

**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.

*Shirley Bitter*

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

5/14/13  
Date

Tehama

\_\_\_\_\_  
Court

3rd Qtr 2012

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

Superior Court of California, County of Tehama  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended March									
Fiscal Year 2012/13								2011/12	
	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	\$ 203,690	\$ 21,013	\$ (179,811)				\$ 128,155	\$ 173,048	\$ 3,464
Payroll									
Jury									
Revolving	\$ 2,000							\$ 2,000	\$ 2,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5,971)	\$ (5,971)	\$ 127,627
Credit Card									
Cash on Hand	\$ 440							\$ 440	\$ 440
Cash with County	\$ 369,537		\$ 0					\$ 369,537	\$ 242,950
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 575,668</b>	<b>\$ 21,013</b>	<b>\$ (179,811)</b>				<b>\$ 122,184</b>	<b>\$ 539,054</b>	<b>\$ 376,181</b>
Short Term Investment									
Investment in Financial Institution	\$ 737,262						\$ 91,062	\$ 828,324	\$ 1,922,411
<b>Total Investments</b>	<b>\$ 737,262</b>						<b>\$ 91,062</b>	<b>\$ 828,324</b>	<b>\$ 1,922,411</b>
Accrued Revenue	\$ 0						\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 115,928					\$ 115,928	\$ 111,411
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Courts	\$ 20,616						\$ 0	\$ 20,616	\$ 20,518
Due From State	\$ 0		\$ 0					\$ 0	\$ 0
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 39							\$ 39	\$ 50
<b>Total Receivables</b>	<b>\$ 20,655</b>		<b>\$ 115,928</b>				<b>\$ 0</b>	<b>\$ 136,593</b>	<b>\$ 131,979</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>\$ 1,333,584</b>	<b>\$ 21,013</b>	<b>\$ (63,883)</b>				<b>\$ 213,247</b>	<b>\$ 1,503,961</b>	<b>\$ 2,430,870</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,691		\$ 0				\$ 0	\$ 2,691	\$ 10,395
Due to Other Funds	\$ 0		\$ 0				\$ 39	\$ 39	\$ 50
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State									\$ 0
TC145 Liability							\$ 107,905	\$ 107,905	\$ 91,295
Due to Other Governments									
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 359							\$ 359	\$ 113
Interest							\$ 18	\$ 18	\$ 28
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 3,050</b>		<b>\$ 0</b>				<b>\$ 107,962</b>	<b>\$ 111,011</b>	<b>\$ 101,891</b>
Civil							\$ 55,124	\$ 55,124	\$ 63,775
Criminal							\$ 33,459	\$ 33,459	\$ 36,189
Unreconciled - Civil and Criminal							\$ 13,528	\$ 13,528	\$ 13,528
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 671	\$ 671	\$ 572
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 102,782</b>	<b>\$ 102,782</b>	<b>\$ 114,064</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 1,339						\$ 2,093	\$ 3,432	\$ 3,244
Jury Fees - Non-Interest							\$ 410	\$ 410	\$ 1,200
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,339</b>						<b>\$ 2,503</b>	<b>\$ 3,842</b>	<b>\$ 4,444</b>
<b>Total Liabilities</b>	<b>\$ 4,389</b>		<b>\$ 0</b>				<b>\$ 213,247</b>	<b>\$ 217,636</b>	<b>\$ 220,389</b>
<b>Total Fund Balance</b>	<b>\$ 1,329,195</b>	<b>\$ 21,013</b>	<b>\$ (63,883)</b>					<b>\$ 1,286,325</b>	<b>\$ 2,210,482</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,333,584</b>	<b>\$ 21,013</b>	<b>\$ (63,883)</b>				<b>\$ 213,247</b>	<b>\$ 1,503,961</b>	<b>\$ 2,430,870</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 March										
Fiscal Year 2012/13								2011/12		
	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	\$ 1,540,988	\$ 16,394					\$ 1,557,382	\$ 2,144,404	\$ 2,536,174	\$ 3,388,516
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 8,267	\$ (1)	\$ 8,276
Judicial Administration Efficiency & Mod Fund								\$ 3,800		\$ 30,000
Judges' Compensation (45.25)								\$ 22,600	\$ 110,911	\$ 146,077
Court Interpreter (45.45)	\$ 81,558						\$ 81,558	\$ 126,625		\$ 157,927
Civ3 Coordination Reimbursement (45.55)								\$ 99,164	\$ 89,624	
MOU Reimbursements (45.10 and General)	\$ 99,164						\$ 99,164	\$ 162,452		
Other Miscellaneous	\$ 108,184						\$ 108,184	\$ 63,491		
	\$ 1,829,894	\$ 16,394					\$ 1,846,288	\$ 2,505,239	\$ 2,763,008	\$ 3,728,786
Grants										
AB 1058 Commissioner/Facilitator	\$ 0		\$ 120,729				\$ 120,729	\$ 149,761	\$ 102,209	\$ 158,435
Other AOC Grants										
Non-AOC Grants	\$ 0		\$ 120,729				\$ 120,729	\$ 149,761	\$ 102,209	\$ 158,435
Other Financing Sources										
Interest Income	\$ 5,813	\$ 3					\$ 5,816	\$ 16,000	\$ 9,088	\$ 16,000
Investment Income										
Donations										
Local Fees	\$ 3,765						\$ 3,765	\$ 6,000	\$ 3,665	\$ 6,670
Non-Fee Revenues								\$ 460	\$ 440	\$ 1,560
Enhanced Collections		\$ 4,616					\$ 4,616			
Escheatment										
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other	\$ 930						\$ 930		\$ 497	
Sale of Fixed Assets										
Other Miscellaneous	\$ 121						\$ 121		\$ 151	
	\$ 10,629	\$ 4,619					\$ 15,249	\$ 20,460	\$ 13,739	\$ 24,230
<b>Total Revenues</b>	<b>\$ 1,840,623</b>	<b>\$ 21,013</b>	<b>\$ 120,729</b>				<b>\$ 1,862,285</b>	<b>\$ 2,675,460</b>	<b>\$ 2,678,956</b>	<b>\$ 3,911,481</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 1,468,653		\$ 83,446				\$ 1,552,099	\$ 2,111,822	\$ 1,690,197	\$ 2,329,521
Temp Help	\$ 13,623						\$ 13,623	\$ 15,094		
Overtime	\$ 407						\$ 407	\$ 834		
Staff Benefits	\$ 571,309		\$ 47,894				\$ 619,203	\$ 1,017,077	\$ 683,063	\$ 1,120,829
	\$ 2,053,992		\$ 131,340				\$ 2,185,332	\$ 3,128,893	\$ 2,289,169	\$ 3,450,350
Operating Expenses and Equipment										
General Expense	\$ 109,740						\$ 109,740	\$ 149,883	\$ 84,771	\$ 169,882
Printing	\$ 13,589						\$ 13,589	\$ 18,000	\$ 13,691	\$ 14,000
Telecommunications	\$ 35,003		\$ 234				\$ 35,237	\$ 55,700	\$ 38,674	\$ 50,683
Postage	\$ 22,561						\$ 22,561	\$ 42,100	\$ 22,950	\$ 41,700
Insurance	\$ 3,028						\$ 3,028	\$ 3,600	\$ 3,280	\$ 3,500
In-State Travel	\$ 9,103		\$ 1,828				\$ 10,931	\$ 17,250	\$ 8,771	\$ 13,059
Out-of-State Travel										
Training	\$ 1,269						\$ 1,269		\$ 600	
Security Services	\$ 315						\$ 315	\$ 420	\$ 315	\$ 420
Facility Operations	\$ 32,424		\$ 8,468				\$ 40,892	\$ 49,274	\$ 26,264	\$ 25,800
Utilities	\$ 360		\$ 1,374				\$ 1,733	\$ 2,300	\$ 1,783	\$ 2,300
Contracted Services	\$ 188,845		\$ 23,624				\$ 210,468	\$ 337,410	\$ 187,194	\$ 314,425
Consulting and Professional Services	\$ 21,235						\$ 21,235	\$ 41,033	\$ 66,680	\$ 98,249
Information Technology	\$ 118,381						\$ 118,381	\$ 116,600	\$ 103,016	\$ 162,287
Major Equipment	\$ 17,582						\$ 17,582	\$ 84,950		\$ 6,500
Other Items of Expense	\$ 291						\$ 291			
	\$ 671,724		\$ 35,628				\$ 607,252	\$ 697,420	\$ 557,921	\$ 900,835
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 4,051						\$ 4,051	\$ 4,590	\$ 2,049	\$ 3,771
Judgements, Settlements and Claims										
Debt Service										
Other									\$ 17	
Capital Costs										
Internal Cost Recovery	\$ (17,744)		\$ 17,744				\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 3,676						\$ 3,676		\$ (3,134)	
	\$ (10,017)		\$ 17,744				\$ 7,727	\$ 4,500	\$ (1,069)	\$ 3,771
<b>Total Expenditures</b>	<b>\$ 2,615,699</b>		<b>\$ 184,612</b>				<b>\$ 2,800,311</b>	<b>\$ 4,030,818</b>	<b>\$ 2,846,041</b>	<b>\$ 4,354,958</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (775,176)	\$ 21,013	\$ (63,883)				\$ (818,045)	\$ (1,355,379)	\$ 32,915	\$ (443,495)
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 2,104,371		\$ 0				\$ 2,104,371	\$ 2,104,371	\$ 2,177,666	\$ 1,300,060
Ending Balance (Deficit)	\$ 1,329,195	\$ 21,013	\$ (63,883)				\$ 1,286,325	\$ 748,992	\$ 2,210,482	\$ 856,565

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

For the month-ended March										
Fiscal Year 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	\$ 597,575	\$ 155,681			\$ 17,744	\$ 118	\$ 771,127	\$ 1,012,256	\$ 692,488	\$ 926,976
Traffic & Other Infractions								\$ 291,423	\$ 82,444	\$ 243,183
Other Criminal Cases								\$ 208,998		\$ 300,231
Civil								\$ 81,794		\$ 219,816
Family & Children Services	\$ (91,870)	\$ (5,628)				\$ (18)	\$ (97,516)		\$ (39,192)	\$ 219,816
Probate, Guardianship & Mental Health Services	\$ 121,752	\$ 15,381				\$ 33	\$ 137,166	\$ 433,927	\$ 165,527	\$ 391,002
Juvenile Dependency Services	\$ 53,312	\$ 4,681				\$ 15	\$ 58,009	\$ 135,753	\$ 57,927	\$ 104,475
Juvenile Delinquency Services		\$ 66,739					\$ 66,739	\$ 159,457	\$ 66,739	\$ 136,332
Other Court Operations	\$ 1,073,306	\$ 79,701				\$ 260	\$ 1,153,267	\$ 379,906	\$ 1,143,509	\$ 490,964
Court Interpreters	\$ 83,374	\$ 20,898				\$ 26	\$ 104,298	\$ 154,524	\$ 107,751	\$ 184,056
Jury Services	\$ 65,850	\$ 6,497	\$ 4,051			\$ 16	\$ 76,414	\$ 80,006	\$ 73,704	\$ 101,566
Security		\$ 5,870					\$ 5,870	\$ 420	\$ 1,079	\$ 420
	\$ 1,903,299	\$ 349,831	\$ 4,051		\$ 17,744	\$ 449	\$ 2,275,374	\$ 2,962,261	\$ 2,351,977	\$ 3,136,353
Trial Court Operations Program										
Enhanced Collections										
Other Non-Court Operations										
										\$ 7,600
Non-Court Operations Program										\$ 7,600
Executive Office	\$ 125,411	\$ 47,708				\$ 34	\$ 155,409	\$ 254,266	\$ 150,380	\$ 372,954
Fiscal Services	\$ 62,569	\$ 18,418			\$ (17,744)	\$ 18	\$ 81,005	\$ 453,606	\$ 100,769	\$ 432,155
Human Resources		\$ 13,642					\$ 13,642	\$ 70,321	\$ 21,263	\$ 130,839
Business & Facilities Services										
Information Technology	\$ 94,053	\$ 177,654				\$ 3,175	\$ 274,881	\$ 290,365	\$ 221,652	\$ 275,055
Court Administration Program	\$ 282,033	\$ 257,421			\$ (17,744)	\$ 3,227	\$ 524,937	\$ 1,068,558	\$ 494,064	\$ 1,211,003
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,185,332	\$ 607,252	\$ 4,051		\$ 0	\$ 3,676	\$ 2,800,317	\$ 4,030,819	\$ 2,846,041	\$ 4,354,956

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

Tehama  
 Court  
 3<sup>rd</sup> Qtr 2012  
 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)	38	37	37	

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tehama  
Court

3<sup>rd</sup> Qtr 2012  
Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	