

**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.

*Keri Harvig*

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

12-5-18

Date

52-Tehama County Superior Court

\_\_\_\_\_  
Court

2018/2019 1st Quarter

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

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

52-Tehama County Superior Court

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Court

2018/2019 1st Quarter

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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)	45	42			

<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  
 Statement of Program Expenditures  
 (Unaudited)

	For the month ended September									
	Fiscal Year 2018/19							2017/18		
	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	\$ 205,324	\$ 31,810					\$ 237,134	\$ 1,187,208	\$ 237,205	\$ 1,298,251
Traffic & Other Infractions	\$ 38,559						\$ 38,559	\$ 287,420	\$ 27,123	\$ 120,598
Other Criminal Cases	\$ 120,429	\$ 10,328					\$ 130,757	\$ 638,154	\$ 126,080	\$ 473,754
Civil	\$ 30,530	\$ 1,075					\$ 31,605	\$ 252,808	\$ 50,513	\$ 230,052
Family & Children Services	\$ 83,762	\$ 9,806					\$ 93,567	\$ 428,229	\$ 97,493	\$ 444,881
Probate, Guardianship & Mental Health Services	\$ 27,966	\$ 15,000			\$ 0		\$ 42,966	\$ 240,373	\$ 38,994	\$ 238,900
Juvenile Dependency Services	\$ 16,192	\$ 60,102					\$ 76,293	\$ 443,431	\$ 55,374	\$ 385,422
Juvenile Delinquency Services	\$ 15,398						\$ 15,398	\$ 75,561	\$ 10,083	\$ 65,628
Other Court Operations	\$ 44,960						\$ 44,960	\$ 210,736	\$ 4,994	\$ 221,284
Court Interpreters	\$ 31,099	\$ 9,349					\$ 40,448	\$ 174,969	\$ 25,791	\$ 128,575
Jury Services	\$ 8,108		\$ 847				\$ 8,955	\$ 54,538	\$ 3,090	\$ 23,744
Security										
Trial Court Operations Program	\$ 622,326	\$ 137,469	\$ 847		\$ 0		\$ 760,643	\$ 3,993,427	\$ 676,740	\$ 3,631,089
Enhanced Collections	\$ 4,594				\$ 1,198		\$ 5,792	\$ 26,000		\$ 70,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 4,594				\$ 1,198		\$ 5,792	\$ 26,000		\$ 70,000
Executive Office	\$ 65,614	\$ 6,282					\$ 71,896	\$ 317,037	\$ 69,727	\$ 326,921
Fiscal Services	\$ 48,490	\$ 14,481					\$ 61,773	\$ 691,881	\$ 75,539	\$ 330,838
Human Resources	\$ 17,432	\$ 5,483			\$ (1,198)		\$ 22,915	\$ 118,916	\$ 19,245	\$ 145,469
Business & Facilities Services		\$ 18,479					\$ 18,479	\$ 113,734	\$ 175	\$ 143,714
Information Technology	\$ 48,492	\$ 197,897					\$ 246,389	\$ 948,967	\$ 60,152	\$ 585,546
Court Administration Program	\$ 180,027	\$ 242,622			\$ (1,198)		\$ 421,451	\$ 2,190,535	\$ 224,836	\$ 1,532,488
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 806,948	\$ 380,091	\$ 847		\$ 0		\$ 1,187,886	\$ 6,209,962	\$ 901,576	\$ 5,233,577

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

	For the month ended September								2017/18
	Fiscal Year 2018/19								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations Payroll	\$ (218,139)	\$ 179,707	\$ (47,322)				\$ 4,911	\$ (80,843)	\$ 11,598
Jury Revolving	\$ 0							\$ 0	\$ 0
Other Distribution								\$ 0	\$ 0
Civil Filing Fees Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (1,645)	\$ (1,645)	\$ (3,131)
Cash on Hand	\$ 840							\$ 840	\$ 840
Cash with County	\$ 160,000		\$ 0					\$ 160,000	\$ 24,075
Cash Outside of the JCC								\$ 840	\$ 840
Cash Equivalents	\$ 1,510,227							\$ 160,000	\$ 24,075
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,452,928</b>	<b>\$ 179,707</b>	<b>\$ (47,322)</b>				<b>\$ 425,035</b>	<b>\$ 1,935,263</b>	<b>\$ 2,546,602</b>
Short-Term Investment								\$ 428,302	\$ 2,579,984
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General								\$ 0	\$ 0
Dishonored Checks								\$ 0	\$ 0
Due From Employee								\$ 0	\$ 0
Civil Jury Fees								\$ 0	\$ 0
Trust								\$ 0	\$ 0
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts	\$ 5,793						\$ 2,663	\$ 2,663	\$ 2,663
Due From State	\$ 0	\$ 0	\$ 42,756				\$ 0	\$ 42,756	\$ (46)
Trust Due To/From								\$ 0	\$ 930
Distribution Due To/From								\$ 0	\$ 0
Civil Filing Fee Due To/From								\$ 0	\$ 0
General Due To/From	\$ 509						\$ 0	\$ 0	\$ 0
<b>Total Receivables</b>	<b>\$ 6,302</b>	<b>\$ 0</b>	<b>\$ 42,756</b>				<b>\$ 2,663</b>	<b>\$ 51,721</b>	<b>\$ 4,179</b>
Prepaid Expenses - General	\$ 203,859							\$ 203,859	\$ 176,172
Salary and Travel Advances								\$ 0	\$ 0
Counties								\$ 0	\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 203,859</b>							<b>\$ 203,859</b>	<b>\$ 176,172</b>
Other Assets								\$ 0	\$ 0
<b>Total Other Assets</b>								<b>\$ 203,859</b>	<b>\$ 176,172</b>
<b>Total Assets</b>	<b>\$ 1,663,089</b>	<b>\$ 179,707</b>	<b>\$ (4,566)</b>				<b>\$ 430,965</b>	<b>\$ 2,269,196</b>	<b>\$ 2,760,335</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 104	\$ 0	\$ 0					\$ 104	\$ 23,263
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 1,562
Due to Other Courts	\$ 0	\$ 0	\$ 0				\$ 509	\$ 509	\$ 0
Due to State								\$ 0	\$ 0
TC145 Liability								\$ 0	\$ 1,074
Due to Other Governments							\$ 150,733	\$ 150,733	\$ 126,399
AB145 Due to Other Government Agency			\$ 0					\$ 0	\$ 0
Due to Other Public Agencies								\$ 0	\$ 0
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest								\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 619	\$ 619	\$ 581
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 104</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 151,861</b>	<b>\$ 151,955</b>	<b>\$ 152,879</b>
Civil								\$ 0	\$ 0
Criminal							\$ 153,083	\$ 153,083	\$ 325,193
Unreconciled - Civil and Criminal							\$ 99,381	\$ 99,381	\$ 330,568
Trust Held Outside of the JCC							\$ 13,528	\$ 13,528	\$ 13,528
Trust Interest Payable								\$ 0	\$ 0
Miscellaneous Trust							\$ 3,876	\$ 3,876	\$ 1,921
<b>Total Trust Deposits</b>							<b>\$ 269,867</b>	<b>\$ 269,867</b>	<b>\$ 671,210</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable								\$ 0	\$ 0
Deferred Compensation Payable								\$ 0	\$ 0
Deductions Payable								\$ 0	\$ 0
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								\$ 0	\$ 0
Liabilities For Deposits	\$ 3,121		\$ 20					\$ 0	\$ 0
Jury Fees - Non-Interest							\$ 9,238	\$ 12,378	\$ 11,867
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 471
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities								\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 3,121</b>		<b>\$ 20</b>				<b>\$ 9,238</b>	<b>\$ 12,378</b>	<b>\$ 12,338</b>
<b>Total Liabilities</b>	<b>\$ 3,225</b>	<b>\$ 0</b>	<b>\$ 20</b>				<b>\$ 430,966</b>	<b>\$ 434,210</b>	<b>\$ 836,427</b>
<b>Total Fund Balance</b>	<b>\$ 1,659,865</b>	<b>\$ 179,707</b>	<b>\$ (4,566)</b>					<b>\$ 1,834,986</b>	<b>\$ 1,923,908</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,663,089</b>	<b>\$ 179,707</b>	<b>\$ (4,566)</b>				<b>\$ 430,966</b>	<b>\$ 2,269,196</b>	<b>\$ 2,760,335</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 September											
Fiscal Year 2018/19											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2017/18	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)
Non-Grant		Grant									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,026,369	\$ 2,463						\$ 2,028,832	\$ 4,541,349	\$ 1,870,267	\$ 3,900,632
Improvement and Modernization Fund	\$ (5,403)							\$ (5,403)	\$ 8,096	\$ (2,276)	\$ 8,277
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ (7,964)							\$ (7,964)	\$ 175,000	\$ 22,838	\$ 128,575
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 27,472							\$ 27,472	\$ 444,097	\$ 26,722	\$ 374,542
Other Miscellaneous									\$ 108,184		\$ 108,184
	\$ 2,040,474	\$ 2,463						\$ 2,042,937	\$ 5,276,726	\$ 1,917,551	\$ 4,520,210
Grants											
AB 1058 Commissioner/Facilitator			\$ 32,425					\$ 32,425	\$ 210,996	\$ (1,534)	\$ 167,938
Other Judicial Council Grants			\$ 10,580					\$ 10,580	\$ 18,327	\$ (43,879)	\$ 119,543
Non-Judicial Council Grants											
			\$ 43,005					\$ 43,005	\$ 229,323	\$ (45,413)	\$ 287,481
Other Financing Sources											
Interest Income	\$ 2,656	\$ 182						\$ 2,838	\$ 20,000	\$ 741	\$ 12,000
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											\$ 76,150
Enhanced Collections		\$ 5,792						\$ 5,792	\$ 750	\$ 0	\$ 2,100
Escheatment									\$ 40,000		\$ 70,000
Prior Year Revenue											
County Program - Restricted		\$ 558						\$ 558	\$ 3,800	\$ 122	\$ 5,400
Reimbursement Other	\$ 23,401							\$ 23,401	\$ 150,274	\$ 825	\$ 142,500
Sale of Fixed Assets											
Other Miscellaneous	\$ 0							\$ 0	\$ 750		\$ 350
	\$ 26,057	\$ 6,532						\$ 32,589	\$ 215,574	\$ 1,688	\$ 308,500
<b>Total Revenues</b>	<b>\$ 2,068,531</b>	<b>\$ 8,995</b>	<b>\$ 43,005</b>					<b>\$ 2,118,531</b>	<b>\$ 5,721,623</b>	<b>\$ 1,873,825</b>	<b>\$ 5,116,191</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 475,888	\$ 2,539	\$ 16,563					\$ 494,990	\$ 2,490,343	\$ 468,989	\$ 2,275,896
Temp Help	\$ 4,933							\$ 4,933	\$ 21,476		
Overtime	\$ 205							\$ 205	\$ 30,000	\$ 142	
Staff Benefits	\$ 295,918	\$ 2,055	\$ 8,848					\$ 306,821	\$ 1,599,490	\$ 276,704	\$ 1,470,620
	\$ 776,943	\$ 4,594	\$ 25,411					\$ 806,948	\$ 4,141,309	\$ 745,835	\$ 3,746,516
Operating Expenses and Equipment											
General Expense											
Printing	\$ 19,236							\$ 19,236	\$ 190,040	\$ 5,623	\$ 136,063
Telecommunications	\$ 3,719							\$ 3,719	\$ 13,800		\$ 7,000
Postage	\$ 730							\$ 730	\$ 35,300	\$ 6,560	\$ 52,500
Insurance	\$ 192							\$ 192	\$ 13,850	\$ 9,623	\$ 22,249
In-State Travel	\$ 1,702		\$ 1,556					\$ 192	\$ 6,700	\$ 226	\$ 9,245
Out-of-State Travel								\$ 3,258	\$ 22,550	\$ 4,656	\$ 24,863
Training	\$ 435		\$ 670					\$ 1,105	\$ 7,800	\$ 1,140	\$ 3,555
Security Services	\$ 105							\$ 105	\$ 500	\$ 175	\$ 382
Facility Operations	\$ 21,233							\$ 21,233	\$ 126,434	\$ 16,286	\$ 154,962
Utilities											
Contracted Services	\$ 115,032	\$ 1,000	\$ 15,414					\$ 131,446	\$ 792,606	\$ 104,828	\$ 770,518
Consulting and Professional Services	\$ 7,086							\$ 7,086	\$ 28,895	\$ 40	\$ 25,986
Information Technology	\$ 106,822							\$ 106,822	\$ 474,257	\$ 5,614	\$ 253,338
Major Equipment	\$ 85,123							\$ 85,123	\$ 347,321		\$ 12,000
Other Items of Expense	\$ 36							\$ 36	\$ 1,500	\$ 121	\$ 1,400
	\$ 381,451	\$ 1,000	\$ 17,640					\$ 380,091	\$ 2,061,153	\$ 154,892	\$ 1,474,061
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 847							\$ 847	\$ 7,500	\$ 849	\$ 13,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (5,739)	\$ 1,198	\$ 4,542					\$ 0	\$ 0		\$ 0
Prior Year Expense Adjustment											
	\$ (4,893)	\$ 1,198	\$ 4,542					\$ 847	\$ 7,500	\$ 849	\$ 13,000
<b>Total Expenditures</b>	<b>\$ 1,133,501</b>	<b>\$ 6,792</b>	<b>\$ 47,893</b>					<b>\$ 1,187,886</b>	<b>\$ 6,209,982</b>	<b>\$ 901,576</b>	<b>\$ 5,233,577</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 933,030	\$ 2,204	\$ (4,588)					\$ 930,645	\$ (488,359)	\$ 972,249	\$ (117,386)
Operating Transfers In (Out)	\$ (3)		\$ 3					\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 726,838	\$ 177,503	\$ 0					\$ 904,341	\$ 904,341	\$ 951,659	\$ 951,659
Ending Balance (Deficit)	\$ 1,659,865	\$ 179,707	\$ (4,588)					\$ 1,834,986	\$ 416,002	\$ 1,923,905	\$ 634,273