

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 June								2022/23	
	Fiscal Year 2023/24							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Grant							
	Non-Grant	Grant								
ASSETS										
Operations	\$ (706,892)	\$ 641,870	\$ 5,996				\$ 1,225	\$ (57,800)	\$ (18,392)	
Payroll	\$ (41,467)							\$ (41,467)	\$ (30,696)	
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees	\$ 0						\$ 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							\$ 798	\$ 798	\$ 1,664	
Cash Held with the JCC										
Cash Equivalents	\$ 1,200,962						\$ 15,025	\$ 1,215,987	\$ 820,409	
Total Cash and Cash Equivalents	\$ 453,053	\$ 642,056	\$ 5,996				\$ 28,844	\$ 1,129,949	\$ 782,766	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 60	\$ 354						\$ 413	\$ 332	
Accounts Receivable - General	\$ 0							\$ 0	\$ 0	
Dishonored Checks										
Due From Employee	\$ 50							\$ 50	\$ 0	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 90,895							\$ 90,895	\$ 19,013	
Due From Other Governments	\$ 5,951	\$ 114,979						\$ 120,931	\$ 35,822	
Due From Other Courts	\$ 668							\$ 668		
Due From State	\$ 54,292	\$ 1,328	\$ 1,144					\$ 56,763	\$ 99,712	
Trust Due To/From							\$ 0	\$ 0	\$ 0	
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 15,000	\$ (84)						\$ 14,916	\$ 15,205	
Total Receivables	\$ 166,916	\$ 116,577	\$ 1,144				\$ 0	\$ 284,636	\$ 170,084	
Prepaid Expenses - General	\$ 62,262							\$ 62,262	\$ 58,197	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 62,262							\$ 62,262	\$ 58,197	
Other Assets										
Total Other Assets										
Total Assets	\$ 682,230	\$ 758,633	\$ 7,140				\$ 28,844	\$ 1,476,847	\$ 1,011,048	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 25,474	\$ 4,000	\$ 0					\$ 29,474	\$ 15,192	
Accounts Payable - General	\$ 27,206	\$ 0	\$ 0				\$ 0	\$ 27,206	\$ 24,528	
Due to Other Funds	\$ 0	\$ 90,895	\$ 0				\$ 14,916	\$ 105,811	\$ 34,219	
Due to Other Courts	\$ 0							\$ 0	\$ 2,998	
Due to State	\$ 279,452	\$ 88,281	\$ 7,107				\$ 0	\$ 374,840	\$ 32,329	
TC145 Liability							\$ 1,191	\$ 1,191	\$ 11,647	
Due to Other Governments	\$ 63,133	\$ 8,169						\$ 71,301	\$ 22,382	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 0	
Interest							\$ 60	\$ 60	\$ 95	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 395,265	\$ 191,344	\$ 7,107				\$ 16,166	\$ 609,882	\$ 143,389	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 12,678	\$ 12,678	\$ 10,387	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 12,678	\$ 12,678	\$ 10,387	
Accrued Payroll	\$ 22,881	\$ 275	\$ 33					\$ 23,189	\$ 81,314	
Benefits Payable	\$ 41							\$ 41	\$ 6,979	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 0							\$ 0	\$ 37,328	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 22,921	\$ 275	\$ 33					\$ 23,230	\$ 125,621	
Revenue Collected in Advance	\$ 0	\$ 521,293						\$ 521,293	\$ 628,777	
Liabilities For Deposits	\$ 1,788							\$ 1,788	\$ 1,640	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections	\$ 0							\$ 0		
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 1,788	\$ 521,293						\$ 523,082	\$ 630,417	
Total Liabilities	\$ 419,975	\$ 712,913	\$ 7,140				\$ 28,844	\$ 1,168,872	\$ 909,814	
Total Fund Balance	\$ 262,256	\$ 45,720	\$ 0					\$ 307,976	\$ 101,233	
Total Liabilities and Fund Balance	\$ 682,230	\$ 758,633	\$ 7,140				\$ 28,844	\$ 1,476,847	\$ 1,011,048	

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,531,529	\$ 7,973					\$ 2,539,502	\$ 2,580,444	\$ 2,515,068	\$ 2,516,389	
Improvement and Modernization Fund	\$ 1,710						\$ 1,710		\$ 200,882	\$ 50,923	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 60,828						\$ 60,828	\$ 68,299	\$ 64,455	\$ 64,787	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 182,167	\$ 0					\$ 182,167	\$ 223,281	\$ 206,015	\$ 217,806	
Other Miscellaneous	\$ 53,679	\$ 63,496					\$ 117,175	\$ 153,679	\$ 57,563	\$ 253,679	
	\$ 2,829,913	\$ 71,469					\$ 2,901,382	\$ 3,025,703	\$ 3,043,982	\$ 3,103,584	
Grants											
AB 1058 Commissioner/Facilitator			\$ 4,681				\$ 4,681	\$ 2,700	\$ 2,857	\$ 5,873	
Other Judicial Council Grants			\$ 7,297				\$ 7,297	\$ 18,550	\$ 20,700	\$ 19,000	
Non-Judicial Council Grants											
			\$ 11,978				\$ 11,978	\$ 21,250	\$ 23,557	\$ 24,873	
Other Financing Sources											
Interest Income	\$ 36,562	\$ 30,546					\$ 67,108	\$ 49,000	\$ 59,088	\$ 4,277	
Investment Income											
Donations											
Local Fees		\$ 10,587					\$ 10,587	\$ 80,900	\$ 13,282	\$ 1,210	
Non-Fee Revenues											
Enhanced Collections		\$ 65,743					\$ 65,743	\$ 57,519	\$ 43,212	\$ 29,350	
Escheatment											
Prior Year Revenue	\$ 407	\$ (1,500)					\$ (1,093)		\$ 30,693		
County Program - Restricted											
Reimbursement Other	\$ 69,652	\$ 99,388					\$ 169,040		\$ 192,855	\$ 80,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,072	\$ 0					\$ 2,072		\$ 244		
	\$ 108,694	\$ 204,763					\$ 313,457	\$ 187,419	\$ 339,374	\$ 114,837	
Total Revenues	\$ 2,938,607	\$ 276,232	\$ 11,978				\$ 3,226,817	\$ 3,234,372	\$ 3,406,913	\$ 3,243,294	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,019,809	\$ 68,018	\$ 3,991				\$ 1,091,819	\$ 1,262,904	\$ 1,133,799	\$ 1,048,299	
Temp Help	\$ 37,791						\$ 37,791		\$ 22,379		
Overtime	\$ 154						\$ 154		\$ 108		
Staff Benefits	\$ 1,067,719	\$ 22,746	\$ 2,797				\$ 1,093,262	\$ 1,144,644	\$ 1,575,631	\$ 1,355,663	
	\$ 2,125,473	\$ 90,764	\$ 6,788				\$ 2,223,025	\$ 2,407,548	\$ 2,731,916	\$ 2,403,962	
Operating Expenses and Equipment											
General Expense	\$ 66,165	\$ 9,050	\$ 3,270				\$ 78,486	\$ 39,135	\$ 43,750	\$ 39,485	
Printing	\$ 1,017	\$ 1,197					\$ 2,214	\$ 2,000	\$ 1,493	\$ 900	
Telecommunications	\$ 7,432	\$ 531	\$ 277				\$ 8,241	\$ 8,450	\$ 8,311	\$ 8,450	
Postage	\$ 10,135	\$ 1,906					\$ 12,041	\$ 6,200	\$ 7,594	\$ 6,450	
Insurance	\$ 2,747	\$ 264					\$ 3,011	\$ 2,016	\$ 616	\$ 2,016	
In-State Travel	\$ 414	\$ 1,422					\$ 1,836	\$ 4,000	\$ 21	\$ 4,000	
Out-of-State Travel											
Training	\$ 649	\$ 678					\$ 1,327	\$ 700	\$ 26,005	\$ 450	
Security Services											
Facility Operations	\$ 9						\$ 9				
Utilities											
Contracted Services	\$ 301,762	\$ 111,319					\$ 413,081	\$ 369,066	\$ 265,565	\$ 314,766	
Consulting and Professional Services	\$ 90,603	\$ 2,070					\$ 92,673	\$ 70,600	\$ 68,973	\$ 70,600	
Information Technology	\$ 195,150	\$ 14,361					\$ 209,511	\$ 200,000	\$ 317,075	\$ 192,757	
Major Equipment											
Other Items of Expense	\$ 5,402	\$ 7,835	\$ 6				\$ 13,243	\$ 7,150	\$ 12,710	\$ 3,400	
	\$ 681,486	\$ 150,632	\$ 3,554				\$ 835,672	\$ 709,317	\$ 752,113	\$ 643,274	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,355						\$ 1,355	\$ 2,000		\$ 2,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (27,455)	\$ 25,819	\$ 1,636				\$ 0	\$ 1,500	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (43,040)	\$ 3,063					\$ (39,977)		\$ (10,907)		
	\$ (69,140)	\$ 28,882	\$ 1,636				\$ (38,622)	\$ 3,500	\$ (10,907)	\$ 2,000	
Total Expenditures	\$ 2,737,819	\$ 270,278	\$ 11,978				\$ 3,020,075	\$ 3,120,365	\$ 3,473,123	\$ 3,049,236	
Excess (Deficit) of Revenues Over Expenditures	\$ 200,788	\$ 5,954	\$ 0				\$ 206,742	\$ 114,007	\$ (66,209)	\$ 194,058	
Operating Transfers In (Out)	\$ (1,501)	\$ 1,501					\$ 0		\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 62,968	\$ 38,265	\$ 0				\$ 101,233	\$ 101,233	\$ 167,443	\$ 167,443	
Ending Balance (Deficit)	\$ 262,256	\$ 45,720	\$ 0				\$ 307,976	\$ 215,240	\$ 101,233	\$ 361,501	

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

For the month ended June

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 299,728	\$ 76,612				\$ (7,311)	\$ 369,028	\$ 440,281	\$ 362,764	\$ 398,043
Traffic & Other Infractions	\$ 0						\$ 0	\$ (10,000)	\$ 9,825	\$ 0
Other Criminal Cases	\$ 101,977	\$ 105,273				\$ (2,427)	\$ 204,823	\$ 224,419	\$ 179,663	\$ 192,101
Civil	\$ 37,106	\$ 52,995				\$ (760)	\$ 89,341	\$ 56,100	\$ 85,423	\$ 79,496
Family & Children Services	\$ 108,710	\$ 41,390			\$ 1,453	\$ (3,726)	\$ 147,828	\$ 313,301	\$ 155,665	\$ 272,544
Probate, Guardianship & Mental Health Services		\$ 600					\$ 600		\$ 743	
Juvenile Dependency Services	\$ 18,992	\$ 105,049				\$ (345)	\$ 123,696	\$ 18,051	\$ 122,368	\$ 16,430
Juvenile Delinquency Services									\$ 350	
Other Court Operations	\$ 189,949	\$ 70				\$ (3,038)	\$ 186,981	\$ 157,919	\$ 151,874	\$ 153,576
Court Interpreters		\$ 60,828					\$ 60,828	\$ 47,000	\$ 64,455	\$ 36,200
Jury Services		\$ 14,640	\$ 1,355				\$ 15,995	\$ 28,247	\$ 38,132	\$ 36,839
Security	\$ 756,636	\$ 66,921				\$ (15,407)	\$ 808,151	\$ 871,911	\$ 827,937	\$ 795,011
Trial Court Operations Program	\$ 1,513,099	\$ 524,378	\$ 1,355		\$ 1,453	\$ (33,014)	\$ 2,007,272	\$ 2,147,229	\$ 1,999,200	\$ 1,980,240
Enhanced Collections	\$ 24,058	\$ 35,682				\$ (737)	\$ 65,738	\$ 57,519	\$ 43,212	\$ 29,350
Other Non-Court Operations										
Non-Court Operations Program	\$ 24,058	\$ 35,682				\$ (737)	\$ 65,738	\$ 57,519	\$ 43,212	\$ 29,350
Executive Office	\$ 139,483	\$ 175				\$ (2,492)	\$ 137,167	\$ 295,174	\$ 118,653	\$ 113,312
Fiscal Services	\$ 182,189	\$ 7,325			\$ (8,188)	\$ (4,559)	\$ 176,766	\$ 74,716	\$ 114,652	\$ 82,193
Human Resources	\$ 357,925	\$ 7,364				\$ (1,246)	\$ 364,043	\$ 255,977	\$ 813,266	\$ 561,734
Business & Facilities Services		\$ 46,388				\$ 1,776	\$ 48,164	\$ 43,600	\$ 46,732	\$ 43,500
Information Technology	\$ 6,271	\$ 214,361				\$ 294	\$ 220,926	\$ 246,150	\$ 337,407	\$ 238,907
Court Administration Program	\$ 685,868	\$ 275,612				\$ (8,188)	\$ 947,065	\$ 915,617	\$ 1,430,710	\$ 1,039,646
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,223,025	\$ 835,672	\$ 1,355		\$ 0	\$ (39,977)	\$ 3,020,075	\$ 3,120,365	\$ 3,473,123	\$ 3,049,236