

**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

1/30/23  
Date

Humboldt

\_\_\_\_\_  
Court

2022 - 23 Q2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Humboldt

Court

2022 - 23 Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Humboldt

Court

2022 - 23 Q2

Fiscal Year and Ending Quarter

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

<sup>1</sup> 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							2021/22	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2022/23									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
		Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ (1,163,499)	\$ 1,275,866	\$ (133,720)				\$ 8,963	\$ (12,390)	\$ 53,872	
Payroll	\$ (3,929)							\$ (3,929)	\$ (8,068)	
Jury										
Revolving	\$ 19,000							\$ 19,000	\$ 22,039	
Other										
Distribution								\$ 0	\$ 0	
Civil Filing Fees								\$ 0	\$ 0	
Trust								\$ (25,910)	\$ (15,739)	
Credit Card										
Cash on Hand	\$ 2,800							\$ 2,800	\$ 2,800	
Cash with County										
Cash Outside of the JCC								\$ 1,000	\$ 0	
Cash Equivalents	\$ 3,268,667							\$ 829,048	\$ 3,809,102	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,123,039</b>	<b>\$ 1,275,866</b>	<b>\$ (133,720)</b>				<b>\$ 813,101</b>	<b>\$ 4,078,285</b>	<b>\$ 3,864,007</b>	
Short-Term Investment										
Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 20							\$ 20	\$ (226)	
Civil Jury Fees										
Trust	\$ 573							\$ 573	\$ 573	
Due From Other Funds	\$ 1,000	\$ 0	\$ 0					\$ 1,000	\$ 0	
Due From Other Governments	\$ 9,274	\$ 161	\$ 28,729					\$ 38,164	\$ 157,269	
Due From Other Courts										
Due From State	\$ 9,741	\$ 0	\$ 92,138					\$ 101,879	\$ 0	
Trust Due To/From								\$ 2,552	\$ 3,167	
Distribution Due To/From								\$ 29	\$ 1,800	
Civil Filing Fee Due To/From								\$ 19	\$ 0	
General Due To/From	\$ 2,729							\$ 2,729	\$ 780	
<b>Total Receivables</b>	<b>\$ 23,336</b>	<b>\$ 161</b>	<b>\$ 120,867</b>				<b>\$ 2,599</b>	<b>\$ 146,963</b>	<b>\$ 163,162</b>	
Prepaid Expenses - General	\$ 512							\$ 512	\$ 0	
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>	<b>\$ 512</b>							<b>\$ 512</b>	<b>\$ 0</b>	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 2,146,886</b>	<b>\$ 1,276,027</b>	<b>\$ (12,854)</b>				<b>\$ 815,701</b>	<b>\$ 4,225,760</b>	<b>\$ 4,027,169</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 78,307	\$ 0	\$ 0					\$ 78,307	\$ 85,432	
Due to Other Funds	\$ 48	\$ 0	\$ 0					\$ 6,281	\$ 5,546	
Due to Other Courts										
Due to State	\$ 13,015	\$ 301,074	\$ 0					\$ 214,948	\$ 0	
TC145 Liability								\$ 105,313	\$ 134,353	
Due to Other Governments	\$ 36,864	\$ 0	\$ 0					\$ 36,864	\$ 47,323	
AB145 Due to Other Government Agency	\$ 5,948							\$ 101,129	\$ 107,354	
Due to Other Public Agencies									\$ 0	
Sales and Use Tax										
Interest								\$ 2,418	\$ 3	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 134,181</b>	<b>\$ 301,074</b>	<b>\$ 0</b>					<b>\$ 430,088</b>	<b>\$ 380,011</b>	
Civil								\$ 50,030	\$ 176,692	
Criminal								\$ 240,165	\$ 218,290	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable								\$ 13,354	\$ 12,281	
Miscellaneous Trust										
<b>Total Trust Deposits</b>								<b>\$ 303,549</b>	<b>\$ 407,262</b>	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 92,078	\$ 0						\$ 92,078	\$ 96,753	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 78,115							\$ 78,115	\$ 0	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 170,194</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 170,194</b>	<b>\$ 96,753</b>	
Revenue Collected in Advance	\$ 4,591	\$ 0	\$ 0					\$ 4,591	\$ 618,676	
Liabilities For Deposits	\$ 25,146							\$ 20,024	\$ 39,949	
Jury Fees - Non-Interest								\$ 62,039	\$ 82,834	
Fees - Partial Payment & Overpayment								\$ 0	\$ 0	
Uncleared Collections	\$ 0							\$ 0	\$ 0	
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 29,737</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 82,063</b>	<b>\$ 741,259</b>	
<b>Total Liabilities</b>	<b>\$ 334,111</b>	<b>\$ 301,074</b>	<b>\$ 0</b>					<b>\$ 815,701</b>	<b>\$ 1,625,286</b>	
<b>Total Fund Balance</b>	<b>\$ 1,812,775</b>	<b>\$ 974,953</b>	<b>\$ (12,854)</b>					<b>\$ 2,774,874</b>	<b>\$ 2,401,883</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,146,886</b>	<b>\$ 1,276,027</b>	<b>\$ (12,854)</b>					<b>\$ 815,701</b>	<b>\$ 4,027,169</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 December											
Fiscal Year 2022/23										2021/22	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 5,380,967	\$ 16,627					\$ 6,397,594	\$ 8,341,790	\$ 4,954,387	\$ 8,135,249	
Improvement and Modernization Fund	\$ 300,000						\$ 300,000	\$ 16,928		\$ 414,457	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 110,445						\$ 110,445	\$ 156,749	\$ 143,327	\$ 140,169	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 651,593						\$ 651,593	\$ 983,669	\$ 815,078	\$ 959,921	
Other Miscellaneous	\$ 73,084	\$ 849,068					\$ 922,152	\$ 177,350	\$ 922,287	\$ 73,084	
	\$ 6,516,089	\$ 865,695					\$ 7,381,784	\$ 9,676,486	\$ 6,535,076	\$ 9,722,860	
Grants											
AB 1058 Commissioner/Facilitator			\$ 129,183				\$ 129,183	\$ 249,153	\$ 126,429	\$ 199,929	
Other Judicial Council Grants			\$ 4,660				\$ 4,660	\$ 74,819	\$ 16,766	\$ 70,819	
Non-Judicial Council Grants			\$ 210				\$ 210		\$ 3,584	\$ 34,901	
			\$ 133,953				\$ 133,953	\$ 323,972	\$ 146,780	\$ 305,649	
Other Financing Sources											
Interest Income	\$ 42,958	\$ 15,659					\$ 58,617	\$ 9,060	\$ 1,243	\$ 5,080	
Investment Income											
Donations											
Local Fees	\$ 0	\$ 9,068					\$ 9,068	\$ 31,440	\$ 24,369	\$ 58,320	
Non-Fee Revenues	\$ 20,839						\$ 20,839	\$ 20,154	\$ 20,154	\$ 20,154	
Enhanced Collections		\$ 2,551					\$ 2,551	\$ 10,139	\$ 3,864	\$ 15,829	
Escheatment											
Prior Year Revenue	\$ (292)		\$ 67				\$ (224)	\$ 95,314	\$ 6,276		
County Program - Restricted		\$ 522					\$ 522	\$ 930	\$ 248	\$ 1,596	
Reimbursement Other	\$ 0						\$ 0		\$ 300	\$ 9,651	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,339						\$ 1,339		\$ 1,497		
	\$ 64,844	\$ 27,800	\$ 67				\$ 92,711	\$ 167,037	\$ 67,951	\$ 110,630	
<b>Total Revenues</b>	<b>\$ 6,580,933</b>	<b>\$ 893,494</b>	<b>\$ 134,021</b>				<b>\$ 7,606,446</b>	<b>\$ 10,167,495</b>	<b>\$ 6,738,807</b>	<b>\$ 10,139,169</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,141,078	\$ 10,336	\$ 74,229				\$ 2,226,643	\$ 5,079,413	\$ 2,197,167	\$ 5,053,300	
Temp Help	\$ 18,210						\$ 18,210	\$ 53,511	\$ 21,697		
Overtime	\$ 5,869						\$ 5,869	\$ 5,000	\$ 7,344	\$ 5,000	
Staff Benefits	\$ 1,416,862	\$ 512	\$ 35,761				\$ 1,453,135	\$ 3,090,871	\$ 1,351,235	\$ 2,744,523	
	\$ 3,581,819	\$ 10,848	\$ 109,990				\$ 3,702,656	\$ 8,228,795	\$ 3,577,443	\$ 7,802,823	
Operating Expenses and Equipment											
General Expense	\$ 351,981	\$ 2,132	\$ 199				\$ 354,312	\$ 495,628	\$ 126,621	\$ 317,945	
Printing	\$ 12,314						\$ 12,314	\$ 14,050	\$ 11,211	\$ 10,739	
Telecommunications	\$ 17,583						\$ 17,583	\$ 35,487	\$ 16,998	\$ 37,958	
Postage	\$ 46,732	\$ 939					\$ 47,671	\$ 64,348	\$ 32,607	\$ 76,900	
Insurance	\$ 4,477						\$ 4,477	\$ 4,883	\$ 4,069	\$ 4,503	
In-State Travel	\$ 6,149						\$ 6,149	\$ 10,000		\$ 10,900	
Out-of-State Travel											
Training	\$ 3,999						\$ 3,999	\$ 4,950	\$ 1,394	\$ 2,700	
Security Services	\$ 15,073		\$ 988				\$ 16,061	\$ 166,993	\$ 68,680	\$ 179,029	
Facility Operations	\$ 13,925		\$ 1,648				\$ 15,573	\$ 39,600	\$ 17,468	\$ 40,181	
Utilities											
Contracted Services	\$ 574,877	\$ 261	\$ 16,649				\$ 591,787	\$ 1,286,495	\$ 548,011	\$ 1,244,097	
Consulting and Professional Services	\$ 10,195						\$ 10,195	\$ 10,648	\$ 6,605	\$ 11,515	
Information Technology	\$ 518,165						\$ 518,165	\$ 236,210	\$ 164,647	\$ 631,990	
Major Equipment									\$ 15,143	\$ 15,119	
Other Items of Expense	\$ 11						\$ 11	\$ 4,000	\$ 100	\$ 4,000	
	\$ 1,675,463	\$ 3,332	\$ 19,483				\$ 1,598,278	\$ 2,373,292	\$ 1,013,555	\$ 2,587,676	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 23,236						\$ 23,236	\$ 45,431	\$ 36,350	\$ 62,949	
Judgements, Settlements and Claims									\$ 29,000		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (17,519)	\$ 185	\$ 17,333				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 5,196		\$ 68				\$ 5,264		\$ 9,760		
	\$ 10,913	\$ 185	\$ 17,401				\$ 26,600	\$ 45,431	\$ 75,110	\$ 62,949	
<b>Total Expenditures</b>	<b>\$ 6,168,194</b>	<b>\$ 14,365</b>	<b>\$ 146,875</b>				<b>\$ 5,329,434</b>	<b>\$ 10,847,518</b>	<b>\$ 4,666,108</b>	<b>\$ 10,453,348</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 1,412,739</b>	<b>\$ 879,129</b>	<b>\$ (12,854)</b>				<b>\$ 2,277,014</b>	<b>\$ (480,023)</b>	<b>\$ 2,072,699</b>	<b>\$ (314,189)</b>	
Operating Transfers In (Out)	\$ 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)	\$ 1,812,776	\$ 974,953	\$ (12,854)				\$ 2,774,874	\$ 16,837	\$ 2,401,883	\$ 14,995	

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

	For the month ended December									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,404,672	\$ 257,823				\$ 15	\$ 1,662,510	\$ 3,455,088	\$ 1,556,254	\$ 3,211,254
Traffic & Other Infractions										
Other Criminal Cases										
Civil	\$ 168,387	\$ 7,362			\$ 16,308	\$ 157	\$ 192,214	\$ 208,796	\$ 175,992	\$ 178,615
Family & Children Services	\$ 13,405	\$ 15,795					\$ 29,199	\$ 10,744	\$ 25,000	\$ 25,000
Probate, Guardianship & Mental Health Services		\$ 51,300					\$ 51,300	\$ 95,600	\$ 37,666	\$ 112,200
Juvenile Dependency Services		\$ 382,535				\$ 7	\$ 382,542	\$ 778,671	\$ 348,336	\$ 670,552
Juvenile Delinquency Services										
Other Court Operations	\$ 1,232,931	\$ 583,372			\$ (185)	\$ 129	\$ 1,816,247	\$ 2,677,172	\$ 1,346,865	\$ 2,570,360
Court Interpreters	\$ 23,398	\$ 27,808				\$ 700	\$ 51,906	\$ 158,629	\$ 52,612	\$ 142,644
Jury Services	\$ 81,346	\$ 54,302	\$ 23,236			\$ (26)	\$ 158,857	\$ 233,942	\$ 185,923	\$ 299,735
Security		\$ 16,573				\$ 1,810	\$ 18,383	\$ 171,881	\$ 74,933	\$ 183,317
Trial Court Operations Program	\$ 2,924,139	\$ 1,396,869	\$ 23,236		\$ 16,122	\$ 2,791	\$ 4,363,157	\$ 7,779,779	\$ 3,789,325	\$ 7,393,677
Enhanced Collections	\$ 1,166	\$ 1,249			\$ 185		\$ 2,600	\$ 9,303	\$ 3,940	\$ 15,913
Other Non-Court Operations										
Non-Court Operations Program	\$ 1,166	\$ 1,249			\$ 185		\$ 2,600	\$ 9,303	\$ 3,940	\$ 15,913
Executive Office	\$ 131,097	\$ 13,744					\$ 144,842	\$ 267,170	\$ 145,509	\$ 237,121
Fiscal Services	\$ 152,383	\$ 19,505				\$ 36	\$ 171,924	\$ 302,009	\$ 184,643	\$ 344,355
Human Resources	\$ 269,177	\$ 38,621				\$ 978	\$ 308,777	\$ 1,185,358	\$ 284,125	\$ 1,117,962
Business & Facilities Services	\$ 32,977	\$ 26,277			\$ (16,308)	\$ 1,459	\$ 44,405	\$ 263,174	\$ 26,532	\$ 229,595
Information Technology	\$ 191,716	\$ 102,012					\$ 293,728	\$ 840,725	\$ 232,034	\$ 1,114,724
Court Administration Program	\$ 777,351	\$ 200,160			\$ (16,308)	\$ 2,473	\$ 963,677	\$ 2,858,436	\$ 872,843	\$ 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>\$ 3,702,656</b>	<b>\$ 1,598,278</b>	<b>\$ 23,236</b>		<b>\$ 0</b>	<b>\$ 5,264</b>	<b>\$ 5,329,434</b>	<b>\$ 10,647,518</b>	<b>\$ 4,666,108</b>	<b>\$ 10,453,348</b>