

## 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) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> 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 June									
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						
<b>ASSETS</b>									
Operations	\$ (706,892)	\$ 641,870	\$ 5,996				\$ 1,225	\$ (57,800)	\$ (18,392)
Payroll	\$ (41,467)							\$ (41,467)	\$ (30,696)
Jury Revolving									
Other Distribution									
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card									
Cash on Hand	\$ 450							\$ 450	\$ 450
Cash with County	\$ 0	\$ 186	\$ 0				\$ 11,795	\$ 11,981	\$ 9,332
Cash Outside of the JCC							\$ 798	\$ 798	\$ 1,664
Cash Held with the JCC									
Cash Equivalents	\$ 1,200,962						\$ 15,025	\$ 1,215,987	\$ 820,409
Total Cash and Cash Equivalents	\$ 453,053	\$ 642,056	\$ 5,996				\$ 28,844	\$ 1,129,949	\$ 782,766
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 60	\$ 354						\$ 413	\$ 332
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 50							\$ 50	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 90,895							\$ 90,895	\$ 19,013
Due From Other Governments	\$ 5,951	\$ 114,979						\$ 120,931	\$ 35,822
Due From Other Courts	\$ 668							\$ 668	
Due From State	\$ 54,292	\$ 1,328	\$ 1,144					\$ 56,763	\$ 99,712
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 15,000	\$ (84)						\$ 14,916	\$ 15,205
Total Receivables	\$ 166,916	\$ 116,577	\$ 1,144				\$ 0	\$ 284,636	\$ 170,084
Prepaid Expenses - General	\$ 62,262							\$ 62,262	\$ 58,197
Salary and Travel Advances Counties									
Total Prepaid Expenses	\$ 62,262							\$ 62,262	\$ 58,197
Other Assets									
Total Other Assets									
Total Assets	\$ 682,230	\$ 758,633	\$ 7,140				\$ 28,844	\$ 1,476,847	\$ 1,011,048
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 25,474	\$ 4,000	\$ 0					\$ 29,474	\$ 15,192
Accounts Payable - General	\$ 27,206	\$ 0	\$ 0				\$ 0	\$ 27,206	\$ 24,528
Due to Other Funds	\$ 0	\$ 90,895	\$ 0				\$ 14,916	\$ 105,811	\$ 34,219
Due to Other Courts	\$ 0							\$ 0	\$ 2,998
Due to State	\$ 279,452	\$ 88,281	\$ 7,107				\$ 0	\$ 374,840	\$ 32,329
TC145 Liability							\$ 1,191	\$ 1,191	\$ 11,647
Due to Other Governments	\$ 63,133	\$ 8,169						\$ 71,301	\$ 22,382
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 60	\$ 60	\$ 95
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 395,265	\$ 191,344	\$ 7,107				\$ 16,166	\$ 609,882	\$ 143,389
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 12,678	\$ 12,678	\$ 10,387
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 12,678	\$ 12,678	\$ 10,387
Accrued Payroll	\$ 22,881	\$ 275	\$ 33					\$ 23,189	\$ 81,314
Benefits Payable	\$ 41							\$ 41	\$ 6,979
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 37,328
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 22,921	\$ 275	\$ 33					\$ 23,230	\$ 125,621
Revenue Collected in Advance	\$ 0	\$ 521,293						\$ 521,293	\$ 628,777
Liabilities For Deposits	\$ 1,788							\$ 1,788	\$ 1,640
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,788	\$ 521,293						\$ 523,082	\$ 630,417
Total Liabilities	\$ 419,975	\$ 712,913	\$ 7,140				\$ 28,844	\$ 1,168,872	\$ 909,814
Total Fund Balance	\$ 262,256	\$ 45,720	\$ 0					\$ 307,976	\$ 101,233
Total Liabilities and Fund Balance	\$ 682,230	\$ 758,633	\$ 7,140				\$ 28,844	\$ 1,476,847	\$ 1,011,048

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 June											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,531,529	\$ 7,973					\$ 2,539,502	\$ 2,580,444	\$ 2,515,068	\$ 2,516,389	
Improvement and Modernization Fund	\$ 1,710						\$ 1,710		\$ 200,882	\$ 50,923	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 60,828						\$ 60,828	\$ 68,299	\$ 64,455	\$ 64,787	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 182,167	\$ 0					\$ 182,167	\$ 223,281	\$ 206,015	\$ 217,806	
Other Miscellaneous	\$ 53,679	\$ 63,496					\$ 117,175	\$ 153,679	\$ 57,563	\$ 253,679	
	<b>\$ 2,829,913</b>	<b>\$ 71,469</b>					<b>\$ 2,901,382</b>	<b>\$ 3,025,703</b>	<b>\$ 3,043,982</b>	<b>\$ 3,103,584</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 4,681				\$ 4,681	\$ 2,700	\$ 2,857	\$ 5,873	
Other Judicial Council Grants			\$ 7,297				\$ 7,297	\$ 18,550	\$ 20,700	\$ 19,000	
Non-Judicial Council Grants											
			<b>\$ 11,978</b>				<b>\$ 11,978</b>	<b>\$ 21,250</b>	<b>\$ 23,557</b>	<b>\$ 24,873</b>	
Other Financing Sources											
Interest Income	\$ 36,562	\$ 30,546					\$ 67,108	\$ 49,000	\$ 59,088	\$ 4,277	
Investment Income											
Donations											
Local Fees		\$ 10,587					\$ 10,587	\$ 80,900	\$ 13,282	\$ 1,210	
Non-Fee Revenues											
Enhanced Collections		\$ 65,743					\$ 65,743	\$ 57,519	\$ 43,212	\$ 29,350	
Escheatment											
Prior Year Revenue	\$ 407	\$ (1,500)					\$ (1,093)		\$ 30,693		
County Program - Restricted											
Reimbursement Other	\$ 69,652	\$ 99,388					\$ 169,040		\$ 192,855	\$ 80,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,072	\$ 0					\$ 2,072		\$ 244		
	<b>\$ 108,694</b>	<b>\$ 204,763</b>					<b>\$ 313,457</b>	<b>\$ 187,419</b>	<b>\$ 339,374</b>	<b>\$ 114,837</b>	
<b>Total Revenues</b>	<b>\$ 2,938,607</b>	<b>\$ 276,232</b>	<b>\$ 11,978</b>				<b>\$ 3,226,817</b>	<b>\$ 3,234,372</b>	<b>\$ 3,406,913</b>	<b>\$ 3,243,294</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 1,019,809	\$ 68,018	\$ 3,991				\$ 1,091,819	\$ 1,262,904	\$ 1,133,799	\$ 1,048,299	
Temp Help	\$ 37,791						\$ 37,791		\$ 22,379		
Overtime	\$ 154						\$ 154		\$ 108		
Staff Benefits	\$ 1,067,719	\$ 22,746	\$ 2,797				\$ 1,093,262	\$ 1,144,644	\$ 1,575,631	\$ 1,355,663	
	<b>\$ 2,125,473</b>	<b>\$ 90,764</b>	<b>\$ 6,788</b>				<b>\$ 2,223,025</b>	<b>\$ 2,407,548</b>	<b>\$ 2,731,916</b>	<b>\$ 2,403,962</b>	
Operating Expenses and Equipment											
General Expense	\$ 66,165	\$ 9,050	\$ 3,270				\$ 78,486	\$ 39,135	\$ 43,750	\$ 39,485	
Printing	\$ 1,017	\$ 1,197					\$ 2,214	\$ 2,000	\$ 1,493	\$ 900	
Telecommunications	\$ 7,432	\$ 531	\$ 277				\$ 8,241	\$ 8,450	\$ 8,311	\$ 8,450	
Postage	\$ 10,135	\$ 1,906					\$ 12,041	\$ 6,200	\$ 7,594	\$ 6,450	
Insurance	\$ 2,747	\$ 264					\$ 3,011	\$ 2,016	\$ 616	\$ 2,016	
In-State Travel	\$ 414	\$ 1,422					\$ 1,836	\$ 4,000	\$ 21	\$ 4,000	
Out-of-State Travel											
Training	\$ 649	\$ 678					\$ 1,327	\$ 700	\$ 26,005	\$ 450	
Security Services											
Facility Operations	\$ 9						\$ 9				
Utilities											
Contracted Services	\$ 301,762	\$ 111,319					\$ 413,081	\$ 369,066	\$ 265,565	\$ 314,766	
Consulting and Professional Services	\$ 90,603	\$ 2,070					\$ 92,673	\$ 70,600	\$ 68,973	\$ 70,600	
Information Technology	\$ 195,150	\$ 14,361					\$ 209,511	\$ 200,000	\$ 317,075	\$ 192,757	
Major Equipment											
Other Items of Expense	\$ 5,402	\$ 7,835	\$ 6				\$ 13,243	\$ 7,150	\$ 12,710	\$ 3,400	
	<b>\$ 681,486</b>	<b>\$ 150,632</b>	<b>\$ 3,554</b>				<b>\$ 835,672</b>	<b>\$ 709,317</b>	<b>\$ 752,113</b>	<b>\$ 643,274</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,355						\$ 1,355	\$ 2,000		\$ 2,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (27,455)	\$ 25,819	\$ 1,636				\$ 0	\$ 1,500	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (43,040)	\$ 3,063					\$ (39,977)		\$ (10,907)		
	<b>\$ (69,140)</b>	<b>\$ 28,882</b>	<b>\$ 1,636</b>				<b>\$ (38,622)</b>	<b>\$ 3,500</b>	<b>\$ (10,907)</b>	<b>\$ 2,000</b>	
<b>Total Expenditures</b>	<b>\$ 2,737,819</b>	<b>\$ 270,278</b>	<b>\$ 11,978</b>				<b>\$ 3,020,075</b>	<b>\$ 3,120,365</b>	<b>\$ 3,473,123</b>	<b>\$ 3,049,236</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 200,788	\$ 5,954	\$ 0				\$ 206,742	\$ 114,007	\$ (66,209)	\$ 194,058	
Operating Transfers In (Out)	\$ (1,501)	\$ 1,501					\$ 0		\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 62,968	\$ 38,265	\$ 0				\$ 101,233	\$ 101,233	\$ 167,443	\$ 167,443	
Ending Balance (Deficit)	<b>\$ 262,256</b>	<b>\$ 45,720</b>	<b>\$ 0</b>				<b>\$ 307,976</b>	<b>\$ 215,240</b>	<b>\$ 101,233</b>	<b>\$ 361,501</b>	

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

For the month ended June

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 299,728	\$ 76,612				\$ (7,311)	\$ 369,028	\$ 440,281	\$ 362,764	\$ 398,043
Traffic & Other Infractions	\$ 0						\$ 0	\$ (10,000)	\$ 9,825	\$ 0
Other Criminal Cases	\$ 101,977	\$ 105,273				\$ (2,427)	\$ 204,823	\$ 224,419	\$ 179,663	\$ 192,101
Civil	\$ 37,106	\$ 52,995				\$ (760)	\$ 89,341	\$ 56,100	\$ 85,423	\$ 79,496
Family & Children Services	\$ 108,710	\$ 41,390			\$ 1,453	\$ (3,726)	\$ 147,828	\$ 313,301	\$ 155,665	\$ 272,544
Probate, Guardianship & Mental Health Services		\$ 600					\$ 600		\$ 743	
Juvenile Dependency Services	\$ 18,992	\$ 105,049				\$ (345)	\$ 123,696	\$ 18,051	\$ 122,368	\$ 16,430
Juvenile Delinquency Services									\$ 350	
Other Court Operations	\$ 189,949	\$ 70				\$ (3,038)	\$ 186,981	\$ 157,919	\$ 151,874	\$ 153,576
Court Interpreters		\$ 60,828					\$ 60,828	\$ 47,000	\$ 64,455	\$ 36,200
Jury Services		\$ 14,640	\$ 1,355				\$ 15,995	\$ 28,247	\$ 38,132	\$ 36,839
Security	\$ 756,636	\$ 66,921				\$ 0	\$ 808,151	\$ 871,911	\$ 827,937	\$ 795,011
Trial Court Operations Program	\$ 1,513,099	\$ 524,378	\$ 1,355		\$ 1,453	\$ (33,014)	\$ 2,007,272	\$ 2,147,229	\$ 1,999,200	\$ 1,980,240
Enhanced Collections	\$ 24,058	\$ 35,682				\$ (737)	\$ 65,738	\$ 57,519	\$ 43,212	\$ 29,350
Other Non-Court Operations										
Non-Court Operations Program	\$ 24,058	\$ 35,682			\$ 6,734	\$ (737)	\$ 65,738	\$ 57,519	\$ 43,212	\$ 29,350
Executive Office	\$ 139,483	\$ 175				\$ (2,492)	\$ 137,167	\$ 295,174	\$ 118,653	\$ 113,312
Fiscal Services	\$ 182,189	\$ 7,325			\$ (8,188)	\$ (4,559)	\$ 176,766	\$ 74,716	\$ 114,652	\$ 82,193
Human Resources	\$ 357,925	\$ 7,364				\$ (1,246)	\$ 364,043	\$ 255,977	\$ 813,266	\$ 561,734
Business & Facilities Services		\$ 46,388				\$ 1,776	\$ 48,164	\$ 43,600	\$ 46,732	\$ 43,500
Information Technology	\$ 6,271	\$ 214,361				\$ 294	\$ 220,926	\$ 246,150	\$ 337,407	\$ 238,907
Court Administration Program	\$ 685,868	\$ 275,612			\$ (8,188)	\$ (6,227)	\$ 947,065	\$ 915,617	\$ 1,430,710	\$ 1,039,646
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,223,025</b>	<b>\$ 835,672</b>	<b>\$ 1,355</b>		<b>\$ 0</b>	<b>\$ (39,977)</b>	<b>\$ 3,020,075</b>	<b>\$ 3,120,365</b>	<b>\$ 3,473,123</b>	<b>\$ 3,049,236</b>