

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

4/20/15

Date

TRINITY

Court

14/15 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

TRINITY

Court

14/15 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

TRINITY

Court

14/15 Q3

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)	15.88	14.88	14.88	13.88	

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)

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	For the month ended March							2013/14	
	Fiscal Year 2014/15							Total Funds	
	Governmental Funds							(Info. Purposes Only)	
	General	Special Revenue							
		Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
ASSETS									
Operations	\$ 33,167	\$ 33,691	\$ (34,258)				\$ 0	\$ 32,600	\$ 178,164
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filings Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card								\$ 250	\$ 250
Cash on Hand	\$ 250							\$ 47,306	\$ 341,337
Cash with County	\$ 4,247	\$ 215	\$ 0				\$ 42,844	\$ 5,425	\$ 2,718
Cash Outside of the AOC								\$ 48,269	\$ 85,581
Total Cash	\$ 37,664	\$ 33,907	\$ (34,258)					\$ 144,223	\$ 190,804
Short Term Investment	\$ 144,223						\$ 0	\$ 144,223	\$ 190,804
Investment in Financial Institution								\$ 0	\$ 0
Total Investments	\$ 144,223							\$ 144,223	\$ 190,804
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 10,598	\$ 0	\$ 34,215					\$ 44,813	\$ 21,467
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust								\$ 0	\$ 0
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 1,842						\$ 0	\$ 1,842	\$ 1,823
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filings Fee Due To/From								\$ 0	\$ 60
General Due To/From								\$ 0	\$ 23,270
Total Receivables	\$ 12,440	\$ 0	\$ 34,215				\$ 0	\$ 46,656	\$ 23,270
Prepaid Expenses - General	\$ 0							\$ 0	\$ 277
Salary and Travel Advances	\$ 299		\$ 0					\$ 299	\$ 0
Counties									
Total Prepaid Expenses	\$ 299		\$ 0					\$ 299	\$ 277
Other Assets									
Total Other Assets									
Total Assets	\$ 194,626	\$ 33,907	\$ (43)				\$ 48,269	\$ 276,758	\$ 736,939
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 6,917	\$ 0	\$ 0				\$ 0	\$ 6,917	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 60
Due to Other Courts									\$ 0
Due to State	\$ 17,404						\$ 0	\$ 17,404	\$ 0
TC145 Liability								\$ 0	\$ 4,489
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies								\$ 0	\$ 0
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest									
Miscellaneous Accts. Pay. and Accrued Liab.								\$ 24,321	\$ 4,549
Total Accounts Payable and Accrued Liab.	\$ 24,321	\$ 0	\$ 0				\$ 0	\$ 24,321	\$ 4,549
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 48,269	\$ 48,269	\$ 344,168
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 48,269	\$ 48,269	\$ 344,168
Accrued Payroll									
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities									
Revenue Collected in Advance	\$ 0	\$ 860						\$ 860	\$ 0
Liabilities For Deposits	\$ 642							\$ 642	\$ 217
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities								\$ 1,502	\$ 217
Total Other Liabilities	\$ 642	\$ 860						\$ 1,502	\$ 217
Total Liabilities	\$ 24,963	\$ 860	\$ 0				\$ 48,269	\$ 74,091	\$ 349,934
Total Fund Balance	\$ 169,663	\$ 33,047	\$ (43)					\$ 202,667	\$ 387,005
Total Liabilities and Fund Balance	\$ 194,626	\$ 33,907	\$ (43)				\$ 48,269	\$ 276,758	\$ 736,939

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 March										
	Fiscal Year 2014/15							2013/14			
	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	Fiduciary Funds				
Non-Grant		Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,137,523	\$ 4,534					\$ 1,142,057	\$ 1,506,370	\$ 1,096,237	\$ 1,392,519	
Improvement and Modernization Fund								\$ 1,886	\$ 0	\$ 1,886	
Judges' Compensation (45.25)	\$ 9,534						\$ 9,534	\$ 16,450	\$ 11,498	\$ 33,100	
Court Interpreter (45.45)											
Civil Coordination Reimbursement (45.55)	\$ 57,118						\$ 57,118	\$ 126,979	\$ 36,853	\$ 125,499	
MOU Reimbursements (45.10 and General)	\$ 53,679						\$ 53,679	\$ 53,679	\$ 53,679	\$ 53,679	
Other Miscellaneous											
	\$ 1,257,854	\$ 4,534					\$ 1,262,368	\$ 1,705,364	\$ 1,198,267	\$ 1,606,683	
Grants											
AB 1056 Commissioner/Facilitator			\$ 48,358				\$ 48,358	\$ 66,876	\$ 32,097	\$ 82,841	
Other AOC Grants											
Non-AOC Grants			\$ 48,358				\$ 48,358	\$ 66,876	\$ 32,097	\$ 82,841	
Other Financing Sources											
Interest Income	\$ 171	\$ 6					\$ 177	\$ 200	\$ 238	\$ 800	
Investment Income											
Donations											
Local Fees	\$ 1,949	\$ 6,348					\$ 8,297	\$ 8,600	\$ 8,669	\$ 12,950	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 7,320						\$ 7,320	\$ 27,320	\$ 37,511	\$ 52,250	
Reimbursement Other											
Sale of Fixed Assets	\$ 2,719						\$ 2,719		\$ 48		
Other Miscellaneous											
	\$ 12,159	\$ 6,354					\$ 18,514	\$ 36,120	\$ 44,465	\$ 66,000	
Total Revenues	\$ 1,270,014	\$ 10,888	\$ 48,358				\$ 1,329,260	\$ 1,808,360	\$ 1,274,828	\$ 1,755,524	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 535,337		\$ 25,376				\$ 560,714	\$ 709,291	\$ 598,535	\$ 902,808	
Temp Help	\$ 38,850						\$ 38,850	\$ 71,780	\$ 48,775	\$ 48,000	
Overtime	\$ 1,650		\$ 427				\$ 2,077	\$ 2,077	\$ 4,804	\$ 5,000	
Staff Benefits	\$ 381,341		\$ 15,964				\$ 397,305	\$ 534,836	\$ 381,166	\$ 537,089	
	\$ 957,178		\$ 41,767				\$ 968,945	\$ 1,315,887	\$ 1,031,280	\$ 1,393,797	
Operating Expenses and Equipment											
General Expense	\$ 47,087	\$ 2,061	\$ 207				\$ 49,355	\$ 42,940	\$ 22,311	\$ 48,032	
Printing	\$ 3,755						\$ 3,755	\$ 10,670	\$ 5,943	\$ 7,850	
Telecommunications	\$ 6,784		\$ 355				\$ 7,138	\$ 9,771	\$ 6,293	\$ 8,050	
Postage	\$ 1,473	\$ 245					\$ 1,718	\$ 500	\$ 3,970	\$ 8,200	
Insurance	\$ 329	\$ 658					\$ 987	\$ 2,078	\$ 2,078	\$ 2,876	
In-State Travel	\$ 5,196		\$ 2,403				\$ 7,599	\$ 10,178	\$ 7,872	\$ 8,500	
Out-of-State Travel											
Training	\$ 327						\$ 327	\$ 1,426	\$ 730	\$ 230	
Security Services	\$ (1,880)						\$ (1,880)	\$ 650	\$ 4,842	\$ 1,100	
Facility Operations	\$ 7,210						\$ 7,210	\$ 7,636	\$ 3,782	\$ 3,872	
Utilities											
Contracted Services	\$ 134,396		\$ 396				\$ 134,792	\$ 227,615	\$ 123,410	\$ 250,143	
Consulting and Professional Services	\$ (6,711)						\$ (6,711)	\$ 175,925	\$ (28,233)	\$ 68,187	
Information Technology	\$ 3,769	\$ 2,967					\$ 6,736	\$ 19,994	\$ 16,179	\$ 19,482	
Major Equipment	\$ 32,980						\$ 32,980	\$ 33,377	\$ 12,621	\$ 22,622	
Other Items of Expense	\$ 2,596	\$ 2,500	\$ 42				\$ 5,138	\$ 7,550	\$ 7,036	\$ 9,900	
	\$ 237,309	\$ 8,431	\$ 3,402				\$ 249,143	\$ 550,308	\$ 188,834	\$ 459,044	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,807						\$ 2,807	\$ 8,000	\$ 6,406	\$ 6,300	
Judgements, Settlements and Claims											
Debt Service	\$ 0						\$ 0			\$ 100,000	
Other											
Capital Costs											
Internal Cost Recovery	\$ (8,353)		\$ 8,353				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (5,546)		\$ 8,353				\$ 2,807	\$ 8,000	\$ 6,406	\$ 106,300	
Total Expenditures	\$ 1,188,941	\$ 8,431	\$ 53,523				\$ 1,250,895	\$ 1,874,185	\$ 1,226,520	\$ 1,959,141	
Excess (Deficit) of Revenues Over Expenditures	\$ 81,073	\$ 2,457	\$ (5,165)				\$ 78,365	\$ (65,835)	\$ 48,308	\$ (203,617)	
Operating Transfers In (Out)	\$ (5,122)		\$ 5,122				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 93,712	\$ 30,590	\$ 0				\$ 124,302	\$ 124,302	\$ 339,692	\$ 339,692	
Ending Balance (Deficit)	\$ 169,663	\$ 33,047	\$ (43)				\$ 202,667	\$ 58,467	\$ 388,005	\$ 136,080	

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

	For the month ended March									
	Fiscal Year 2014/15							2013/14		
	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	\$ 148,007	\$ 80,150					\$ 228,158	\$ 330,989	\$ 250,879	\$ 355,378
Traffic & Other Infractions	\$ 10,984	\$ 1,673					\$ 12,657	\$ 11,334	\$ 26,648	\$ 36,367
Other Criminal Cases	\$ 63,598	\$ 1,790					\$ 65,388	\$ 87,268	\$ 61,285	\$ 82,862
Civil	\$ 30,622	\$ 1,319					\$ 31,941	\$ 55,212	\$ 25,392	\$ 36,887
Family & Children Services	\$ 110,521	\$ 9,473			\$ 0		\$ 119,993	\$ 144,295	\$ 115,707	\$ 150,315
Probate, Guardianship & Mental Health Services							\$ 35	\$ 35		
Juvenile Dependency Services	\$ 0	\$ 37,388					\$ 37,388	\$ 93,000	\$ 33,400	\$ 98,065
Juvenile Delinquency Services	\$ 8,844						\$ 8,844	\$ 11,330	\$ 8,061	\$ 11,135
Other Court Operations	\$ 112,069	\$ 30,228					\$ 142,297	\$ 171,053	\$ 114,564	\$ 163,556
Court Interpreters		\$ 11,639					\$ 11,639	\$ 16,450	\$ 11,784	\$ 33,100
Jury Services	\$ 13,455	\$ 4,961	\$ 2,807				\$ 21,223	\$ 34,824	\$ 20,162	\$ 26,317
Security	\$ 258,780	\$ 51,021					\$ 309,801	\$ 410,901	\$ 331,476	\$ 458,132
Trial Court Operations Program	\$ 756,879	\$ 229,642	\$ 2,807				\$ 989,328	\$ 1,366,691	\$ 999,358	\$ 1,452,114
Enhanced Collections								\$ 2,500		
Other Non-Court Operations		\$ 0					\$ 0	\$ 105,492		
Non-Court Operations Program		\$ 0					\$ 0	\$ 107,992		
Executive Office	\$ 51,826	\$ 875					\$ 52,701	\$ 70,931	\$ 68,366	\$ 73,550
Fiscal Services	\$ 95,531	\$ (24,187)					\$ 71,344	\$ 136,411	\$ 81,916	\$ 154,395
Human Resources	\$ 54,545	\$ 1,216	\$ 0				\$ 55,761	\$ 58,568	\$ 21,460	\$ 155,460
Business & Facilities Services		\$ 28,322					\$ 28,322	\$ 50,419	\$ 12,834	\$ 42,881
Information Technology	\$ 40,165	\$ 13,275					\$ 53,440	\$ 83,183	\$ 42,586	\$ 80,741
Court Administration Program	\$ 242,066	\$ 19,500	\$ 0				\$ 261,567	\$ 399,512	\$ 227,162	\$ 507,027
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 998,945	\$ 249,143	\$ 2,807				\$ 1,250,895	\$ 1,874,195	\$ 1,226,520	\$ 1,959,141