

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 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 Trinity
Trial Court Operations Fund
Balance Sheet
(Unaudited)

	For the month ended March								
	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	\$ (682,297)	\$ 674,613	\$ 1,619				\$ 244	\$ (5,822)	\$ 33,365
Payroll	\$ 0							\$ 0	\$ (81,638)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 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	\$ 9,058
Cash Outside of the JCC							\$ 651	\$ 651	\$ 1,124
Cash Held with the JCC									
Cash Equivalents	\$ 1,416,213						\$ 16,932	\$ 1,433,145	\$ 1,372,461
Total Cash and Cash Equivalents	\$ 734,367	\$ 674,798	\$ 1,619				\$ 29,622	\$ 1,440,406	\$ 1,334,820
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 50							\$ 50	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 6,367	\$ 0						\$ 6,367	\$ 5,951
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 356
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 8,718	\$ (231)						\$ 8,487	\$ 14,000
Total Receivables	\$ 15,136	\$ (231)	\$ 0				\$ 0	\$ 14,905	\$ 20,307
Prepaid Expenses - General	\$ 133,260							\$ 133,260	\$ 110,605
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 133,260							\$ 133,260	\$ 110,605
Other Assets									
Total Other Assets									
Total Assets	\$ 882,763	\$ 674,568	\$ 1,619				\$ 29,622	\$ 1,588,571	\$ 1,465,732
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 17,891	\$ 107,572	\$ 0				\$ 0	\$ 125,463	\$ 21,848
Due to Other Funds		\$ 0	\$ 0				\$ 8,487	\$ 8,487	\$ 14,000
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 104,724	\$ 0	\$ 33				\$ 0	\$ 104,758	\$ 0
TC145 Liability							\$ 8,398	\$ 8,398	\$ 10,708
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							\$ 60	\$ 60	\$ 103
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 122,615	\$ 107,572	\$ 33				\$ 16,945	\$ 247,166	\$ 46,659
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 12,678	\$ 12,678	\$ 11,051
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 12,678	\$ 12,678	\$ 11,051
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (1,677)							\$ (1,677)	\$ (166)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (1,677)	\$ 0	\$ 0					\$ (1,677)	\$ (166)
Revenue Collected in Advance	\$ 0	\$ 7,844						\$ 7,844	\$ 4,058
Liabilities For Deposits	\$ 1,792		\$ 14					\$ 1,805	\$ 1,788
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,792	\$ 7,844	\$ 14					\$ 9,649	\$ 5,846
Total Liabilities	\$ 122,730	\$ 115,416	\$ 47				\$ 29,622	\$ 267,816	\$ 63,391
Total Fund Balance	\$ 760,032	\$ 559,151	\$ 1,572					\$ 1,320,755	\$ 1,402,342
Total Liabilities and Fund Balance	\$ 882,763	\$ 674,568	\$ 1,619				\$ 29,622	\$ 1,588,571	\$ 1,465,732

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 March										
	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	\$ 2,000,800	\$ 4,766						\$ 2,005,567	\$ 2,622,728	\$ 2,096,278	\$ 2,580,444
Improvement and Modernization Fund	\$ 0							\$ 0		\$ 0	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 53,854							\$ 53,854	\$ 71,806	\$ 51,224	\$ 68,299
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 135,912							\$ 135,912	\$ 128,242	\$ 190,548	\$ 223,281
Other Miscellaneous	\$ 53,679	\$ 542,133						\$ 595,812	\$ 595,812	\$ 722,589	\$ 153,679
	\$ 2,244,246	\$ 546,900						\$ 2,791,145	\$ 3,418,588	\$ 3,060,640	\$ 3,025,703
Grants											
AB 1058 Commissioner/Facilitator			\$ 3,581					\$ 3,581	\$ 5,000	\$ 356	\$ 2,700
Other Judicial Council Grants										\$ 3,472	\$ 18,550
Non-Judicial Council Grants											
			\$ 3,581					\$ 3,581	\$ 5,000	\$ 3,828	\$ 21,250
Other Financing Sources											
Interest Income	\$ 30,184	\$ 5,946						\$ 36,130	\$ 47,200	\$ 52,594	\$ 49,000
Investment Income											
Donations											
Local Fees		\$ 720						\$ 720	\$ 108,700	\$ 2,684	\$ 80,900
Non-Fee Revenues											
Enhanced Collections		\$ 36,033						\$ 36,033	\$ 108,217	\$ 36,626	\$ 57,519
Escheatment											
Prior Year Revenue	\$ (39)	\$ 66	\$ (33)					\$ (6)		\$ (1,093)	
County Program - Restricted											
Reimbursement Other	\$ 31,837	\$ 0						\$ 31,837	\$ 54,000	\$ 44,030	
Sale of Fixed Assets											
Other Miscellaneous	\$ 17							\$ 17	\$ 200	\$ 2,062	
	\$ 62,000	\$ 42,765	\$ (33)					\$ 104,731	\$ 318,317	\$ 136,904	\$ 187,419
Total Revenues	\$ 2,306,245	\$ 589,664	\$ 3,548					\$ 2,899,457	\$ 3,741,905	\$ 3,201,371	\$ 3,234,372
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 637,574	\$ 13,962	\$ 1,913					\$ 653,449	\$ 943,246	\$ 752,798	\$ 1,262,904
Temp Help	\$ 31,784							\$ 31,784		\$ 25,710	
Overtime	\$ 325							\$ 325		\$ 154	
Staff Benefits	\$ 622,952	\$ 10,586	\$ 1,580					\$ 635,118	\$ 1,397,123	\$ 595,148	\$ 1,144,644
	\$ 1,292,635	\$ 24,548	\$ 3,493					\$ 1,320,676	\$ 2,340,369	\$ 1,373,810	\$ 2,407,548
Operating Expenses and Equipment											
General Expense	\$ 27,765	\$ 1,324						\$ 29,090	\$ 44,169	\$ 56,621	\$ 39,135
Printing									\$ 2,200	\$ 860	\$ 2,000
Telecommunications	\$ 11,195	\$ 439						\$ 11,634	\$ 18,700	\$ 6,166	\$ 8,450
Postage	\$ (1)	\$ 292						\$ 291	\$ 9,000	\$ 3,957	\$ 6,200
Insurance	\$ 250	\$ 749						\$ 998	\$ 3,071	\$ 3,011	\$ 2,016
In-State Travel	\$ 44							\$ 44	\$ 800	\$ 1,467	\$ 4,000
Out-of-State Travel											
Training	\$ 500							\$ 500	\$ 500	\$ 827	\$ 700
Security Services											
Facility Operations	\$ 396							\$ 396		\$ 9	
Utilities											
Contracted Services	\$ 241,473	\$ 33,487						\$ 274,960	\$ 505,636	\$ 278,165	\$ 369,066
Consulting and Professional Services	\$ 45,547	\$ 1,495						\$ 47,042	\$ 102,380	\$ 23,950	\$ 70,600
Information Technology	\$ 144,997	\$ 8,247						\$ 153,244	\$ 167,610	\$ 138,146	\$ 200,000
Major Equipment	\$ 21,644							\$ 21,644	\$ 27,500		
Other Items of Expense	\$ 3,986	\$ 2,735	\$ 13					\$ 6,734	\$ 12,600	\$ 9,848	\$ 7,150
	\$ 497,796	\$ 48,768	\$ 13					\$ 546,578	\$ 894,166	\$ 523,028	\$ 709,317
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 517							\$ 517	\$ 2,000	\$ 1,355	\$ 2,000
Judgements, Settlements and Claims	\$ 10,000							\$ 10,000			
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (5,114)	\$ 4,518	\$ 597					\$ 0	\$ 0	\$ 0	\$ 1,500
Prior Year Expense Adjustment	\$ 12,635	\$ (1,600)	\$ (2,127)					\$ 8,908		\$ 2,070	
	\$ 18,037	\$ 2,918	\$ (1,531)					\$ 19,424	\$ 2,000	\$ 3,426	\$ 3,500
Total Expenditures	\$ 1,808,468	\$ 76,233	\$ 1,976					\$ 1,886,678	\$ 3,236,535	\$ 1,900,263	\$ 3,120,365
Excess (Deficit) of Revenues Over Expenditures	\$ 497,777	\$ 513,431	\$ 1,572					\$ 1,012,779	\$ 505,371	\$ 1,301,108	\$ 114,007
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 262,256	\$ 45,720	\$ 0					\$ 307,976	\$ 307,976	\$ 101,233	\$ 101,233
Ending Balance (Deficit)	\$ 760,032	\$ 559,151	\$ 1,572					\$ 1,320,755	\$ 813,347	\$ 1,402,342	\$ 215,240

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

For the month ended March										
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	\$ 287,479	\$ 71,672					\$ 359,151	\$ 450,590	\$ 269,506	\$ 440,281
Traffic & Other Infractions										\$ (10,000)
Other Criminal Cases	\$ 33,937	\$ 37,627					\$ 71,564	\$ 247,113	\$ 165,803	\$ 224,419
Civil	\$ 1,971	\$ 25,295					\$ 27,266	\$ 75,000	\$ 55,043	\$ 56,100
Family & Children Services	\$ 31,412	\$ 67,043			\$ 597	\$ (2,127)	\$ 96,924	\$ 209,470	\$ 105,936	\$ 313,301
Probate, Guardianship & Mental Health Services									\$ 600	
Juvenile Dependency Services	\$ 12,460	\$ 81,331				\$ 12,635	\$ 106,426	\$ 123,312	\$ 81,146	\$ 18,051
Juvenile Delinquency Services		\$ 5,850					\$ 5,850			
Other Court Operations	\$ 109,243	\$ 40					\$ 109,283	\$ 162,789	\$ 134,511	\$ 157,919
Court Interpreters		\$ 7,257	\$ 10,000				\$ 17,257		\$ 44,863	\$ 47,000
Jury Services		\$ 7,405	\$ 517				\$ 7,921	\$ 100,230	\$ 11,870	\$ 28,247
Security	\$ 471,771	\$ 15,008					\$ 486,779	\$ 659,032	\$ 536,654	\$ 871,911
Trial Court Operations Program	\$ 948,272	\$ 318,529	\$ 10,517		\$ 597	\$ 10,508	\$ 1,288,422	\$ 2,027,536	\$ 1,405,930	\$ 2,147,229
Enhanced Collections	\$ 24,548	\$ 20,560			\$ 4,518	\$ (1,600)	\$ 48,025	\$ 93,217	\$ 41,223	\$ 57,519
Other Non-Court Operations										
Non-Court Operations Program	\$ 24,548	\$ 20,560			\$ 4,518	\$ (1,600)	\$ 48,025	\$ 93,217	\$ 41,223	\$ 57,519
Executive Office	\$ 115,230	\$ 22					\$ 115,252	\$ 321,701	\$ 97,425	\$ 295,174
Fiscal Services	\$ 150,658	\$ 1,454			\$ (5,114)		\$ 146,997	\$ 201,367	\$ 121,181	\$ 74,716
Human Resources	\$ 76,941	\$ 6,347					\$ 83,288	\$ 402,000	\$ 65,178	\$ 255,977
Business & Facilities Services		\$ 29,984					\$ 29,984	\$ 11,300	\$ 30,707	\$ 43,600
Information Technology	\$ 5,027	\$ 169,682					\$ 174,709	\$ 179,413	\$ 138,620	\$ 246,150
Court Administration Program	\$ 347,856	\$ 207,490			\$ (5,114)		\$ 550,231	\$ 1,115,781	\$ 453,110	\$ 915,617
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,320,676	\$ 546,578	\$ 10,517		\$ 0	\$ 8,908	\$ 1,886,678	\$ 3,236,535	\$ 1,900,263	\$ 3,120,365