

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



Date

Tehama Superior Court

Court

2014/15 1st Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tehama Superior Court
Court
2014/15 1st Quarter
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tehama Superior Court

 Court
 2014/15 1st 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)	42.50	42.50			

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 September							
	Fiscal Year 2014/15							2013/14
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant					
ASSETS								
Operations	\$ (21,242)	\$ 53,821	\$ (31,454)			\$ 391,392	\$ 392,507	\$ 167,133
Payroll								
Jury								
Revolving	\$ 2,000						\$ 2,000	\$ 2,000
Other								
Distribution								
Civil Filing Fees						\$ 0	\$ 0	\$ 0
Trust						\$ (17,136)	\$ (17,136)	\$ (1,615)
Credit Card								
Cash on Hand	\$ 440						\$ 440	\$ 440
Cash with County	\$ 127,863		\$ (2,698)				\$ 125,167	\$ 242,950
Cash Outside of the AOC								
Total Cash	\$ 109,061	\$ 53,821	\$ (34,161)			\$ 374,256	\$ 502,977	\$ 410,903
Short Term Investment								
Investment in Financial Institution	\$ 1,399,655					\$ 90,864	\$ 1,490,519	\$ 1,193,098
Total Investments	\$ 1,399,655					\$ 90,864	\$ 1,490,519	\$ 1,193,098
Accrued Revenue	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 28,319				\$ 28,319	\$ 27,128
Dishonored Checks								
Due From Employee								
Civil Jury Fees								
Trust								
Due From Other Funds	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0			\$ 2,663	\$ 2,663	\$ 0
Due From Other Courts	\$ 16,179					\$ 0	\$ 16,179	\$ 25,769
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 566
Trust Due To/From								
Distribution Due To/From								
Civil Filing Fee Due To/From								
General Due To/From	\$ 161						\$ 161	\$ 40
Total Receivables	\$ 16,339	\$ 0	\$ 28,319			\$ 2,663	\$ 47,322	\$ 53,503
Prepaid Expenses - General								
Salary and Travel Advances								
Counties								
Total Prepaid Expenses								
Other Assets								
Total Other Assets								
Total Assets	\$ 1,525,055	\$ 53,821	\$ (5,842)			\$ 467,783	\$ 2,040,818	\$ 1,662,510
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 6,276		\$ 0			\$ 157,916	\$ 164,192	\$ 27,141
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 161	\$ 161	\$ 40
Due to Other Courts	\$ 0						\$ 0	
Due to State								
TC145 Liability						\$ 108,195	\$ 108,195	\$ 117,116
Due to Other Governments								
AB145 Due to Other Government Agency								
Due to Other Public Agencies								
Sales and Use Tax	\$ 532						\$ 532	\$ 458
Interest						\$ 35	\$ 35	\$ 22
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ 6,808	\$ 0	\$ 0			\$ 266,307	\$ 273,115	\$ 144,776
Civil								
Criminal						\$ 76,410	\$ 76,410	\$ 81,840
Unreconciled - Civil and Criminal						\$ 105,791	\$ 105,791	\$ 49,966
Trust Held Outside of the AOC						\$ 13,528	\$ 13,528	\$ 13,528
Trust Interest Payable						\$ 787	\$ 787	\$ 10,738
Miscellaneous Trust								
Total Trust Deposits						\$ 196,515	\$ 196,515	\$ 156,072
Accrued Payroll								
Benefits Payable								
Deferred Compensation Payable								
Deductions Payable								
Payroll Clearing	\$ 0		\$ 0				\$ 0	\$ 0
Total Payroll Liabilities	\$ 0		\$ 0				\$ 0	\$ 0
Revenue Collected in Advance	\$ 1,739							
Liabilities For Deposits						\$ 4,961	\$ 6,700	\$ 6,700
Jury Fees - Non-Interest						\$ 0	\$ 0	\$ 150
Fees - Partial Payment & Overpayment								
Uncleared Collections						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 1,739					\$ 4,961	\$ 6,700	\$ 6,850
Total Liabilities	\$ 8,547	\$ 0	\$ 0			\$ 467,783	\$ 476,330	\$ 307,697
Total Fund Balance	\$ 1,516,509	\$ 53,821	\$ (5,842)				\$ 1,564,488	\$ 1,354,813
Total Liabilities and Fund Balance	\$ 1,525,055	\$ 53,821	\$ (5,842)			\$ 467,783	\$ 2,040,818	\$ 1,662,510

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 September											
Fiscal Year 2014/15											
	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	\$ 1,560,492	\$ 4,684					\$ 1,565,176	\$ 3,212,183	\$ 1,270,663	\$ 2,938,955	
Improvement and Modernization Fund	\$ (56,159)						\$ (56,159)	\$ 8,276	\$ (8,760)	\$ 8,277	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 23,346						\$ 23,346	\$ 102,960	\$ 20,002	\$ 15,456	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 18,149						\$ 18,149	\$ 140,060	\$ 8,731	\$ 139,657	
Other Miscellaneous								\$ 108,184		\$ 108,184	
	\$ 1,545,828	\$ 4,684					\$ 1,550,612	\$ 3,571,603	\$ 1,290,836	\$ 3,210,523	
Grants											
AB 1058 Commissioner/Facilitator			\$ 26,609				\$ 26,609	\$ 149,751		\$ 147,582	
Other AOC Grants			\$ 0				\$ 0	\$ 24,000			
Non-AOC Grants											
			\$ 26,609				\$ 26,609	\$ 173,751		\$ 147,582	
Other Financing Sources											
Interest Income	\$ 167	\$ 1					\$ 168	\$ 6,605	\$ 58	\$ 4,000	
Investment Income											
Donations											
Local Fees	\$ 1,758						\$ 1,758	\$ 7,500	\$ 1,163	\$ 5,300	
Non-Fee Revenues								\$ 100		\$ 1,340	
Enhanced Collections		\$ 1,044					\$ 1,044	\$ 120,000	\$ 2,801	\$ 20,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 533,656						\$ 533,656	\$ 854,817	\$ 484		
Sale of Fixed Assets											
Other Miscellaneous	\$ (216)						\$ (216)	\$ 1,300	\$ 68		
	\$ 535,363	\$ 1,045					\$ 538,408	\$ 990,322	\$ 4,563	\$ 30,640	
Total Revenues	\$ 2,081,192	\$ 5,729	\$ 26,609				\$ 2,113,530	\$ 4,735,736	\$ 1,295,399	\$ 3,388,745	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 367,049	\$ 10,331	\$ 15,186				\$ 392,575	\$ 2,204,025	\$ 427,266	\$ 2,018,276	
Temp Help	\$ 4,877						\$ 4,877		\$ 358		
Overtime	\$ 177						\$ 177				
Staff Benefits	\$ 194,412	\$ 7,553	\$ 8,407				\$ 210,376	\$ 1,228,977	\$ 195,559	\$ 1,039,034	
	\$ 566,514	\$ 17,888	\$ 23,603				\$ 608,005	\$ 3,433,002	\$ 623,183	\$ 3,055,310	
Operating Expenses and Equipment											
General Expense	\$ 19,929						\$ 19,929	\$ 160,600	\$ 22,414	\$ 152,500	
Printing	\$ 1,772						\$ 1,772	\$ 10,000	\$ 2,512	\$ 18,000	
Telecommunications	\$ 9,364						\$ 9,364	\$ 54,500	\$ 10,195	\$ 52,000	
Postage	\$ 13,657						\$ 13,657	\$ 32,700	\$ 7,510	\$ 36,400	
Insurance	\$ 695						\$ 695	\$ 3,600	\$ 219	\$ 3,500	
In-State Travel	\$ 2,981		\$ 1,568				\$ 4,567	\$ 26,300	\$ 2,296	\$ 18,116	
Out-of-State Travel	\$ 0						\$ 0				
Training	\$ 269		\$ 890				\$ 1,159	\$ 4,500	\$ 815	\$ 2,500	
Security Services											
Facility Operations	\$ 9,840						\$ 9,840	\$ 44,200	\$ 8,050	\$ 40,000	
Utilities									\$ 50		
Contracted Services	\$ 52,115		\$ 3,465				\$ 55,580	\$ 328,285	\$ 43,266	\$ 314,155	
Consulting and Professional Services	\$ 0						\$ 0	\$ 42,200	\$ 0	\$ 41,300	
Information Technology	\$ 54,730						\$ 54,730	\$ 491,315	\$ 66,167	\$ 141,500	
Major Equipment	\$ 223,841						\$ 223,841	\$ 208,834		\$ 60,885	
Other Items of Expense								\$ 200			
	\$ 389,292		\$ 5,942				\$ 395,234	\$ 1,397,235	\$ 163,234	\$ 880,958	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 829						\$ 829	\$ 4,300	\$ 744	\$ 4,100	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (5,393)	\$ 2,466	\$ 2,906				\$ 0	\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ (4,564)	\$ 2,466	\$ 2,906				\$ 829	\$ 4,300	\$ 744	\$ 4,100	
Total Expenditures	\$ 951,242	\$ 20,375	\$ 32,451				\$ 1,004,068	\$ 4,834,537	\$ 787,161	\$ 3,940,366	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,129,950	\$ (14,646)	\$ (5,842)				\$ 1,109,463	\$ (98,801)	\$ 508,238	\$ (551,621)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 386,559	\$ 68,467	\$ 0				\$ 455,026	\$ 455,026	\$ 846,574	\$ 846,574	
Ending Balance (Deficit)	\$ 1,516,509	\$ 53,821	\$ (5,842)				\$ 1,564,468	\$ 356,225	\$ 1,354,813	\$ 294,953	

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

For the month ended September										
Fiscal Year 2014/15										
	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	\$ 151,936	\$ 34,049			\$ 2,906		\$ 188,890	\$ 1,579,728	\$ 186,123	\$ 1,104,863
Traffic & Other Infractions	\$ (18,218)	\$ (212)					\$ (18,429)	\$ 264,444		\$ 226,161
Other Criminal Cases	\$ (6,016)	\$ (51)					\$ (6,067)	\$ 241,585		\$ 307,962
Civil	\$ 37,501	\$ 502					\$ 38,003	\$ 127,538		\$ 187,589
Family & Children Services	\$ 15,050	\$ 2,501					\$ 17,551	\$ 371,036	\$ 39,142	\$ 460,568
Probate, Guardianship & Mental Health Services		\$ 25,027					\$ 25,027	\$ 234,118	\$ 17,086	\$ 164,993
Juvenile Dependency Services								\$ 119,856	\$ 16,885	\$ 119,371
Juvenile Delinquency Services								\$ 19,746		\$ 19,281
Other Court Operations	\$ 275,584	\$ 3,524					\$ 279,108	\$ 71,743	\$ 316,639	\$ 336,162
Court Interpreters	\$ 30,671	\$ 2,102					\$ 32,773	\$ 151,043	\$ 27,708	\$ 130,323
Jury Services	\$ 20,216	\$ (26,240)	\$ 829				\$ (5,196)	\$ 52,851	\$ 46,576	\$ 134,130
Security									\$ 344	
Trial Court Operations Program	\$ 506,725	\$ 41,202	\$ 829		\$ 2,906		\$ 551,661	\$ 3,233,688	\$ 650,303	\$ 3,191,382
Enhanced Collections	\$ 10,660	\$ 212			\$ 2,486		\$ 13,358	\$ 120,000		\$ 900
Other Non-Court Operations	\$ 10,660	\$ 0					\$ 0			\$ 900
Non-Court Operations Program	\$ 21,320	\$ 212			\$ 2,486		\$ 13,358	\$ 120,000		\$ 900
Executive Office	\$ 38,422	\$ (740)			\$ (2,906)		\$ 34,776	\$ 181,391	\$ 44,646	\$ 268,013
Fiscal Services	\$ 17,091	\$ 27,063			\$ (2,486)		\$ 41,667	\$ 278,125	\$ 13,523	\$ 136,852
Human Resources		\$ 3,475					\$ 3,475	\$ 109,182	\$ 6,821	\$ 57,727
Business & Facilities Services	\$ 35,107	\$ 578					\$ 578	\$ 912,151	\$ 71,867	\$ 40,650
Information Technology	\$ 90,620	\$ 323,446					\$ 358,553	\$ 912,151	\$ 71,867	\$ 244,842
Court Administration Program	\$ 273,840	\$ 353,821			\$ (5,393)		\$ 439,049	\$ 1,480,849	\$ 136,858	\$ 743,084
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 608,005	\$ 395,234	\$ 829		\$ 0		\$ 1,004,088	\$ 4,834,537	\$ 787,161	\$ 3,940,366