

## 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

01/13/2020

\_\_\_\_\_  
Date

TRINITY

\_\_\_\_\_  
Court

Q-2 2019/2020

\_\_\_\_\_  
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

TRINITY

Court

Q-2 - 2019/2020

Fiscal Year and Ending Quarter

FOOTNOTES

1	RURAL HISTORIC COURT HOUSE
2	Trinity Superior Court maintains its own security with a full time Marshal, Sergeant Marshal and one deputy. WE also have 3 retired annuitants covering the security station.
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**QUARTERLY FINANCIAL STATEMENT**  
 Filled Court Employee Positions

TRINITY

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Court

Q-2 2019/2020

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Fiscal Year and Ending Quarter

		Positions Filled			
	Total Authorized Court Positions <sup>1</sup>	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	16.34	13.88	14.88		

<sup>1</sup> Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

Superior Court of California, County of Trinity  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

	For the month ended December							2018/19	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2019/20									
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
General	Special Revenue									
		Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ (9,549)	\$ 32,174	\$ (17,515)				\$ 800	\$ 5,910	\$ 59,633	
Payroll	\$ (2,816)						\$ 0	\$ (2,816)	\$ (1,368)	
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	\$ 298	\$ 0				\$ 8,103	\$ 8,401	\$ 29,156	
Cash Outside of the JCC							\$ 4,107	\$ 4,107	\$ 5,641	
Cash Equivalents	\$ 678,311						\$ 343,449	\$ 1,021,761	\$ 467,965	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 666,397</b>	<b>\$ 32,472</b>	<b>\$ (17,515)</b>				<b>\$ 356,459</b>	<b>\$ 1,037,812</b>	<b>\$ 561,477</b>	
Short-Term Investment										
Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 7,665		\$ 0					\$ 7,665	\$ 7,665	
Dishonored Checks								\$ 0		
Due From Employee	\$ 0							\$ 0		
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 19,446						\$ 19,446	\$ 2,228	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 7,573					\$ 7,573	\$ 468	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From	\$ 571	\$ 600						\$ 1,171	\$ 348	
General Due To/From										
<b>Total Receivables</b>	<b>\$ 8,236</b>	<b>\$ 20,046</b>	<b>\$ 7,573</b>				<b>\$ 0</b>	<b>\$ 95,855</b>	<b>\$ 10,710</b>	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances	\$ 0							\$ 0	\$ 300	
Counties										
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 300</b>	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 674,633</b>	<b>\$ 52,518</b>	<b>\$ (9,942)</b>				<b>\$ 356,459</b>	<b>\$ 1,073,668</b>	<b>\$ 572,466</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 41,251	\$ 0	\$ 0				\$ 0	\$ 41,251	\$ 36,751	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,171	\$ 1,171	\$ 348	
Due to Other Courts	\$ 0							\$ 0	\$ 0	
Due to State							\$ 343,235	\$ 343,235		
TC145 Liability							\$ 0	\$ 0	\$ 11,288	
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 6,710	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 0	
Interest							\$ 444	\$ 444	\$ 19	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 41,251</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 344,849</b>	<b>\$ 386,100</b>	<b>\$ 55,116</b>	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 11,610	\$ 11,610	\$ 34,172	
Trust Interest Payable										
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 11,610</b>	<b>\$ 11,610</b>	<b>\$ 34,172</b>	
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 759							\$ 759	\$ 1,550	
Deferred Compensation Payable	\$ 0							\$ 0	\$ (1)	
Deductions Payable	\$ 23,221							\$ 23,221	\$ 17,805	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 23,980</b>		<b>\$ 0</b>					<b>\$ 23,980</b>	<b>\$ 19,355</b>	
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 6,715	
Liabilities For Deposits	\$ 892							\$ 892	\$ 781	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections							\$ 0	\$ 0	\$ 0	
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 892</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 892</b>	<b>\$ 7,496</b>	
<b>Total Liabilities</b>	<b>\$ 66,123</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 356,459</b>	<b>\$ 422,582</b>	<b>\$ 116,139</b>	
<b>Total Fund Balance</b>	<b>\$ 608,510</b>	<b>\$ 52,518</b>	<b>\$ (9,942)</b>					<b>\$ 651,085</b>	<b>\$ 456,347</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 674,633</b>	<b>\$ 52,518</b>	<b>\$ (9,942)</b>				<b>\$ 356,459</b>	<b>\$ 1,073,668</b>	<b>\$ 572,466</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 December											
	Fiscal Year 2019/20							2018/19			
	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	\$ 1,490,877	\$ 2,602						\$ 1,493,479	\$ 2,088,764	\$ 1,204,434	\$ 2,025,150
Improvement and Modernization Fund										\$ 43,887	\$ 44,000
Judges' Compensation (0150019)								\$ (18,753)	\$ 24,000	\$ (21,189)	\$ 35,000
Court Interpreter (0150037)	\$ (18,753)										
Civil Coordination Reimbursement (0150091)								\$ 41,009	\$ 131,429	\$ 34,620	\$ 105,829
MOU Reimbursements (0150010 and General)	\$ 41,009							\$ 53,679	\$ 53,679	\$ 53,679	\$ 53,679
Other Miscellaneous	\$ 53,679										
	<b>\$ 1,566,812</b>	<b>\$ 2,602</b>						<b>\$ 1,569,414</b>	<b>\$ 2,297,872</b>	<b>\$ 1,315,431</b>	<b>\$ 2,263,658</b>
Grants											
AB 1058 Commissioner/Facilitator			\$ 7,573					\$ 7,573	\$ 13,776	\$ 1,404	\$ 18,940
Other Judicial Council Grants			\$ 3,039					\$ 3,039	\$ 19,381	\$ 538	\$ 22,861
Non-Judicial Council Grants											
			<b>\$ 10,612</b>					<b>\$ 10,612</b>	<b>\$ 33,157</b>	<b>\$ 1,942</b>	<b>\$ 41,801</b>
Other Financing Sources											
Interest Income	\$ 3,086	\$ 426						\$ 3,512	\$ 9,000	\$ 2,071	\$ 5,570
Investment Income											
Donations								\$ 7,748	\$ 13,300	\$ 5,477	\$ 12,900
Local Fees		\$ 7,748									
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted								\$ 19,446	\$ 65,050	\$ 7,840	\$ 58,253
Reimbursement Other	\$ 600	\$ 19,446						\$ 600	\$ 200	\$ 98	\$ 200
Sale of Fixed Assets	\$ 112							\$ 112	\$ 200	\$ 98	\$ 200
Other Miscellaneous	\$ 3,799	\$ 27,620						\$ 31,419	\$ 87,550	\$ 15,486	\$ 76,923
<b>Total Revenues</b>	<b>\$ 1,570,811</b>	<b>\$ 30,222</b>	<b>\$ 10,612</b>					<b>\$ 1,611,445</b>	<b>\$ 2,416,579</b>	<b>\$ 1,332,859</b>	<b>\$ 2,382,382</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 410,189	\$ 13,068	\$ 9,308					\$ 432,565	\$ 898,329	\$ 389,655	\$ 847,392
Temp Help	\$ 29,430							\$ 29,430	\$ 90,002	\$ 35,053	\$ 96,002
Overtime	\$ 1,839		\$ (260)					\$ 1,580		\$ 808	
Staff Benefits	\$ 327,118	\$ 7,864	\$ 5,669					\$ 340,652	\$ 695,055	\$ 286,455	\$ 615,766
	<b>\$ 768,576</b>	<b>\$ 20,932</b>	<b>\$ 14,718</b>					<b>\$ 804,228</b>	<b>\$ 1,683,396</b>	<b>\$ 714,972</b>	<b>\$ 1,569,160</b>
Operating Expenses and Equipment											
General Expense	\$ 11,051		\$ 141					\$ 11,192	\$ 41,693	\$ 20,607	\$ 46,880
Printing	\$ 2,588							\$ 2,588	\$ 7,000	\$ 3,867	\$ 3,400
Telecommunications	\$ 5,684	\$ 58	\$ 490					\$ 6,232	\$ 23,400	\$ 4,739	\$ 7,800
Postage	\$ 1,512							\$ 1,512	\$ 10,000	\$ 2,812	\$ 7,000
Insurance	\$ (1,876)	\$ 507						\$ (1,369)	\$ 2,900		\$ 4,100
In-State Travel	\$ 1,399		\$ 5,381					\$ 6,780	\$ 10,070	\$ 4,298	\$ 14,433
Out-of-State Travel								\$ 345	\$ 1,346	\$ 1,230	\$ 400
Training								\$ 395	\$ 700	\$ 314	\$ 720
Security Services	\$ 395									\$ 42	
Facility Operations											
Utilities								\$ 112,969	\$ 239,896	\$ 88,596	\$ 214,425
Contracted Services	\$ 112,969							\$ 22,628	\$ 60,000	\$ 16,431	\$ 69,500
Consulting and Professional Services	\$ 22,628							\$ 57,245	\$ 99,908	\$ 47,809	\$ 100,732
Information Technology	\$ 57,245							\$ 5,275	\$ 5,400	\$ 82,422	\$ 87,906
Major Equipment	\$ 5,275							\$ 6,842	\$ 10,485	\$ 3,919	\$ 11,550
Other Items of Expense	\$ 2,010	\$ 4,787	\$ 45					\$ 232,636	\$ 512,768	\$ 277,084	\$ 588,848
	<b>\$ 220,881</b>	<b>\$ 5,351</b>	<b>\$ 6,402</b>								
Special Items of Expense											
Grand Jury								\$ 1,026	\$ 2,000	\$ 837	\$ 8,000
Jury Costs	\$ 1,026										
Judgements, Settlements and Claims											
Debt Service								\$ 9	\$ 200,000		\$ 290,000
Other	\$ 9										
Capital Costs											
Internal Cost Recovery	\$ (5,248)	\$ 4,285	\$ 964					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment											
	<b>\$ (4,214)</b>	<b>\$ 4,285</b>	<b>\$ 964</b>					<b>\$ 1,035</b>	<b>\$ 202,000</b>	<b>\$ 837</b>	<b>\$ 298,000</b>
<b>Total Expenditures</b>	<b>\$ 985,244</b>	<b>\$ 30,568</b>	<b>\$ 22,084</b>					<b>\$ 1,037,896</b>	<b>\$ 2,368,164</b>	<b>\$ 992,892</b>	<b>\$ 2,426,006</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 585,367	\$ (346)	\$ (11,472)					\$ 573,550	\$ 20,415	\$ 339,966	\$ (43,624)
Operating Transfers In (Out)	\$ (1,530)		\$ 1,530								
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 24,672	\$ 52,863	\$ 0					\$ 77,536	\$ 77,536	\$ 116,381	\$ 116,381
Ending Balance (Deficit)	<b>\$ 608,510</b>	<b>\$ 52,518</b>	<b>\$ (9,942)</b>					<b>\$ 651,085</b>	<b>\$ 97,951</b>	<b>\$ 456,347</b>	<b>\$ 72,757</b>

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

	For the month ended December									
	Fiscal Year 2019/20							2018/19		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 180,314	\$ 20,765					\$ 201,079	\$ 421,436	\$ 177,219	\$ 446,071
Traffic & Other Infractions		\$ 269					\$ 269	\$ 1,350	\$ 4,444	\$ 2,100
Other Criminal Cases	\$ 34,793	\$ 20,302					\$ 55,096	\$ 103,060	\$ 27,953	\$ 50,912
Civil	\$ 13,765	\$ 11,718					\$ 25,483	\$ 64,522	\$ 2,713	\$ 4,000
Family & Children Services	\$ 73,738	\$ 6,859			\$ 0		\$ 80,597	\$ 132,664	\$ 65,688	\$ 122,234
Probate, Guardianship & Mental Health Services		\$ 0					\$ 0		\$ 314	
Juvenile Dependency Services		\$ 40,330					\$ 40,330	\$ 94,992	\$ 47,039	\$ 124,404
Juvenile Delinquency Services										
Other Court Operations	\$ 70,957	\$ 924					\$ 71,881	\$ 193,824	\$ 67,531	\$ 138,758
Court Interpreters		\$ 22,831					\$ 22,831	\$ 24,000	\$ 10,546	\$ 35,000
Court Interpreters		\$ 22,831					\$ 22,831	\$ 24,000	\$ 10,546	\$ 35,000
Jury Services	\$ 11,698	\$ 3,032	\$ 1,026				\$ 15,756	\$ 28,354	\$ 15,118	\$ 36,067
Jury Services	\$ 11,698	\$ 3,032	\$ 1,026				\$ 15,756	\$ 28,354	\$ 15,118	\$ 36,067
Security	\$ 261,023	\$ 13,620			\$ 276		\$ 274,919	\$ 596,592	\$ 305,406	\$ 611,377
Security	\$ 261,023	\$ 13,620			\$ 276		\$ 274,919	\$ 596,592	\$ 305,406	\$ 611,377
Trial Court Operations Program	\$ 646,289	\$ 140,649	\$ 1,026		\$ 276		\$ 788,241	\$ 1,660,794	\$ 723,971	\$ 1,570,923
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 54,244	\$ 407					\$ 54,651	\$ 116,022	\$ 53,071	\$ 102,366
Fiscal Services	\$ 78,054	\$ 4,215			\$ (276)		\$ 81,992	\$ 171,250	\$ 70,302	\$ 155,551
Human Resources	\$ 23,205	\$ 2,008					\$ 25,213	\$ 255,522	\$ 21,636	\$ 349,514
Business & Facilities Services		\$ 16,262	\$ 9				\$ 16,271	\$ 72,231	\$ 18,751	\$ 60,577
Information Technology	\$ 2,434	\$ 69,094					\$ 71,529	\$ 122,345	\$ 105,162	\$ 187,075
Court Administration Program	\$ 157,937	\$ 91,985	\$ 9		\$ (276)		\$ 249,655	\$ 737,370	\$ 268,921	\$ 855,083
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 804,226</b>	<b>\$ 232,635</b>	<b>\$ 1,035</b>		<b>\$ 0</b>		<b>\$ 1,037,896</b>	<b>\$ 2,398,164</b>	<b>\$ 992,892</b>	<b>\$ 2,426,006</b>