

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 June								
	Fiscal Year 2024/25								2023/24
	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							
ASSETS									
Operations	\$ (474,210)	\$ 346,212	\$ 0				\$ 17,670	\$ (110,328)	\$ (101,827)
Payroll	\$ (60,045)							\$ (60,045)	\$ (84,416)
Jury									
Revolving	\$ 19,000							\$ 19,000	\$ 19,000
Other									
Distribution							\$ 1,276	\$ 1,276	\$ (306)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (6,997)	\$ (6,997)	\$ (9,423)
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	\$ 775,235						\$ 1,115,680	\$ 1,890,915	\$ 3,769,964
Total Cash and Cash Equivalents	\$ 262,780	\$ 346,212	\$ 0				\$ 1,128,630	\$ 1,737,621	\$ 3,596,792
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 322	\$ 6,440						\$ 6,763	\$ 1,512
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 2,036							\$ 2,036	\$ 1,359
Civil Jury Fees									
Trust	\$ 0							\$ 0	\$ 0
Due From Other Funds	\$ 57,453		\$ 0				\$ 0	\$ 57,453	\$ 60,641
Due From Other Governments	\$ 3,353	\$ 3,111	\$ 0					\$ 6,464	\$ 33,139
Due From Other Courts									
Due From State	\$ 93,078	\$ 8,755	\$ 76,001					\$ 177,834	\$ 300,725
Trust Due To/From							\$ 500	\$ 500	\$ 477
Distribution Due To/From							\$ 0	\$ 0	\$ 1,640
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 1,739							\$ 1,739	\$ 1,884
Total Receivables	\$ 157,981	\$ 18,307	\$ 76,001				\$ 500	\$ 252,788	\$ 401,377
Prepaid Expenses - General	\$ 6,729							\$ 6,729	\$ 49,384
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 6,729							\$ 6,729	\$ 49,384
Other Assets									
Total Other Assets									
Total Assets	\$ 427,490	\$ 364,518	\$ 76,001				\$ 1,129,130	\$ 1,997,138	\$ 4,047,554
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 32,441		\$ 3,346					\$ 35,787	\$ 107,699
Accounts Payable - General	\$ 45,935	\$ 0	\$ 5,925				\$ 0	\$ 51,860	\$ 45,115
Due to Other Funds	\$ 0	\$ 3,841	\$ 52,612				\$ 3,239	\$ 59,692	\$ 64,642
Due to Other Courts									
Due to State	\$ 1,455	\$ 242,037	\$ 0					\$ 243,493	\$ 1,920,440
TC145 Liability							\$ 105,421	\$ 105,421	\$ 121,769
Due to Other Governments	\$ 2,416	\$ 0	\$ 11,311					\$ 13,727	\$ 11,794
AB145 Due to Other Government Agency	\$ 0						\$ 102,041	\$ 102,041	\$ 93,107
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 322	\$ 322	\$ 339
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 82,248	\$ 245,878	\$ 73,193				\$ 211,024	\$ 612,343	\$ 2,364,906
Civil							\$ 471,921	\$ 471,921	\$ 308,559
Criminal							\$ 392,164	\$ 392,164	\$ 279,366
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 32,716	\$ 32,716	\$ 29,546
Miscellaneous Trust									
Total Trust Deposits							\$ 896,801	\$ 896,801	\$ 617,471
Accrued Payroll	\$ 133,266	\$ 0	\$ 2,807					\$ 136,073	\$ 134,900
Benefits Payable	\$ 108,719	\$ 0						\$ 108,719	\$ 98,926
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 88
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 241,985	\$ 0	\$ 2,807					\$ 244,792	\$ 233,914
Revenue Collected in Advance	\$ 19,440		\$ 0					\$ 19,440	\$ 154,415
Liabilities For Deposits	\$ 32,036						\$ 21,305	\$ 53,341	\$ 49,725
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 51,476		\$ 0				\$ 21,305	\$ 72,781	\$ 204,140
Total Liabilities	\$ 375,708	\$ 245,878	\$ 76,001				\$ 1,129,130	\$ 1,826,717	\$ 3,420,431
Total Fund Balance	\$ 51,782	\$ 118,640	\$ 0					\$ 170,421	\$ 627,123
Total Liabilities and Fund Balance	\$ 427,490	\$ 364,518	\$ 76,001				\$ 1,129,130	\$ 1,997,138	\$ 4,047,554

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 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	\$ 8,749,444	\$ 50,455						\$ 8,799,899	\$ 8,362,347	\$ 8,628,251	\$ 8,573,631
Improvement and Modernization Fund	\$ 17,235							\$ 17,235	\$ 17,235	\$ 16,928	\$ 16,928
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 144,744							\$ 144,744	\$ 141,865	\$ 106,436	\$ 192,273
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,206,620							\$ 1,206,620	\$ 1,020,347	\$ 988,026	\$ 1,045,189
Other Miscellaneous	\$ 73,084	\$ 87,383						\$ 160,467	\$ 372,601	\$ 73,084	\$ 177,350
	\$ 10,191,127	\$ 137,838						\$ 10,328,965	\$ 9,914,395	\$ 9,812,726	\$ 10,005,371
Grants											
AB 1058 Commissioner/Facilitator			\$ 202,855					\$ 202,855	\$ 214,105	\$ 218,385	\$ 240,084
Other Judicial Council Grants			\$ 78,801					\$ 78,801	\$ 81,401	\$ 89,829	\$ 75,439
Non-Judicial Council Grants											
			\$ 281,656					\$ 281,656	\$ 295,506	\$ 308,214	\$ 315,523
Other Financing Sources											
Interest Income	\$ 87,197	\$ 10,389						\$ 97,586	\$ 73,862	\$ 149,913	\$ 56,000
Investment Income											
Donations											
Local Fees		\$ 18,221						\$ 18,221	\$ 29,940	\$ 23,487	\$ 27,960
Non-Fee Revenues	\$ 25,537							\$ 25,537	\$ 25,537	\$ 21,753	\$ 21,753
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 266	\$ 370	\$ (288)					\$ 348		\$ (111,520)	
County Program - Restricted		\$ 1,190						\$ 1,190	\$ 1,030	\$ 900	\$ 1,000
Reimbursement Other	\$ 5,070							\$ 5,070		\$ 7,720	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,026							\$ 2,026		\$ 1,931	
	\$ 120,096	\$ 30,170	\$ (288)					\$ 149,979	\$ 130,369	\$ 94,183	\$ 106,713
Total Revenues	\$ 10,311,223	\$ 168,008	\$ 281,368					\$ 10,760,599	\$ 10,340,270	\$ 10,215,123	\$ 10,427,607
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 4,849,974	\$ 79,138	\$ 107,336					\$ 5,036,447	\$ 5,006,611	\$ 4,714,263	\$ 5,258,548
Temp Help	\$ 28,039							\$ 28,039	\$ 39,385	\$ 37,553	\$ 35,385
Overtime	\$ 9,158							\$ 9,158		\$ 652	\$ 8,000
Staff Benefits	\$ 3,552,332	\$ 29,749	\$ 61,788					\$ 3,643,870	\$ 3,748,789	\$ 3,141,295	\$ 3,139,284
	\$ 8,439,504	\$ 108,887	\$ 169,124					\$ 8,717,514	\$ 8,794,785	\$ 7,893,764	\$ 8,441,217
Operating Expenses and Equipment											
General Expense	\$ 304,222	\$ 7,209	\$ 22,858					\$ 334,290	\$ 218,153	\$ 269,381	\$ 457,076
Printing	\$ 5,523							\$ 5,523	\$ 6,202	\$ 12,205	\$ 15,550
Telecommunications	\$ 49,000							\$ 49,000	\$ 39,070	\$ 36,702	\$ 43,120
Postage	\$ 74,875							\$ 74,875	\$ 56,214	\$ 71,290	\$ 75,890
Insurance	\$ 5,997							\$ 5,997	\$ 5,997	\$ 5,270	\$ 5,306
In-State Travel	\$ 10,797		\$ 2,430					\$ 13,227	\$ 15,341	\$ 20,706	\$ 24,097
Out-of-State Travel											
Training	\$ 1,572		\$ 1,220					\$ 2,792	\$ 5,313	\$ 17,179	\$ 23,350
Security Services	\$ 167,075		\$ 11,230					\$ 178,305	\$ 160,343	\$ 159,007	\$ 193,000
Facility Operations	\$ 31,184		\$ 1,783					\$ 32,967	\$ 36,679	\$ 37,168	\$ 43,450
Utilities											
Contracted Services	\$ 1,245,298		\$ 56,180					\$ 1,301,478	\$ 1,216,518	\$ 1,194,583	\$ 1,247,940
Consulting and Professional Services	\$ 14,540							\$ 14,540	\$ 11,660	\$ 15,170	\$ 6,000
Information Technology	\$ 210,569	\$ 145,098						\$ 355,666	\$ 306,232	\$ 280,028	\$ 239,086
Major Equipment	\$ 44,412							\$ 44,412			
Other Items of Expense	\$ 8							\$ 8	\$ 10	\$ 23	
	\$ 2,165,072	\$ 152,307	\$ 95,701					\$ 2,413,081	\$ 2,077,732	\$ 2,118,711	\$ 2,373,865
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 85,011							\$ 85,011	\$ 71,743	\$ 70,418	\$ 45,514
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (21,337)		\$ 21,337					\$ 0		\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 1,695		\$ 0					\$ 1,695	\$ 4,255	\$ 19,682	
	\$ 65,369		\$ 21,337					\$ 86,706	\$ 75,998	\$ 90,099	\$ 45,514
Total Expenditures	\$ 10,669,946	\$ 261,194	\$ 286,161					\$ 11,217,301	\$ 10,948,515	\$ 10,102,574	\$ 10,860,596
Excess (Deficit) of Revenues Over Expenditures	\$ (358,722)	\$ (93,186)	\$ (4,793)					\$ (456,701)	\$ (608,245)	\$ 112,549	\$ (432,989)
Operating Transfers In (Out)	\$ (11,406)	\$ 6,613	\$ 4,793					\$ 0		\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 421,910	\$ 205,213	\$ 0					\$ 627,123	\$ 627,123	\$ 514,574	\$ 514,574
Ending Balance (Deficit)	\$ 51,782	\$ 118,640	\$ 0					\$ 170,421	\$ 18,878	\$ 627,123	\$ 81,585

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

For the month ended June										
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	\$ 3,619,290	\$ 464,535				\$ 611	\$ 4,084,436	\$ 3,954,646	\$ 3,502,369	\$ 3,265,900
Traffic & Other Infractions										
Other Criminal Cases										
Civil	\$ 402,845	\$ 64,199			\$ 38,894		\$ 505,939	\$ 416,338	\$ 469,930	\$ 537,449
Family & Children Services	\$ 29,996	\$ 14,813					\$ 44,809		\$ 39,735	
Probate, Guardianship & Mental Health Services		\$ 130,109					\$ 130,109	\$ 95,000	\$ 114,771	\$ 95,600
Juvenile Dependency Services		\$ 747,939				\$ 315	\$ 748,254	\$ 744,798	\$ 735,289	\$ 729,831
Juvenile Delinquency Services										
Other Court Operations	\$ 2,689,561	\$ 183,219				\$ 702	\$ 2,873,482	\$ 2,877,746	\$ 2,820,382	\$ 2,455,939
Court Interpreters	\$ 37,206	\$ 113,109				\$ 269	\$ 150,584	\$ 159,890	\$ 110,170	\$ 136,703
Jury Services	\$ 167,121	\$ 94,342	\$ 85,011				\$ 346,474	\$ 292,479	\$ 316,692	\$ 346,867
Security		\$ 179,460				\$ 2,151	\$ 181,611	\$ 160,943	\$ 159,519	\$ 196,900
Trial Court Operations Program	\$ 6,946,020	\$ 1,991,725	\$ 85,011		\$ 38,894	\$ 4,048	\$ 9,065,699	\$ 8,701,840	\$ 8,268,856	\$ 7,765,189
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 239,735	\$ 17,298				\$ 26	\$ 257,060	\$ 144,752	\$ 241,674	\$ 207,827
Fiscal Services	\$ 421,083	\$ 47,117				\$ (2,379)	\$ 465,821	\$ 485,529	\$ 485,667	\$ 434,812
Human Resources	\$ 485,938	\$ 40,341					\$ 526,279	\$ 398,177	\$ 428,156	\$ 1,209,364
Business & Facilities Services	\$ 170,412	\$ 55,657			\$ (38,894)	\$ 0	\$ 187,175	\$ 298,267	\$ 154,804	\$ 267,075
Information Technology	\$ 454,326	\$ 260,942					\$ 715,268	\$ 919,950	\$ 523,416	\$ 976,329
Court Administration Program	\$ 1,771,494	\$ 421,355			\$ (38,894)	\$ (2,353)	\$ 2,151,602	\$ 2,246,675	\$ 1,833,718	\$ 3,095,407
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,717,514	\$ 2,413,081	\$ 85,011		\$ 0	\$ 1,695	\$ 11,217,301	\$ 10,948,515	\$ 10,102,574	\$ 10,860,596