

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.

*Lina Letter, CEO*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

09/11/2012

\_\_\_\_\_  
Date

Tehama

\_\_\_\_\_  
Court

2011 4th QTR

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tehama  
Court  
2011 4th QTR  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Tehama  


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 Court  
 2011 4th QTR  


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 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)	40.84	37.34	37.34	36.34	36.34

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

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

For the month ended Jun										
Fiscal Year 2011/12									2010/11	
	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	\$ 809,846	\$ 211,468	\$ 4		\$ 0		\$ 1,021,318	\$ 926,976	\$ 1,082,277	\$ 876,284
Traffic & Other Infractions	\$ 92,184	\$ 7,296	\$ 0				\$ 99,480	\$ 243,183	\$ 141,011	\$ 168,981
Other Criminal Cases								\$ 300,231		\$ 200,312
Civil	\$ (81,067)	\$ (6,480)	\$ 0				\$ (87,548)	\$ 219,816	\$ (91,005)	\$ 167,357
Family & Children Services	\$ 197,422	\$ 25,825	\$ 1				\$ 223,248	\$ 391,002	\$ 197,747	\$ 358,517
Probate, Guardianship & Mental Health Services	\$ 74,082	\$ 7,360	\$ 0				\$ 81,442	\$ 104,475	\$ 83,174	
Juvenile Dependency Services		\$ 100,109					\$ 100,109	\$ 136,332	\$ 98,942	\$ 132,630
Juvenile Delinquency Services								\$ 37,332		
Other Court Operations	\$ 1,514,546	\$ 125,726	\$ 8				\$ 1,640,280	\$ 490,964	\$ 1,659,690	\$ 1,008,000
Court Interpreters	\$ 114,086	\$ 39,487	\$ 1			\$ 157	\$ 153,730	\$ 184,056	\$ 165,532	\$ 174,088
Jury Services	\$ 98,348	\$ 8,583	\$ 4,904			\$ (3,291)	\$ 108,544	\$ 101,566	\$ 112,779	\$ 103,286
Security		\$ 1,359					\$ 1,359	\$ 420	\$ 596,765	\$ 609,048
Trial Court Operations Program	\$ 2,819,448	\$ 520,732	\$ 4,918		\$ 0	\$ (3,134)	\$ 3,341,963	\$ 3,136,353	\$ 4,046,912	\$ 3,798,503
Enhanced Collections										
Other Non-Court Operations								\$ 7,600		
Non-Court Operations Program								\$ 7,600		
Executive Office	\$ 178,579	\$ 74,202	\$ 1				\$ 252,782	\$ 372,954	\$ 363,758	\$ 519,290
Fiscal Services	\$ 89,519	\$ 54,327	\$ 1				\$ 143,847	\$ 432,155	\$ 252,387	\$ 390,077
Human Resources		\$ 33,854					\$ 33,854	\$ 130,839	\$ 30,938	\$ 112,986
Business & Facilities Services										
Information Technology	\$ 91,351	\$ 154,251	\$ 1				\$ 245,603	\$ 275,055	\$ 441,034	\$ 381,262
Court Administration Program	\$ 359,449	\$ 316,634	\$ 2				\$ 676,085	\$ 1,211,003	\$ 1,088,117	\$ 1,403,615
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>\$ 3,178,896</b>	<b>\$ 837,366</b>	<b>\$ 4,920</b>		<b>\$ 0</b>	<b>\$ (3,134)</b>	<b>\$ 4,018,048</b>	<b>\$ 4,354,956</b>	<b>\$ 5,135,029</b>	<b>\$ 5,202,118</b>

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

For the month ended Jun											
Fiscal Year 2011/12										2010/11	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 3,368,185						\$ 3,368,185	\$ 3,386,516	\$ 4,148,429	\$ 4,121,366	
Trial Court Improvement Fund	\$ 8,275						\$ 8,275	\$ 8,276	\$ 8,276	\$ 8,277	
Judicial Administration Efficiency & Mod Fund	\$ 3,800						\$ 3,800				
Judges' Compensation (45.25)	\$ 30,000						\$ 30,000	\$ 30,000	\$ 29,774	\$ 30,000	
Court Interpreter (45.45)	\$ 140,247						\$ 140,247	\$ 146,077	\$ 137,263	\$ 146,077	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 165,098						\$ 165,098	\$ 157,927	\$ 161,994	\$ 157,062	
Other Miscellaneous	\$ 63,491						\$ 63,491				
	<b>\$ 3,779,096</b>						<b>\$ 3,779,096</b>	<b>\$ 3,728,796</b>	<b>\$ 4,485,736</b>	<b>\$ 4,462,782</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 140,309				\$ 140,309	\$ 158,435	\$ 149,146	\$ 150,835	
Other AOC Grants											
Non-AOC Grants			\$ 140,309				\$ 140,309	\$ 158,435	\$ 149,146	\$ 150,835	
Other Financing Sources											
Interest Income	\$ 15,375						\$ 15,375	\$ 16,000	\$ 16,212	\$ 25,000	
Investment Income											
Donations											
Local Fees	\$ 5,130						\$ 5,130	\$ 6,670	\$ 6,670	\$ 8,000	
Non-Fee Revenues	\$ 440						\$ 440	\$ 1,560	\$ 1,560	\$ 2,200	
Enhanced Collections											
Escheatment									\$ 4,489		
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 4,297						\$ 4,297		\$ 1,140		
Sale of Fixed Assets											
Other Miscellaneous	\$ 877,711						\$ 877,711		\$ 428		
	<b>\$ 902,954</b>						<b>\$ 902,954</b>	<b>\$ 24,230</b>	<b>\$ 30,499</b>	<b>\$ 35,200</b>	
<b>Total Revenues</b>	<b>\$ 4,682,049</b>		<b>\$ 140,309</b>				<b>\$ 4,822,359</b>	<b>\$ 3,911,461</b>	<b>\$ 4,665,381</b>	<b>\$ 4,648,817</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,115,280		\$ 94,805				\$ 2,210,085	\$ 2,329,521	\$ 2,492,155	\$ 2,425,476	
Temp Help	\$ 23,111						\$ 23,111		\$ 21,647		
Overtime	\$ 834						\$ 834		\$ 1,875		
Staff Benefits	\$ 898,743		\$ 46,124				\$ 944,867	\$ 1,120,829	\$ 990,521	\$ 1,114,122	
	<b>\$ 3,037,968</b>		<b>\$ 140,928</b>				<b>\$ 3,178,896</b>	<b>\$ 3,450,350</b>	<b>\$ 3,506,198</b>	<b>\$ 3,539,598</b>	
Operating Expenses and Equipment											
General Expense	\$ 113,138		\$ 472				\$ 113,610	\$ 169,882	\$ 221,302	\$ 231,610	
Printing	\$ 17,184		\$ 0				\$ 17,184	\$ 14,000	\$ 18,234	\$ 10,000	
Telecommunications	\$ 55,185		\$ 356				\$ 55,541	\$ 50,683	\$ 48,452	\$ 62,500	
Postage	\$ 41,695						\$ 41,695	\$ 41,700	\$ 40,204	\$ 40,000	
Insurance	\$ 3,436						\$ 3,436	\$ 3,500	\$ 3,609	\$ 4,000	
In-State Travel	\$ 13,398		\$ 2,180				\$ 15,578	\$ 13,089	\$ 12,117	\$ 14,919	
Out-of-State Travel											
Training	\$ 550						\$ 550				
Security Services	\$ 420						\$ 420	\$ 420	\$ 596,150	\$ 609,048	
Facility Operations	\$ 22,751		\$ 9,896				\$ 32,647	\$ 25,800	\$ 34,636	\$ 42,158	
Utilities	\$ 523		\$ 1,755				\$ 2,279	\$ 2,300	\$ 2,261	\$ 3,100	
Contracted Services	\$ 295,229		\$ 34,957				\$ 330,187	\$ 314,425	\$ 322,882	\$ 330,836	
Consulting and Professional Services	\$ 94,460						\$ 94,460	\$ 96,249	\$ 95,133	\$ 94,160	
Information Technology	\$ 118,359		\$ 45				\$ 118,404	\$ 162,287	\$ 220,173	\$ 212,589	
Major Equipment	\$ 11,375						\$ 11,375	\$ 6,500	\$ 6,372		
Other Items of Expense									\$ 100		
	<b>\$ 787,704</b>		<b>\$ 49,662</b>				<b>\$ 837,366</b>	<b>\$ 900,835</b>	<b>\$ 1,621,624</b>	<b>\$ 1,654,920</b>	
Special Items of Expense											
Grand Jury									\$ 0		
Jury Costs	\$ 4,903						\$ 4,903	\$ 3,771	\$ 7,207	\$ 7,600	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 17						\$ 17				
Capital Costs											
Internal Cost Recovery	\$ (22,306)		\$ 22,306				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (3,134)						\$ (3,134)				
	<b>\$ (20,521)</b>		<b>\$ 22,306</b>				<b>\$ 1,786</b>	<b>\$ 3,771</b>	<b>\$ 7,207</b>	<b>\$ 7,600</b>	
<b>Total Expenditures</b>	<b>\$ 3,805,151</b>		<b>\$ 212,897</b>				<b>\$ 4,018,048</b>	<b>\$ 4,354,956</b>	<b>\$ 5,135,029</b>	<b>\$ 5,202,118</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 876,898		\$ (72,587)				\$ 804,311	\$ (443,495)	\$ (469,648)	\$ (553,301)	
Operating Transfers In (Out)	\$ (72,587)		\$ 72,587				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,300,060		\$ 0				\$ 1,300,060	\$ 1,300,060	\$ 1,769,708	\$ 1,769,708	
Ending Balance (Deficit)	<b>\$ 2,104,371</b>		<b>\$ 0</b>				<b>\$ 2,104,371</b>	<b>\$ 856,565</b>	<b>\$ 1,300,060</b>	<b>\$ 1,216,407</b>	

Tehama Superior Court  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)

For the month ended Jun									
Fiscal Year 2011/12									2010/11
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (777)		\$ 0				\$ 140,753	\$ 139,976	\$ 43,483
Payroll									
Jury									
Revolving	\$ 2,000							\$ 2,000	\$ 2,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (8,479)	\$ (8,479)	\$ 216,989
Credit Card									
Cash on Hand	\$ 440							\$ 440	\$ 440
Cash with County	\$ 242,950		\$ 0					\$ 242,950	\$ 242,950
Cash Outside of the AOC									
Total Cash	\$ 244,613		\$ 0				\$ 132,273	\$ 376,887	\$ 505,862
Short Term Investment	\$ 1,939,327						\$ 95,817	\$ 2,035,144	\$ 1,256,630
Investment in Financial Institution									
Total Investments	\$ 1,939,327						\$ 95,817	\$ 2,035,144	\$ 1,256,630
Accrued Revenue	\$ 1,649		\$ 0				\$ 0	\$ 1,649	\$ 13,762
Accounts Receivable - General			\$ 59,908					\$ 59,908	\$ 49,054
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 43,744							\$ 43,744	\$ 44,815
Due From Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Courts	\$ 10,259						\$ 0	\$ 10,259	\$ 24,738
Due From State	\$ 34,866		\$ (11,200)					\$ 23,666	\$ 33,082
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 44							\$ 44	\$ 155
Total Receivables	\$ 90,562		\$ 48,708				\$ 0	\$ 139,270	\$ 165,605
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,274,502		\$ 48,708				\$ 228,090	\$ 2,551,301	\$ 1,928,097
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 40,786		\$ 2,400					\$ 43,186	\$ 120,054
Accounts Payable - General	\$ 2,273		\$ 0				\$ 0	\$ 2,273	\$ 0
Due to Other Funds	\$ 0		\$ 43,744				\$ 44	\$ 43,788	\$ 44,970
Due to Other Courts	\$ 5,081							\$ 5,081	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 97,964	\$ 97,964	\$ 103,173
Due to Other Governments									\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 497							\$ 497	\$ 539
Interest							\$ 13	\$ 13	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 48,638		\$ 46,144				\$ 98,021	\$ 192,803	\$ 268,742
Civil							\$ 70,431	\$ 70,431	\$ 102,393
Criminal							\$ 42,070	\$ 42,070	\$ 93,268
Unreconciled - Civil and Criminal							\$ 13,528	\$ 13,528	\$ 13,528
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 598	\$ 598	\$ 1,699
Miscellaneous Trust									
Total Trust Deposits							\$ 126,626	\$ 126,626	\$ 210,888
Accrued Payroll	\$ 120,154		\$ 2,565					\$ 122,719	\$ 141,122
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 120,154		\$ 2,565					\$ 122,719	\$ 141,122
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 1,339						\$ 2,093	\$ 3,432	\$ 3,244
Jury Fees - Non-Interest							\$ 1,350	\$ 1,350	\$ 4,041
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ 1,339						\$ 3,443	\$ 4,782	\$ 7,285
Total Liabilities	\$ 170,131		\$ 48,708				\$ 228,090	\$ 446,930	\$ 628,037
Total Fund Balance	\$ 2,104,371		\$ 0					\$ 2,104,371	\$ 1,300,060
Total Liabilities and Fund Balance	\$ 2,274,502		\$ 48,708				\$ 228,090	\$ 2,551,301	\$ 1,928,097

