

## 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

\_\_\_\_\_  
FY2020-21 4th Qtr

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Humboldt

Court

FY2020-21 4th Qtr

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Humboldt

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Court

FY2020-21 4th Qtr

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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)	83.2	76	77	77	73

<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 June									
Fiscal Year 2020/21								2019/20	
	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						
<b>ASSETS</b>									
Operations	\$ (50,336)	\$ 44,480	\$ 79,580				\$ 19,299	\$ 93,023	\$ 61,561
Payroll	\$ (1,123)							\$ (1,123)	\$ (13,036)
Jury									
Revolving	\$ 22,039							\$ 22,039	\$ 21,600
Other									
Distribution							\$ (659)	\$ (659)	\$ 27,670
Civil Filing Fees							\$ 0	\$ 0	\$ 23,089
Trust							\$ (15,822)	\$ (15,822)	\$ (16,391)
Credit Card									
Cash on Hand	\$ 2,800							\$ 2,800	\$ 2,800
Cash with County	\$ 0						\$ 0	\$ 0	
Cash Outside of the JCC			\$ 0					\$ 0	\$ 0
Cash Equivalents	\$ 1,387,369						\$ 1,083,836	\$ 2,471,206	\$ 2,121,167
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,360,760</b>	<b>\$ 44,480</b>	<b>\$ 79,580</b>				<b>\$ 1,086,655</b>	<b>\$ 2,571,465</b>	<b>\$ 2,230,440</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 1,374	\$ 104						\$ 1,478	\$ 5,831
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 12,506							\$ 12,506	\$ 739
Civil Jury Fees									\$ 0
Trust	\$ 973							\$ 670	\$ 670
Due From Other Funds	\$ 31,098						\$ 0	\$ 31,098	\$ 1,139
Due From Other Governments	\$ 53,142	\$ 4,412	\$ 66,256					\$ 123,809	\$ 138,434
Due From Other Courts									\$ 0
Due From State	\$ 262,782	\$ 8,830						\$ 261,612	\$ 194,746
Trust Due To/From							\$ 0	\$ 0	\$ 2,266
Distribution Due To/From							\$ 0	\$ 0	\$ 3
Civil Filing Fee Due To/From									
General Due To/From	\$ 258	\$ 0						\$ 258	\$ 18
<b>Total Receivables</b>	<b>\$ 354,729</b>	<b>\$ 13,346</b>	<b>\$ 66,256</b>				<b>\$ 0</b>	<b>\$ 434,331</b>	<b>\$ 343,933</b>
Prepaid Expenses - General	\$ 25,381							\$ 25,381	\$ 43,662
Salary and Travel Advances									\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 25,381</b>							<b>\$ 25,381</b>	<b>\$ 43,662</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,740,860</b>	<b>\$ 67,825</b>	<b>\$ 145,837</b>				<b>\$ 1,086,655</b>	<b>\$ 3,031,177</b>	<b>\$ 2,618,034</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 18,282	\$ 84	\$ 1,004					\$ 79,370	\$ 150,150
Accounts Payable - General	\$ 1,005	\$ 0	\$ 0				\$ 0	\$ 1,005	\$ 54,475
Due to Other Funds	\$ 0	\$ 10,246	\$ 23,849				\$ 258	\$ 34,353	\$ 3,612
Due to Other Courts									
Due to State	\$ 41,525		\$ 106,722					\$ 140,247	\$ 0
TO145 Liability							\$ 184,398	\$ 184,398	\$ 89,398
Due to Other Governments	\$ 264,371	\$ 0	\$ 8,273					\$ 272,644	\$ 289,419
AB145 Due to Other Government Agency							\$ 147,545	\$ 147,545	\$ 80,823
Due to Other Public Agencies	\$ 0							\$ 0	\$ 0
Sales and Use Tax									\$ 0
Interest							\$ 1	\$ 1	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 385,185</b>	<b>\$ 10,330</b>	<b>\$ 139,847</b>				<b>\$ 332,202</b>	<b>\$ 867,563</b>	<b>\$ 673,888</b>
Civil									
Criminal							\$ 82,899	\$ 82,899	\$ 220,640
Unreconciled - Civil and Criminal							\$ 635,164	\$ 635,164	\$ 191,526
Trust Held Outside of the JCC									\$ 0
Trust Interest Payable							\$ 12,939	\$ 12,939	\$ 15,227
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 730,602</b>	<b>\$ 730,602</b>	<b>\$ 427,392</b>
Accrued Payroll	\$ 266,006	\$ 125	\$ 6,080					\$ 273,111	\$ 234,610
Benefits Payable	\$ 00,080	\$ 0						\$ 66,080	\$ 2,958
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 333,086</b>	<b>\$ 125</b>	<b>\$ 6,080</b>					<b>\$ 339,200</b>	<b>\$ 237,569</b>
Revenue Collected in Advance	\$ 718,134							\$ 718,134	\$ 788,423
Liabilities For Deposits	\$ 22,642						\$ 16,820	\$ 39,462	\$ 20,592
Jury Fees Non Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 7,032	\$ 7,032	\$ 7
Uncleared Collections	\$ 0							\$ 0	\$ (5,156)
Other Miscellaneous Liabilities							\$ 0	\$ 0	
<b>Total Other Liabilities</b>	<b>\$ 740,776</b>						<b>\$ 23,852</b>	<b>\$ 764,628</b>	<b>\$ 803,867</b>
<b>Total Liabilities</b>	<b>\$ 1,459,047</b>	<b>\$ 10,455</b>	<b>\$ 145,837</b>				<b>\$ 1,086,655</b>	<b>\$ 2,701,993</b>	<b>\$ 2,142,716</b>
<b>Total Fund Balance</b>	<b>\$ 281,813</b>	<b>\$ 47,371</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 329,184</b>	<b>\$ 475,318</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,740,860</b>	<b>\$ 67,825</b>	<b>\$ 145,837</b>				<b>\$ 1,086,655</b>	<b>\$ 3,031,177</b>	<b>\$ 2,618,034</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 June											
Fiscal Year 2020/21											
2010/20											
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 7,453,086	\$ 51,235						\$ 7,504,321	\$ 7,073,041	\$ 7,590,734	\$ 7,318,763
Improvement and Modernization Fund	\$ 36,013							\$ 36,013	\$ 611,189	\$ 353,802	\$ 1,231,635
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 165,547							\$ 165,547	\$ 188,815	\$ 184,169	\$ 171,326
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 901,035							\$ 901,035	\$ 946,075	\$ 811,043	\$ 858,564
Other Miscellaneous	\$ 73,084							\$ 73,084	\$ 73,084	\$ 73,084	\$ 73,084
	\$ 8,628,764	\$ 51,235						\$ 8,679,999	\$ 8,892,204	\$ 9,012,833	\$ 9,653,372
Grants											
AB 1058 Commissioner/Facilitator			\$ 202,903					\$ 202,903	\$ 190,688	\$ 235,742	\$ 252,940
Other Judicial Council Grants			\$ 162,474					\$ 162,474	\$ 220,569	\$ 201,207	\$ 1,190,005
Non-Judicial Council Grants			\$ 23,849					\$ 23,849			
			\$ 389,227					\$ 389,227	\$ 411,257	\$ 436,950	\$ 1,442,945
Other Financing Sources											
Interest Income	\$ 12,278	\$ 848						\$ 13,125	\$ 5,080	\$ 67,937	\$ 48,410
Investment Income											
Donations											
Local Fees	\$ 22,828	\$ (22,837)						\$ (10)	\$ 87,022	\$ 87,021	\$ 53,510
Non-Fee Revenues	\$ 19,667							\$ 19,667	\$ 20,000	\$ 44,248	\$ 86,721
Enhanced Collections		\$ 11,612						\$ 11,612	\$ 8,397	\$ 8,397	\$ 13,080
Escutment										\$ 13,895	\$ 14,538
Prior Year Revenue	\$ 70,826							\$ 70,826		\$ (213,451)	
County Program - Restricted		\$ 618						\$ 618	\$ 1,571	\$ 1,571	\$ 2,890
Reimbursement Other	\$ 17,863	\$ 0						\$ 17,863	\$ 10,134	\$ 259	\$ 15,085
Sale of Fixed Assets											
Other Miscellaneous	\$ 758	\$ 0						\$ 758		\$ 5,033	\$ 621
	\$ 144,219	\$ (9,759)						\$ 134,460	\$ 102,204	\$ (15,289)	\$ 234,655
<b>Total Revenues</b>	<b>\$ 8,772,984</b>	<b>\$ 41,476</b>	<b>\$ 389,227</b>					<b>\$ 9,203,666</b>	<b>\$ 9,405,665</b>	<b>\$ 9,434,493</b>	<b>\$ 11,331,172</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 4,282,467	\$ 43,271	\$ 173,280					\$ 4,499,019	\$ 4,501,546	\$ 4,526,624	\$ 4,636,220
Temp Help	\$ 30,865							\$ 30,865		\$ 22,427	
Overtime	\$ 8,896							\$ 8,896	\$ 5,000	\$ 29,845	\$ 5,000
Staff Benefits	\$ 2,528,971	\$ 2,204	\$ 88,292					\$ 2,619,467	\$ 2,527,503	\$ 2,588,541	\$ 2,642,174
	\$ 8,851,199	\$ 45,476	\$ 261,572					\$ 7,158,247	\$ 7,034,049	\$ 7,167,437	\$ 7,283,394
Operating Expenses and Equipment											
General Expense	\$ 231,377	\$ 5,396	\$ 44,499					\$ 281,272	\$ 265,025	\$ 305,822	\$ 293,329
Printing	\$ 9,833							\$ 9,833	\$ 19,598	\$ 8,652	\$ 26,299
Telecommunications	\$ 40,310		\$ 269					\$ 40,579	\$ 41,571	\$ 38,532	\$ 41,571
Postage	\$ 61,561	\$ 3,794						\$ 65,355	\$ 69,500	\$ 48,675	\$ 98,100
Insurance	\$ 3,752							\$ 3,752	\$ 4,022	\$ 3,352	\$ 2,600
In-State Travel	\$ 4,401							\$ 4,401	\$ 13,642	\$ 32,599	\$ 50,793
Out of State Travel										\$ 007	
Training	\$ 748							\$ 748	\$ 18,050	\$ 7,894	\$ 42,450
Security Services	\$ 161,392		\$ 10,576					\$ 171,968	\$ 162,570	\$ 164,939	\$ 161,116
Facility Operations	\$ 36,054		\$ 4,498					\$ 40,552	\$ 38,600	\$ 39,858	\$ 36,901
Utilities											
Contracted Services	\$ 1,198,419	\$ 1,201	\$ 80,125					\$ 1,279,746	\$ 1,203,216	\$ 1,130,824	\$ 2,155,675
Consulting and Professional Services	\$ 10,316							\$ 10,316	\$ 11,815	\$ 10,980	\$ 9,800
Information Technology	\$ 148,268	\$ 104,359	\$ 6,500					\$ 259,128	\$ 725,209	\$ 200,997	\$ 1,182,125
Major Equipment									\$ 40,000	\$ 18,690	
Other Items of Expense	\$ 109	\$ 0						\$ 109	\$ 17,994	\$ 4,127	\$ 1,032
	\$ 1,906,641	\$ 114,749	\$ 146,468					\$ 2,167,759	\$ 2,630,812	\$ 2,016,747	\$ 4,101,701
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 30,062							\$ 30,062	\$ 92,161	\$ 38,686	\$ 92,161
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (40,111)	\$ 1,088	\$ 45,233					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (22,818)	\$ 1,088	\$ 45,233					\$ (6,247)	\$ 88,667	\$ (68,873)	
	\$ (22,818)	\$ 1,088	\$ 45,233					\$ 30,815	\$ 157,720	\$ (20,606)	\$ 92,161
<b>Total Expenditures</b>	<b>\$ 8,735,224</b>	<b>\$ 161,323</b>	<b>\$ 453,273</b>					<b>\$ 9,349,820</b>	<b>\$ 9,822,589</b>	<b>\$ 9,167,297</b>	<b>\$ 11,477,346</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 37,759	\$ (119,847)	\$ (64,046)					\$ (146,154)	\$ (416,924)	\$ 277,197	\$ (146,174)
Operating Transfers In (Out)	\$ (69,269)	\$ 5,243	\$ 64,046					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 313,343	\$ 161,975	\$ 0					\$ 475,318	\$ 475,318	\$ 198,122	\$ 198,122
Ending Balance (Deficit)	\$ 281,813	\$ 47,371	\$ 0					\$ 329,164	\$ 58,394	\$ 475,318	\$ 51,948

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

	For the month ended June									
	Fiscal Year 2020/21							2019/20		
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Costs: Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,824,066	\$ 405,535				\$ (2,059)	\$ 3,227,542	\$ 2,940,883	\$ 3,055,566	\$ 3,914,225
Traffic & Other Infractions										
Other Criminal Cases										
Civil	\$ 301,742	\$ 9,558			\$ 35,006	\$ (152)	\$ 346,154	\$ 210,418	\$ 356,564	\$ 161,082
Family & Children Services	\$ 10,770	\$ 18,956					\$ 29,726	\$ 27,500	\$ 19,459	\$ 41,826
Probate, Guardianship & Mental Health Services		\$ 89,417					\$ 99,417	\$ 115,400	\$ 97,349	\$ 132,100
Juvenile Dependency Services		\$ 675,713					\$ 675,713	\$ 665,891	\$ 587,107	\$ 618,058
Juvenile Delinquency Services							\$ 26,023			\$ 26,023
Other Court Operations	\$ 2,495,894	\$ 319,236			\$ (1,373)	\$ (2,156)	\$ 2,811,869	\$ 2,380,620	\$ 2,553,369	\$ 2,492,930
Court Interpreters	\$ 26,819	\$ 142,315				\$ (22)	\$ 169,113	\$ 193,620	\$ 189,465	\$ 241,540
Jury Services	\$ 174,987	\$ 78,745	\$ 30,062			\$ (302)	\$ 283,492	\$ 304,190	\$ 248,140	\$ 298,517
Security		\$ 173,705					\$ 173,705	\$ 170,345	\$ 168,224	\$ 167,867
Trial Court Operations Program	\$ 5,834,278	\$ 1,923,150	\$ 30,062		\$ 33,932	\$ (4,692)	\$ 7,816,731	\$ 7,034,890	\$ 7,675,245	\$ 8,094,169
Enhanced Collections	\$ 5,544	\$ 5,194			\$ 1,073	\$ (4)	\$ 11,807	\$ 8,515	\$ 8,366	\$ 13,228
Other Non-Court Operations										
Non-Court Operations Program	\$ 5,544	\$ 5,194			\$ 1,073	\$ (4)	\$ 11,807	\$ 8,515	\$ 8,366	\$ 13,228
Executive Office	\$ 233,621	\$ 17,376				\$ (240)	\$ 250,757	\$ 224,011	\$ 245,809	\$ 226,142
Fiscal Services	\$ 315,359	\$ 39,688				\$ (674)	\$ 354,372	\$ 314,551	\$ 439,668	\$ 397,726
Human Resources	\$ 297,913	\$ 22,865				\$ (260)	\$ 320,517	\$ 918,935	\$ 276,662	\$ 964,077
Business & Facilities Services	\$ 134,037	\$ 56,744			\$ (35,306)	\$ (89)	\$ 155,686	\$ 218,322	\$ 132,610	\$ 261,251
Information Technology	\$ 337,495	\$ 102,741				\$ (288)	\$ 439,948	\$ 1,103,365	\$ 378,918	\$ 1,520,753
Court Administration Program	\$ 1,318,424	\$ 239,414			\$ (35,306)	\$ (1,551)	\$ 1,521,282	\$ 2,779,184	\$ 1,473,667	\$ 3,369,950
Expenditures Not Distributed or Posted to a Program		\$ 0				\$ 0	\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 7,158,247</b>	<b>\$ 2,167,758</b>	<b>\$ 30,062</b>		<b>\$ 0</b>	<b>\$ (6,247)</b>	<b>\$ 9,349,820</b>	<b>\$ 9,822,589</b>	<b>\$ 9,157,297</b>	<b>\$ 11,477,346</b>

### Constraints on Fiscal Year-End Fund Balance - Summary

Humboldt

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	25,381	-	25,381	-	-	-	-	-	<b>25,381</b>	
Restricted	-	-	-	47,371	-	-	-	-	<b>47,371</b>	
Committed	70,541	-	70,541	-	-	-	-	-	<b>70,541</b>	
Assigned	185,892	-	185,892	-	-	-	-	-	<b>185,892</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 281,813</b>	<b>\$ -</b>	<b>\$ 281,813</b>	<b>\$ 47,371</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 329,184</b>	