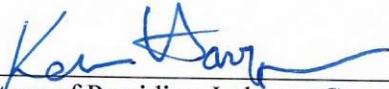


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2-11-2020

\_\_\_\_\_  
Date

52- Tehama Superior Court

\_\_\_\_\_  
Court

2019/2020 2nd Quarter

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

52- Tehama Superior Court

Court

2019/2020 2nd Quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

52- Tehama Superior Court

Court

2019/2020 2nd Quarter

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	47	43	44		

<sup>1</sup> 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 Tehama  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended December										
Fiscal Year 2019/20										
	Governmental Funds							2018/19	Total Funds	Total Funds
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)	(Info. Purposes Only)
		Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ (103,413)	\$ 218,957	\$ (109,671)					\$ 9,245	\$ 61,731	
Payroll						\$ 3,373				
Jury										
Revolving										
Other	\$ 0							\$ 0	\$ 0	
Distribution										
Civil Filing Fees										
Trust							\$ 90	\$ 90	\$ 0	
Credit Card							\$ (6,760)	\$ (6,760)	\$ (4,362)	
Cash on Hand	\$ 840							\$ 840	\$ 840	
Cash with County	\$ 185,000		\$ 0					\$ 185,000	\$ 160,000	
Cash Outside of the JCC										
Cash Equivalents	\$ 1,261,938							\$ 1,261,938	\$ 1,261,938	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,344,364</b>	<b>\$ 218,957</b>	<b>\$ (109,671)</b>				<b>\$ 519,986</b>	<b>\$ 1,781,923</b>	<b>\$ 1,552,832</b>	
Short-Term Investment										
Investments							\$ 516,688	\$ 1,970,338	\$ 1,771,041	
<b>Total Investments</b>										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General							\$ 0	\$ 0	\$ 0	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Due From Other Courts	\$ 13,139						\$ 2,663	\$ 2,663	\$ 8,223	
Due From State	\$ 4,608	\$ 0	\$ 101,435				\$ 0	\$ 13,139	\$ 8,718	
Trust Due To/From								\$ 106,043	\$ 69,656	
Distribution Due To/From							\$ 0	\$ 0	\$ 0	
Civil Filing Fee Due To/From										
General Due To/From	\$ 383							\$ 383	\$ 0	
<b>Total Receivables</b>	<b>\$ 18,130</b>	<b>\$ 0</b>	<b>\$ 101,435</b>				<b>\$ 2,663</b>	<b>\$ 122,228</b>	<b>\$ 87,035</b>	
Prepaid Expenses - General	\$ 163,270							\$ 163,270	\$ 135,906	
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>	<b>\$ 163,270</b>							<b>\$ 163,270</b>	<b>\$ 135,906</b>	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 1,525,764</b>	<b>\$ 218,957</b>	<b>\$ (8,236)</b>				<b>\$ 519,351</b>	<b>\$ 2,255,836</b>	<b>\$ 1,993,982</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Courts	\$ 0						\$ 383	\$ 383	\$ 438	
Due to State								\$ 0	\$ 0	
TC145 Liability										
Due to Other Governments	\$ 0		\$ 0				\$ 112,956	\$ 112,956	\$ 132,771	
AB145 Due to Other Government Agency								\$ 0	\$ 0	
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 0	
Interest							\$ 678	\$ 678	\$ 720	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 114,016</b>	<b>\$ 114,016</b>	<b>\$ 133,929</b>	
Civil										
Criminal							\$ 255,302	\$ 255,302	\$ 162,604	
Unreconciled - Civil and Criminal							\$ 117,207	\$ 117,207	\$ 76,305	
Trust Held Outside of the JCC							\$ 13,528	\$ 13,528	\$ 13,528	
Trust Interest Payable										
Miscellaneous Trust							\$ 9,686	\$ 9,686	\$ 4,815	
<b>Total Trust Deposits</b>							<b>\$ 395,722</b>	<b>\$ 395,722</b>	<b>\$ 257,252</b>	
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0	
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 4,768		\$ 20				\$ 9,613	\$ 14,401	\$ 13,195	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0	
Uncleared Collections										
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 4,768</b>		<b>\$ 20</b>				<b>\$ 9,613</b>	<b>\$ 14,401</b>	<b>\$ 13,195</b>	
<b>Total Liabilities</b>	<b>\$ 4,768</b>	<b>\$ 0</b>	<b>\$ 20</b>				<b>\$ 519,351</b>	<b>\$ 524,139</b>	<b>\$ 404,375</b>	
<b>Total Fund Balance</b>	<b>\$ 1,520,996</b>	<b>\$ 218,957</b>	<b>\$ (8,255)</b>					<b>\$ 1,731,698</b>	<b>\$ 1,589,607</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,525,764</b>	<b>\$ 218,957</b>	<b>\$ (8,236)</b>				<b>\$ 519,351</b>	<b>\$ 2,255,836</b>	<b>\$ 1,993,982</b>	

Superior Court of California, County of Tehama  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended December											
Fiscal Year 2019/20											
	Governmental Funds							2018/19			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 3,193,117	\$ 10,093									
Improvement and Modernization Fund	\$ 5,605						\$ 3,203,210	\$ 4,847,899	\$ 2,807,562	\$ 4,390,728	
Judges' Compensation (0150019)							\$ 5,605	\$ 24,621	\$ 1,074	\$ 8,096	
Court Interpreter (0150037)	\$ 25,724						\$ 25,724	\$ 197,905	\$ 31,700	\$ 175,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 151,736						\$ 151,736	\$ 473,462	\$ 121,272	\$ 444,097	
Other Miscellaneous	\$ 108,184						\$ 108,184	\$ 108,184	\$ 108,184	\$ 108,184	
	\$ 3,484,366	\$ 10,093					\$ 3,494,459	\$ 5,652,071	\$ 3,069,792	\$ 5,126,105	
Grants											
AB 1058 Commissioner/Facilitator			\$ 94,505								
Other Judicial Council Grants			\$ 0				\$ 94,505	\$ 166,196	\$ 69,654	\$ 210,996	
Non-Judicial Council Grants							\$ 0	\$ 18,458	\$ 10,580	\$ 18,327	
			\$ 94,505				\$ 94,505	\$ 184,654	\$ 80,233	\$ 229,323	
Other Financing Sources											
Interest Income	\$ 9,384	\$ 1,835									
Investment Income							\$ 11,219	\$ 35,000	\$ 10,442	\$ 20,000	
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections										\$ 750	
Escheatment			\$ 11,125				\$ 11,125	\$ 27,000	\$ 13,160	\$ 40,000	
Prior Year Revenue											
County Program - Restricted	\$ 0	\$ 568					\$ 568	\$ 4,000	\$ 1,859	\$ 3,800	
Reimbursement Other	\$ 70,699						\$ 70,699	\$ 181,205	\$ 64,681	\$ 150,274	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2						\$ 2	\$ 750	\$ 4	\$ 750	
	\$ 80,085	\$ 13,528					\$ 2	\$ 750	\$ 4	\$ 750	
<b>Total Revenues</b>	<b>\$ 3,564,451</b>	<b>\$ 23,621</b>	<b>\$ 94,505</b>				<b>\$ 93,613</b>	<b>\$ 247,955</b>	<b>\$ 90,146</b>	<b>\$ 215,574</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,137,960	\$ 6,751	\$ 42,040								
Temp Help	\$ 26,808						\$ 1,186,751	\$ 2,589,548	\$ 1,126,269	\$ 2,490,343	
Overtime	\$ 662		\$ 136				\$ 26,808	\$ 55,076	\$ 10,659	\$ 21,476	
Staff Benefits	\$ 704,323	\$ 4,843	\$ 24,052				\$ 798	\$ 10,000	\$ 6,212	\$ 30,000	
	\$ 1,869,753	\$ 11,595	\$ 66,229				\$ 733,218	\$ 1,743,909	\$ 668,539	\$ 1,599,490	
							\$ 1,947,576	\$ 4,398,533	\$ 1,811,680	\$ 4,141,309	
Operating Expenses and Equipment											
General Expense	\$ 36,938		\$ 379								
Printing	\$ 2,676		\$ 145				\$ 37,317	\$ 97,129	\$ 46,432	\$ 190,040	
Telecommunications	\$ 18,878						\$ 2,822	\$ 17,000	\$ 5,077	\$ 13,800	
Postage	\$ 1,675						\$ 18,878	\$ 43,520	\$ 18,539	\$ 35,300	
Insurance	\$ 6,296						\$ 1,675	\$ 15,433	\$ 1,081	\$ 13,850	
In-State Travel	\$ 823		\$ 3,341				\$ 6,296	\$ 6,533	\$ 3,543	\$ 6,700	
Out-of-State Travel							\$ 4,164	\$ 22,050	\$ 6,322	\$ 22,550	
Training	\$ 1,048		\$ 565				\$ 1,613	\$ 10,000	\$ 1,255	\$ 7,600	
Security Services	\$ 105						\$ 105	\$ 420	\$ 210	\$ 500	
Facility Operations	\$ 56,635						\$ 56,635	\$ 143,164	\$ 47,267	\$ 126,434	
Utilities											
Contracted Services	\$ 297,817	\$ 2,500	\$ 19,402				\$ 319,719	\$ 862,448	\$ 294,399	\$ 792,606	
Consulting and Professional Services	\$ 13,580						\$ 13,580	\$ 27,470	\$ 7,236	\$ 28,695	
Information Technology	\$ 130,091						\$ 130,091	\$ 383,881	\$ 219,082	\$ 474,257	
Major Equipment	\$ 40,667						\$ 40,667	\$ 40,667	\$ 90,570	\$ 347,321	
Other Items of Expense	\$ 328						\$ 328	\$ 1,200	\$ 412	\$ 1,500	
	\$ 607,557	\$ 2,500	\$ 23,832				\$ 633,888	\$ 1,670,915	\$ 741,425	\$ 2,061,153	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 239						\$ 239	\$ 7,500	\$ 1,800	\$ 7,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (15,974)	\$ 3,274	\$ 12,700				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (15,735)	\$ 3,274	\$ 12,700				\$ 239	\$ 7,500	\$ 1,800	\$ 7,500	
<b>Total Expenditures</b>	<b>\$ 2,461,574</b>	<b>\$ 17,369</b>	<b>\$ 102,760</b>				<b>\$ 2,581,703</b>	<b>\$ 6,076,948</b>	<b>\$ 2,554,905</b>	<b>\$ 6,209,962</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,102,878	\$ 6,252	\$ (8,255)				\$ 1,100,874	\$ 7,732	\$ 685,266	\$ (638,960)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 418,118	\$ 212,705	\$ 0				\$ 630,823	\$ 630,823	\$ 904,341	\$ 904,341	
Ending Balance (Deficit)	\$ 1,520,996	\$ 218,957	\$ (8,255)				\$ 1,731,698	\$ 638,555	\$ 1,589,607	\$ 265,381	

Superior Court of California, County of Tehama  
 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	\$ 529,633	\$ 51,930					\$ 581,562	\$ 1,369,879	\$ 528,268	\$ 1,187,208
Traffic & Other Infractions	\$ 129,996						\$ 129,996	\$ 337,263	\$ 96,754	\$ 287,420
Other Criminal Cases	\$ 211,793	\$ 4,758					\$ 216,551	\$ 502,257	\$ 288,541	\$ 638,154
Civil	\$ 72,525	\$ 23,600					\$ 96,125	\$ 272,593	\$ 70,937	\$ 252,808
Family & Children Services	\$ 195,971	\$ 33,808					\$ 229,779	\$ 453,599	\$ 208,617	\$ 428,229
Probate, Guardianship & Mental Health Services	\$ 53,330	\$ 37,500			\$ 0		\$ 90,830	\$ 214,457	\$ 99,252	\$ 240,373
Juvenile Dependency Services	\$ 47,978	\$ 167,545					\$ 215,523	\$ 498,370	\$ 185,412	\$ 443,431
Juvenile Delinquency Services	\$ 26,667						\$ 26,667	\$ 58,764	\$ 33,127	\$ 75,561
Other Court Operations	\$ 126,963						\$ 126,963	\$ 279,483	\$ 100,479	\$ 210,736
Court Interpreters	\$ 69,901	\$ 16,179					\$ 86,080	\$ 197,904	\$ 83,268	\$ 174,969
Jury Services	\$ 19,578	\$ 6,813	\$ 239				\$ 26,629	\$ 74,068	\$ 19,928	\$ 54,538
Security										
Trial Court Operations Program	\$ 1,484,334	\$ 342,131	\$ 239		\$ 0		\$ 1,826,704	\$ 4,258,637	\$ 1,714,583	\$ 3,993,427
Enhanced Collections	\$ 11,595				\$ 3,274		\$ 14,869	\$ 18,000	\$ 14,572	\$ 26,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 11,595				\$ 3,274		\$ 14,869	\$ 18,000	\$ 14,572	\$ 26,000
Executive Office	\$ 163,704						\$ 163,704	\$ 360,446	\$ 151,001	\$ 317,037
Fiscal Services	\$ 125,018	\$ 38,799			\$ (3,274)		\$ 160,543	\$ 447,668	\$ 140,804	\$ 691,881
Human Resources	\$ 51,181	\$ 13,623					\$ 64,804	\$ 153,791	\$ 45,139	\$ 118,916
Business & Facilities Services		\$ 41,332					\$ 41,332	\$ 106,759	\$ 44,673	\$ 113,734
Information Technology	\$ 111,744	\$ 198,003					\$ 309,747	\$ 731,647	\$ 444,132	\$ 948,967
Court Administration Program	\$ 451,648	\$ 291,757			\$ (3,274)		\$ 740,130	\$ 1,800,311	\$ 825,749	\$ 2,190,535
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,947,576	\$ 633,888	\$ 239		\$ 0		\$ 2,581,703	\$ 6,076,948	\$ 2,554,905	\$ 6,209,962