

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

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	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 June
 Fiscal Year 2022/23

2021/22

	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						
ASSETS									
Operations	\$ (613,071)	\$ 594,167	\$ 0				\$ 512	\$ (18,392)	\$ (12,633)
Payroll	\$ (30,696)							\$ (30,696)	\$ (1,792)
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	\$ 405	\$ 0				\$ 8,927	\$ 9,332	\$ 8,698
Cash Outside of the JCC							\$ 1,664	\$ 1,664	\$ 7,094
Cash Equivalents	\$ 794,178						\$ 26,231	\$ 820,409	\$ 968,464
Total Cash and Cash Equivalents	\$ 150,860	\$ 594,572	\$ 0				\$ 37,334	\$ 782,766	\$ 970,281
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 95	\$ 237						\$ 332	\$ 1,773
Accounts Receivable - General	\$ 0							\$ 0	\$ 8,443
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 194
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 19,013							\$ 19,013	\$ 60,847
Due From Other Governments	\$ 9,029	\$ 26,793						\$ 35,822	\$ 73,445
Due From Other Courts									
Due From State	\$ 89,398	\$ 1,328	\$ 8,986					\$ 99,712	\$ 32,145
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 15,001	\$ 204						\$ 15,205	\$ 334
Total Receivables	\$ 132,537	\$ 28,562	\$ 8,986				\$ 0	\$ 170,084	\$ 177,181
Prepaid Expenses - General	\$ 58,197							\$ 58,197	\$ 55,426
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 58,197							\$ 58,197	\$ 55,426
Other Assets									
Total Other Assets									
Total Assets	\$ 341,594	\$ 623,134	\$ 8,986				\$ 37,334	\$ 1,011,048	\$ 1,202,887
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 14,772	\$ 420	\$ 0					\$ 15,192	\$ 17,316
Accounts Payable - General	\$ 24,528	\$ 0	\$ 0				\$ 0	\$ 24,528	\$ 22,198
Due to Other Funds	\$ 0	\$ 10,028	\$ 8,986				\$ 15,205	\$ 34,219	\$ 61,181
Due to Other Courts	\$ 2,998							\$ 2,998	\$ 919
Due to State	\$ 32,329		\$ 0				\$ 0	\$ 32,329	\$ 328,411
TC145 Liability							\$ 11,647	\$ 11,647	\$ 12,165
Due to Other Governments	\$ 16,871	\$ 5,510						\$ 22,382	\$ 27,118
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 95	\$ 95	\$ 5
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 91,499	\$ 15,958	\$ 8,986				\$ 26,947	\$ 143,389	\$ 469,312
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 10,387	\$ 10,387	\$ 15,601
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 10,387	\$ 10,387	\$ 15,601
Accrued Payroll	\$ 81,314							\$ 81,314	\$ 37,028
Benefits Payable	\$ 6,979							\$ 6,979	\$ 5,966
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 37,328							\$ 37,328	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 125,621							\$ 125,621	\$ 42,994
Revenue Collected in Advance	\$ 59,866	\$ 568,910						\$ 628,777	\$ 506,030
Liabilities For Deposits	\$ 1,640							\$ 1,640	\$ 1,507
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 61,506	\$ 568,910						\$ 630,417	\$ 507,538
Total Liabilities	\$ 278,626	\$ 584,869	\$ 8,986				\$ 37,334	\$ 909,814	\$ 1,035,445
Total Fund Balance	\$ 62,968	\$ 38,265	\$ 0					\$ 101,233	\$ 167,443
Total Liabilities and Fund Balance	\$ 341,594	\$ 623,134	\$ 8,986				\$ 37,334	\$ 1,011,048	\$ 1,202,887

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 2022/23										2021/22	
	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	\$ 2,507,020	\$ 8,048					\$ 2,515,068	\$ 2,516,389	\$ 2,367,620	\$ 2,368,585	
Improvement and Modernization Fund	\$ 200,882						\$ 200,882	\$ 50,923	\$ 36,095	\$ 1,710	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 64,455						\$ 64,455	\$ 64,787	\$ 25,295	\$ 25,295	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 206,015						\$ 206,015	\$ 217,806	\$ 138,045	\$ 138,006	
Other Miscellaneous	\$ 53,679	\$ 3,884					\$ 57,563	\$ 253,679	\$ 80,885	\$ 53,679	
	\$ 3,032,050	\$ 11,932					\$ 3,043,982	\$ 3,103,584	\$ 2,647,939	\$ 2,587,275	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,857				\$ 2,857	\$ 5,873	\$ 4,825	\$ 5,076	
Other Judicial Council Grants			\$ 20,700				\$ 20,700	\$ 19,000	\$ 24,632	\$ 20,470	
Non-Judicial Council Grants											
			\$ 23,557				\$ 23,557	\$ 24,873	\$ 29,457	\$ 25,546	
Other Financing Sources											
Interest Income	\$ 35,673	\$ 23,415					\$ 59,088	\$ 4,277	\$ 4,276	\$ 3,300	
Investment Income											
Donations											
Local Fees		\$ 13,282					\$ 13,282	\$ 1,210	\$ 11,005	\$ 8,980	
Non-Fee Revenues											
Enhanced Collections		\$ 43,212					\$ 43,212	\$ 29,350	\$ 61,414	\$ 88,000	
Escheatment											
Prior Year Revenue	\$ 30,588	\$ 105					\$ 30,693		\$ 38,680		
County Program - Restricted											
Reimbursement Other	\$ 84,844	\$ 108,011					\$ 192,855	\$ 80,000	\$ 112,355	\$ 51,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 244						\$ 244		\$ 706	\$ 2,300	
	\$ 151,349	\$ 188,025					\$ 339,374	\$ 114,837	\$ 228,435	\$ 153,580	
Total Revenues	\$ 3,183,399	\$ 199,957	\$ 23,557				\$ 3,406,913	\$ 3,243,294	\$ 2,905,831	\$ 2,766,401	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,064,870	\$ 58,634	\$ 10,295				\$ 1,133,799	\$ 1,048,299	\$ 1,092,846	\$ 1,082,686	
Temp Help	\$ 22,379						\$ 22,379		\$ 47,614	\$ 56,490	
Overtime	\$ 108		\$ 0				\$ 108		\$ 4,495		
Staff Benefits	\$ 1,539,283	\$ 29,455	\$ 6,892				\$ 1,575,631	\$ 1,355,663	\$ 1,195,973	\$ 1,156,224	
	\$ 2,626,640	\$ 88,089	\$ 17,187				\$ 2,731,916	\$ 2,403,962	\$ 2,340,929	\$ 2,295,400	
Operating Expenses and Equipment											
General Expense	\$ 39,535	\$ 2,088	\$ 2,127				\$ 43,750	\$ 39,485	\$ 43,658	\$ 23,550	
Printing	\$ 1,060	\$ 433					\$ 1,493	\$ 900	\$ 740		
Telecommunications	\$ 7,479	\$ 555	\$ 277				\$ 8,311	\$ 8,450	\$ 8,364	\$ 8,031	
Postage	\$ 5,867	\$ 1,717	\$ 9				\$ 7,594	\$ 6,450	\$ 6,064	\$ 6,200	
Insurance	\$ 116	\$ 500					\$ 616	\$ 2,016	\$ 2,203	\$ 1,600	
In-State Travel	\$ 21						\$ 21	\$ 4,000	\$ 1,619		
Out-of-State Travel											
Training	\$ 399	\$ 25,606					\$ 26,005	\$ 450	\$ 909	\$ 140	
Security Services											
Facility Operations											
Utilities											
Contracted Services	\$ 219,874	\$ 45,691					\$ 265,565	\$ 314,766	\$ 256,067	\$ 257,357	
Consulting and Professional Services	\$ 67,132	\$ 1,840					\$ 68,973	\$ 70,600	\$ 67,250	\$ 77,200	
Information Technology	\$ 258,928	\$ 58,147					\$ 317,075	\$ 192,757	\$ 166,193	\$ 137,165	
Major Equipment									\$ 23,256		
Other Items of Expense	\$ 6,029	\$ 6,677	\$ 4				\$ 12,710	\$ 3,400	\$ 17,182	\$ 11,400	
	\$ 606,442	\$ 143,254	\$ 2,417				\$ 752,113	\$ 643,274	\$ 593,507	\$ 522,643	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 2,000	\$ 1,754	\$ 2,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (23,436)	\$ 19,318	\$ 4,118				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 712	\$ (11,618)					\$ (10,907)		\$ (9,083)		
	\$ (22,725)	\$ 7,700	\$ 4,118				\$ (10,907)	\$ 2,000	\$ (7,330)	\$ 2,000	
Total Expenditures	\$ 3,210,358	\$ 239,042	\$ 23,723				\$ 3,473,123	\$ 3,049,236	\$ 2,927,106	\$ 2,820,043	
Excess (Deficit) of Revenues Over Expenditures	\$ (26,958)	\$ (39,085)	\$ (166)				\$ (66,209)	\$ 194,058	\$ (21,275)	\$ (53,642)	
Operating Transfers In (Out)	\$ (1,495)	\$ 1,329	\$ 166				\$ 0		\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 91,421	\$ 76,022	\$ 0				\$ 167,443	\$ 167,443	\$ 188,718	\$ 188,718	
Ending Balance (Deficit)	\$ 62,968	\$ 38,265	\$ 0				\$ 101,233	\$ 361,501	\$ 167,443	\$ 135,076	

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

For the month ended June										
Fiscal Year 2022/23									2021/22	
	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	\$ 335,698	\$ 27,067					\$ 362,764	\$ 398,043	\$ 388,749	\$ 473,637
Traffic & Other Infractions	\$ 9,825						\$ 9,825	\$ 0	\$ 658	\$ 830
Other Criminal Cases	\$ 141,884	\$ 49,398				\$ (11,618)	\$ 179,663	\$ 192,101	\$ 163,917	\$ 115,096
Civil	\$ 36,589	\$ 48,833					\$ 85,423	\$ 79,496	\$ 77,106	\$ 78,197
Family & Children Services	\$ 147,927	\$ 3,620			\$ 4,118		\$ 155,665	\$ 272,544	\$ 167,853	\$ 147,620
Probate, Guardianship & Mental Health Services		\$ 743					\$ 743		\$ 2,770	
Juvenile Dependency Services	\$ 17,582	\$ 104,786					\$ 122,368	\$ 16,430	\$ 121,658	\$ 116,722
Juvenile Delinquency Services		\$ 350					\$ 350			
Other Court Operations	\$ 151,162	\$ 60				\$ 652	\$ 151,874	\$ 153,576	\$ 134,411	\$ 111,533
Court Interpreters	\$ 33,262	\$ 31,193					\$ 64,455	\$ 36,200	\$ 63,524	\$ 60,000
Jury Services	\$ 20,485	\$ 17,648					\$ 38,132	\$ 36,839	\$ 40,451	\$ 40,555
Security	\$ 777,907	\$ 50,030			\$ 0		\$ 827,937	\$ 795,011	\$ 816,404	\$ 767,257
Trial Court Operations Program	\$ 1,672,321	\$ 333,728			\$ 4,118	\$ (10,966)	\$ 1,999,200	\$ 1,980,240	\$ 1,977,502	\$ 1,911,447
Enhanced Collections	\$ 21,399	\$ 16,566			\$ 5,247		\$ 43,212	\$ 29,350	\$ 58,595	\$ 88,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 21,399	\$ 16,566			\$ 5,247		\$ 43,212	\$ 29,350	\$ 58,595	\$ 88,000
Executive Office	\$ 117,201	\$ 1,452					\$ 118,653	\$ 113,312	\$ 115,470	\$ 116,313
Fiscal Services	\$ 112,679	\$ 11,338			\$ (9,365)		\$ 114,652	\$ 82,193	\$ 165,484	\$ 176,747
Human Resources	\$ 808,317	\$ 4,949					\$ 813,266	\$ 561,734	\$ 386,904	\$ 308,082
Business & Facilities Services		\$ 46,673				\$ 59	\$ 46,732	\$ 43,500	\$ 46,652	\$ 45,950
Information Technology	\$ 0	\$ 337,407					\$ 337,407	\$ 238,907	\$ 176,499	\$ 173,504
Court Administration Program	\$ 1,038,197	\$ 401,819			\$ (9,365)	\$ 59	\$ 1,430,710	\$ 1,039,646	\$ 891,010	\$ 820,596
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,731,916	\$ 752,113			\$ 0	\$ (10,907)	\$ 3,473,123	\$ 3,049,236	\$ 2,927,106	\$ 2,820,043