

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 December								
	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	\$ (449,322)	\$ 412,887	\$ (1,577)				\$ 0	\$ (38,012)	\$ (25,993)
Payroll	\$ (92)							\$ (92)	\$ 0
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	\$ 145	\$ 0				\$ 11,894	\$ 12,039	\$ 11,981
Cash Outside of the JCC							\$ 2,817	\$ 2,817	\$ 651
Cash Held with the JCC									
Cash Equivalents	\$ 1,344,382						\$ 15	\$ 1,344,396	\$ 1,685,919
Total Cash and Cash Equivalents	\$ 895,418	\$ 413,032	\$ (1,577)				\$ 14,726	\$ 1,321,598	\$ 1,673,008
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 50
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 14,988	\$ 7,126					\$ 0	\$ 22,114	\$ 6,367
Due From Other Courts	\$ 7,494		\$ 1,192					\$ 8,686	\$ 0
Due From State	\$ 25,050	\$ 0	\$ 0					\$ 25,050	\$ 0
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 8,487
Total Receivables	\$ 47,532	\$ 7,126	\$ 1,192				\$ 0	\$ 55,850	\$ 14,905
Prepaid Expenses - General	\$ 148,862	\$ 0						\$ 148,862	\$ 218,679
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 148,862	\$ 0						\$ 148,862	\$ 218,679
Other Assets									
Total Other Assets									
Total Assets	\$ 1,091,811	\$ 420,157	\$ (385)				\$ 14,726	\$ 1,526,310	\$ 1,906,592
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 27,361	\$ 0					\$ 0	\$ 27,361	\$ 21,668
Due to Other Funds		\$ 0	\$ 0				\$ 0	\$ 0	\$ 8,487
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 187,759	\$ 5,385					\$ 0	\$ 193,144	\$ 262,457
TC145 Liability							\$ 0	\$ 0	\$ 11,373
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							\$ 15	\$ 15	\$ 69
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 215,119	\$ 5,385	\$ 0				\$ 15	\$ 220,520	\$ 304,053
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 14,711	\$ 14,711	\$ 12,678
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 14,711	\$ 14,711	\$ 12,678
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 1,739							\$ 1,739	\$ (507)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,739							\$ 1,739	\$ (507)
Revenue Collected in Advance	\$ 0	\$ 9,001						\$ 9,001	\$ 4,974
Liabilities For Deposits	\$ 888		\$ 14					\$ 901	\$ 1,805
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 888	\$ 9,001	\$ 14					\$ 9,902	\$ 6,779
Total Liabilities	\$ 217,746	\$ 14,386	\$ 14				\$ 14,726	\$ 246,872	\$ 323,003
Total Fund Balance	\$ 874,065	\$ 405,771	\$ (399)					\$ 1,279,437	\$ 1,583,589
Total Liabilities and Fund Balance	\$ 1,091,811	\$ 420,157	\$ (385)				\$ 14,726	\$ 1,526,310	\$ 1,906,592

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 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	\$ 1,485,746	\$ 2,723					\$ 1,488,469	\$ 2,251,984	\$ 1,784,190	\$ 2,622,728	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 2,044	\$ 0	\$ 2,044	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 33,346						\$ 33,346	\$ 43,012	\$ 35,903	\$ 71,806	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 98,592						\$ 98,592	\$ 177,122	\$ 51,941	\$ 128,242	
Other Miscellaneous	\$ 67,461	\$ 392,209					\$ 459,670	\$ 94,072	\$ 595,812	\$ 595,812	
	\$ 1,685,145	\$ 394,932					\$ 2,080,077	\$ 2,568,234	\$ 2,467,846	\$ 3,420,632	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,516				\$ 1,516	\$ 5,040	\$ 1,337	\$ 5,000	
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 1,516				\$ 1,516	\$ 5,040	\$ 1,337	\$ 5,000	
Other Financing Sources											
Interest Income	\$ 9,192	\$ 1,512					\$ 10,703	\$ 34,000	\$ 37,553	\$ 47,200	
Investment Income											
Donations											
Local Fees		\$ 696					\$ 696	\$ 9,560	\$ 406	\$ 700	
Non-Fee Revenues											
Enhanced Collections		\$ 39,063					\$ 39,063	\$ 93,466	\$ 20,574	\$ 108,217	
Escheatment	\$ 944						\$ 944				
Prior Year Revenue	\$ 0	\$ 60					\$ 60		\$ (39)		
County Program - Restricted											
Reimbursement Other	\$ 22,482	\$ 0					\$ 22,482	\$ 95,182	\$ 31,837	\$ 162,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1						\$ 1	\$ 700	\$ 17	\$ 200	
	\$ 32,618	\$ 41,331					\$ 73,949	\$ 232,908	\$ 90,347	\$ 318,317	
Total Revenues	\$ 1,717,763	\$ 436,263	\$ 1,516				\$ 2,155,542	\$ 2,806,182	\$ 2,559,531	\$ 3,743,949	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 478,713	\$ 13,572	\$ 964				\$ 493,249	\$ 977,793	\$ 438,428	\$ 943,246	
Temp Help	\$ 56,022						\$ 56,022	\$ 110,653	\$ 21,239		
Overtime									\$ 325		
Staff Benefits	\$ 421,641	\$ 10,644	\$ 694				\$ 432,980	\$ 846,979	\$ 425,494	\$ 1,397,123	
	\$ 956,376	\$ 24,216	\$ 1,659				\$ 982,251	\$ 1,935,425	\$ 885,486	\$ 2,340,369	
Operating Expenses and Equipment											
General Expense	\$ 10,418	\$ 119					\$ 10,537	\$ 68,171	\$ 17,714	\$ 44,169	
Printing								\$ 1,300		\$ 2,200	
Telecommunications	\$ 7,144	\$ 378					\$ 7,521	\$ 8,976	\$ 9,552	\$ 18,700	
Postage	\$ 363	\$ 1,825					\$ 2,188	\$ 12,200	\$ (1,887)	\$ 9,000	
Insurance	\$ 7,541	\$ 1,200					\$ 8,741	\$ 250	\$ 998	\$ 3,071	
In-State Travel	\$ 1,307						\$ 1,307		\$ 28	\$ 800	
Out-of-State Travel											
Training	\$ 595						\$ 595	\$ 16,500		\$ 500	
Security Services											
Facility Operations		\$ 667					\$ 667				
Utilities											
Contracted Services	\$ 136,708	\$ 13,247					\$ 149,955	\$ 408,605	\$ 196,079	\$ 505,636	
Consulting and Professional Services	\$ 8,845	\$ 920					\$ 9,765	\$ 104,365	\$ 22,836	\$ 102,380	
Information Technology	\$ 115,432	\$ 34,799					\$ 150,231	\$ 199,134	\$ 126,861	\$ 167,610	
Major Equipment	\$ 43,226						\$ 43,226	\$ 73,000	\$ 21,644	\$ 27,500	
Other Items of Expense	\$ 2,970	\$ 5,415	\$ 4				\$ 8,388	\$ 10,400	\$ 4,092	\$ 12,600	
	\$ 334,548	\$ 58,569	\$ 4				\$ 393,120	\$ 902,901	\$ 397,916	\$ 894,166	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 180	\$ 517	\$ 2,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 424						\$ 424				
Capital Costs											
Internal Cost Recovery	\$ (4,959)	\$ 4,706	\$ 253				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 3,329	\$ 1,035					\$ 4,364				
	\$ (1,207)	\$ 5,742	\$ 253				\$ 4,787	\$ 180	\$ 517	\$ 2,000	
Total Expenditures	\$ 1,289,718	\$ 88,526	\$ 1,915				\$ 1,380,159	\$ 2,838,506	\$ 1,283,918	\$ 3,236,535	
Excess (Deficit) of Revenues Over Expenditures	\$ 428,046	\$ 347,737	\$ (399)				\$ 775,383	\$ (32,324)	\$ 1,275,613	\$ 507,415	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 446,020	\$ 58,034	\$ 0				\$ 504,054	\$ 504,054	\$ 307,976	\$ 307,976	
Ending Balance (Deficit)	\$ 874,065	\$ 405,771	\$ (399)				\$ 1,279,437	\$ 471,730	\$ 1,583,589	\$ 815,391	

Superior Court of California, County of Trinity
 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	\$ 143,578	\$ 26,909				\$ (594)	\$ 169,893	\$ 325,863	\$ 239,788	\$ 446,163
Traffic & Other Infractions								\$ 1,100		
Other Criminal Cases	\$ 5,284	\$ 27,037					\$ 32,321	\$ 93,090	\$ 62,410	\$ 245,681
Civil		\$ 14,461					\$ 14,461	\$ 53,924	\$ 18,222	\$ 60,000
Family & Children Services	\$ 6,397	\$ 39,274			\$ 253		\$ 45,924	\$ 119,937	\$ 76,179	\$ 208,102
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 5,284	\$ 49,130					\$ 54,414	\$ 134,697	\$ 67,840	\$ 123,052
Juvenile Delinquency Services								\$ 5,850		
Other Court Operations	\$ 65,038	\$ 0					\$ 65,038	\$ 128,267	\$ 80,783	\$ 161,487
Court Interpreters		\$ 5,174					\$ 5,174	\$ 42,731	\$ 4,173	\$ 78,000
Jury Services		\$ 8,565					\$ 8,565	\$ 12,880	\$ 7,707	\$ 21,905
Security	\$ 381,952	\$ 66,389				\$ 1,035	\$ 449,377	\$ 883,964	\$ 311,309	\$ 652,522
Trial Court Operations Program	\$ 607,534	\$ 236,939			\$ 253	\$ 442	\$ 845,167	\$ 1,796,453	\$ 874,261	\$ 1,996,912
Enhanced Collections	\$ 24,216	\$ 21,100			\$ 4,706		\$ 50,022	\$ 93,466	\$ 30,445	\$ 108,217
Other Non-Court Operations										
Non-Court Operations Program	\$ 24,216	\$ 21,100			\$ 4,706		\$ 50,022	\$ 93,466	\$ 30,445	\$ 108,217
Executive Office	\$ 68,159						\$ 68,159	\$ 141,457	\$ 75,392	\$ 320,399
Fiscal Services	\$ 142,007	\$ 618	\$ 424		\$ (4,959)		\$ 138,090	\$ 263,215	\$ 98,422	\$ 96,211
Human Resources	\$ 140,336	\$ 4,935				\$ (530)	\$ 144,741	\$ 270,089	\$ 56,736	\$ 424,082
Business & Facilities Services		\$ 9,679				\$ 3,152	\$ 12,831	\$ 56,817	\$ 13,165	\$ 47,600
Information Technology		\$ 119,849				\$ 1,301	\$ 121,149	\$ 217,009	\$ 135,497	\$ 243,113
Court Administration Program	\$ 350,501	\$ 135,081	\$ 424		\$ (4,959)	\$ 3,922	\$ 484,969	\$ 948,587	\$ 379,213	\$ 1,131,405
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 982,251	\$ 393,120	\$ 424		\$ 0	\$ 4,364	\$ 1,380,159	\$ 2,838,506	\$ 1,283,918	\$ 3,236,535