

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 December
 Fiscal Year 2025/26

2024/25

	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						
ASSETS									
Operations	\$ (182,699)	\$ 417,326	\$ (103,821)				\$ 15,615	\$ 146,421	\$ (43,371)
Payroll	\$ (121,174)							\$ (121,174)	\$ (60,379)
Jury									
Revolving	\$ 19,000							\$ 19,000	\$ 19,000
Other									
Distribution							\$ (1,197)	\$ (1,197)	\$ (3,480)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (19,582)	\$ (19,582)	\$ (3,249)
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	\$ 1,035,289						\$ 892,056	\$ 1,927,345	\$ 4,926,432
Total Cash and Cash Equivalents	\$ 753,216	\$ 417,326	\$ (103,821)				\$ 887,891	\$ 1,954,612	\$ 4,838,752
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ (367)							\$ (367)	\$ 770
Civil Jury Fees									
Trust	\$ 0							\$ 0	\$ 0
Due From Other Funds	\$ 1,000		\$ 0				\$ 0	\$ 1,000	\$ 1,000
Due From Other Governments	\$ 13,656	\$ 0	\$ 0					\$ 13,656	\$ 40,031
Due From Other Courts									
Due From State	\$ 1,487	\$ 0	\$ 99,826					\$ 101,312	\$ 119,255
Trust Due To/From							\$ 903	\$ 903	\$ 0
Distribution Due To/From							\$ 1,798	\$ 1,798	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 15,776	\$ 0	\$ 99,826				\$ 2,701	\$ 118,302	\$ 161,056
Prepaid Expenses - General	\$ 978							\$ 978	\$ 512
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 978							\$ 978	\$ 512
Other Assets									
Total Other Assets									
Total Assets	\$ 769,970	\$ 417,326	\$ (3,996)				\$ 890,592	\$ 2,073,893	\$ 5,000,320
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 73,832	\$ 0	\$ 0				\$ 0	\$ 73,832	\$ 41,507
Due to Other Funds	\$ 1,798	\$ 0	\$ 0				\$ 2,180	\$ 3,978	\$ 1,000
Due to Other Courts									
Due to State	\$ 0	\$ 4,250	\$ 0					\$ 4,250	\$ 1,748,236
TC145 Liability							\$ 91,780	\$ 91,780	\$ 85,313
Due to Other Governments	\$ 2,256	\$ 0	\$ 0					\$ 2,256	\$ 5,917
AB145 Due to Other Government Agency	\$ 0						\$ 128,333	\$ 128,333	\$ 102,386
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 2,823	\$ 2,823	\$ 3,148
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 77,886	\$ 4,250	\$ 0				\$ 225,116	\$ 307,252	\$ 1,987,507
Civil							\$ 363,433	\$ 363,433	\$ 296,400
Criminal							\$ 240,273	\$ 240,273	\$ 264,083
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 39,551	\$ 39,551	\$ 37,168
Miscellaneous Trust									
Total Trust Deposits							\$ 643,257	\$ 643,257	\$ 597,650
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 104,715	\$ 0						\$ 104,715	\$ 108,508
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 90,478							\$ 90,478	\$ 94,121
Payroll Clearing	\$ 0							\$ 0	\$ (2,018)
Total Payroll Liabilities	\$ 195,193	\$ 0	\$ 0					\$ 195,193	\$ 200,611
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 34,257						\$ 22,219	\$ 56,477	\$ 51,946
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 12,102
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 34,257		\$ 0				\$ 22,219	\$ 56,477	\$ 64,049
Total Liabilities	\$ 307,337	\$ 4,250	\$ 0				\$ 890,592	\$ 1,202,179	\$ 2,849,817
Total Fund Balance	\$ 462,633	\$ 413,077	\$ (3,996)					\$ 871,714	\$ 2,150,503
Total Liabilities and Fund Balance	\$ 769,970	\$ 417,326	\$ (3,996)				\$ 890,592	\$ 2,073,893	\$ 5,000,320

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 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	\$ 4,735,826	\$ 16,702					\$ 4,752,528	\$ 9,312,828	\$ 5,806,902	\$ 8,362,347	
Improvement and Modernization Fund								\$ 17,235		\$ 17,235	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 52,229						\$ 52,229	\$ 104,549	\$ 70,540	\$ 141,865	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 611,781						\$ 611,781	\$ 1,213,894	\$ 613,059	\$ 1,020,347	
Other Miscellaneous	\$ 168,183	\$ 277,830					\$ 446,013	\$ 446,013	\$ 372,601	\$ 372,601	
	\$ 5,568,019	\$ 294,532					\$ 5,862,551	\$ 11,094,519	\$ 6,863,101	\$ 9,914,395	
Grants											
AB 1058 Commissioner/Facilitator			\$ 99,826				\$ 99,826	\$ 223,344	\$ 110,629	\$ 214,105	
Other Judicial Council Grants			\$ 14,994				\$ 14,994	\$ 82,993	\$ 25,026	\$ 81,401	
Non-Judicial Council Grants											
			\$ 114,819				\$ 114,819	\$ 306,337	\$ 135,654	\$ 295,506	
Other Financing Sources											
Interest Income	\$ 17,886	\$ 2,670					\$ 20,557	\$ 36,000	\$ 102,677	\$ 73,862	
Investment Income											
Donations											
Local Fees	\$ 122	\$ 7,610					\$ 7,732	\$ 22,223	\$ 7,702	\$ 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		\$ (473)				\$ 1,932		\$ (164)		
County Program - Restricted		\$ 536					\$ 536	\$ 1,000	\$ 410	\$ 1,030	
Reimbursement Other	\$ 4,576						\$ 4,576	\$ 1,000	\$ 1,059		
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,690						\$ 5,690	\$ 150	\$ 4,500		
	\$ 64,818	\$ 10,817	\$ (473)				\$ 75,162	\$ 117,511	\$ 141,720	\$ 130,369	
Total Revenues	\$ 5,632,837	\$ 305,349	\$ 114,346				\$ 6,052,532	\$ 11,518,366	\$ 7,140,476	\$ 10,340,270	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,229,779	\$ 8,260	\$ 53,096				\$ 2,291,135	\$ 4,972,753	\$ 2,434,623	\$ 5,006,611	
Temp Help	\$ 8,660						\$ 8,660	\$ 35,000	\$ 9,801	\$ 39,385	
Overtime								\$ 1,000			
Staff Benefits	\$ 1,744,574		\$ 29,098				\$ 1,773,672	\$ 3,909,514	\$ 1,810,124	\$ 3,748,789	
	\$ 3,983,012	\$ 8,260	\$ 82,193				\$ 4,073,466	\$ 8,918,267	\$ 4,254,548	\$ 8,794,785	
Operating Expenses and Equipment											
General Expense	\$ 81,585	\$ 2,652					\$ 84,237	\$ 257,639	\$ 214,433	\$ 218,153	
Printing	\$ 1,384						\$ 1,384	\$ 7,600	\$ 4,275	\$ 6,202	
Telecommunications	\$ 20,736						\$ 20,736	\$ 53,634	\$ 17,685	\$ 39,070	
Postage	\$ 53,220						\$ 53,220	\$ 82,400	\$ 37,640	\$ 56,214	
Insurance	\$ 5,529						\$ 5,529	\$ 6,100	\$ 5,997	\$ 5,997	
In-State Travel	\$ 3,206		\$ 2,448				\$ 5,654	\$ 13,054	\$ 5,915	\$ 15,341	
Out-of-State Travel											
Training	\$ 11,979		\$ 1,190				\$ 13,169	\$ 3,190	\$ 18,294	\$ 5,313	
Security Services	\$ 42,993		\$ 2,817				\$ 45,810	\$ 164,000	\$ 55,407	\$ 160,343	
Facility Operations	\$ 15,344		\$ 804				\$ 16,149	\$ 33,742	\$ 14,879	\$ 36,679	
Utilities											
Contracted Services	\$ 681,984		\$ 18,989				\$ 700,974	\$ 1,433,196	\$ 591,624	\$ 1,216,518	
Consulting and Professional Services	\$ 6,300						\$ 6,300	\$ 14,290	\$ 7,690	\$ 11,660	
Information Technology	\$ 270,873						\$ 270,873	\$ 293,801	\$ 300,262	\$ 306,232	
Major Equipment									\$ 44,412		
Other Items of Expense	\$ 7						\$ 7	\$ 2,684	\$ 2	\$ 10	
	\$ 1,195,140	\$ 2,652	\$ 26,248				\$ 1,224,039	\$ 2,365,330	\$ 1,318,516	\$ 2,077,732	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 38,463						\$ 38,463	\$ 57,887	\$ 39,778	\$ 71,743	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (10,306)		\$ 10,306				\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ 15,271						\$ 15,271		\$ 4,253	\$ 4,255	
	\$ 43,428		\$ 10,306				\$ 53,734	\$ 57,887	\$ 44,032	\$ 75,998	
Total Expenditures	\$ 5,221,579	\$ 10,912	\$ 118,748				\$ 5,351,239	\$ 11,341,484	\$ 5,617,095	\$ 10,948,515	
Excess (Deficit) of Revenues Over Expenditures	\$ 411,258	\$ 294,437	\$ (4,402)				\$ 701,292	\$ 176,883	\$ 1,523,380	\$ (608,245)	
Operating Transfers In (Out)	\$ (407)		\$ 407				\$ 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)	\$ 462,633	\$ 413,077	\$ (3,996)				\$ 871,714	\$ 347,304	\$ 2,150,503	\$ 18,878	

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

For the month ended December										
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	\$ 1,583,705	\$ 207,238				\$ 4,719	\$ 1,795,662	\$ 3,454,432	\$ 2,009,872	\$ 3,954,646
Traffic & Other Infractions										
Other Criminal Cases										
Civil	\$ 175,086	\$ 28,963			\$ 17,728		\$ 221,778	\$ 444,763	\$ 239,692	\$ 416,338
Family & Children Services	\$ 14,015	\$ 10,815				\$ 668	\$ 25,498		\$ 18,304	
Probate, Guardianship & Mental Health Services	\$ 26	\$ 68,123					\$ 68,149	\$ 125,000	\$ 55,666	\$ 95,000
Juvenile Dependency Services		\$ 467,993				\$ 2,370	\$ 470,363	\$ 926,581	\$ 380,690	\$ 744,798
Juvenile Delinquency Services										
Other Court Operations	\$ 1,300,525	\$ 102,181				\$ 73	\$ 1,402,778	\$ 2,573,286	\$ 1,439,607	\$ 2,877,746
Court Interpreters	\$ 11,661	\$ 30,323					\$ 41,984	\$ 150,228	\$ 55,290	\$ 159,890
Jury Services	\$ 76,300	\$ 50,343	\$ 38,463				\$ 165,105	\$ 256,208	\$ 175,849	\$ 292,479
Security		\$ 45,810					\$ 45,810	\$ 165,162	\$ 58,070	\$ 160,943
Trial Court Operations Program	\$ 3,161,318	\$ 1,011,788	\$ 38,463		\$ 17,728	\$ 7,830	\$ 4,237,127	\$ 8,095,660	\$ 4,433,040	\$ 8,701,840
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 118,874	\$ 9,752					\$ 128,626	\$ 159,660	\$ 128,394	\$ 144,752
Fiscal Services	\$ 220,311	\$ 20,927				\$ 7,441	\$ 248,680	\$ 426,762	\$ 228,010	\$ 485,529
Human Resources	\$ 266,016	\$ 22,566					\$ 288,582	\$ 1,320,339	\$ 338,000	\$ 398,177
Business & Facilities Services	\$ 80,748	\$ 29,447			\$ (17,728)		\$ 92,467	\$ 331,267	\$ 76,132	\$ 298,267
Information Technology	\$ 226,198	\$ 129,559					\$ 355,758	\$ 1,007,796	\$ 413,519	\$ 919,950
Court Administration Program	\$ 912,148	\$ 212,251			\$ (17,728)	\$ 7,441	\$ 1,114,112	\$ 3,245,824	\$ 1,184,055	\$ 2,246,675
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,073,466	\$ 1,224,039	\$ 38,463		\$ 0	\$ 15,271	\$ 5,351,239	\$ 11,341,484	\$ 5,617,095	\$ 10,948,515