

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.

Kem Havig

Signature of Presiding Judge or Court Executive

5-19-2020

Date

52-Tehama Superior Court

Court

2019/2020 3rd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

52-Tehama Superior Court

Court

2019/2020 3rd 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 3rd Quarter

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)	47	43	44	43	

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 Tehama
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended March										
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							
ASSETS										
Operations	\$ (172,609)	\$ 258,188	\$ (67,682)				\$ 8,541	\$ 26,439	\$ 51,880	
Payroll										
Jury										
Revolving	\$ 0							\$ 0	\$ 0	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ 0	\$ 0	\$ 0	
Credit Card							\$ (3,362)	\$ (3,362)	\$ (13,348)	
Cash on Hand	\$ 840							\$ 840	\$ 840	
Cash with County	\$ 185,000		\$ 0					\$ 185,000	\$ 160,000	
Cash Outside of the JCC										
Cash Equivalents	\$ 1,205,627									
Total Cash and Cash Equivalents	\$ 1,218,858	\$ 258,188	\$ (67,682)				\$ 763,121	\$ 1,968,749	\$ 1,327,830	
Short-Term Investment										
Investments										
Total Investments							\$ 768,301	\$ 2,177,666	\$ 1,527,202	
Accrued Revenue										
Accounts Receivable - General	\$ 0	\$ 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	\$ 13,224						\$ 2,663	\$ 2,663	\$ 2,564	
Due From State	\$ 46,052	\$ 0	\$ 67,811				\$ 0	\$ 13,224	\$ 0	
Trust Due To/From							\$ 1,618	\$ 115,481	\$ 81,331	
Distribution Due To/From							\$ 1,030	\$ 1,030	\$ 0	
Civil Filing Fee Due To/From										
General Due To/From	\$ 0	\$ 0							\$ 0	
Total Receivables	\$ 59,276	\$ 0	\$ 67,811				\$ 5,311	\$ 132,399	\$ 84,390	
Prepaid Expenses - General	\$ 81,637							\$ 81,637	\$ 87,953	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 81,637							\$ 81,637	\$ 67,953	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,359,771	\$ 258,188	\$ 130				\$ 773,612	\$ 2,391,701	\$ 1,679,545	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 428	
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 1,030	\$ 495	
Due to Other Courts	\$ 0							\$ 0	\$ 0	
Due to State										
TC145 Liability										
Due to Other Governments	\$ 0		\$ 0				\$ 93,462	\$ 93,462	\$ 132,753	
AB145 Due to Other Government Agency								\$ 0	\$ 0	
Due to Other Public Agencies							\$ 54,048	\$ 54,048		
Sales and Use Tax	\$ 0							\$ 0	\$ 0	
Interest							\$ 473	\$ 473	\$ 800	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 149,012	\$ 149,012	\$ 134,475	
Civil										
Criminal							\$ 255,604	\$ 255,604	\$ 155,978	
Unreconciled - Civil and Criminal							\$ 334,638	\$ 334,638	\$ 71,261	
Trust Held Outside of the JCC							\$ 13,528	\$ 13,528	\$ 13,528	
Trust Interest Payable							\$ 10,770	\$ 10,770	\$ 5,897	
Miscellaneous Trust										
Total Trust Deposits							\$ 614,540	\$ 614,540	\$ 246,663	
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0	
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0	
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 4,768		\$ 20				\$ 9,613	\$ 14,401	\$ 14,219	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment							\$ 447	\$ 447	\$ 0	
Uncleared Collections									\$ 0	
Other Miscellaneous Liabilities									\$ 0	
Total Other Liabilities	\$ 4,768		\$ 20				\$ 10,060	\$ 14,848	\$ 14,219	
Total Liabilities	\$ 4,768	\$ 0	\$ 20				\$ 773,612	\$ 778,399	\$ 395,357	
Total Fund Balance	\$ 1,355,003	\$ 258,188	\$ 110					\$ 1,613,302	\$ 1,284,188	
Total Liabilities and Fund Balance	\$ 1,359,771	\$ 258,188	\$ 130				\$ 773,612	\$ 2,391,701	\$ 1,679,545	

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 March													
Fiscal Year 2019/20													
	Governmental Funds							Total Funds (Info Purposes Only)	Current Budget (Annual)	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										
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 4,088,548	\$ 17,819						\$ 4,106,367	\$ 4,790,376	\$ 3,625,925	\$ 4,390,728		
Improvement and Modernization Fund	\$ 9,968						\$ 9,968	\$ 24,621	\$ 0	\$ 8,096			
Judges' Compensation (0150019)													
Court Interpreter (0150037)	\$ 106,672						\$ 106,672	\$ 197,905	\$ 106,156	\$ 175,000			
Civil Coordination Reimbursement (0150091)													
MOU Reimbursements (0150010 and General)	\$ 289,627						\$ 289,627	\$ 473,462	\$ 245,016	\$ 444,097			
Other Miscellaneous	\$ 108,184						\$ 108,184	\$ 108,184	\$ 108,184	\$ 108,184			
	\$ 4,602,999	\$ 17,819					\$ 4,620,818	\$ 5,594,548	\$ 4,085,281	\$ 5,126,105			
Grants													
AB 1058 Commissioner/Facilitator			\$ 137,410				\$ 137,410	\$ 166,196	\$ 118,556	\$ 210,996			
Other Judicial Council Grants			\$ 9,229				\$ 9,229	\$ 18,458	\$ 10,580	\$ 18,327			
Non-Judicial Council Grants													
			\$ 146,639				\$ 146,639	\$ 184,654	\$ 129,136	\$ 229,323			
Other Financing Sources													
Interest Income	\$ 19,023	\$ 3,246					\$ 22,269	\$ 35,000	\$ 22,308	\$ 20,000			
Investment Income													
Donations													
Local Fees		\$ 7,339					\$ 7,339						
Non-Fee Revenues													
Enhanced Collections											\$ 750		
Escheatment		\$ 44,051					\$ 44,051	\$ 27,000	\$ 17,317	\$ 40,000			
Prior Year Revenue													
County Program - Restricted	\$ 0	\$ 2,116					\$ 2,116	\$ 4,000	\$ 2,829	\$ 3,800			
Reimbursement Other	\$ 112,353						\$ 112,353	\$ 181,205	\$ 92,331	\$ 150,274			
Sale of Fixed Assets													
Other Miscellaneous	\$ 51						\$ 51	\$ 750	\$ 416	\$ 750			
	\$ 131,427	\$ 56,752					\$ 188,179	\$ 247,956	\$ 135,201	\$ 215,574			
Total Revenues	\$ 4,734,425	\$ 74,571	\$ 146,639				\$ 4,955,635	\$ 6,027,157	\$ 4,349,617	\$ 5,571,002			
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 1,796,643	\$ 11,243	\$ 64,934				\$ 1,872,820	\$ 2,589,548	\$ 1,766,678	\$ 2,490,343			
Temp Help	\$ 29,097						\$ 29,097	\$ 55,076	\$ 15,883	\$ 21,476			
Overtime	\$ 920		\$ 136				\$ 1,056	\$ 10,000	\$ 6,504	\$ 30,000			
Staff Benefits	\$ 1,082,617	\$ 8,320	\$ 36,872				\$ 1,127,809	\$ 1,743,909	\$ 1,046,400	\$ 1,599,490			
	\$ 2,909,277	\$ 19,563	\$ 101,942				\$ 3,030,781	\$ 4,398,533	\$ 2,835,465	\$ 4,141,309			
Operating Expenses and Equipment													
General Expense	\$ 53,327		\$ 379				\$ 53,706	\$ 97,129	\$ 147,917	\$ 190,040			
Printing	\$ 6,007		\$ 145				\$ 6,153	\$ 17,000	\$ 9,764	\$ 13,800			
Telecommunications	\$ 29,957						\$ 29,957	\$ 43,520	\$ 29,509	\$ 35,300			
Postage	\$ 14,963						\$ 14,963	\$ 15,433	\$ 17,753	\$ 13,850			
Insurance	\$ 6,560						\$ 6,560	\$ 6,533	\$ 4,527	\$ 6,700			
In-State Travel	\$ 2,208		\$ 3,341				\$ 5,549	\$ 22,050	\$ 8,455	\$ 22,550			
Out-of-State Travel													
Training	\$ 2,356		\$ 565				\$ 2,921	\$ 10,000	\$ 2,655	\$ 7,600			
Security Services	\$ 315						\$ 315	\$ 420	\$ 315	\$ 500			
Facility Operations	\$ 76,594						\$ 76,594	\$ 126,639	\$ 83,396	\$ 126,434			
Utilities													
Contracted Services	\$ 490,675	\$ 4,000	\$ 29,021				\$ 523,695	\$ 862,448	\$ 491,965	\$ 792,606			
Consulting and Professional Services	\$ 20,425						\$ 20,425	\$ 27,470	\$ 14,368	\$ 28,695			
Information Technology	\$ 159,931						\$ 159,931	\$ 400,406	\$ 230,214	\$ 474,257			
Major Equipment	\$ 40,667						\$ 40,667	\$ 40,667	\$ 90,570	\$ 347,321			
Other Items of Expense	\$ 701						\$ 701	\$ 1,200	\$ 562	\$ 1,500			
	\$ 904,686	\$ 4,000	\$ 33,451				\$ 942,137	\$ 1,670,915	\$ 1,131,968	\$ 2,061,153			
Special Items of Expense													
Grand Jury													
Jury Costs	\$ 239						\$ 239	\$ 7,500	\$ 2,337	\$ 7,500			
Judgements, Settlements and Claims													
Debt Service													
Other													
Capital Costs													
Internal Cost Recovery	\$ (25,398)	\$ 5,525	\$ 19,874				\$ 0	\$ 0	\$ 0	\$ 0			
Prior Year Expense Adjustment													
	\$ (25,160)	\$ 5,525	\$ 19,874				\$ 239	\$ 7,500	\$ 2,337	\$ 7,500			
Total Expenditures	\$ 3,788,803	\$ 29,088	\$ 155,266				\$ 3,973,157	\$ 6,076,948	\$ 3,969,770	\$ 6,209,962			
Excess (Deficit) of Revenues Over Expenditures	\$ 945,622	\$ 45,483	\$ (8,627)				\$ 982,479	\$ (49,791)	\$ 379,847	\$ (638,960)			
Operating Transfers In (Out)	\$ (8,738)		\$ 8,738				\$ 0	\$ 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)	\$ 1,355,003	\$ 258,188	\$ 110				\$ 1,613,302	\$ 581,032	\$ 1,284,188	\$ 265,381			

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

	For the month ended March									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 815,655	\$ 73,891					\$ 889,546	\$ 1,369,879	\$ 806,870	\$ 1,187,208
Traffic & Other Infractions	\$ 221,760						\$ 221,760	\$ 337,263	\$ 162,837	\$ 287,420
Other Criminal Cases	\$ 320,590	\$ 6,345					\$ 326,935	\$ 502,257	\$ 458,220	\$ 638,154
Civil	\$ 111,470	\$ 75,053					\$ 186,523	\$ 272,593	\$ 125,424	\$ 252,808
Family & Children Services	\$ 306,995	\$ 58,310			\$ 0		\$ 365,305	\$ 453,599	\$ 334,528	\$ 428,229
Probate, Guardianship & Mental Health Services	\$ 81,847	\$ 45,000					\$ 126,847	\$ 214,457	\$ 153,905	\$ 240,373
Juvenile Dependency Services	\$ 74,338	\$ 264,100					\$ 338,438	\$ 498,370	\$ 295,872	\$ 443,431
Juvenile Delinquency Services	\$ 41,327						\$ 41,327	\$ 58,764	\$ 52,041	\$ 75,561
Other Court Operations	\$ 197,955						\$ 197,955	\$ 279,483	\$ 158,583	\$ 210,736
Court Interpreters	\$ 110,086	\$ 22,388					\$ 132,474	\$ 197,904	\$ 134,488	\$ 174,969
Jury Services	\$ 30,805	\$ 8,563	\$ 239				\$ 39,606	\$ 74,068	\$ 34,892	\$ 54,538
Security										
Trial Court Operations Program	\$ 2,312,830	\$ 553,649	\$ 239		\$ 0		\$ 2,866,717	\$ 4,258,637	\$ 2,717,661	\$ 3,993,427
Enhanced Collections	\$ 19,563				\$ 5,525		\$ 25,088	\$ 18,000	\$ 15,849	\$ 26,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 19,563				\$ 5,525		\$ 25,088	\$ 18,000	\$ 15,849	\$ 26,000
Executive Office	\$ 254,138						\$ 254,138	\$ 360,446	\$ 230,601	\$ 317,037
Fiscal Services	\$ 195,685	\$ 72,544			\$ (5,525)		\$ 262,705	\$ 447,668	\$ 244,961	\$ 691,881
Human Resources	\$ 79,359	\$ 19,078					\$ 98,437	\$ 153,791	\$ 73,533	\$ 118,916
Business & Facilities Services		\$ 61,984					\$ 61,984	\$ 106,759	\$ 77,656	\$ 113,734
Information Technology	\$ 169,207	\$ 234,882					\$ 404,089	\$ 731,647	\$ 609,509	\$ 948,967
Court Administration Program	\$ 698,389	\$ 388,488			\$ (5,525)		\$ 1,081,352	\$ 1,800,311	\$ 1,236,260	\$ 2,190,535
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,030,781	\$ 942,137	\$ 239		\$ 0		\$ 3,973,157	\$ 6,076,948	\$ 3,969,770	\$ 6,209,962