

## 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

\_\_\_\_\_  
2013/14 4th Quarter  
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tehama Superior Court  
Court

2013/14 4th Quarter  
Fiscal Year and Ending Quarter

**FOOTNOTES**

1	No Changes.
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**QUARTERLY FINANCIAL STATEMENT**  
**Filed Court Employee Positions (FTEs)**

Tehama Superior Court  
 Court

2013-14 4th 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)	39.84	39.84	41.84	41.84	41.84

<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 June									
Fiscal Year 2013/14									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (277,478)	\$ 66,106	\$ 0				\$ 411,208	\$ 199,837	\$ 133,669
Payroll									
Jury									
Revolving	\$ 2,000							\$ 2,000	\$ 2,000
Other									
Distribution									
Civil Filing Fees									
Trust									
Credit Card							\$ (3,937)	\$ (3,937)	\$ (3,774)
Cash on Hand	\$ 440							\$ 440	\$ 440
Cash with County	\$ 242,950		\$ 0					\$ 242,950	\$ 242,950
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ (32,088)</b>	<b>\$ 66,106</b>	<b>\$ 0</b>				<b>\$ 407,271</b>	<b>\$ 441,290</b>	<b>\$ 376,284</b>
Short Term Investment	\$ 420,015							\$ 87,854	\$ 692,148
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 420,015</b>						<b>\$ 87,854</b>	<b>\$ 692,148</b>	<b>\$ 692,148</b>
Accrued Revenue	\$ 290	\$ 19							
Accounts Receivable - General			\$ 16,649				\$ 0	\$ 308	\$ 1,287
Dishonored Checks								\$ 16,649	\$ 77,372
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 58,105	\$ 0						\$ 58,105	\$ 150,068
Due From Other Governments	\$ 1,325	\$ 35,489	\$ 0				\$ 2,663	\$ 39,477	\$ 2,673
Due From Other Courts	\$ 10,530						\$ 0	\$ 10,530	\$ 20,616
Due From State	\$ 100,446	\$ 2,342	\$ 10,999					\$ 113,787	\$ 100,313
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 122							\$ 122	\$ 43
<b>Total Receivables</b>	<b>\$ 170,816</b>	<b>\$ 37,850</b>	<b>\$ 27,648</b>				<b>\$ 2,663</b>	<b>\$ 238,977</b>	<b>\$ 352,372</b>
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 558,743</b>	<b>\$ 103,956</b>	<b>\$ 27,648</b>				<b>\$ 497,789</b>	<b>\$ 1,188,138</b>	<b>\$ 1,419,604</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 36,285		\$ 2,400					\$ 38,685	\$ 70,439
Accounts Payable - General	\$ 6,664		\$ 0					\$ 6,664	\$ 3,688
Due to Other Funds	\$ 0	\$ 35,489	\$ 22,616				\$ 0	\$ 68,226	\$ 150,112
Due to Other Courts	\$ 3,298						\$ 122	\$ 3,298	\$ 0
Due to State								\$ 3,298	\$ 0
TC145 Liability							\$ 98,973	\$ 98,973	\$ 105,089
Due to Other Governments									
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 532							\$ 532	\$ 458
Interest								\$ 1	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 1	\$ 1	\$ 3
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 46,779</b>	<b>\$ 35,489</b>	<b>\$ 25,016</b>				<b>\$ 99,096</b>	<b>\$ 206,360</b>	<b>\$ 329,987</b>
Civil									
Criminal							\$ 80,096	\$ 80,096	\$ 56,710
Unreconciled - Civil and Criminal							\$ 299,312	\$ 299,312	\$ 37,802
Trust Held Outside of the AOC							\$ 13,528	\$ 13,528	\$ 13,528
Trust Interest Payable									
Miscellaneous Trust							\$ 796	\$ 796	\$ 695
<b>Total Trust Deposits</b>							<b>\$ 393,732</b>	<b>\$ 393,732</b>	<b>\$ 108,735</b>
Accrued Payroll									\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 123,666		\$ 2,633					\$ 126,299	\$ 127,658
<b>Total Payroll Liabilities</b>	<b>\$ 123,666</b>		<b>\$ 2,633</b>					<b>\$ 126,299</b>	<b>\$ 127,658</b>
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									\$ 0
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									\$ 0
<b>Total Other Liabilities</b>	<b>\$ 1,739</b>						<b>\$ 4,961</b>	<b>\$ 6,700</b>	<b>\$ 6,850</b>
<b>Total Liabilities</b>	<b>\$ 172,184</b>	<b>\$ 35,489</b>	<b>\$ 27,648</b>				<b>\$ 497,789</b>	<b>\$ 733,110</b>	<b>\$ 573,229</b>
<b>Total Fund Balance</b>	<b>\$ 386,559</b>	<b>\$ 68,467</b>	<b>\$ 0</b>					<b>\$ 455,026</b>	<b>\$ 846,574</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 558,743</b>	<b>\$ 103,956</b>	<b>\$ 27,648</b>				<b>\$ 497,789</b>	<b>\$ 1,188,138</b>	<b>\$ 1,419,604</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 June										
Fiscal Year 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				
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund		\$ 28,104								
Improvement and Modernization Fund	\$ 3,088,150						\$ 3,116,254	\$ 2,938,955	\$ 2,221,949	\$ 2,144,404
Judges' Compensation (45.25)	\$ 58,908						\$ 58,908	\$ 8,277	\$ 8,760	\$ 8,267
Court Interpreter (45.45)	\$ 241,465						\$ 241,465	\$ 15,450	\$ 105,539	\$ 128,626
Civil Coord'nation Reimbursement (45.55)	\$ 140,047						\$ 140,047	\$ 139,657	\$ 148,100	\$ 162,452
MOU Reimbursements (45.10 and General)	\$ 108,184						\$ 108,184	\$ 108,184	\$ 146,040	\$ 63,491
Other Miscellaneous										
	\$ 3,638,764	\$ 28,104					\$ 3,664,858	\$ 3,210,823	\$ 2,630,388	\$ 2,505,239
Grants										
AB 1058 Commissioner/Factorator			\$ 148,914				\$ 148,914	\$ 147,582	\$ 185,048	\$ 149,751
Other AOC Grants			\$ 21,998				\$ 21,998			
Non-AOC Grants										
			\$ 170,912				\$ 170,912	\$ 147,582	\$ 185,048	\$ 149,751
Other Financing Sources										
Interest Income	\$ 5,283	\$ 78					\$ 5,368	\$ 4,000	\$ 8,782	\$ 15,000
Investment Income										
Donations										
Local Fees	\$ 349	\$ 14,505					\$ 14,854	\$ 5,300	\$ 7,057	\$ 5,000
Non-Fee Revenues								\$ 1,340		\$ 450
Enhanced Collections		\$ 120,248					\$ 120,248	\$ 20,000	\$ 11,516	
Escheatment										
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other	\$ 8,968						\$ 8,968		\$ 1,190	
Sale of Fixed Assets										
Other Miscellaneous	\$ 3,807						\$ 3,807		\$ 845	
	\$ 18,418	\$ 134,829					\$ 153,247	\$ 30,640	\$ 29,390	\$ 20,450
<b>Total Revenues</b>	<b>\$ 3,655,171</b>	<b>\$ 162,933</b>	<b>\$ 170,912</b>				<b>\$ 3,839,016</b>	<b>\$ 3,338,745</b>	<b>\$ 2,844,826</b>	<b>\$ 2,676,440</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 1,952,867	\$ 58,355	\$ 100,347				\$ 2,111,568	\$ 2,016,276	\$ 2,229,338	\$ 2,111,822
Temp Help	\$ 58,892						\$ 58,892		\$ 22,659	
Overtime	\$ 2,322						\$ 2,322		\$ 407	
Staff Benefits	\$ 998,068	\$ 46,199	\$ 49,183				\$ 1,093,449	\$ 1,039,034	\$ 916,562	\$ 1,017,077
	\$ 3,010,149	\$ 104,554	\$ 149,529				\$ 3,264,232	\$ 3,055,310	\$ 3,169,966	\$ 3,128,899
Operating Expenses and Equipment										
General Expense	\$ 135,176						\$ 135,176	\$ 162,500	\$ 160,907	\$ 149,883
Printing	\$ 10,692		\$ 106				\$ 10,798	\$ 18,000	\$ 18,205	\$ 18,000
Telecommunications	\$ 49,948		\$ 600				\$ 50,548	\$ 52,000	\$ 58,749	\$ 55,700
Postage	\$ 32,949						\$ 32,949	\$ 36,400	\$ 32,398	\$ 42,100
Insurance	\$ 2,234						\$ 2,234	\$ 3,500	\$ 3,562	\$ 3,500
In-State Travel	\$ 18,580						\$ 18,580	\$ 18,116	\$ 14,938	\$ 17,250
Out-of-State Travel			\$ 2,163				\$ 2,163			
Training	\$ 445		\$ 340				\$ 785	\$ 2,500	\$ 1,289	
Security Services									\$ 348	\$ 420
Facility Operations	\$ 35,578						\$ 35,578	\$ 40,000	\$ 54,048	\$ 49,274
Utilities	\$ 1,716		\$ 49				\$ 1,765		\$ 2,110	\$ 2,300
Contracted Services	\$ 283,883		\$ 32,139				\$ 316,022	\$ 314,155	\$ 302,977	\$ 337,410
Consulting and Professional Services	\$ 46,657						\$ 46,657	\$ 41,300	\$ 41,597	\$ 41,033
Information Technology	\$ 458,635						\$ 458,635	\$ 141,500	\$ 188,076	\$ 115,600
Major Equipment								\$ 60,985	\$ 47,933	\$ 64,950
Other Items of Expense	\$ 360						\$ 360		\$ 296	
	\$ 1,076,774		\$ 35,397				\$ 1,112,170	\$ 980,958	\$ 925,413	\$ 897,420
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 4,163						\$ 4,163	\$ 4,100	\$ 4,666	\$ 4,500
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (34,951)	\$ 15,698	\$ 19,255				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ 3,676	
	\$ (30,788)	\$ 15,696	\$ 19,255				\$ (4,163)	\$ 4,100	\$ 8,242	\$ 4,500
<b>Total Expenditures</b>	<b>\$ 4,056,135</b>	<b>\$ 120,249</b>	<b>\$ 204,181</b>				<b>\$ 4,380,565</b>	<b>\$ 3,940,368</b>	<b>\$ 4,102,622</b>	<b>\$ 4,030,819</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (400,963)	\$ 42,684	\$ (33,269)				\$ (391,549)	\$ (551,621)	\$ (1,257,796)	\$ (1,355,379)
Operating Transfers In (Out)	\$ (33,269)		\$ 33,269				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 820,792	\$ 25,783	\$ 0				\$ 846,574	\$ 846,574	\$ 2,104,371	\$ 2,104,371
Ending Balance (Deficit)	\$ 386,559	\$ 68,467	\$ 0				\$ 455,028	\$ 294,953	\$ 246,574	\$ 748,992

Superior Court of California, County of Tehama  
 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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 904,385	\$ 196,568			\$ 19,255	\$ 0	\$ 1,120,208	\$ 1,104,863	\$ 1,113,961	\$ 1,012,256
Traffic & Other Infractions							\$ 226,161	\$ 226,161	\$ 291,423	\$ 208,998
Other Criminal Cases		\$ 246					\$ 246	\$ 307,962	\$ 81,794	\$ 433,927
Civil	\$ (65,303)	\$ (3,446)					\$ (68,749)	\$ 187,589	\$ (122,113)	\$ 135,753
Family & Children Services	\$ 181,370	\$ 49,960					\$ 231,330	\$ 460,568	\$ 204,079	\$ 159,457
Probate, Guardianship & Mental Health Services	\$ 74,846	\$ 9,210					\$ 84,057	\$ 164,993	\$ 83,767	\$ 3,797
Juvenile Dependency Services		\$ 91,986					\$ 91,986	\$ 119,371	\$ 100,109	\$ 399,906
Juvenile Delinquency Services								\$ 19,261		\$ 154,524
Other Court Operations	\$ 1,431,803	\$ 94,874					\$ 1,526,677	\$ 336,162	\$ 1,649,850	\$ 80,006
Court Interpreters	\$ 269,238	\$ 25,734					\$ 294,972	\$ 130,323	\$ 146,082	\$ 420
Jury Services	\$ 97,385	\$ 62,437	\$ 4,163				\$ 163,986	\$ 134,130	\$ 111,484	
Security		\$ 699					\$ 699		\$ 6,078	
Trial Court Operations Program	\$ 2,893,724	\$ 528,269	\$ 4,163		\$ 19,255	\$ 0	\$ 3,445,411	\$ 3,191,362	\$ 3,293,298	\$ 2,962,261
Enhanced Collections	\$ 18,018	\$ 6,161			\$ 15,696		\$ 39,875		\$ 15,814	
Other Non-Court Operations		\$ 420					\$ 420	\$ 900		
Non-Court Operations Program	\$ 18,018	\$ 6,581			\$ 15,696		\$ 40,295	\$ 900	\$ 15,814	
Executive Office	\$ 148,237	\$ 73,568			\$ (34,951)		\$ 186,853	\$ 268,013	\$ 229,381	\$ 254,266
Fiscal Services	\$ 86,410	\$ 27,238					\$ 113,648	\$ 136,852	\$ 128,555	\$ 453,606
Human Resources	\$ 184	\$ 42,862					\$ 43,046	\$ 57,727	\$ 20,462	\$ 70,321
Business & Facilities Services								\$ 40,650		
Information Technology	\$ 117,659	\$ 433,652					\$ 551,312	\$ 244,842	\$ 415,112	\$ 290,365
Court Administration Program	\$ 352,490	\$ 577,320			\$ (34,951)		\$ 894,859	\$ 748,084	\$ 793,510	\$ 1,068,558
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 3,264,232</b>	<b>\$ 1,112,170</b>	<b>\$ 4,163</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,380,565</b>	<b>\$ 3,940,366</b>	<b>\$ 4,102,622</b>	<b>\$ 4,030,819</b>

