\$ 65,567	
	\$ 59,632	\$ 523	\$ 28,397				\$ 88,553	\$ 62,949	\$ 9,782	\$ 157,728	
Total Expenditures	\$ 6,695,115	\$ 33,330	\$ 214,566				\$ 6,943,011	\$ 10,453,348	\$ 6,653,174	\$ 9,822,589	
Excess (Deficit) of Revenues Over Expenditures	\$ 899,987	\$ 874,136	\$ (4,862)				\$ 1,769,261	\$ (314,189)	\$ 654,094	\$ (416,924)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 281,813	\$ 47,371	\$ 0				\$ 329,184	\$ 329,184	\$ 475,318	\$ 475,318	
Ending Balance (Deficit)	\$ 1,181,800	\$ 921,507	\$ (4,862)				\$ 2,098,445	\$ 14,995	\$ 1,129,412	\$ 58,394	

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

	For the month ended March									
	Fiscal Year 2021/22							2020/21		
	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	\$ 1,984,675	\$ 286,863				\$ 313	\$ 2,271,851	\$ 3,211,254	\$ 2,302,447	\$ 2,940,883
Traffic & Other Infractions										
Other Criminal Cases										
Civil	\$ 226,609	\$ 6,665			\$ 29,770		\$ 263,044	\$ 178,615	\$ 248,083	\$ 210,418
Family & Children Services	\$ 9,410	\$ 9,483					\$ 18,893	\$ 25,000	\$ 22,663	\$ 27,500
Probate, Guardianship & Mental Health Services		\$ 58,946					\$ 58,946	\$ 112,200	\$ 72,097	\$ 115,400
Juvenile Dependency Services		\$ 532,281					\$ 532,281	\$ 670,552	\$ 476,761	\$ 665,891
Juvenile Delinquency Services										\$ 26,023
Other Court Operations	\$ 1,879,153	\$ 159,180			\$ (523)	\$ 201	\$ 2,038,011	\$ 2,570,360	\$ 2,007,789	\$ 2,380,620
Court Interpreters	\$ 28,889	\$ 43,907				\$ 7,660	\$ 80,457	\$ 142,644	\$ 103,718	\$ 193,620
Jury Services	\$ 144,303	\$ 75,322	\$ 49,793				\$ 269,418	\$ 299,735	\$ 174,688	\$ 304,190
Security		\$ 131,422					\$ 131,422	\$ 183,317	\$ 95,890	\$ 170,345
Trial Court Operations Program	\$ 4,273,040	\$ 1,304,069	\$ 49,793		\$ 29,246	\$ 8,174	\$ 5,664,322	\$ 7,393,677	\$ 5,504,136	\$ 7,034,890
Enhanced Collections	\$ 2,698	\$ 2,321			\$ 523		\$ 5,543	\$ 15,913	\$ 9,207	\$ 8,515
Other Non-Court Operations										
Non-Court Operations Program	\$ 2,698	\$ 2,321			\$ 523		\$ 5,543	\$ 15,913	\$ 9,207	\$ 8,515
Executive Office	\$ 202,367	\$ 12,073					\$ 214,440	\$ 237,121	\$ 180,728	\$ 224,011
Fiscal Services	\$ 238,534	\$ 30,374					\$ 268,908	\$ 344,355	\$ 266,418	\$ 314,551
Human Resources	\$ 319,116	\$ 20,582	\$ 29,000			\$ 488	\$ 369,186	\$ 1,117,962	\$ 228,367	\$ 918,935
Business & Facilities Services	\$ 38,466	\$ 42,646			\$ (29,770)	\$ 1,098	\$ 52,441	\$ 229,595	\$ 135,954	\$ 218,322
Information Technology	\$ 253,158	\$ 115,013					\$ 368,171	\$ 1,114,724	\$ 328,363	\$ 1,103,365
Court Administration Program	\$ 1,051,641	\$ 220,689	\$ 29,000		\$ (29,770)	\$ 1,586	\$ 1,273,146	\$ 3,043,758	\$ 1,139,832	\$ 2,779,184
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,327,379	\$ 1,527,079	\$ 78,793		\$ 0	\$ 9,760	\$ 6,943,011	\$ 10,453,348	\$ 6,653,174	\$ 9,822,589