

## 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 September  
 Fiscal Year 2024/25

2023/24

	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	\$ (648,162)	\$ 674,913	\$ 7,535				\$ 0	\$ 34,286	\$ 16,805
Payroll	\$ (78,161)							\$ (78,161)	\$ (99,878)
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	\$ 9,332
Cash Outside of the JCC							\$ 651	\$ 651	\$ 1,832
Cash Held with the JCC									
Cash Equivalents	\$ 1,594,595						\$ 2	\$ 1,594,597	\$ 1,287,550
<b>Total Cash and Cash Equivalents</b>	<b>\$ 868,722</b>	<b>\$ 675,099</b>	<b>\$ 7,535</b>				<b>\$ 12,449</b>	<b>\$ 1,563,804</b>	<b>\$ 1,216,092</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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	\$ 25,470	\$ 0						\$ 25,470	\$ 34,569
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 74,169
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	\$ 14,708
<b>Total Receivables</b>	<b>\$ 34,238</b>	<b>\$ (231)</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 34,007</b>	<b>\$ 123,445</b>
Prepaid Expenses - General	\$ 310,531							\$ 310,531	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 310,531</b>							<b>\$ 310,531</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,213,491</b>	<b>\$ 674,868</b>	<b>\$ 7,535</b>				<b>\$ 12,449</b>	<b>\$ 1,908,342</b>	<b>\$ 1,339,538</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 16,835	\$ 0	\$ 0				\$ 0	\$ 16,835	\$ 600
Due to Other Funds		\$ 0	\$ 0				\$ 8,487	\$ 8,487	\$ 14,708
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 192,599	\$ 88,281	\$ 7,107				\$ 0	\$ 287,986	\$ 32,329
TC145 Liability							\$ (8,718)	\$ (8,718)	\$ 14,292
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							\$ 2	\$ 2	\$ 88
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 209,434</b>	<b>\$ 88,281</b>	<b>\$ 7,107</b>				<b>\$ (229)</b>	<b>\$ 304,593</b>	<b>\$ 62,017</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 12,678	\$ 12,678	\$ 11,051
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 12,678</b>	<b>\$ 12,678</b>	<b>\$ 11,051</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (374)							\$ (374)	\$ (563)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ (264,460)
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (374)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (374)</b>	<b>\$ (265,023)</b>
Revenue Collected in Advance	\$ 0	\$ 2,940						\$ 2,940	\$ 1,520
Liabilities For Deposits	\$ 1,788		\$ 0					\$ 1,788	\$ 1,704
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ (180)
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,788</b>	<b>\$ 2,940</b>	<b>\$ 0</b>					<b>\$ 4,728</b>	<b>\$ 3,044</b>
<b>Total Liabilities</b>	<b>\$ 210,848</b>	<b>\$ 91,221</b>	<b>\$ 7,107</b>				<b>\$ 12,449</b>	<b>\$ 321,625</b>	<b>\$ (188,911)</b>
<b>Total Fund Balance</b>	<b>\$ 1,002,642</b>	<b>\$ 583,647</b>	<b>\$ 428</b>					<b>\$ 1,586,718</b>	<b>\$ 1,528,448</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,213,491</b>	<b>\$ 674,868</b>	<b>\$ 7,535</b>				<b>\$ 12,449</b>	<b>\$ 1,908,342</b>	<b>\$ 1,339,538</b>

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,292,134	\$ 637					\$ 1,292,771	\$ 2,622,728	\$ 1,264,102	\$ 2,580,444	
Improvement and Modernization Fund	\$ 0						\$ 0		\$ 0		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 17,951						\$ 17,951	\$ 71,806	\$ 17,075	\$ 68,299	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 12,633						\$ 12,633	\$ 128,242	\$ 66,070	\$ 223,281	
Other Miscellaneous		\$ 542,133					\$ 542,133	\$ 595,812	\$ 668,910	\$ 153,679	
	\$ 1,322,718	\$ 542,770					\$ 1,865,489	\$ 3,418,588	\$ 2,016,157	\$ 3,025,703	
Grants											
AB 1058 Commissioner/Facilitator								\$ 5,000	\$ 0	\$ 2,700	
Other Judicial Council Grants									\$ (7,976)	\$ 18,550	
Non-Judicial Council Grants									\$ 5,000	\$ (7,976)	
									\$ (7,976)	\$ 21,250	
Other Financing Sources											
Interest Income	\$ 16,001	\$ 3,915					\$ 19,916	\$ 47,200	\$ 13,836	\$ 49,000	
Investment Income											
Donations											
Local Fees		\$ 167					\$ 167	\$ 108,700	\$ 138	\$ 80,900	
Non-Fee Revenues											
Enhanced Collections		\$ 12,358					\$ 12,358	\$ 108,217	\$ 4,833	\$ 57,519	
Escheatment											
Prior Year Revenue	\$ (39)						\$ (39)				
County Program - Restricted											
Reimbursement Other	\$ 31,837	\$ 0					\$ 31,837	\$ 54,000	\$ 0		
Sale of Fixed Assets											
Other Miscellaneous	\$ 17						\$ 17	\$ 200	\$ 24		
	\$ 47,816	\$ 16,440					\$ 64,255	\$ 318,317	\$ 18,831	\$ 187,419	
<b>Total Revenues</b>	<b>\$ 1,370,534</b>	<b>\$ 559,210</b>					<b>\$ 1,929,744</b>	<b>\$ 3,741,905</b>	<b>\$ 2,027,012</b>	<b>\$ 3,234,372</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 203,002	\$ 4,355	\$ (685)				\$ 206,672	\$ 943,246	\$ 236,067	\$ 1,262,904	
Temp Help	\$ 11,602						\$ 11,602		\$ 7,665		
Overtime											
Staff Benefits	\$ 214,781	\$ 3,688	\$ (401)				\$ 218,067	\$ 1,397,123	\$ 202,273	\$ 1,144,644	
	\$ 429,385	\$ 8,043	\$ (1,087)				\$ 436,341	\$ 2,340,369	\$ 446,005	\$ 2,407,548	
Operating Expenses and Equipment											
General Expense	\$ 1,245	\$ 168					\$ 1,413	\$ 44,169	\$ 9,980	\$ 39,135	
Printing								\$ 2,200		\$ 2,000	
Telecommunications	\$ 7,309	\$ 164					\$ 7,473	\$ 18,700	\$ 2,026	\$ 8,450	
Postage	\$ (2,860)						\$ (2,860)	\$ 9,000	\$ 138	\$ 6,200	
Insurance								\$ 3,071	\$ 3,011	\$ 2,016	
In-State Travel								\$ 800	\$ 7	\$ 4,000	
Out-of-State Travel											
Training								\$ 500	\$ 678	\$ 700	
Security Services											
Facility Operations											
Utilities											
Contracted Services	\$ 80,934	\$ 2,266					\$ 83,200	\$ 505,636	\$ 34,314	\$ 369,066	
Consulting and Professional Services	\$ 50	\$ 383					\$ 433	\$ 102,380	\$ 677	\$ 70,600	
Information Technology	\$ 91,563	\$ 8,247					\$ 99,811	\$ 167,610	\$ 98,281	\$ 200,000	
Major Equipment	\$ 21,644						\$ 21,644	\$ 27,500			
Other Items of Expense	\$ 1,762	\$ 1,356	\$ 4				\$ 3,122	\$ 12,600	\$ 2,904	\$ 7,150	
	\$ 201,646	\$ 12,585	\$ 4				\$ 214,235	\$ 894,166	\$ 152,016	\$ 709,317	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 426						\$ 426	\$ 2,000		\$ 2,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,310)	\$ 655	\$ 655				\$ 0	\$ 0		\$ 1,500	
Prior Year Expense Adjustment									\$ 1,776		
	\$ (884)	\$ 655	\$ 655				\$ 426	\$ 2,000	\$ 1,776	\$ 3,500	
<b>Total Expenditures</b>	<b>\$ 630,147</b>	<b>\$ 21,283</b>	<b>\$ (428)</b>				<b>\$ 651,002</b>	<b>\$ 3,236,535</b>	<b>\$ 599,797</b>	<b>\$ 3,120,365</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 740,387	\$ 537,927	\$ 428				\$ 1,278,742	\$ 505,371	\$ 1,427,215	\$ 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)	\$ 1,002,642	\$ 583,647	\$ 428				\$ 1,586,718	\$ 813,347	\$ 1,528,448	\$ 215,240	

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

For the month ended September										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 95,866	\$ 33,529					\$ 129,395	\$ 450,590	\$ 88,763	\$ 440,281
Traffic & Other Infractions										\$ (10,000)
Other Criminal Cases	\$ 14,190	\$ 6,850					\$ 21,040	\$ 247,113	\$ 28,703	\$ 224,419
Civil	\$ 789	\$ 4,270					\$ 5,059	\$ 75,000	\$ 13,648	\$ 56,100
Family & Children Services	\$ 10,759	\$ 26,803			\$ 655		\$ 38,217	\$ 209,470	\$ 36,933	\$ 313,301
Probate, Guardianship & Mental Health Services									\$ 0	
Juvenile Dependency Services	\$ 4,954	\$ 27,521					\$ 32,475	\$ 123,312	\$ 10,422	\$ 18,051
Juvenile Delinquency Services		\$ 5,850					\$ 5,850			
Other Court Operations	\$ 46,673	\$ 13					\$ 46,686	\$ 162,789	\$ 41,059	\$ 157,919
Court Interpreters		\$ 2,587					\$ 2,587		\$ 13,818	\$ 47,000
Jury Services		\$ 7,121	\$ 426				\$ 7,547	\$ 100,230	\$ 8,444	\$ 28,247
Security	\$ 135,537	\$ 4,396					\$ 139,933	\$ 659,032	\$ 160,384	\$ 871,911
Trial Court Operations Program	\$ 308,769	\$ 118,940	\$ 426		\$ 655		\$ 428,790	\$ 2,027,536	\$ 402,174	\$ 2,147,229
Enhanced Collections	\$ 8,043	\$ 8,790			\$ 655		\$ 17,488	\$ 93,217	\$ 9,865	\$ 57,519
Other Non-Court Operations										
Non-Court Operations Program	\$ 8,043	\$ 8,790			\$ 655		\$ 17,488	\$ 93,217	\$ 9,865	\$ 57,519
Executive Office	\$ 36,450	\$ 6					\$ 36,456	\$ 321,701	\$ 27,922	\$ 295,174
Fiscal Services	\$ 47,902	\$ 235			\$ (1,310)		\$ 46,827	\$ 201,367	\$ 33,342	\$ 74,716
Human Resources	\$ 33,683	\$ 53					\$ 33,736	\$ 402,000	\$ 28,343	\$ 255,977
Business & Facilities Services		\$ 737					\$ 737	\$ 11,300	\$ 5,162	\$ 43,600
Information Technology	\$ 1,494	\$ 85,475					\$ 86,968	\$ 179,413	\$ 92,991	\$ 246,150
Court Administration Program	\$ 119,529	\$ 86,505			\$ (1,310)		\$ 204,724	\$ 1,115,781	\$ 187,759	\$ 915,617
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 436,341	\$ 214,235	\$ 426		\$ 0		\$ 651,002	\$ 3,236,535	\$ 599,797	\$ 3,120,365