


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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

08/05/2019

Date

TRINITY

Court

2018/2019 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

TRINITY

Court

2018/2019 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	Rural Historic Court House
2	Trinity Superior Court maintains its own security with a full time marshal, marshal sergeant and one deputy marshal. The weapons screening station is secured by 3 retired annuitants.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

TRINITY

Court

2018/2019 Q4

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	16.34	13.34	13.88	13.88	14.88

¹ The 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							2017/18	
		Fiscal Year 2018/19								
		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		\$ (27,819)	\$ 36,851	\$ 0			\$ 1,825	\$ 10,858	\$ (25,491)	
Payroll		\$ (1,676)					\$ 0	\$ (1,676)	\$ (1,965)	
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	\$ 172	\$ 0			\$ 8,103	\$ 8,275	\$ 28,990	
Cash Outside of the JCC							\$ 3,027	\$ 3,027	\$ 2,093	
Cash Equivalents		\$ 127,256					\$ 104,477	\$ 231,732	\$ 154,465	
Total Cash and Cash Equivalents		\$ 98,211	\$ 37,023	\$ 0			\$ 117,432	\$ 252,666	\$ 168,542	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue		\$ 1,835	\$ 196					\$ 2,031	\$ 1,447	
Accounts Receivable - General		\$ 7,665		\$ 0				\$ 7,665	\$ 8,211	
Dishonored Checks										
Due From Employee		\$ 2,716						\$ 2,716		
Civil Jury Fees										
Trust									\$ 0	
Due From Other Funds		\$ 18,681						\$ 18,681	\$ 25,165	
Due From Other Governments		\$ 842	\$ 15,782					\$ 16,624	\$ 51,242	
Due From Other Courts		\$ 0					\$ 0	\$ 0	\$ 1,414	
Due From State		\$ 51,929	\$ 1,299	\$ 20,041				\$ 73,269	\$ 66,330	
Trust Due To/From							\$ 0	\$ 0	\$ 0	
Distribution Due To/From										
Civil Filing Fee Due To/From		\$ 576	\$ 108					\$ 684	\$ 240	
General Due To/From										
Total Receivables		\$ 84,243	\$ 17,385	\$ 20,041			\$ 0	\$ 121,669	\$ 154,049	
Prepaid Expenses - General		\$ 11,090						\$ 11,090	\$ 5,738	
Salary and Travel Advances		\$ 0						\$ 0	\$ 0	
Counties										
Total Prepaid Expenses		\$ 11,090						\$ 11,090	\$ 5,738	
Other Assets										
Total Other Assets										
Total Assets		\$ 193,644	\$ 54,408	\$ 20,041			\$ 117,432	\$ 385,425	\$ 318,328	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities		\$ 35,385	\$ 0	\$ 2,179				\$ 37,564	\$ 38,167	
Accounts Payable - General		\$ 44,876	\$ 0	\$ 0			\$ 0	\$ 44,876	\$ 36,770	
Due to Other Funds		\$ 0	\$ 835	\$ 17,846			\$ 684	\$ 19,365	\$ 25,405	
Due to Other Courts		\$ 1,829						\$ 1,829	\$ 1,459	
Due to State									\$ 0	
TC145 Liability							\$ 14,971	\$ 14,971	\$ 11,628	
Due to Other Governments		\$ 18,040	\$ 589	\$ 17			\$ 90,925	\$ 109,570	\$ 17,807	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax		\$ 0						\$ 0	\$ 2,228	
Interest							\$ 16	\$ 16	\$ 9	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.		\$ 100,130	\$ 1,425	\$ 20,041			\$ 106,595	\$ 228,191	\$ 133,473	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 11,022	\$ 11,022	\$ 30,732	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 11,022	\$ 11,022	\$ 30,732	
Accrued Payroll		\$ 48,074		\$ 0				\$ 48,074	\$ 22,311	
Benefits Payable		\$ 160						\$ 160	\$ (2,483)	
Deferred Compensation Payable		\$ 0						\$ 0	\$ (1)	
Deductions Payable		\$ 19,615						\$ 19,615	\$ 16,586	
Payroll Clearing		\$ 0						\$ 0	\$ 0	
Total Payroll Liabilities		\$ 67,849		\$ 0				\$ 67,849	\$ 36,414	
Revenue Collected in Advance		\$ 0	\$ 120	\$ 0				\$ 120	\$ 547	
Liabilities For Deposits		\$ 892						\$ 892	\$ 781	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections		\$ 0	\$ 0				\$ (185)	\$ (185)		
Other Miscellaneous Liabilities										
Total Other Liabilities		\$ 892	\$ 120	\$ 0			\$ (185)	\$ 827	\$ 1,328	
Total Liabilities		\$ 168,872	\$ 1,545	\$ 20,041			\$ 117,432	\$ 307,899	\$ 201,847	
Total Fund Balance		\$ 24,672	\$ 52,863	\$ 0				\$ 77,536	\$ 116,381	
Total Liabilities and Fund Balance		\$ 193,544	\$ 54,408	\$ 20,041			\$ 117,432	\$ 385,425	\$ 318,328	

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							2017/18		
		Fiscal Year 2018/19									
		Governmental Funds					Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
		General	Special Revenue		Capital Projects	Debt Service					Proprietary Funds
			Non-Grant	Grant							
REVENUES											
State Financing Sources											
	Trial Court Trust Fund	\$ 2,020,126	\$ 7,769					\$ 2,027,895	\$ 2,025,150	\$ 1,823,026	\$ 1,821,421
	Improvement and Modernization Fund	\$ 59,672						\$ 59,672	\$ 44,000	\$ 187	\$ 1,886
	Judges' Compensation (0150019)										
	Court Interpreter (0150037)	\$ 49,436						\$ 49,436	\$ 35,000	\$ 50,445	\$ 15,000
	Civil Coordination Reimbursement (0150091)										
	MOJ Reimbursements (0150010 and General)	\$ 113,896						\$ 113,896	\$ 105,820	\$ 132,494	\$ 137,016
	Other Miscellaneous	\$ 53,679						\$ 53,679	\$ 53,679	\$ 53,679	\$ 53,679
	Total	\$ 2,296,810	\$ 7,769					\$ 2,304,579	\$ 2,269,858	\$ 2,059,831	\$ 2,029,022
Grants											
	AB 1058 Commissioner/Facilitator			\$ 13,525				\$ 13,525	\$ 18,940	\$ 16,505	\$ 23,032
	Other Judicial Council Grants			\$ 26,242				\$ 26,242	\$ 22,861	\$ 21,782	\$ 28,875
	Non-Judicial Council Grants										
	Total			\$ 39,767				\$ 39,767	\$ 41,801	\$ 38,287	\$ 51,907
Other Financing Sources											
	Interest Income	\$ 9,856	\$ 1,072					\$ 10,928	\$ 5,570	\$ 6,558	\$ 1,500
	Investment Income										
	Donations										
	Local Fees		\$ 13,827					\$ 13,827	\$ 12,900	\$ 12,895	\$ 12,250
	Non-Fee Revenues										
	Enhanced Collections										\$ 250
	Escheatment										
	Prior Year Revenue										
	County Program - Restricted										
	Reimbursement Other	\$ 6,830	\$ 45,294					\$ 52,133	\$ 58,253	\$ 99,815	\$ 53,295
	Sale of Fixed Assets										
	Other Miscellaneous	\$ 182	\$ 242					\$ 424	\$ 200	\$ 590	\$ 320
	Total	\$ 16,857	\$ 60,434					\$ 77,291	\$ 76,923	\$ 119,957	\$ 67,595
	Total Revenues	\$ 2,313,668	\$ 68,203	\$ 39,767				\$ 2,421,637	\$ 2,382,382	\$ 2,218,078	\$ 2,148,524
EXPENDITURES											
Personal Services											
	Salaries - Permanent	\$ 814,035	\$ 26,623	\$ 19,873				\$ 860,530	\$ 847,382	\$ 827,550	\$ 844,948
	Temp Help	\$ 67,224						\$ 67,224	\$ 96,002	\$ 48,296	\$ 47,840
	Overtime	\$ 898		\$ 431				\$ 1,329	\$ 1,130	\$ 4,779	\$ 6,775
	Staff Benefits	\$ 593,362	\$ 14,168	\$ 11,247				\$ 618,737	\$ 615,768	\$ 591,722	\$ 671,943
	Total	\$ 1,475,339	\$ 40,791	\$ 31,551				\$ 1,547,680	\$ 1,559,180	\$ 1,472,696	\$ 1,564,731
Operating Expenses and Equipment											
	General Expense	\$ 42,556	\$ (1,000)	\$ 100				\$ 41,596	\$ 46,860	\$ 66,631	\$ 50,866
	Printing	\$ 12,412						\$ 12,412	\$ 3,400	\$ 7,065	\$ 6,000
	Telecommunications	\$ 31,288	\$ 0	\$ 684				\$ 31,952	\$ 7,800	\$ 7,462	\$ 6,775
	Postage	\$ 10,357						\$ 10,357	\$ 7,000	\$ 6,259	\$ 7,350
	Insurance	\$ 2,046	\$ 698					\$ 2,745	\$ 4,100	\$ 4,155	\$ 2,300
	In-State Travel	\$ 4,033		\$ 4,008				\$ 8,041	\$ 14,433	\$ 9,975	\$ 12,808
	Out-of-State Travel										
	Training	\$ 825		\$ 1,952				\$ 2,777	\$ 400	\$ 1,125	\$ 1,950
	Security Services	\$ 697						\$ 697	\$ 720	\$ 739	\$ 720
	Facility Operations	\$ 96						\$ 96		\$ 37,152	
	Utilities										
	Contracted Services	\$ 208,047						\$ 208,047	\$ 214,425	\$ 213,452	\$ 210,835
	Consulting and Professional Services	\$ 96,410						\$ 96,410	\$ 69,500	\$ 64,899	\$ 82,400
	Information Technology	\$ 98,458	\$ 3,239					\$ 101,696	\$ 100,732	\$ 66,181	\$ 63,714
	Major Equipment	\$ 139,453						\$ 139,453	\$ 87,908		
	Other Items of Expense	\$ 3,221	\$ 6,290					\$ 9,511	\$ 11,950	\$ 13,349	\$ 11,400
	Total	\$ 619,880	\$ 9,167	\$ 6,744				\$ 635,790	\$ 598,846	\$ 498,474	\$ 457,135
Special Items of Expense											
	Grand Jury										
	Jury Costs	\$ 2,012						\$ 2,012	\$ 8,000	\$ 1,789	\$ 5,000
	Judgements, Settlements and Claims										
	Debt Service	\$ 275,000						\$ 275,000	\$ 280,000	\$ 180,016	\$ 112,500
	Other										
	Total	\$ 277,012	\$ 7,674	\$ 1,615				\$ 277,012	\$ 298,000	\$ 181,811	\$ 117,500
Capital Costs											
	Internal Cost Recovery	\$ (8,190)	\$ 7,674	\$ 1,515							
	Prior Year Expense Adjustment										
	Total	\$ 285,822	\$ 7,674	\$ 1,615				\$ 285,822	\$ 7,674	\$ 1,615	\$ 1,615
	Total Expenditures	\$ 2,383,041	\$ 57,632	\$ 39,810				\$ 2,460,482	\$ 2,426,008	\$ 2,152,981	\$ 2,138,367
	Excess (Deficit) of Revenues Over Expenditures	\$ (49,374)	\$ 10,572	\$ (43)				\$ (38,845)	\$ (43,624)	\$ 65,094	\$ 9,137
	Operating Transfers In (Out)	\$ (2,256)	\$ 2,215	\$ 43				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
	Beginning Balance (Deficit)	\$ 76,304	\$ 40,077	\$ 0				\$ 116,381	\$ 116,381	\$ 51,287	\$ 51,287
	Ending Balance (Deficit)	\$ 24,028	\$ 50,292	\$ 0				\$ 77,536	\$ 72,757	\$ 112,581	\$ 60,424

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

	For the month ended June									
	Fiscal Year 2018/19						2017/18			
	Personal 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	\$ 322,671	\$ 48,467					\$ 371,137	\$ 446,071	\$ 401,601	\$ 397,252
Traffic & Other Infractions	\$ 6,696	\$ 4,367					\$ 11,063	\$ 2,100	\$ 14,176	\$ 2,758
Other Criminal Cases	\$ 36,475	\$ 41,723					\$ 78,198	\$ 50,912	\$ 60,561	\$ 67,466
Civil	\$ 15,396	\$ 14,046					\$ 29,442	\$ 4,000	\$ 20,079	\$ 46,516
Family & Children Services	\$ 133,068	\$ 7,953			\$ 0		\$ 141,022	\$ 122,234	\$ 160,428	\$ 168,806
Probate, Guardianship & Mental Health Services		\$ 448					\$ 448		\$ 1,297	
Juvenile Dependency Services	\$ 7,756	\$ 102,012					\$ 109,768	\$ 124,404	\$ 113,910	\$ 105,000
Juvenile Delinquency Services										
Other Court Operations	\$ 147,989	\$ 4,709					\$ 152,698	\$ 138,758	\$ 106,114	\$ 173,572
Court Interpreters	\$ 25,454	\$ 23,730					\$ 49,184	\$ 35,000	\$ 52,529	\$ 15,000
Jury Services	\$ 19,679	\$ 7,731	\$ 2,012				\$ 29,422	\$ 36,067	\$ 33,822	\$ 36,319
Security	\$ 534,966	\$ 59,712			\$ 1,760		\$ 596,439	\$ 611,377	\$ 552,161	\$ 551,926
Trial Court Operations Program	\$ 1,260,161	\$ 314,899	\$ 2,012		\$ 1,760		\$ 1,568,822	\$ 1,670,923	\$ 1,516,678	\$ 1,564,615
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 104,057	\$ 8,497					\$ 112,554	\$ 102,366	\$ 102,834	\$ 100,822
Fiscal Services	\$ 144,203	\$ 11,909			\$ (1,760)		\$ 154,352	\$ 155,551	\$ 106,414	\$ 77,240
Human Resources	\$ 44,471	\$ 2,823	\$ 275,000				\$ 322,294	\$ 349,514	\$ 239,738	\$ 167,616
Business & Facilities Services		\$ 91,815					\$ 91,815	\$ 60,577	\$ 52,520	\$ 60,921
Information Technology	\$ 4,799	\$ 205,846					\$ 210,646	\$ 187,075	\$ 134,797	\$ 168,153
Court Administration Program	\$ 297,529	\$ 320,891	\$ 275,000		\$ (1,760)		\$ 891,660	\$ 855,053	\$ 636,302	\$ 574,752
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,547,680	\$ 635,790	\$ 277,012		\$ 0		\$ 2,460,482	\$ 2,426,006	\$ 2,152,981	\$ 2,139,367

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Trinity

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	11,090	-	11,090	-	-	-	-	-	-	11,090
Restricted	-	-	-	52,863	-	-	-	-	-	52,863
Committed	9,396	-	9,396	-	-	-	-	-	-	9,396
Assigned	4,187	-	4,187	-	-	-	-	-	-	4,187
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 24,672	\$ -	\$ 24,672	\$ 52,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,536