

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.

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	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 Trinity
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended December									
Fiscal Year 2023/24									2022/23
	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	\$ (734,374)	\$ 705,937	\$ (4,426)				\$ 314	\$ (32,549)	\$ (16,590)
Payroll	\$ (1,355)							\$ (1,355)	\$ (1,344)
Jury Revolving									
Other Distribution									
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card								\$ 450	\$ 450
Cash on Hand	\$ 450							\$ 450	\$ 450
Cash with County	\$ 0	\$ 131	\$ 0				\$ 8,927	\$ 9,058	\$ 8,843
Cash Outside of the JCC							\$ 1,448	\$ 1,448	\$ 3,083
Cash Equivalents	\$ 1,440,102						\$ 23,900	\$ 1,464,002	\$ 1,771,272
Total Cash and Cash Equivalents	\$ 704,823	\$ 706,067	\$ (4,426)				\$ 34,589	\$ 1,441,054	\$ 1,765,715
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 86							\$ 86	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 4,161
Due From Other Governments	\$ 53,058	\$ 0						\$ 53,058	\$ 6,882
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 356					\$ 356	\$ 1,315
Trust Due To/From							\$ 0	\$ 0	\$ 207
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 15,000	\$ (676)						\$ 14,324	\$ 16,263
Total Receivables	\$ 68,145	\$ (676)	\$ 356				\$ 0	\$ 67,825	\$ 28,828
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 772,968	\$ 705,391	\$ (4,070)				\$ 34,589	\$ 1,508,879	\$ 1,794,543
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 24,269	\$ 0	\$ 0				\$ 0	\$ 24,269	\$ 50,904
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 14,324	\$ 14,324	\$ 20,631
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 332						\$ 0	\$ 332	\$ 97,949
TC145 Liability							\$ 9,105	\$ 9,105	\$ 9,038
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 109	\$ 109	\$ 287
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 24,601	\$ 0	\$ 0				\$ 23,538	\$ 48,139	\$ 178,809
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 11,051	\$ 11,051	\$ 11,114
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 11,051	\$ 11,051	\$ 11,114
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 114							\$ 114	\$ 93
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (185,489)							\$ (185,489)	\$ 35,951
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (185,376)							\$ (185,376)	\$ 36,044
Revenue Collected in Advance	\$ 0	\$ 485						\$ 485	\$ 320
Liabilities For Deposits	\$ 1,788							\$ 1,788	\$ 1,588
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,788	\$ 485						\$ 2,273	\$ 1,908
Total Liabilities	\$ (158,987)	\$ 485	\$ 0				\$ 34,589	\$ (123,912)	\$ 227,875
Total Fund Balance	\$ 931,954	\$ 704,906	\$ (4,070)					\$ 1,632,791	\$ 1,566,668
Total Liabilities and Fund Balance	\$ 772,968	\$ 705,391	\$ (4,070)				\$ 34,589	\$ 1,508,879	\$ 1,794,543

Superior Court of California, County of Trinity
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended December											
Fiscal Year 2023/24										2022/23	
	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	\$ 1,736,031	\$ 2,723					\$ 1,738,754	\$ 2,580,444	\$ 1,734,278	\$ 2,516,389	
Improvement and Modernization Fund	\$ 0						\$ 0		\$ 199,172	\$ 50,923	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 34,149						\$ 34,149	\$ 68,299	\$ 32,394	\$ 64,787	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 153,761	\$ 1,582					\$ 155,343	\$ 223,281	\$ 129,601	\$ 217,806	
Other Miscellaneous	\$ 53,679	\$ 668,910					\$ 722,589	\$ 153,679	\$ 626,473	\$ 253,679	
	\$ 1,977,620	\$ 673,216					\$ 2,650,835	\$ 3,025,703	\$ 2,721,917	\$ 3,103,584	
Grants											
AB 1058 Commissioner/Facilitator			\$ 356				\$ 356	\$ 2,700	\$ 1,315	\$ 5,873	
Other Judicial Council Grants			\$ 3,472				\$ 3,472	\$ 18,550	\$ 1,275	\$ 19,000	
Non-Judicial Council Grants											
			\$ 3,828				\$ 3,828	\$ 21,250	\$ 2,590	\$ 24,873	
Other Financing Sources											
Interest Income	\$ 22,687	\$ 10,588					\$ 33,275	\$ 49,000	\$ 21,042	\$ 4,277	
Investment Income											
Donations											
Local Fees		\$ 2,478					\$ 2,478	\$ 80,900	\$ 5,227	\$ 1,210	
Non-Fee Revenues											
Enhanced Collections		\$ 20,997					\$ 20,997	\$ 57,519	\$ 15,147	\$ 29,350	
Escheatment											
Prior Year Revenue	\$ 407						\$ 407		\$ (7,536)		
County Program - Restricted											
Reimbursement Other	\$ 44,030	\$ 0					\$ 44,030		\$ 50,575	\$ 80,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 58		
	\$ 67,124	\$ 34,064					\$ 101,187	\$ 187,419	\$ 84,513	\$ 114,837	
Total Revenues	\$ 2,044,743	\$ 707,279	\$ 3,828				\$ 2,755,851	\$ 3,234,372	\$ 2,809,020	\$ 3,243,294	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 493,677	\$ 6,320	\$ 2,601				\$ 502,598	\$ 1,262,904	\$ 519,634	\$ 1,048,299	
Temp Help	\$ 13,245						\$ 13,245		\$ 11,864		
Overtime	\$ 154						\$ 154		\$ 108		
Staff Benefits	\$ 392,967	\$ 4,306	\$ 1,908				\$ 399,181	\$ 1,144,644	\$ 433,897	\$ 1,355,663	
	\$ 900,043	\$ 10,626	\$ 4,509				\$ 915,178	\$ 2,407,548	\$ 965,503	\$ 2,403,962	
Operating Expenses and Equipment											
General Expense	\$ 36,074	\$ 5,849	\$ 3,270				\$ 45,193	\$ 39,135	\$ 17,654	\$ 39,485	
Printing	\$ 401	\$ 459					\$ 860	\$ 2,000	\$ 598	\$ 900	
Telecommunications	\$ 3,263	\$ 225	\$ 113				\$ 3,601	\$ 8,450	\$ 4,193	\$ 8,450	
Postage	\$ 2,104	\$ 660					\$ 2,764	\$ 6,200	\$ 2,485	\$ 6,450	
Insurance	\$ 2,747	\$ 264					\$ 3,011	\$ 2,016	\$ 616	\$ 2,016	
In-State Travel	\$ 31	\$ 1,422					\$ 1,453	\$ 4,000	\$ 7	\$ 4,000	
Out-of-State Travel											
Training	\$ 149	\$ 678					\$ 827	\$ 700	\$ 25,755	\$ 450	
Security Services											
Facility Operations											
Utilities											
Contracted Services	\$ 112,940	\$ 11,761					\$ 124,701	\$ 369,066	\$ 107,595	\$ 314,766	
Consulting and Professional Services	\$ 40	\$ 767					\$ 807	\$ 70,600	\$ 19,406	\$ 70,600	
Information Technology	\$ 114,635	\$ 2,238					\$ 116,873	\$ 200,000	\$ 273,548	\$ 192,757	
Major Equipment											
Other Items of Expense	\$ 2,329	\$ 3,421	\$ 6				\$ 5,756	\$ 7,150	\$ 3,343	\$ 3,400	
	\$ 274,713	\$ 27,744	\$ 3,389				\$ 305,847	\$ 709,317	\$ 455,199	\$ 643,274	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,198						\$ 1,198	\$ 2,000		\$ 2,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,268)	\$ 2,268					\$ 0	\$ 1,500	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 2,070						\$ 2,070		\$ (10,907)		
	\$ 1,000	\$ 2,268					\$ 3,268	\$ 3,500	\$ (10,907)	\$ 2,000	
Total Expenditures	\$ 1,175,757	\$ 40,638	\$ 7,898				\$ 1,224,293	\$ 3,120,365	\$ 1,409,795	\$ 3,049,236	
Excess (Deficit) of Revenues Over Expenditures	\$ 868,986	\$ 666,641	\$ (4,070)				\$ 1,531,557	\$ 114,007	\$ 1,399,225	\$ 194,058	
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 62,968	\$ 38,265	\$ 0				\$ 101,233	\$ 101,233	\$ 167,443	\$ 167,443	
Ending Balance (Deficit)	\$ 931,954	\$ 704,906	\$ (4,070)				\$ 1,632,791	\$ 215,240	\$ 1,566,668	\$ 361,501	

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

For the month ended December

Fiscal Year 2023/24

2022/23

	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	\$ 144,833	\$ 49,691					\$ 194,524	\$ 440,281	\$ 191,527	\$ 398,043
Traffic & Other Infractions								\$ (10,000)	\$ 5,550	\$ 0
Other Criminal Cases	\$ 50,729	\$ 10,480					\$ 61,208	\$ 224,419	\$ 77,320	\$ 192,101
Civil	\$ 17,357	\$ 14,247					\$ 31,604	\$ 56,100	\$ 36,119	\$ 79,496
Family & Children Services	\$ 77,560	\$ 3,461					\$ 81,021	\$ 313,301	\$ 76,589	\$ 272,544
Probate, Guardianship & Mental Health Services		\$ 0					\$ 0			
Juvenile Dependency Services	\$ 8,420	\$ 40,299					\$ 48,719	\$ 18,051	\$ 50,299	\$ 16,430
Juvenile Delinquency Services										
Other Court Operations	\$ 86,901	\$ 36					\$ 86,937	\$ 157,919	\$ 82,280	\$ 153,576
Court Interpreters		\$ 35,217					\$ 35,217	\$ 47,000	\$ 10,639	\$ 36,200
Jury Services		\$ 10,063	\$ 1,198				\$ 11,261	\$ 28,247	\$ 25,099	\$ 36,839
Security	\$ 337,670	\$ 9,344					\$ 347,014	\$ 871,911	\$ 398,682	\$ 795,011
Trial Court Operations Program	\$ 723,469	\$ 172,838	\$ 1,198				\$ 897,505	\$ 2,147,229	\$ 954,104	\$ 1,980,240
Enhanced Collections	\$ 10,626	\$ 12,566			\$ 2,268		\$ 25,460	\$ 57,519	\$ 18,287	\$ 29,350
Other Non-Court Operations										
Non-Court Operations Program	\$ 10,626	\$ 12,566			\$ 2,268		\$ 25,460	\$ 57,519	\$ 18,287	\$ 29,350
Executive Office	\$ 61,051	\$ 158					\$ 61,209	\$ 295,174	\$ 60,991	\$ 113,312
Fiscal Services	\$ 73,509	\$ 545			\$ (2,268)		\$ 71,786	\$ 74,716	\$ 42,414	\$ 82,193
Human Resources	\$ 43,243	\$ 2,902					\$ 46,145	\$ 255,977	\$ 45,545	\$ 561,734
Business & Facilities Services		\$ 5,511				\$ 1,776	\$ 7,288	\$ 43,600	\$ 14,521	\$ 43,500
Information Technology	\$ 3,280	\$ 111,326				\$ 294	\$ 114,900	\$ 246,150	\$ 273,933	\$ 238,907
Court Administration Program	\$ 181,083	\$ 120,442			\$ (2,268)	\$ 2,070	\$ 301,328	\$ 915,617	\$ 437,404	\$ 1,039,646
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 915,178	\$ 305,847	\$ 1,198		\$ 0	\$ 2,070	\$ 1,224,293	\$ 3,120,365	\$ 1,409,795	\$ 3,049,236