

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								
	Fiscal Year 2025/26								2024/25
	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	\$ (649,103)	\$ 641,979	\$ (91,558)				\$ 9,123	\$ (89,559)	\$ (44,304)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 19,000							\$ 19,000	\$ 19,000
Other									
Distribution							\$ (8,685)	\$ (8,685)	\$ 4,245
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (94,155)	\$ (94,155)	\$ (5,798)
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	\$ 1,683,336						\$ 1,009,058	\$ 2,692,394	\$ 5,384,994
Total Cash and Cash Equivalents	\$ 1,056,033	\$ 641,979	\$ (91,558)				\$ 916,341	\$ 2,522,796	\$ 5,361,936
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ (208)							\$ (208)	\$ 532
Civil Jury Fees									
Trust	\$ 0							\$ 0	\$ 0
Due From Other Funds	\$ 1,000		\$ 0				\$ 0	\$ 1,000	\$ 1,000
Due From Other Governments	\$ 14,969	\$ 0	\$ 0					\$ 14,969	\$ 40,031
Due From Other Courts									
Due From State	\$ 3,091	\$ 0	\$ 102,868					\$ 105,959	\$ 97,604
Trust Due To/From							\$ 2,487	\$ 2,487	\$ 225
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 735							\$ 735	\$ 0
Total Receivables	\$ 19,587	\$ 0	\$ 102,868				\$ 2,487	\$ 124,942	\$ 139,391
Prepaid Expenses - General	\$ 0							\$ 0	\$ 512
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 512
Other Assets									
Total Other Assets									
Total Assets	\$ 1,075,620	\$ 641,979	\$ 11,311				\$ 918,828	\$ 2,647,738	\$ 5,501,839
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,016	\$ 0	\$ 0				\$ 0	\$ 1,016	\$ 87,860
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 4,222	\$ 4,222	\$ 1,905
Due to Other Courts									
Due to State	\$ 1,455	\$ 242,037	\$ 0					\$ 243,493	\$ 1,789,453
TC145 Liability							\$ 130,536	\$ 130,536	\$ 104,970
Due to Other Governments	\$ 2,736	\$ 0	\$ 11,311					\$ 14,047	\$ 20,252
AB145 Due to Other Government Agency	\$ 0						\$ 116,315	\$ 116,315	\$ 96,171
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 3,491	\$ 3,491	\$ 3,783
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 5,208	\$ 242,037	\$ 11,311				\$ 254,564	\$ 513,119	\$ 2,104,394
Civil							\$ 360,410	\$ 360,410	\$ 296,401
Criminal							\$ 247,530	\$ 247,530	\$ 287,630
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 35,020	\$ 35,020	\$ 32,782
Miscellaneous Trust									
Total Trust Deposits							\$ 642,959	\$ 642,959	\$ 616,814
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 98,005	\$ 0						\$ 98,005	\$ 213,830
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 98,005	\$ 0	\$ 0					\$ 98,005	\$ 213,830
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 32,941						\$ 21,305	\$ 54,245	\$ 51,256
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 10,847
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 32,941		\$ 0				\$ 21,305	\$ 54,245	\$ 62,102
Total Liabilities	\$ 136,154	\$ 242,037	\$ 11,311				\$ 918,828	\$ 1,308,330	\$ 2,997,140
Total Fund Balance	\$ 939,466	\$ 399,942	\$ 0					\$ 1,339,408	\$ 2,504,699
Total Liabilities and Fund Balance	\$ 1,075,620	\$ 641,979	\$ 11,311				\$ 918,828	\$ 2,647,738	\$ 5,501,839

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 2025/26									2024/25	
	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	\$ 3,015,356	\$ 4,163						\$ 3,019,519	\$ 9,312,828	\$ 3,884,011	\$ 8,362,347
Improvement and Modernization Fund									\$ 17,235		\$ 17,235
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 26,071							\$ 26,071	\$ 104,549	\$ 35,231	\$ 141,865
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 288,149							\$ 288,149	\$ 1,213,894	\$ 325,424	\$ 1,020,347
Other Miscellaneous	\$ 95,099	\$ 277,830						\$ 372,929	\$ 446,013	\$ 299,517	\$ 372,601
	\$ 3,424,674	\$ 281,993						\$ 3,706,667	\$ 11,094,519	\$ 4,544,184	\$ 9,914,395
Grants											
AB 1058 Commissioner/Facilitator			\$ 42,095					\$ 42,095	\$ 223,344	\$ 57,212	\$ 214,105
Other Judicial Council Grants			\$ 10,394					\$ 10,394	\$ 82,993	\$ 5,419	\$ 81,401
Non-Judicial Council Grants											
			\$ 52,489					\$ 52,489	\$ 306,337	\$ 62,631	\$ 295,506
Other Financing Sources											
Interest Income	\$ 12,120	\$ 0						\$ 12,120	\$ 36,000	\$ 51,957	\$ 73,862
Investment Income											
Donations											
Local Fees	\$ 122	\$ 3,566						\$ 3,688	\$ 22,223	\$ 3,457	\$ 29,940
Non-Fee Revenues	\$ 34,138							\$ 34,138	\$ 34,138	\$ 25,537	\$ 25,537
Enhanced Collections											
Escheatment									\$ 23,000		
Prior Year Revenue	\$ 2,405							\$ 2,405		\$ (164)	
County Program - Restricted		\$ 190						\$ 190	\$ 1,000	\$ 104	\$ 1,030
Reimbursement Other	\$ 0							\$ 0	\$ 1,000		
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,299							\$ 4,299	\$ 150	\$ 4,362	
	\$ 53,084	\$ 3,756						\$ 56,840	\$ 117,511	\$ 85,254	\$ 130,369
Total Revenues	\$ 3,477,759	\$ 285,749	\$ 52,489					\$ 3,815,996	\$ 11,518,366	\$ 4,692,069	\$ 10,340,270
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,025,459	\$ 3,269	\$ 21,975					\$ 1,050,703	\$ 4,972,753	\$ 1,081,556	\$ 5,006,611
Temp Help	\$ 3,034							\$ 3,034	\$ 35,000	\$ 3,902	\$ 39,385
Overtime									\$ 1,000		
Staff Benefits	\$ 900,805		\$ 13,421					\$ 914,226	\$ 3,909,514	\$ 892,312	\$ 3,748,789
	\$ 1,929,298	\$ 3,269	\$ 35,396					\$ 1,967,963	\$ 8,918,267	\$ 1,977,769	\$ 8,794,785
Operating Expenses and Equipment											
General Expense	\$ 46,055	\$ 1,178						\$ 47,232	\$ 257,639	\$ 177,073	\$ 218,153
Printing	\$ 296							\$ 296	\$ 7,600	\$ 287	\$ 6,202
Telecommunications	\$ 9,929							\$ 9,929	\$ 53,634	\$ 8,096	\$ 39,070
Postage	\$ 22,166							\$ 22,166	\$ 82,400	\$ 33,047	\$ 56,214
Insurance									\$ 6,100		\$ 5,997
In-State Travel	\$ 1,811							\$ 1,811	\$ 13,054	\$ 2,085	\$ 15,341
Out-of-State Travel											
Training	\$ 11,860		\$ 1,190					\$ 13,050	\$ 3,190	\$ 17,472	\$ 5,313
Security Services	\$ 15,688		\$ 1,028					\$ 16,716	\$ 164,000	\$ (4,302)	\$ 160,343
Facility Operations	\$ 9,676		\$ 407					\$ 10,082	\$ 33,742	\$ 6,793	\$ 36,679
Utilities											
Contracted Services	\$ 318,177		\$ 10,394					\$ 328,571	\$ 1,433,196	\$ 258,007	\$ 1,216,518
Consulting and Professional Services	\$ 3,750							\$ 3,750	\$ 14,290	\$ 2,840	\$ 11,660
Information Technology	\$ 208,309							\$ 208,309	\$ 293,801	\$ 262,287	\$ 306,232
Major Equipment										\$ 44,412	
Other Items of Expense	\$ 5							\$ 5	\$ 2,684	\$ 2	\$ 10
	\$ 647,722	\$ 1,178	\$ 13,019					\$ 661,919	\$ 2,365,330	\$ 808,098	\$ 2,077,732
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 17,419							\$ 17,419	\$ 57,887	\$ 26,205	\$ 71,743
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (4,400)		\$ 4,400					\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (291)							\$ (291)		\$ 2,420	\$ 4,255
	\$ 12,728		\$ 4,400					\$ 17,128	\$ 57,887	\$ 28,626	\$ 75,998
Total Expenditures	\$ 2,589,748	\$ 4,447	\$ 52,815					\$ 2,647,009	\$ 11,341,484	\$ 2,814,493	\$ 10,948,515
Excess (Deficit) of Revenues Over Expenditures	\$ 888,011	\$ 281,302	\$ (326)					\$ 1,168,987	\$ 176,883	\$ 1,877,576	\$ (608,245)
Operating Transfers In (Out)	\$ (326)		\$ 326					\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 51,782	\$ 118,640	\$ 0					\$ 170,421	\$ 170,421	\$ 627,123	\$ 627,123
Ending Balance (Deficit)	\$ 939,466	\$ 399,942	\$ 0					\$ 1,339,408	\$ 347,304	\$ 2,504,699	\$ 18,878

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 746,591	\$ 123,804				\$ (456)	\$ 869,940	\$ 3,454,432	\$ 947,513	\$ 3,954,646
Traffic & Other Infractions										
Other Criminal Cases										
Civil	\$ 82,230	\$ 24,756			\$ 8,590		\$ 115,576	\$ 444,763	\$ 117,185	\$ 416,338
Family & Children Services	\$ 7,095	\$ 4,440					\$ 11,535		\$ 7,176	
Probate, Guardianship & Mental Health Services	\$ 26	\$ 35,762					\$ 35,788	\$ 125,000	\$ 15,220	\$ 95,000
Juvenile Dependency Services		\$ 233,280				\$ 165	\$ 233,445	\$ 926,581	\$ 200,000	\$ 744,798
Juvenile Delinquency Services										
Other Court Operations	\$ 634,270	\$ 76,708					\$ 710,978	\$ 2,573,286	\$ 706,085	\$ 2,877,746
Court Interpreters	\$ 4,171	\$ 8,782					\$ 12,953	\$ 150,228	\$ 9,538	\$ 159,890
Jury Services	\$ 33,962	\$ 23,131	\$ 17,419				\$ 74,511	\$ 256,208	\$ 99,708	\$ 292,479
Security		\$ 16,716					\$ 16,716	\$ 165,162	\$ (1,639)	\$ 160,943
Trial Court Operations Program	\$ 1,508,346	\$ 547,379	\$ 17,419		\$ 8,590	\$ (291)	\$ 2,081,443	\$ 8,095,660	\$ 2,100,785	\$ 8,701,840
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 52,873	\$ 6,454					\$ 59,327	\$ 159,660	\$ 61,172	\$ 144,752
Fiscal Services	\$ 98,810	\$ 14,195					\$ 113,004	\$ 426,762	\$ 114,230	\$ 485,529
Human Resources	\$ 170,166	\$ 19,684					\$ 189,850	\$ 1,320,339	\$ 246,333	\$ 398,177
Business & Facilities Services	\$ 35,534	\$ 10,347			\$ (8,590)		\$ 37,291	\$ 331,267	\$ 17,244	\$ 298,267
Information Technology	\$ 102,234	\$ 63,860					\$ 166,094	\$ 1,007,796	\$ 274,728	\$ 919,950
Court Administration Program	\$ 459,616	\$ 114,540			\$ (8,590)		\$ 565,566	\$ 3,245,824	\$ 713,708	\$ 2,246,675
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,967,963	\$ 661,919	\$ 17,419		\$ 0	\$ (291)	\$ 2,647,009	\$ 11,341,484	\$ 2,814,493	\$ 10,948,515