

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.

CS G D
Signature of Presiding Judge or Court Executive

6-8-14
Date

Tehama Superior Court
Court

2013/14 2nd Quarter
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tehama Superior Court
Court

2013/14 2nd Quarter
Fiscal Year and Ending Quarter

FOOTNOTES

1	1 st quarter QFS incorrectly listed Total Authorized Court Positions as 40.84 when it should have been 39.84
2	Reorganization and reclassification resulted in a net of two additional FTEs. Reclassification done to reflect actual job duties and job descriptions of employees.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tehama Superior Court
 Court
 2013-14 2nd Quarter
 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	39.84	41.84		
Court Employee Positions (FTEs)	39.84	41.84		

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 December						2012/13	
		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						
ASSETS									
Operations Payroll	\$ 22,414	\$ 25,308	\$ (39,442)				\$ 188,692	\$ 196,971	\$ 149,374
Jury Revolving	\$ 2,000							\$ 2,000	\$ 2,000
Other Distribution								\$ 0	\$ 0
Civil Filing Fees							\$ (11,787)	\$ (11,787)	\$ (1,041)
Trust Credit Card								\$ 440	\$ 440
Cash on Hand	\$ 440							\$ 111,015	\$ 242,950
Cash with County	\$ 113,885		\$ (2,870)						
Cash Outside of the AOC									
Total Cash	\$ 138,739	\$ 25,308	\$ (42,312)				\$ 176,905	\$ 298,639	\$ 393,722
Short Term Investment	\$ 779,306						\$ 74,072	\$ 853,378	\$ 1,210,088
Investment in Financial Institution									
Total Investments	\$ 779,306						\$ 74,072	\$ 853,378	\$ 1,210,088
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 9,600					\$ 9,600	\$ 75,767
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust								\$ 0	\$ 0
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0				\$ 2,663	\$ 2,663	\$ 0
Due From Other Courts	\$ 57,278						\$ 0	\$ 57,278	\$ 14,714
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From								\$ 55	\$ 44
General Due To/From	\$ 55								
Total Receivables	\$ 57,332	\$ 0	\$ 9,600				\$ 2,663	\$ 69,595	\$ 90,624
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 975,377	\$ 25,308	\$ (32,713)				\$ 253,641	\$ 1,221,612	\$ 1,694,332
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 6,358		\$ 0				\$ 0	\$ 5,358	\$ 1,138
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 65	\$ 65	\$ 44
Due to Other Courts									\$ 0
Due to State									
TC145 Liability							\$ 80,295	\$ 80,295	\$ 97,398
Due to Other Governments									
AB145 Due to Other Government Agency									
Due to Other Public Agencies								\$ 532	\$ 826
Sales and Use Tax	\$ 532							\$ 24	\$ 24
Interest							\$ 24		
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 5,890	\$ 0	\$ 0				\$ 80,374	\$ 86,284	\$ 99,430
Civil							\$ 81,339	\$ 81,339	\$ 54,921
Criminal							\$ 62,522	\$ 62,522	\$ 59,072
Unreconciled - Civil and Criminal							\$ 13,528	\$ 13,528	\$ 13,528
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 10,767	\$ 10,767	\$ 655
Miscellaneous Trust									
Total Trust Deposits							\$ 168,156	\$ 168,156	\$ 128,175
Accrued Payroll									\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable								\$ 0	\$ 0
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	\$ 3,432
Jury Fees - Non-Interest							\$ 150	\$ 150	\$ 900
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,739						\$ 5,111	\$ 6,850	\$ 4,332
Total Liabilities	\$ 7,628	\$ 0	\$ 0				\$ 253,641	\$ 281,269	\$ 231,938
Total Fund Balance	\$ 967,748	\$ 25,308	\$ (32,713)					\$ 960,344	\$ 1,462,395
Total Liabilities and Fund Balance	\$ 975,377	\$ 25,308	\$ (32,713)				\$ 253,641	\$ 1,221,612	\$ 1,694,332

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 2013/14							2012/13			
	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	\$ 1,901,717	\$ 11,710						\$ 1,913,427	\$ 2,938,955	\$ 997,715	\$ 2,144,404
Improvement and Modernization Fund	\$ (430)							\$ (430)	\$ 8,277	\$ 0	\$ 8,267
Judges' Compensation (45.25)	\$ 50,749							\$ 50,749	\$ 15,450	\$ 57,496	\$ 120,625
Court Interpreter (45.45)	\$ 20,311							\$ 20,311	\$ 139,657	\$ 65,346	\$ 162,452
Civil Coordination Reimbursement (45.55)	\$ 108,184							\$ 108,184	\$ 108,184	\$ 63,491	\$ 63,491
MOU Reimbursements (45.10 and General)											
Other Miscellaneous											
	\$ 2,080,531	\$ 11,710						\$ 2,092,241	\$ 3,210,523	\$ 1,174,048	\$ 2,505,239
Grants											
AB 1058 Commissioner/Facilitator			\$ 9,600					\$ 9,600	\$ 147,582	\$ 75,767	\$ 149,751
Other AOC Grants											
Non-AOC Grants			\$ 9,600					\$ 9,600	\$ 147,582	\$ 75,767	\$ 149,751
Other Financing Sources											
Interest Income	\$ 1,380	\$ 16						\$ 1,396	\$ 4,000	\$ 3,837	\$ 15,000
Investment Income											
Donations											
Local Fees	\$ 2,248							\$ 2,248	\$ 5,300	\$ 2,605	\$ 5,000
Non-Fee Revenues									\$ 1,340		\$ 450
Enhanced Collections		\$ 9,375						\$ 9,375	\$ 20,000		
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 596							\$ 596		\$ 773	
Sale of Fixed Assets	\$ 584							\$ 584		\$ 89	
Other Miscellaneous											
	\$ 4,808	\$ 9,391						\$ 14,199	\$ 30,640	\$ 7,304	\$ 20,450
Total Revenues	\$ 2,085,339	\$ 21,101	\$ 9,600					\$ 2,116,040	\$ 3,388,745	\$ 1,257,119	\$ 2,675,440
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,003,551	\$ 10,857	\$ 22,047					\$ 1,036,455	\$ 2,016,276	\$ 1,112,114	\$ 2,111,822
Temp Help	\$ 2,718							\$ 2,718		\$ 11,095	
Overtime										\$ 407	
Staff Benefits	\$ 565,068	\$ 7,851	\$ 6,594					\$ 579,512	\$ 1,039,034	\$ 429,709	\$ 1,017,077
	\$ 1,571,337	\$ 18,708	\$ 28,641					\$ 1,618,685	\$ 3,095,310	\$ 1,563,324	\$ 3,128,899
Operating Expenses and Equipment											
General Expense	\$ 60,888							\$ 60,888	\$ 152,500	\$ 65,142	\$ 149,883
Printing	\$ 4,474							\$ 4,474	\$ 18,000	\$ 8,288	\$ 18,000
Telecommunications	\$ 22,826							\$ 22,826	\$ 52,000	\$ 23,975	\$ 55,700
Postage	\$ 16,696							\$ 16,696	\$ 36,400	\$ 13,717	\$ 42,100
Insurance	\$ 1,863							\$ 1,863	\$ 3,500	\$ 2,310	\$ 3,500
In-State Travel	\$ 10,009		\$ 1,262					\$ 11,271	\$ 18,116	\$ 6,782	\$ 17,250
Out-of-State Travel											
Training	\$ 380		\$ 340					\$ 720	\$ 2,500	\$ 594	
Security Services										\$ 210	\$ 420
Facility Operations	\$ 14,966							\$ 14,966	\$ 40,000	\$ 23,924	\$ 49,274
Utilities	\$ 1,695		\$ 70					\$ 1,765		\$ 1,248	\$ 2,300
Contracted Services	\$ 101,377		\$ 12,000					\$ 113,377	\$ 314,155	\$ 127,309	\$ 337,410
Consulting and Professional Services	\$ 19,970							\$ 19,970	\$ 41,300	\$ 10,984	\$ 41,033
Information Technology	\$ 113,787							\$ 113,787	\$ 141,500	\$ 65,786	\$ 115,600
Major Equipment									\$ 60,985	\$ (10,830)	\$ 64,950
Other Items of Expense										\$ 291	
	\$ 368,931		\$ 13,672					\$ 382,602	\$ 880,956	\$ 339,741	\$ 697,420
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 983							\$ 983	\$ 4,100	\$ 2,354	\$ 4,600
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,868)	\$ 2,868						\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										\$ 3,676	
	\$ (1,885)	\$ 2,868						\$ 983	\$ 4,100	\$ 6,030	\$ 4,600
Total Expenditures	\$ 1,938,383	\$ 21,576	\$ 42,313					\$ 2,002,271	\$ 3,940,366	\$ 1,609,095	\$ 4,030,819
Excess (Deficit) of Revenues Over Expenditures	\$ 146,956	\$ (475)	\$ (32,713)					\$ 113,769	\$ (551,621)	\$ (641,976)	\$ (1,355,379)
Operating Transfers In (Out)									\$ 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)	\$ 967,748	\$ 25,308	\$ (32,713)					\$ 960,344	\$ 294,953	\$ 1,462,395	\$ 748,992

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

For the month ended December										
Fiscal Year 2013/14										
	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	\$ 372,821	\$ 81,821					\$ 454,642	\$ 1,104,863	\$ 505,973	\$ 1,012,256
Traffic & Other Infractions								\$ 226,161		\$ 291,423
Other Criminal Cases								\$ 307,962		\$ 208,998
Civil								\$ 187,589	\$ (55,651)	\$ 81,794
Family & Children Services	\$ 87,319	\$ 20,199					\$ 107,518	\$ 460,568	\$ 97,246	\$ 493,927
Probate, Guardianship & Mental Health Services	\$ 35,252	\$ 2,700					\$ 37,951	\$ 164,993	\$ 41,587	\$ 135,753
Juvenile Dependency Services		\$ 41,932					\$ 41,932	\$ 119,371	\$ 41,712	\$ 159,457
Juvenile Delinquency Services								\$ 19,261		\$ 3,797
Other Court Operations	\$ 697,703	\$ 43,659					\$ 741,362	\$ 336,162	\$ 806,571	\$ 399,906
Court Interpreters	\$ 198,608	\$ 14,764					\$ 213,372	\$ 130,323	\$ 75,477	\$ 154,524
Jury Services	\$ 42,993	\$ 29,982	\$ 983				\$ 73,958	\$ 134,130	\$ 54,072	\$ 80,006
Security		\$ 610					\$ 610		\$ 490	\$ 420
	\$ 1,434,696	\$ 235,667	\$ 983				\$ 1,671,346	\$ 3,191,382	\$ 1,567,477	\$ 2,962,261
Trial Court Operations Program										
Enhanced Collections	\$ 4,686	\$ 1,023			\$ 2,868		\$ 8,578			
Other Non-Court Operations		\$ 105					\$ 105	\$ 900		
	\$ 4,686	\$ 1,128			\$ 2,868		\$ 8,683	\$ 900		
Non-Court Operations Program										
Executive Office	\$ 70,091	\$ 16,467					\$ 83,690	\$ 268,013	\$ 113,063	\$ 254,266
Fiscal Services	\$ 50,676	\$ 6,197			\$ (2,868)		\$ 56,872	\$ 136,852	\$ 54,053	\$ 453,606
Human Resources	\$ 184	\$ 21,829					\$ 22,013	\$ 57,727	\$ 6,821	\$ 70,321
Business & Facilities Services								\$ 40,650		
Information Technology	\$ 58,353	\$ 101,315					\$ 159,668	\$ 244,842	\$ 157,681	\$ 290,365
	\$ 179,303	\$ 145,807			\$ (2,868)		\$ 322,243	\$ 748,084	\$ 331,618	\$ 1,068,558
Court Administration Program										
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,618,685	\$ 382,602	\$ 983		\$ 0		\$ 2,002,271	\$ 3,940,365	\$ 1,899,095	\$ 4,030,819