

## 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>	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 September  
 Fiscal Year 2023/24

2022/23

	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						
<b>ASSETS</b>									
Operations	\$ (649,144)	\$ 680,202	\$ (14,580)				\$ 328	\$ 16,805	\$ 260,395
Payroll	\$ (99,878)							\$ (99,878)	\$ (94,709)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ (199,172)
Credit Card								\$ 450	\$ 450
Cash on Hand	\$ 450							\$ 450	\$ 450
Cash with County	\$ 0	\$ 405	\$ 0				\$ 8,927	\$ 9,332	\$ 8,778
Cash Outside of the JCC							\$ 1,832	\$ 1,832	\$ 1,609
Cash Equivalents	\$ 1,258,498						\$ 29,052	\$ 1,287,550	\$ 1,638,017
Total Cash and Cash Equivalents	\$ 509,926	\$ 680,607	\$ (14,580)				\$ 40,139	\$ 1,216,092	\$ 1,615,368
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 7,665
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 4,161
Due From Other Governments	\$ 9,029	\$ 25,540						\$ 34,569	\$ 78,815
Due From Other Courts									
Due From State	\$ 73,481	\$ 0	\$ 688					\$ 74,169	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 207
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 15,000	\$ (292)						\$ 14,708	\$ 1,521
Total Receivables	\$ 97,510	\$ 25,248	\$ 688				\$ 0	\$ 123,445	\$ 92,369
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 607,436	\$ 705,855	\$ (13,893)				\$ 40,139	\$ 1,339,538	\$ 1,707,737
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 600	\$ 0	\$ 0				\$ 0	\$ 600	\$ 22,130
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 14,708	\$ 14,708	\$ 5,889
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 32,329						\$ 0	\$ 32,329	\$ 129,865
TC145 Liability							\$ 14,292	\$ 14,292	\$ 12,158
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							\$ 88	\$ 88	\$ 544
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 32,930	\$ 0	\$ 0				\$ 29,088	\$ 62,017	\$ 170,586
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 11,051	\$ 11,051	\$ 9,975
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 11,051	\$ 11,051	\$ 9,975
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (563)							\$ (563)	\$ (458)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (264,460)							\$ (264,460)	\$ 35,893
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (265,023)							\$ (265,023)	\$ 35,435
Revenue Collected in Advance	\$ 0	\$ 1,520						\$ 1,520	\$ 495
Liabilities For Deposits	\$ 1,704							\$ 1,704	\$ 1,588
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (180)							\$ (180)	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,524	\$ 1,520						\$ 3,044	\$ 2,083
Total Liabilities	\$ (230,570)	\$ 1,520	\$ 0				\$ 40,139	\$ (188,911)	\$ 218,079
Total Fund Balance	\$ 838,006	\$ 704,335	\$ (13,893)					\$ 1,528,448	\$ 1,489,657
Total Liabilities and Fund Balance	\$ 607,436	\$ 705,855	\$ (13,893)				\$ 40,139	\$ 1,339,538	\$ 1,707,737

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 September											
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	\$ 1,263,440	\$ 662				\$ 1,264,102		\$ 1,246,345	\$ 2,516,389		
Improvement and Modernization Fund	\$ 0					\$ 0		\$ 199,172	\$ 50,923		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 17,075					\$ 17,075		\$ 16,197	\$ 64,787		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 66,070					\$ 66,070		\$ 11,847	\$ 217,806		
Other Miscellaneous		\$ 668,910				\$ 668,910		\$ 572,794	\$ 253,679		
	\$ 1,346,585	\$ 669,572				\$ 2,016,157		\$ 2,046,355	\$ 3,103,584		
Grants											
AB 1058 Commissioner/Facilitator			\$ 0			\$ 0			\$ 5,873		
Other Judicial Council Grants			\$ (7,976)			\$ (7,976)		\$ 1,275	\$ 19,000		
Non-Judicial Council Grants											
			\$ (7,976)			\$ (7,976)		\$ 1,275	\$ 24,873		
Other Financing Sources											
Interest Income	\$ 9,658	\$ 4,178				\$ 13,836		\$ 4,932	\$ 4,277		
Investment Income											
Donations											
Local Fees		\$ 138				\$ 138		\$ 2,239	\$ 1,210		
Non-Fee Revenues											
Enhanced Collections		\$ 4,833				\$ 4,833		\$ 5,758	\$ 29,350		
Escheatment											
Prior Year Revenue								\$ 102			
County Program - Restricted											
Reimbursement Other	\$ 0	\$ 0				\$ 0		\$ 33,191	\$ 80,000		
Sale of Fixed Assets											
Other Miscellaneous	\$ 24					\$ 24					
	\$ 9,682	\$ 9,149				\$ 18,831		\$ 46,222	\$ 114,837		
Total Revenues	\$ 1,356,267	\$ 678,722	\$ (7,976)			\$ 2,027,012		\$ 2,093,852	\$ 3,243,294		
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 231,685	\$ 2,842	\$ 1,540			\$ 236,067		\$ 248,584	\$ 1,048,299		
Temp Help	\$ 7,665					\$ 7,665		\$ 6,629			
Overtime								\$ (64)			
Staff Benefits	\$ 199,325	\$ 1,910	\$ 1,038			\$ 202,273		\$ 219,744	\$ 1,355,663		
	\$ 438,675	\$ 4,752	\$ 2,578			\$ 446,005		\$ 474,892	\$ 2,403,962		
Operating Expenses and Equipment											
General Expense	\$ 5,651	\$ 1,058	\$ 3,270			\$ 9,980		\$ 4,604	\$ 39,485		
Printing									\$ 900		
Telecommunications	\$ 1,846	\$ 113	\$ 68			\$ 2,026		\$ 2,128	\$ 8,450		
Postage	\$ 138	\$ 0				\$ 138		\$ 1,290	\$ 6,450		
Insurance	\$ 2,747	\$ 264				\$ 3,011			\$ 2,016		
In-State Travel	\$ 7					\$ 7		\$ 0	\$ 4,000		
Out-of-State Travel											
Training		\$ 678				\$ 678			\$ 450		
Security Services											
Facility Operations											
Utilities											
Contracted Services	\$ 32,124	\$ 2,190				\$ 34,314		\$ 33,891	\$ 314,766		
Consulting and Professional Services	\$ 486	\$ 192				\$ 677		\$ 443	\$ 70,600		
Information Technology	\$ 96,043	\$ 2,238				\$ 98,281		\$ 251,707	\$ 192,757		
Major Equipment											
Other Items of Expense	\$ 1,737	\$ 1,167				\$ 2,904		\$ 2,032	\$ 3,400		
	\$ 140,778	\$ 7,900	\$ 3,338			\$ 152,016		\$ 296,093	\$ 643,274		
Special Items of Expense											
Grand Jury											
Jury Costs									\$ 2,000		
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ 1,776					\$ 1,776		\$ 652			
	\$ 1,776					\$ 1,776		\$ 652	\$ 2,000		
Total Expenditures	\$ 581,230	\$ 12,652	\$ 5,916			\$ 599,797		\$ 771,638	\$ 3,049,236		
Excess (Deficit) of Revenues Over Expenditures	\$ 775,037	\$ 666,070	\$ (13,893)			\$ 1,427,215		\$ 1,322,214	\$ 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)	\$ 838,006	\$ 704,335	\$ (13,893)			\$ 1,528,448	\$ 101,233	\$ 1,489,657	\$ 361,501		

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

For the month ended September

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	\$ 81,618	\$ 7,145					\$ 88,763		\$ 91,182	\$ 398,043
Traffic & Other Infractions										\$ 0
Other Criminal Cases	\$ 26,603	\$ 2,100					\$ 28,703		\$ 37,497	\$ 192,101
Civil	\$ 7,980	\$ 5,668					\$ 13,648		\$ 14,933	\$ 79,496
Family & Children Services	\$ 33,563	\$ 3,370					\$ 36,933		\$ 34,666	\$ 272,544
Probate, Guardianship & Mental Health Services		\$ 0					\$ 0			
Juvenile Dependency Services	\$ 3,873	\$ 6,549					\$ 10,422		\$ 20,767	\$ 16,430
Juvenile Delinquency Services										
Other Court Operations	\$ 41,039	\$ 20					\$ 41,059		\$ 43,673	\$ 153,576
Court Interpreters		\$ 13,818					\$ 13,818		\$ 5,244	\$ 36,200
Jury Services		\$ 8,444					\$ 8,444		\$ 16,317	\$ 36,839
Security	\$ 155,831	\$ 4,552					\$ 160,384		\$ 180,135	\$ 795,011
Trial Court Operations Program	\$ 350,508	\$ 51,666					\$ 402,174		\$ 444,413	\$ 1,980,240
Enhanced Collections	\$ 4,752	\$ 5,113					\$ 9,865		\$ 7,132	\$ 29,350
Other Non-Court Operations										
Non-Court Operations Program	\$ 4,752	\$ 5,113					\$ 9,865		\$ 7,132	\$ 29,350
Executive Office	\$ 27,911	\$ 11					\$ 27,922		\$ 30,304	\$ 113,312
Fiscal Services	\$ 32,927	\$ 415					\$ 33,342		\$ 23,192	\$ 82,193
Human Resources	\$ 28,069	\$ 274					\$ 28,343		\$ 29,146	\$ 561,734
Business & Facilities Services		\$ 3,385				\$ 1,776	\$ 5,162		\$ 987	\$ 43,500
Information Technology	\$ 1,838	\$ 91,152					\$ 92,991		\$ 236,464	\$ 238,907
Court Administration Program	\$ 90,745	\$ 95,238				\$ 1,776	\$ 187,759		\$ 320,093	\$ 1,039,646
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 446,005</b>	<b>\$ 152,016</b>				<b>\$ 1,776</b>	<b>\$ 599,797</b>		<b>\$ 771,638</b>	<b>\$ 3,049,236</b>