

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.

Meara Hattan

Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ 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 September								2023/24
	Fiscal Year 2024/25								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (2,019,247)	\$ 2,084,420	\$ (117,479)				\$ 8,001	\$ (44,304)	\$ (17,459)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 19,000							\$ 19,000	\$ 19,000
Other									
Distribution							\$ 4,245	\$ 4,245	\$ 5,598
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5,798)	\$ (5,798)	\$ (28,037)
Credit Card									
Cash on Hand	\$ 2,800							\$ 2,800	\$ 2,800
Cash with County									
Cash Outside of the JCC							\$ 1,000	\$ 1,000	\$ 1,000
Cash Held with the JCC									
Cash Equivalents	\$ 4,530,706						\$ 854,288	\$ 5,384,994	\$ 5,373,305
Total Cash and Cash Equivalents	\$ 2,533,259	\$ 2,084,420	\$ (117,479)				\$ 861,735	\$ 5,361,936	\$ 5,356,208
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 532							\$ 532	\$ (20)
Civil Jury Fees									
Trust	\$ 0							\$ 0	\$ 573
Due From Other Funds	\$ 1,000		\$ 0				\$ 0	\$ 1,000	\$ 1,000
Due From Other Governments	\$ 10,973	\$ 0	\$ 29,057					\$ 40,031	\$ 39,373
Due From Other Courts									
Due From State	\$ 2,816	\$ 0	\$ 94,787					\$ 97,604	\$ 90,341
Trust Due To/From							\$ 225	\$ 225	\$ 1,728
Distribution Due To/From							\$ 0	\$ 0	\$ 1
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 0							\$ 0	\$ (1)
Total Receivables	\$ 15,322	\$ 0	\$ 123,845				\$ 225	\$ 139,391	\$ 132,994
Prepaid Expenses - General	\$ 512							\$ 512	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 512							\$ 512	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,549,093	\$ 2,084,420	\$ 6,366				\$ 861,960	\$ 5,501,839	\$ 5,489,202
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 81,683	\$ 0	\$ 0				\$ 6,177	\$ 87,860	\$ 31,731
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,905	\$ 1,905	\$ 11,889
Due to Other Courts									
Due to State	\$ 212,524	\$ 1,576,930	\$ 0					\$ 1,789,453	\$ 757,592
TC145 Liability							\$ 104,970	\$ 104,970	\$ 93,715
Due to Other Governments	\$ 8,457	\$ 0	\$ 11,794					\$ 20,252	\$ 48,748
AB145 Due to Other Government Agency	\$ 0						\$ 96,171	\$ 96,171	\$ 101,903
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 3,783	\$ 3,783	\$ 3,700
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 302,665	\$ 1,576,930	\$ 11,794				\$ 213,006	\$ 2,104,394	\$ 1,049,278
Civil							\$ 296,401	\$ 296,401	\$ 66,973
Criminal							\$ 290,695	\$ 290,695	\$ 296,790
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 32,782	\$ 32,782	\$ 17,038
Miscellaneous Trust									
Total Trust Deposits							\$ 619,879	\$ 619,879	\$ 380,800
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 213,830	\$ 0						\$ 213,830	\$ 79,813
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 76,386
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 213,830	\$ 0	\$ 0					\$ 213,830	\$ 156,199
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 29,961						\$ 21,295	\$ 51,256	\$ 48,453
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 7,782	\$ 7,782	\$ 233
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 29,961		\$ 0				\$ 29,076	\$ 59,037	\$ 48,686
Total Liabilities	\$ 546,455	\$ 1,576,930	\$ 11,794				\$ 861,960	\$ 2,997,140	\$ 1,634,963
Total Fund Balance	\$ 2,002,637	\$ 507,490	\$ (5,429)					\$ 2,504,699	\$ 3,854,239
Total Liabilities and Fund Balance	\$ 2,549,093	\$ 2,084,420	\$ 6,366				\$ 861,960	\$ 5,501,839	\$ 5,489,202

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 2024/25									2023/24		
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,879,648	\$ 4,363					\$ 3,884,011		\$ 3,920,304	\$ 8,573,631	\$ 16,928
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 35,231						\$ 35,231		\$ 48,000	\$ 192,273	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 325,424						\$ 325,424		\$ 304,190	\$ 1,045,189	
Other Miscellaneous		\$ 299,517					\$ 299,517		\$ 1,152,973	\$ 177,350	
	\$ 4,240,304	\$ 303,880					\$ 4,544,184		\$ 5,425,467	\$ 10,005,371	
Grants											
AB 1058 Commissioner/Facilitator			\$ 57,212				\$ 57,212		\$ 59,703	\$ 240,084	
Other Judicial Council Grants			\$ 5,419				\$ 5,419			\$ 75,439	
Non-Judicial Council Grants											
			\$ 62,631				\$ 62,631		\$ 59,703	\$ 315,523	
Other Financing Sources											
Interest Income	\$ 51,957	\$ 0					\$ 51,957		\$ 95,120	\$ 56,000	
Investment Income											
Donations											
Local Fees		\$ 3,457					\$ 3,457		\$ 3,614	\$ 27,960	
Non-Fee Revenues	\$ 25,537						\$ 25,537		\$ 21,753	\$ 21,753	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ (534)	\$ 370					\$ (164)		\$ 3,202		
County Program - Restricted		\$ 104					\$ 104		\$ 92	\$ 1,000	
Reimbursement Other									\$ 2,909		
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,362						\$ 4,362		\$ 4,630		
	\$ 81,322	\$ 3,931					\$ 85,254		\$ 131,321	\$ 106,713	
Total Revenues	\$ 4,321,626	\$ 307,812	\$ 62,631				\$ 4,692,069		\$ 5,616,491	\$ 10,427,607	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,049,013	\$ 4,177	\$ 28,366				\$ 1,081,556		\$ 942,497	\$ 5,258,548	
Temp Help	\$ 3,902						\$ 3,902		\$ 8,277	\$ 35,385	
Overtime									\$ 8	\$ 8,000	
Staff Benefits	\$ 875,626		\$ 16,686				\$ 892,312		\$ 741,453	\$ 3,139,284	
	\$ 1,928,540	\$ 4,177	\$ 45,052				\$ 1,977,769		\$ 1,692,235	\$ 8,441,217	
Operating Expenses and Equipment											
General Expense	\$ 175,716	\$ 1,357					\$ 177,073		\$ 33,395	\$ 457,076	
Printing	\$ 287						\$ 287			\$ 15,550	
Telecommunications	\$ 8,096						\$ 8,096		\$ 6,487	\$ 43,120	
Postage	\$ 33,047						\$ 33,047		\$ 17,088	\$ 75,890	
Insurance										\$ 5,306	
In-State Travel	\$ 268		\$ 1,818				\$ 2,085		\$ (5)	\$ 24,097	
Out-of-State Travel											
Training	\$ 16,252		\$ 1,220				\$ 17,472		\$ 13,749	\$ 23,350	
Security Services	\$ (4,302)		\$ 0				\$ (4,302)		\$ 24,622	\$ 193,000	
Facility Operations	\$ 6,309		\$ 484				\$ 6,793		\$ 8,447	\$ 43,450	
Utilities											
Contracted Services	\$ 247,160		\$ 10,847				\$ 258,007		\$ 254,455	\$ 1,247,940	
Consulting and Professional Services	\$ 2,840						\$ 2,840		\$ 2,430	\$ 6,000	
Information Technology	\$ 262,287						\$ 262,287		\$ 178,399	\$ 239,086	
Major Equipment	\$ 44,412						\$ 44,412				
Other Items of Expense	\$ 2						\$ 2		\$ 1		
	\$ 792,372	\$ 1,357	\$ 14,369				\$ 808,098		\$ 539,068	\$ 2,373,865	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 26,205						\$ 26,205		\$ 25,642	\$ 45,514	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (8,690)		\$ 8,690				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 2,420						\$ 2,420		\$ 19,882		
	\$ 19,936		\$ 8,690				\$ 28,626		\$ 45,524	\$ 45,514	
Total Expenditures	\$ 2,740,848	\$ 5,534	\$ 68,111				\$ 2,814,493		\$ 2,276,826	\$ 10,860,596	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,580,778	\$ 302,277	\$ (5,479)				\$ 1,877,576		\$ 3,339,665	\$ (432,989)	
Operating Transfers In (Out)	\$ (51)		\$ 51				\$ 0			\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 421,910	\$ 205,213	\$ 0				\$ 627,123	\$ 627,123	\$ 514,574	\$ 514,574	
Ending Balance (Deficit)	\$ 2,002,637	\$ 507,490	\$ (5,429)				\$ 2,504,699	\$ 627,123	\$ 3,854,239	\$ 81,585	

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

For the month ended September

Fiscal Year 2024/25

2023/24

	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 768,588	\$ 178,926					\$ 947,513		\$ 724,066	\$ 3,265,900
Traffic & Other Infractions										
Other Criminal Cases										
Civil	\$ 83,639	\$ 22,338			\$ 11,207		\$ 117,185		\$ 92,201	\$ 537,449
Family & Children Services	\$ 7,176	\$ 0					\$ 7,176		\$ 8,700	
Probate, Guardianship & Mental Health Services		\$ 15,220					\$ 15,220		\$ 18,780	\$ 95,600
Juvenile Dependency Services		\$ 200,000					\$ 200,000		\$ 189,500	\$ 729,831
Juvenile Delinquency Services										
Other Court Operations	\$ 605,054	\$ 101,031					\$ 706,085		\$ 592,388	\$ 2,455,939
Court Interpreters	\$ 5,616	\$ 3,653				\$ 269	\$ 9,538		\$ 38,998	\$ 136,703
Jury Services	\$ 36,057	\$ 37,445	\$ 26,205				\$ 99,708		\$ 82,365	\$ 346,867
Security		\$ (3,790)				\$ 2,151	\$ (1,639)		\$ 25,134	\$ 196,900
Trial Court Operations Program	\$ 1,506,130	\$ 554,823	\$ 26,205		\$ 11,207	\$ 2,420	\$ 2,100,786		\$ 1,772,132	\$ 7,765,189
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 51,012	\$ 10,160					\$ 61,172		\$ 55,376	\$ 207,827
Fiscal Services	\$ 95,165	\$ 19,065					\$ 114,230		\$ 128,500	\$ 434,812
Human Resources	\$ 207,910	\$ 38,424					\$ 246,333		\$ 158,030	\$ 1,209,364
Business & Facilities Services	\$ 19,530	\$ 8,921			\$ (11,207)		\$ 17,244		\$ 34,881	\$ 267,075
Information Technology	\$ 98,023	\$ 176,705					\$ 274,728		\$ 127,907	\$ 976,329
Court Administration Program	\$ 471,640	\$ 253,275			\$ (11,207)		\$ 713,707		\$ 504,694	\$ 3,095,407
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,977,769	\$ 808,098	\$ 26,205		\$ 0	\$ 2,420	\$ 2,814,493		\$ 2,276,826	\$ 10,860,596