

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

10/31/2022

Date

Humboldt

Court

2022 - Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Humboldt

Court

2022 - Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Humboldt

Court

2022 - Q1

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)	82.9	69.65			

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: September									
Fiscal Year 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	\$ (1,118,187)	\$ 1,252,127	\$ (116,263)				\$ 21,354	\$ 39,031	\$ (172,825)
Payroll	\$ 0							\$ 0	\$ (6,262)
Jury									
Revolving	\$ 19,000							\$ 19,000	\$ 21,539
Other									
Distribution							\$ 0	\$ 0	\$ (403)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (20,264)	\$ (20,264)	\$ (24,269)
Credit Card									
Cash on Hand	\$ 2,800							\$ 2,800	\$ 3,300
Cash with County									
Cash Outside of the JCC							\$ 1,000	\$ 1,000	\$ 0
Cash Equivalents	\$ 3,916,037						\$ 1,279,579	\$ 5,194,616	\$ 3,945,524
Total Cash and Cash Equivalents	\$ 2,818,650	\$ 1,252,127	\$ (116,263)				\$ 1,281,669	\$ 5,236,183	\$ 3,766,604
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ (36)							\$ (36)	\$ (25)
Civil Jury Fees									
Trust	\$ 573							\$ 573	\$ 573
Due From Other Funds	\$ 1,000		\$ 0				\$ 0	\$ 1,000	\$ 0
Due From Other Governments	\$ 1,980	\$ 886	\$ 28,519					\$ 31,384	\$ 122,318
Due From Other Courts									
Due From State	\$ 4,630	\$ 0	\$ 90,231					\$ 94,861	\$ 0
Trust Due To/From							\$ 6,536	\$ 6,536	\$ 289
Distribution Due To/From							\$ 57	\$ 57	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 1,728							\$ 1,728	\$ 0
Total Receivables	\$ 9,874	\$ 886	\$ 118,750				\$ 6,593	\$ 136,102	\$ 123,164
Prepaid Expenses - General	\$ 512							\$ 512	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 512							\$ 512	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,829,037	\$ 1,253,012	\$ 2,487				\$ 1,288,262	\$ 5,372,798	\$ 3,889,758
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,045	\$ 0	\$ 0				\$ 0	\$ 1,045	\$ 30,735
Due to Other Funds	\$ 57	\$ 0	\$ 0				\$ 9,264	\$ 9,320	\$ 289
Due to Other Courts									
Due to State	\$ 322,490	\$ 301,074	\$ 0				\$ 514,948	\$ 1,138,512	\$ 26,668
TC145 Liability							\$ 115,014	\$ 115,014	\$ 176,409
Due to Other Governments	\$ 38,129	\$ 0	\$ 10,235					\$ 48,364	\$ 37,347
AB145 Due to Other Government Agency	\$ 5,948						\$ 95,936	\$ 101,884	\$ 123,786
Due to Other Public Agencies									\$ 0
Sales and Use Tax									
Interest							\$ 2,305	\$ 2,305	\$ 5
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 367,669	\$ 301,074	\$ 10,235				\$ 737,467	\$ 1,416,445	\$ 395,239
Civil							\$ 150,009	\$ 150,009	\$ 188,279
Criminal							\$ 289,110	\$ 289,110	\$ 678,535
Unreconciled - Civil and Criminal									
Trust Hold Outside of the JCC									
Trust Interest Payable							\$ 13,477	\$ 13,477	\$ 12,277
Miscellaneous Trust									
Total Trust Deposits							\$ 452,596	\$ 452,596	\$ 879,092
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 89,073	\$ 0						\$ 89,073	\$ 71,429
Deferred Compensation Payable	\$ (10)							\$ (10)	\$ 0
Deductions Payable	\$ 78,115							\$ 78,115	\$ 72,141
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 167,179	\$ 0	\$ 0					\$ 167,179	\$ 143,570
Revenue Collected in Advance	\$ 4,591	\$ 0	\$ 0					\$ 4,591	\$ 653,934
Liabilities For Deposits	\$ 24,202						\$ 19,373	\$ 43,575	\$ 39,953
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 78,826	\$ 78,826	\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 28,793	\$ 0	\$ 0				\$ 98,199	\$ 126,992	\$ 693,887
Total Liabilities	\$ 683,640	\$ 301,074	\$ 10,235				\$ 1,288,262	\$ 2,163,211	\$ 2,111,787
Total Fund Balance	\$ 2,265,397	\$ 951,938	\$ (7,748)					\$ 3,209,587	\$ 1,777,971
Total Liabilities and Fund Balance	\$ 2,829,037	\$ 1,253,012	\$ 2,487				\$ 1,288,262	\$ 5,372,798	\$ 3,889,758

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 September											
Fiscal Year 2022/23											
2021/22											
	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	\$ 3,755,349	\$ 4,163					\$ 3,759,512		\$ 3,298,870	\$ 8,135,249	
Improvement and Modernization Fund									\$ 414,457		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 55,177						\$ 55,177		\$ 71,663	\$ 140,169	
Civil Coordination Reimbursement (0150091)	\$ 256,243						\$ 256,243		\$ 211,748	\$ 959,921	
MOU Reimbursements (0150010 and General)		\$ 849,068					\$ 849,068			\$ 73,084	
Other Miscellaneous											
	\$ 4,066,769	\$ 853,231					\$ 4,919,999		\$ 3,582,281	\$ 9,722,880	
Grants											
AB 1058 Commissioner/Facilitator			\$ 58,241				\$ 58,241		\$ 61,168	\$ 189,929	
Other Judicial Council Grants									\$ 2,098	\$ 70,819	
Non-Judicial Council Grants									\$ 1,439	\$ 34,901	
			\$ 58,241				\$ 58,241		\$ 64,706	\$ 305,649	
Other Financing Sources											
Interest Income	\$ 12,325	\$ 3,822					\$ 16,147		\$ 24	\$ 5,080	
Investment Income											
Donations											
Local Fees	\$ 0	\$ 3,634					\$ 3,634		\$ 11,013	\$ 58,320	
Non-Fee Revenues									\$ 20,154	\$ 20,154	
Enhanced Collections		\$ 1,780					\$ 1,780		\$ 1,734	\$ 15,829	
Escheatment											
Prior Year Revenue	\$ 5,318						\$ 5,318		\$ 6,277		
County Program - Restricted		\$ 182					\$ 182		\$ 110	\$ 1,596	
Reimbursement Other	\$ 0						\$ 0		\$ 300	\$ 9,651	
Sale of Fixed Assets											
Other Miscellaneous	\$ 130						\$ 130		\$ 154		
	\$ 17,774	\$ 9,417					\$ 27,191		\$ 39,764	\$ 110,630	
Total Revenues	\$ 4,084,543	\$ 862,648	\$ 58,241				\$ 5,005,432		\$ 3,686,752	\$ 10,139,159	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 953,418	\$ 4,385	\$ 32,740				\$ 990,543		\$ 956,900	\$ 5,053,300	
Temp Help	\$ 7,981						\$ 7,981		\$ 8,699		
Overtime	\$ 952						\$ 952		\$ 2,915	\$ 5,000	
Staff Benefits	\$ 735,433	\$ 449	\$ 16,823				\$ 752,706		\$ 686,107	\$ 2,744,523	
	\$ 1,697,764	\$ 4,834	\$ 49,564				\$ 1,752,161		\$ 1,654,621	\$ 7,802,823	
Operating Expenses and Equipment											
General Expense	\$ 183,392	\$ 931					\$ 184,323		\$ 68,186	\$ 317,945	
Printing	\$ 457						\$ 457		\$ 210	\$ 10,739	
Telecommunications	\$ 8,105						\$ 8,105		\$ 8,004	\$ 37,958	
Postage	\$ 22,641	\$ 500					\$ 23,141		\$ 27,640	\$ 76,900	
Insurance										\$ 4,503	
In-State Travel	\$ 1,225						\$ 1,225			\$ 10,900	
Out-of-State Travel											
Training	\$ 2,307						\$ 2,307		\$ 800	\$ 2,700	
Security Services	\$ 0		\$ 0				\$ 0		\$ 30,690	\$ 179,029	
Facility Operations	\$ 8,778		\$ 581				\$ 9,359		\$ 7,447	\$ 40,181	
Utilities											
Contracted Services	\$ 271,157	\$ 108	\$ 7,934				\$ 279,199		\$ 240,300	\$ 1,244,097	
Consulting and Professional Services	\$ 3,460						\$ 3,460		\$ 4,110	\$ 11,515	
Information Technology	\$ 17,277						\$ 17,277		\$ 144,541	\$ 631,990	
Major Equipment										\$ 15,119	
Other Items of Expense	\$ 1						\$ 1		\$ 4,000		
	\$ 518,800	\$ 1,539	\$ 8,515				\$ 528,854		\$ 529,928	\$ 2,587,576	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 8,143						\$ 8,143		\$ 16,840	\$ 62,949	
Judgements, Settlements and Claims									\$ 29,000		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (8,004)	\$ 161	\$ 7,843				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 2,479		\$ 68				\$ 2,547		\$ 7,575		
	\$ 2,619	\$ 161	\$ 7,911				\$ 10,690		\$ 53,415	\$ 62,949	
Total Expenditures	\$ 2,219,183	\$ 6,533	\$ 65,989				\$ 2,291,705		\$ 2,237,964	\$ 10,453,348	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,865,360	\$ 856,115	\$ (7,748)				\$ 2,713,727		\$ 1,448,787	\$ (314,189)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 400,037	\$ 95,823	\$ 0				\$ 495,860	\$ 495,860	\$ 329,184	\$ 329,184	
Ending Balance (Deficit)	\$ 2,265,397	\$ 951,938	\$ (7,748)				\$ 3,209,587	\$ 495,860	\$ 1,777,971	\$ 14,995	

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

For the month ended September										
Fiscal Year 2022/23								2021/22		
	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	\$ 666,172	\$ 55,508					\$ 721,679		\$ 750,348	\$ 3,211,254
Traffic & Other Infractions										
Other Criminal Cases										
Civil	\$ 74,697	\$ 679			\$ 7,036		\$ 82,413		\$ 79,407	\$ 178,615
Family & Children Services	\$ 6,018	\$ 7,819					\$ 13,837		\$ 4,594	\$ 25,000
Probate, Guardianship & Mental Health Services		\$ 23,920					\$ 23,920		\$ 14,223	\$ 112,200
Juvenile Dependency Services		\$ 190,168				\$ 7	\$ 190,174		\$ 170,467	\$ 670,552
Juvenile Delinquency Services										
Other Court Operations	\$ 549,586	\$ 184,460			\$ (161)	\$ (4)	\$ 733,880		\$ 604,901	\$ 2,570,360
Court Interpreters	\$ 9,779	\$ 9,680				\$ 700	\$ 20,159		\$ 25,435	\$ 142,644
Jury Services	\$ 37,025	\$ 23,913	\$ 8,143				\$ 69,081		\$ 101,088	\$ 299,735
Security		\$ 512				\$ 1,810	\$ 2,322		\$ 34,877	\$ 183,317
Trial Court Operations Program	\$ 1,343,276	\$ 496,658	\$ 8,143		\$ 6,876	\$ 2,512	\$ 1,857,465		\$ 1,785,341	\$ 7,393,677
Enhanced Collections	\$ 1,011	\$ 615			\$ 161		\$ 1,787		\$ 1,795	\$ 15,913
Other Non-Court Operations										
Non-Court Operations Program	\$ 1,011	\$ 615			\$ 161		\$ 1,787		\$ 1,795	\$ 15,913
Executive Office	\$ 60,608	\$ 3,873					\$ 64,481		\$ 62,378	\$ 237,121
Fiscal Services	\$ 64,201	\$ 5,169				\$ 35	\$ 69,404		\$ 86,230	\$ 344,355
Human Resources	\$ 183,045	\$ 757					\$ 183,801		\$ 186,665	\$ 1,117,962
Business & Facilities Services	\$ 15,024	\$ 6,049			\$ (7,036)		\$ 14,037		\$ 3,619	\$ 229,595
Information Technology	\$ 84,996	\$ 15,733					\$ 100,728		\$ 111,937	\$ 1,114,724
Court Administration Program	\$ 407,874	\$ 31,580			\$ (7,036)	\$ 35	\$ 432,453		\$ 450,829	\$ 3,043,758
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,752,161	\$ 528,854	\$ 8,143		\$ 0	\$ 2,547	\$ 2,291,705		\$ 2,237,964	\$ 10,453,348