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

8-14-14

Date

Trinity

Court

FY2013-2014 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Trinity

Court

FY2013-2014 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	The court has Marshal (court employees) providing court security.
2	Negative cash balance for operation funds held with county due to replenishment not occurring until FY2014-2015.
3	$41,607 Accounts Receivable-General amount includes $23,927 due from other governments and $17,681 due from state.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Trinity

Court

FY2013-2014 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)	17.42	15.24	15.24	14.42	14.42

[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								
	Fiscal Year 2013/14								2012/13
	Governmental Funds							Total Funds	Total Funds
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	$ 122,385	$ 27,463	$ 0				$ 670	$ 150,518	$ 34,128
Payroll									
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							$ 0	$ 0	$ 0
Trust									
Credit Card									
Cash on Hand	$ 250							$ 250	$ 150
Cash with County	$ (5,898)		$ 0				$ 42,844	$ 36,947	$ 466,343
Cash Outside of the AOC							$ 3,532	$ 3,532	$ 4,885
Total Cash	$ 116,737	$ 27,463	$ 0				$ 47,046	$ 191,247	$ 505,506
Short Term Investment	$ 176,089						$ 6,958	$ 183,047	$ 178,822
Investment in Financial Institution									
Total Investments	$ 176,089						$ 6,958	$ 183,047	$ 178,822
Accrued Revenue	$ 46	$ 0						$ 46	$ 0
Accounts Receivable - General	$ 0	$ 23,927	$ 17,681					$ 41,607	$ 94,847
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	$ 39,411							$ 39,411	$ 64,534
Due From Other Governments	$ 2,048						$ 0	$ 2,048	$ 3,075
Due From Other Courts							$ 0	$ 0	$ 0
Due From State	$ 37,947	$ 1,274	$ 635					$ 39,857	$ 32,156
Trust Due To/From							$ 0	$ 0	$ 35
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	$ 0	$ 180						$ 180	$ 2,221
Total Receivables	$ 79,452	$ 25,381	$ 18,316				$ 0	$ 123,149	$ 196,867
Prepaid Expenses - General	$ 1,729							$ 1,729	$ 0
Salary and Travel Advances	$ 0		$ 0					$ 0	$ 0
Counties									
Total Prepaid Expenses	$ 1,729		$ 0					$ 1,729	$ 0
Other Assets									
Total Other Assets									
Total Assets	$ 374,008	$ 52,844	$ 18,316				$ 54,004	$ 499,171	$ 880,996
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 20,735	$ 516	$ 413					$ 21,664	$ 8,306
Accounts Payable - General	$ 3,051	$ 0	$ 0				$ 0	$ 3,051	$ 1,508
Due to Other Funds	$ 0	$ 21,515	$ 17,896				$ 180	$ 39,591	$ 66,790
Due to Other Courts			$ 0					$ 0	
Due to State	$ 30,000							$ 30,000	
TC145 Liability							$ 7,628	$ 7,628	$ 7,965
Due to Other Governments	$ 226,055	$ 223	$ 8					$ 226,286	$ 110,431
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	$ 0							$ 0	$ 156
Interest							$ 0	$ 0	$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 279,841	$ 22,254	$ 18,316				$ 7,808	$ 328,216	$ 195,155
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							$ 46,196	$ 46,196	$ 345,927
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							$ 46,196	$ 46,196	$ 345,927
Accrued Payroll									$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities									$ 0
Revenue Collected in Advance	$ 0	$ 0						$ 0	$ 0
Liabilities For Deposits	$ 455							$ 455	$ 217
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	$ 455	$ 0						$ 455	$ 217
Total Liabilities	$ 280,295	$ 22,254	$ 18,316				$ 54,004	$ 374,869	$ 541,299
Total Fund Balance	$ 93,712	$ 30,590	$ 0					$ 124,302	$ 339,697
Total Liabilities and Fund Balance	$ 374,008	$ 52,844	$ 18,316				$ 54,004	$ 499,171	$ 880,996

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 2013/14									2012/13	
	Governmental Funds										
		Special Revenue						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 1,405,973	$ 8,281						$ 1,414,254	$ 1,392,519	$ 1,069,091	$ 1,037,912
Improvement and Modernization Fund									$ 1,886		$ 1,886
Judges' Compensation (45.25)	$ 0							$ 0		$ 6,875	$ 7,334
Court Interpreter (45.45)	$ 17,120							$ 17,120	$ 33,100	$ 41,778	$ 41,500
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	$ 110,027							$ 110,027	$ 125,499	$ 166,185	$ 130,623
Other Miscellaneous	$ 53,679							$ 53,679	$ 53,679	$ 71,121	$ 48,500
	$ 1,586,799	$ 8,281						$ 1,595,080	$ 1,606,683	$ 1,355,049	$ 1,267,755
Grants											
AB 1058 Commissioner/Facilitator			$ 47,844					$ 47,844	$ 82,841	$ 71,440	$ 47,848
Other AOC Grants										$ 0	
Non-AOC Grants											
			$ 47,844					$ 47,844	$ 82,841	$ 71,440	$ 47,848
Other Financing Sources											
Interest Income	$ 355	$ 5						$ 361	$ 800	$ 994	$ 1,000
Investment Income											
Donations											
Local Fees	$ 3,175	$ 6,174						$ 9,349	$ 12,950	$ 15,362	$ 13,300
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted										$ 6,000	$ 6,000
Reimbursement Other	$ 37,147	$ 28,057						$ 65,203	$ 52,250	$ 16,309	$ 55,800
Sale of Fixed Assets											$ 3,500
Other Miscellaneous	$ 184							$ 184		$ 88	
	$ 40,862	$ 34,236						$ 75,097	$ 66,000	$ 38,754	$ 79,600
Total Revenues	$ 1,627,661	$ 42,517	$ 47,844					$ 1,718,021	$ 1,755,524	$ 1,465,243	$ 1,395,001
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 760,087	$ 8,718	$ 24,515					$ 793,320	$ 802,808	$ 777,848	$ 739,308
Temp Help	$ 64,149	$ 412	$ (2,468)					$ 62,094	$ 48,000	$ 38,919	$ 48,736
Overtime	$ 6,140		$ 61					$ 6,201	$ 5,000	$ 6,935	
Staff Benefits	$ 499,864	$ 5,631	$ 18,090					$ 523,585	$ 537,989	$ 512,460	$ 589,548
	$ 1,330,241	$ 14,761	$ 40,198					$ 1,385,200	$ 1,393,797	$ 1,336,161	$ 1,377,592
Operating Expenses and Equipment											
General Expense	$ 38,101	$ 549	$ 474					$ 39,124	$ 48,032	$ 73,507	$ 69,225
Printing	$ 10,364		$ 54					$ 10,418	$ 7,850	$ 13,907	$ 13,027
Telecommunications	$ 8,256		$ 493					$ 8,750	$ 8,050	$ 6,311	$ 12,592
Postage	$ 9,942							$ 9,942	$ 8,200	$ 8,511	$ 4,500
Insurance	$ 519	$ 1,557						$ 2,076	$ 2,876	$ (840)	$ 1,465
In-State Travel	$ 6,845		$ 3,093					$ 9,938	$ 8,500	$ 10,507	$ 4,400
Out-of-State Travel											
Training	$ 670		$ 560					$ 1,230	$ 230	$ 150	$ 1,000
Security Services	$ 11,536		$ (1,354)					$ 10,181	$ 1,100	$ 21,539	$ 21,277
Facility Operations	$ 7,687		$ 0					$ 7,687	$ 3,872	$ 5,905	$ 10,954
Utilities											
Contracted Services	$ 198,727		$ 5,214					$ 203,941	$ 250,143	$ 313,257	$ 291,755
Consulting and Professional Services	$ 160,739	$ 79						$ 160,819	$ 68,187	$ 98,136	$ 49,300
Information Technology	$ 16,394	$ 6,850						$ 23,244	$ 19,482	$ 26,349	$ 26,142
Major Equipment	$ 12,621	$ 0						$ 12,621	$ 22,622		$ 54,500
Other Items of Expense	$ 4,702	$ 6,462	$ (21)					$ 11,143	$ 9,900	$ 10,677	$ 14,444
	$ 487,102	$ 15,497	$ 8,513					$ 511,113	$ 450,044	$ 587,916	$ 574,581
Special Items of Expense											
Grand Jury											
Jury Costs	$ 7,104							$ 7,104	$ 6,300	$ 11,716	$ 5,500
Judgements, Settlements and Claims											
Debt Service											
Other	$ 30,000							$ 30,000	$ 100,000		
Capital Costs											
Internal Cost Recovery	$ (12,627)	$ 3,192	$ 9,435					$ 0	$ 0	$ 0	$ 0
Prior Year Expense Adjustment										$ 0	
	$ 24,477	$ 3,192	$ 9,435					$ 37,104	$ 106,300	$ 11,716	$ 5,500
Total Expenditures	$ 1,841,820	$ 33,451	$ 58,146					$ 1,933,416	$ 1,959,141	$ 1,935,793	$ 1,957,673
Excess (Deficit) of Revenues Over Expenditures	$ (214,159)	$ 9,066	$ (10,302)					$ (215,395)	$ (203,617)	$ (470,550)	$ (562,672)
Operating Transfers In (Out)	$ (11,375)	$ 1,073	$ 10,302					$ 0	$ 0	$ 0	$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	$ 319,246	$ 20,451	$ 0					$ 339,697	$ 339,697	$ 810,247	$ 810,247
Ending Balance (Deficit)	$ 93,712	$ 30,590	$ 0					$ 124,302	$ 136,080	$ 339,697	$ 247,575

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

	For the month ended June									
	Fiscal Year 2013/14								2012/13	
	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	$ 212,144	$ 125,383					$ 337,527	$ 355,378	$ 415,754	$ 404,428
Traffic & Other Infractions	$ 31,420	$ 3,054					$ 34,474	$ 36,367	$ 56,159	$ 39,794
Other Criminal Cases	$ 75,564	$ 3,203					$ 78,767	$ 82,862	$ 48,618	$ 44,825
Civil	$ 30,728	$ 11,337					$ 42,065	$ 36,887	$ 25,814	$ 68,989
Family & Children Services	$ 145,180	$ 12,689			$ 0		$ 157,869	$ 150,315	$ 169,439	$ 139,389
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	$ 12,827	$ 63,611					$ 76,438	$ 98,065	$ 133,427	$ 105,312
Juvenile Delinquency Services	$ 10,835						$ 10,835	$ 11,135	$ 7,088	$ 7,514
Other Court Operations	$ 158,100	$ 1,702					$ 159,802	$ 163,556	$ 139,748	$ 192,721
Court Interpreters		$ 16,395					$ 16,395	$ 33,100	$ 40,895	$ 38,250
Jury Services	$ 13,833	$ 7,846	$ 7,104				$ 28,783	$ 26,317	$ 39,938	$ 33,633
Security	$ 419,398	$ 28,535			$ 0		$ 447,933	$ 458,132	$ 498,327	$ 537,217
Trial Court Operations Program	$ 1,110,029	$ 273,755	$ 7,104		$ 0		$ 1,390,888	$ 1,452,114	$ 1,575,207	$ 1,612,072
Enhanced Collections										
Other Non-Court Operations		$ 80,239					$ 80,239		$ 6,000	$ 6,000
Non-Court Operations Program		$ 80,239					$ 80,239		$ 6,000	$ 6,000
Executive Office	$ 85,022	$ 4,654					$ 89,675	$ 73,550	$ 63,566	$ 63,302
Fiscal Services	$ 122,155	$ 61,236					$ 183,392	$ 154,395	$ 143,498	$ 119,790
Human Resources	$ 32,865	$ (695)	$ 30,000				$ 62,170	$ 155,460	$ 46,438	$ 39,862
Business & Facilities Services		$ 56,649					$ 56,649	$ 42,881	$ 25,812	$ 28,804
Information Technology	$ 35,129	$ 35,274					$ 70,404	$ 80,741	$ 75,273	$ 87,843
Court Administration Program	$ 275,171	$ 157,119	$ 30,000				$ 462,289	$ 507,027	$ 354,587	$ 339,601
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	$ 1,385,200	$ 511,113	$ 37,104		$ 0		$ 1,933,416	$ 1,959,141	$ 1,935,793	$ 1,957,673

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Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Trinity

	Governmental Funds							
		Special Revenue						**Total Funds** (Info. Purposes Only)
Classification	**General**	**Non-Grant**	**Grant**	**Capital Project**	**Debt Service**	**Proprietary Funds**	**Fiduciary Funds**	
Nonspendable	1,729	-	-	-	-	-	-	**1,729**
Restricted	-	30,590	-	-	-	-	-	**30,590**
Committed	75,857	-	-	-	-	-	-	**75,857**
Assigned	16,127	-	-	-	-	-	-	**16,127**
Unassigned	-	-	-	-	-	-	-	**-**
Total	**$ 93,712**	**$ 30,590**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 124,302**