

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

5/1/23  
\_\_\_\_\_  
Date

Humboldt  
\_\_\_\_\_  
Court

2022-23 Q3  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Humboldt

Court

2022-23 Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Humboldt

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Court

2022-23 Q3

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	82.9	69.65	69.65	70.78	

<sup>1</sup> 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 March									
Fiscal Year 2022/23									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (1,202,730)	\$ 1,299,926	\$ (129,447)				\$ 8,956	\$ (23,304)	\$ 44,201
Payroll	\$ (1,472)							\$ (1,472)	\$ (6,555)
Jury									
Revolving	\$ 19,000							\$ 19,000	\$ 20,000
Other									
Distribution							\$ 0	\$ 0	\$ 1,476
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (33,361)	\$ (33,361)	\$ (57,104)
Credit Card									
Cash on Hand	\$ 2,800							\$ 2,800	\$ 2,800
Cash with County									
Cash Outside of the JCC							\$ 1,000	\$ 1,000	\$ 0
Cash Equivalents	\$ 2,621,947						\$ 814,706	\$ 3,436,653	\$ 3,577,110
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,439,536</b>	<b>\$ 1,299,926</b>	<b>\$ (129,447)</b>				<b>\$ 791,302</b>	<b>\$ 3,401,317</b>	<b>\$ 3,581,928</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ (36)							\$ (36)	\$ (246)
Civil Jury Fees									
Trust	\$ 573							\$ 573	\$ 573
Due From Other Funds	\$ 1,000	\$ 0	\$ 0				\$ 0	\$ 1,000	\$ 0
Due From Other Governments	\$ 4,024	\$ 0	\$ 28,959					\$ 32,982	\$ 101,214
Due From Other Courts									
Due From State	\$ 10,437	\$ 0	\$ 74,688					\$ 85,120	\$ 0
Trust Due To/From							\$ 240	\$ 240	\$ 386
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 1,783							\$ 1,783	\$ 103
<b>Total Receivables</b>	<b>\$ 17,757</b>	<b>\$ 0</b>	<b>\$ 103,642</b>				<b>\$ 240</b>	<b>\$ 121,639</b>	<b>\$ 102,030</b>
Prepaid Expenses - General	\$ 2,450							\$ 2,450	\$ 2,733
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 2,450</b>							<b>\$ 2,450</b>	<b>\$ 2,733</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,459,743</b>	<b>\$ 1,299,926</b>	<b>\$ (25,805)</b>				<b>\$ 791,542</b>	<b>\$ 3,525,406</b>	<b>\$ 3,686,691</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 43,045
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 3,003	\$ 3,003	\$ 489
Due to Other Courts									
Due to State	\$ 13,016	\$ 301,074	\$ 0				\$ 214,948	\$ 529,038	\$ 0
TC146 Liability							\$ 121,942	\$ 121,942	\$ 132,666
Due to Other Governments	\$ 36,485	\$ 0	\$ 0					\$ 36,485	\$ 37,798
AB146 Due to Other Government Agency	\$ 0						\$ 115,006	\$ 115,006	\$ 138,154
Due to Other Public Agencies									\$ 0
Sales and Use Tax									
Interest							\$ 2,871	\$ 2,871	\$ 59
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 49,500</b>	<b>\$ 301,074</b>	<b>\$ 0</b>				<b>\$ 458,669</b>	<b>\$ 809,244</b>	<b>\$ 352,211</b>
Civil									
Criminal							\$ 52,173	\$ 52,173	\$ 150,549
Unreconciled - Civil and Criminal							\$ 244,056	\$ 244,056	\$ 238,234
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 14,469	\$ 14,469	\$ 12,246
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 310,698</b>	<b>\$ 310,698</b>	<b>\$ 399,031</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 97,923	\$ 0						\$ 97,923	\$ 95,895
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 78,115							\$ 78,115	\$ 144,282
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 176,039</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 176,039</b>	<b>\$ 240,177</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 645,020
Liabilities For Deposits	\$ 25,474						\$ 21,524	\$ 46,998	\$ 61,499
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 850	\$ 850	\$ 309
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 25,474</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 22,174</b>	<b>\$ 47,649</b>	<b>\$ 596,028</b>
<b>Total Liabilities</b>	<b>\$ 251,012</b>	<b>\$ 301,074</b>	<b>\$ 0</b>				<b>\$ 791,542</b>	<b>\$ 1,349,628</b>	<b>\$ 1,588,246</b>
<b>Total Fund Balance</b>	<b>\$ 1,208,731</b>	<b>\$ 998,852</b>	<b>\$ (25,805)</b>					<b>\$ 2,181,770</b>	<b>\$ 2,098,445</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,459,743</b>	<b>\$ 1,299,926</b>	<b>\$ (25,805)</b>				<b>\$ 791,542</b>	<b>\$ 3,525,406</b>	<b>\$ 3,686,691</b>

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 2022/23											
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 6,563,068	\$ 29,141						\$ 6,592,209	\$ 8,341,790	\$ 6,379,749	\$ 8,135,249
Improvement and Modernization Fund	\$ 300,000							\$ 300,000	\$ 16,928	\$ 16,928	\$ 414,457
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 165,713							\$ 165,713	\$ 156,749	\$ 214,990	\$ 140,169
Civil Coordination Reimbursement (0150081)											
MOJ Reimbursements (0150010 and General)	\$ 902,034							\$ 902,034	\$ 983,669	\$ 896,913	\$ 959,921
Other Miscellaneous	\$ 73,094	\$ 849,068						\$ 922,152	\$ 177,350	\$ 922,267	\$ 73,084
	\$ 8,003,898	\$ 878,209						\$ 8,882,108	\$ 9,676,496	\$ 8,430,867	\$ 9,722,880
Grants											
AB 1058 Commissioner/Facilitator			\$ 176,083					\$ 176,083	\$ 249,153	\$ 182,573	\$ 199,929
Other Judicial Council Grants			\$ 20,536					\$ 20,535	\$ 74,819	\$ 22,808	\$ 70,819
Non-Judicial Council Grants			\$ 440					\$ 440		\$ 4,323	\$ 34,901
			\$ 197,057					\$ 197,057	\$ 323,972	\$ 209,704	\$ 305,649
Other Financing Sources											
Interest Income	\$ 70,073	\$ 27,812						\$ 97,885	\$ 9,060	\$ 2,985	\$ 5,080
Investment Income											
Donations											
Local Fees	\$ 87	\$ 13,537						\$ 13,604	\$ 31,440	\$ 34,016	\$ 58,320
Non-Fee Revenues	\$ 20,839							\$ 20,839	\$ 20,154	\$ 20,154	\$ 20,154
Enhanced Collections		\$ 2,665						\$ 2,665	\$ 10,139	\$ 5,456	\$ 15,829
Escheatment											
Prior Year Revenue	\$ (6,692)	\$ 760	\$ 67					\$ (5,865)	\$ 95,314	\$ 3,994	
County Program - Restricted		\$ 788						\$ 788	\$ 930	\$ 398	\$ 1,596
Reimbursement Other	\$ 887							\$ 887		\$ 3,188	\$ 9,651
Sale of Fixed Assets											
Other Miscellaneous	\$ 6,040							\$ 6,040		\$ 1,561	
	\$ 91,194	\$ 45,663	\$ 67					\$ 136,824	\$ 167,037	\$ 71,701	\$ 110,830
<b>Total Revenues</b>	<b>\$ 8,095,091</b>	<b>\$ 923,771</b>	<b>\$ 197,125</b>					<b>\$ 9,216,987</b>	<b>\$ 10,167,496</b>	<b>\$ 8,712,272</b>	<b>\$ 10,139,159</b>
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 3,127,868	\$ 15,281	\$ 102,033					\$ 3,244,979	\$ 5,079,413	\$ 3,241,007	\$ 5,053,300
Temp Help	\$ 25,838							\$ 25,836	\$ 53,511	\$ 28,800	
Overtime	\$ 6,990							\$ 5,890	\$ 5,000	\$ 9,006	\$ 5,000
Staff Benefits	\$ 2,094,808	\$ 512	\$ 47,767					\$ 2,143,087	\$ 3,090,871	\$ 2,048,587	\$ 2,744,523
	\$ 5,254,200	\$ 15,792	\$ 149,801					\$ 6,419,793	\$ 8,228,795	\$ 5,327,379	\$ 7,802,823
Operating Expenses and Equipment											
General Expense	\$ 426,026	\$ 3,452	\$ 15,857					\$ 447,334	\$ 495,628	\$ 185,411	\$ 317,945
Printing	\$ 13,089							\$ 13,089	\$ 14,050	\$ 12,353	\$ 10,739
Telecommunications	\$ 26,994							\$ 26,994	\$ 55,487	\$ 26,962	\$ 37,958
Postage	\$ 61,464	\$ 1,027						\$ 62,491	\$ 64,348	\$ 62,421	\$ 76,900
Insurance	\$ 4,477							\$ 4,477	\$ 4,883	\$ 4,069	\$ 4,503
In-State Travel	\$ 8,985							\$ 8,985	\$ 10,000	\$ 64	\$ 10,900
Out-of-State Travel											
Training	\$ 5,143							\$ 5,143	\$ 4,950	\$ 1,623	\$ 2,700
Security Services	\$ 67,743		\$ 4,439					\$ 72,182	\$ 166,993	\$ 93,869	\$ 179,029
Facility Operations	\$ 20,644		\$ 2,223					\$ 22,867	\$ 39,600	\$ 28,933	\$ 40,181
Utilities											
Contracted Services	\$ 841,653	\$ 266	\$ 26,916					\$ 868,855	\$ 1,286,495	\$ 845,204	\$ 1,244,097
Consulting and Professional Services	\$ 13,470							\$ 13,470	\$ 10,648	\$ 6,768	\$ 11,515
Information Technology	\$ 526,387							\$ 526,387	\$ 238,210	\$ 212,660	\$ 631,990
Major Equipment										\$ 46,443	\$ 15,119
Other Items of Expense	\$ 13							\$ 13	\$ 4,000	\$ 101	\$ 4,000
	\$ 2,018,088	\$ 4,765	\$ 49,435					\$ 2,027,287	\$ 2,373,292	\$ 1,527,079	\$ 2,597,576
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 38,043							\$ 38,043	\$ 45,431	\$ 49,793	\$ 62,949
Judgements, Settlements and Claims										\$ 29,000	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (23,813)	\$ 185	\$ 23,827					\$ 0	\$ 0	\$ 760	\$ 0
Prior Year Expense Adjustment	\$ (122)		\$ 68					\$ (64)		\$ 9,760	
	\$ 14,109	\$ 185	\$ 23,895					\$ 37,889	\$ 45,431	\$ 88,553	\$ 62,949
<b>Total Expenditures</b>	<b>\$ 7,286,397</b>	<b>\$ 20,743</b>	<b>\$ 222,930</b>					<b>\$ 7,530,070</b>	<b>\$ 10,647,518</b>	<b>\$ 8,943,011</b>	<b>\$ 10,453,348</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 808,695	\$ 903,028	\$ (25,806)					\$ 1,685,918	\$ (480,023)	\$ 1,769,261	\$ (314,189)
Operating Transfers In (Out)	\$ 0	\$ 0	\$ 0					\$ 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)	\$ 4,208,731	\$ 998,852	\$ (25,806)					\$ 2,101,778	\$ 116,032	\$ 2,099,445	\$ 14,995

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

For the month ended March										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,052,820	\$ 352,696				\$ 15	\$ 2,405,531	\$ 3,455,088	\$ 2,271,851	\$ 3,211,254
Traffic & Other Infractions										
Other Criminal Cases										
Civil	\$ 248,650	\$ 9,311			\$ 25,954	\$ 157	\$ 284,071	\$ 208,796	\$ 263,044	\$ 178,615
Family & Children Services	\$ 20,387	\$ 17,576					\$ 37,963		\$ 18,893	\$ 25,000
Probate, Guardianship & Mental Health Services		\$ 60,560					\$ 60,560	\$ 95,600	\$ 58,946	\$ 112,200
Juvenile Dependency Services		\$ 589,563				\$ 7	\$ 589,569	\$ 778,671	\$ 532,281	\$ 670,552
Juvenile Delinquency Services										
Other Court Operations	\$ 1,820,749	\$ 616,639			\$ (185)	\$ 129	\$ 2,437,332	\$ 2,677,172	\$ 2,038,011	\$ 2,570,360
Court Interpreters	\$ 33,049	\$ 36,883				\$ 700	\$ 70,632	\$ 158,629	\$ 80,457	\$ 142,644
Jury Services	\$ 116,383	\$ 80,423	\$ 38,043			\$ (26)	\$ 234,822	\$ 233,942	\$ 269,418	\$ 299,735
Security		\$ 72,694				\$ 1,810	\$ 74,504	\$ 171,881	\$ 131,422	\$ 183,317
Trial Court Operations Program	\$ 4,292,037	\$ 1,836,343	\$ 38,043		\$ 25,769	\$ 2,791	\$ 6,194,983	\$ 7,779,779	\$ 5,664,322	\$ 7,393,677
Enhanced Collections	\$ 1,166	\$ 1,300			\$ 185		\$ 2,652	\$ 9,303	\$ 5,543	\$ 15,913
Other Non-Court Operations										
Non-Court Operations Program	\$ 1,166	\$ 1,300			\$ 185		\$ 2,652	\$ 9,303	\$ 5,543	\$ 15,913
Executive Office	\$ 222,728	\$ 16,162					\$ 238,890	\$ 267,170	\$ 214,440	\$ 237,121
Fiscal Services	\$ 225,790	\$ 26,592				\$ 36	\$ 252,418	\$ 302,009	\$ 268,908	\$ 344,355
Human Resources	\$ 336,707	\$ 43,586				\$ 978	\$ 381,271	\$ 1,185,358	\$ 369,186	\$ 1,117,962
Business & Facilities Services	\$ 58,891	\$ 38,303			\$ (25,954)	\$ 1,459	\$ 72,699	\$ 263,174	\$ 52,441	\$ 229,595
Information Technology	\$ 282,474	\$ 110,001				\$ (5,318)	\$ 387,156	\$ 840,725	\$ 368,171	\$ 1,114,724
Court Administration Program	\$ 1,126,589	\$ 234,644			\$ (25,954)	\$ (2,845)	\$ 1,332,435	\$ 2,858,436	\$ 1,273,146	\$ 3,043,758
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 5,419,793</b>	<b>\$ 2,072,287</b>	<b>\$ 38,043</b>		<b>\$ 0</b>	<b>\$ (54)</b>	<b>\$ 7,530,070</b>	<b>\$ 10,647,518</b>	<b>\$ 6,943,011</b>	<b>\$ 10,453,348</b>