

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.

Ken Harvey

Signature of Presiding Judge or Court Executive

5-13-19

Date

52-Tehama County Superior Court

Court

2018/2019 3rd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

52-Tehama County Superior Court
 Court

2018/2019 3rd Quarter
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	45	42	44	44.5	

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 March										
Fiscal Year 2018/19										
	Governmental Funds							2017/18	Total Funds	Total Funds
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)	(Info. Purposes Only)
		Non-Grant	Grant							
ASSETS										
Operations	\$ (58,897)	\$ 198,339	\$ (94,250)				\$ 6,688	\$ 51,880	\$ 111,305	
Payroll										
Jury										
Revolving	\$ 0							\$ 0	\$ 0	
Other										
Distribution										
Civil Filing Fees										
Trust							\$ 0	\$ 0	\$ 0	
Credit Card							\$ (13,348)	\$ (13,348)	\$ (19,658)	
Cash on Hand	\$ 840							\$ 840	\$ 840	
Cash with County	\$ 160,000		\$ 0					\$ 160,000	\$ 160,000	
Cash Outside of the JCC										
Cash Equivalents	\$ 933,511									
Total Cash and Cash Equivalents	\$ 1,035,453	\$ 198,339	\$ (94,250)				\$ 394,320	\$ 1,327,830	\$ 1,492,102	
Short-Term Investment										
Investments										
Total Investments							\$ 387,660	\$ 1,527,202	\$ 1,744,589	
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ (99)	\$ 0	\$ 0				\$ 2,663	\$ 2,564	\$ 2,663	
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 162	
Due From State	\$ 0	\$ 0	\$ 81,331					\$ 81,331	\$ 55,054	
Trust Due To/From										
Distribution Due To/From							\$ 0	\$ 0	\$ 0	
Civil Filing Fee Due To/From										
General Due To/From	\$ 495						\$ 0	\$ 0	\$ 0	
Total Receivables	\$ 395	\$ 0	\$ 81,331				\$ 2,663	\$ 84,390	\$ 1,634	
Prepaid Expenses - General	\$ 67,953							\$ 67,953	\$ 55,898	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 67,953							\$ 67,953	\$ 55,898	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,103,802	\$ 198,339	\$ (12,919)				\$ 390,324	\$ 1,679,545	\$ 1,860,000	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 428	\$ 0	\$ 0				\$ 0	\$ 428	\$ 21,500	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 495	\$ 495	\$ 1,634	
Due to Other Courts	\$ 0							\$ 0	\$ 0	
Due to State								\$ 0	\$ 0	
TC145 Liability								\$ 0	\$ 0	
Due to Other Governments			\$ 0				\$ 132,753	\$ 132,753	\$ 126,023	
AB145 Due to Other Government Agency								\$ 0	\$ 0	
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 0	
Interest								\$ 0	\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 800	\$ 800	\$ 667	
Total Accounts Payable and Accrued Liab.	\$ 428	\$ 0	\$ 0				\$ 134,047	\$ 134,475	\$ 149,824	
Civil										
Criminal							\$ 155,978	\$ 155,978	\$ 134,038	
Unreconciled - Civil and Criminal							\$ 71,261	\$ 71,261	\$ 254,664	
Trust Held Outside of the JCC							\$ 13,528	\$ 13,528	\$ 13,528	
Trust Interest Payable							\$ 5,897	\$ 5,897	\$ 2,371	
Miscellaneous Trust										
Total Trust Deposits							\$ 246,663	\$ 246,663	\$ 404,601	
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0	
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0	
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 4,586		\$ 20				\$ 9,613	\$ 14,219	\$ 11,867	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 471	
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0	
Uncleared Collections	\$ 0							\$ 0	\$ 0	
Other Miscellaneous Liabilities								\$ 0	\$ 0	
Total Other Liabilities	\$ 4,586		\$ 20				\$ 9,613	\$ 14,219	\$ 12,338	
Total Liabilities	\$ 5,014	\$ 0	\$ 20				\$ 390,324	\$ 395,357	\$ 566,763	
Total Fund Balance	\$ 1,098,788	\$ 198,339	\$ (12,939)					\$ 1,284,188	\$ 1,293,237	
Total Liabilities and Fund Balance	\$ 1,103,802	\$ 198,339	\$ (12,919)				\$ 390,324	\$ 1,679,545	\$ 1,860,000	

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 2018/19											
	Governmental Funds							2017/18			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,608,353	\$ 17,572									
Improvement and Modernization Fund	\$ 0						\$ 3,625,925	\$ 4,541,349	\$ 2,981,113	\$ 3,900,632	
Judges' Compensation (0150019)							\$ 0	\$ 8,096	\$ 4,886	\$ 8,277	
Court Interpreter (0150037)	\$ 106,156						\$ 106,156	\$ 175,000	\$ 96,263	\$ 128,575	
Civil Coordination Reimbursement (0150091)	\$ 245,016						\$ 245,016	\$ 444,097	\$ 216,571	\$ 374,542	
MOU Reimbursements (0150010 and General)	\$ 108,184						\$ 108,184	\$ 108,184	\$ 108,184	\$ 108,184	
Other Miscellaneous							\$ 4,085,281	\$ 5,276,726	\$ 3,407,017	\$ 4,520,210	
Grants											
AB 1058 Commissioner/Facilitator			\$ 118,556				\$ 118,556	\$ 210,996	\$ 115,742	\$ 167,938	
Other Judicial Council Grants			\$ 10,580				\$ 10,580	\$ 18,327	\$ 62,195	\$ 119,543	
Non-Judicial Council Grants											
			\$ 129,136				\$ 129,136	\$ 229,323	\$ 177,937	\$ 287,481	
Other Financing Sources											
Interest Income	\$ 19,592	\$ 2,716					\$ 22,308	\$ 20,000	\$ 13,183	\$ 12,000	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues										\$ 76,150	
Enhanced Collections		\$ 17,317					\$ 17,317	\$ 750	\$ 19,027	\$ 2,100	
Escheatment								\$ 40,000		\$ 70,000	
Prior Year Revenue											
County Program - Restricted		\$ 2,829					\$ 2,829	\$ 3,800	\$ 2,678	\$ 5,400	
Reimbursement Other	\$ 92,331						\$ 92,331	\$ 150,274	\$ 88,647	\$ 142,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 416						\$ 416	\$ 750	\$ 470	\$ 350	
	\$ 112,338	\$ 22,862					\$ 135,201	\$ 215,574	\$ 124,005	\$ 308,500	
Total Revenues	\$ 4,180,047	\$ 40,434	\$ 129,136				\$ 4,349,617	\$ 5,721,623	\$ 3,708,959	\$ 5,116,191	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,700,467	\$ 7,003	\$ 59,208				\$ 1,766,678	\$ 2,490,343	\$ 1,620,430	\$ 2,275,896	
Temp Help	\$ 15,883						\$ 15,883	\$ 21,476			
Overtime	\$ 6,422		\$ 83				\$ 6,504	\$ 30,000	\$ 2,451		
Staff Benefits	\$ 1,009,801	\$ 5,569	\$ 31,030				\$ 1,046,400	\$ 1,599,490	\$ 915,701	\$ 1,470,620	
	\$ 2,732,573	\$ 12,572	\$ 90,321				\$ 2,835,465	\$ 4,141,309	\$ 2,538,582	\$ 3,746,516	
Operating Expenses and Equipment											
General Expense	\$ 147,917						\$ 147,917	\$ 190,040	\$ 67,841	\$ 136,063	
Printing	\$ 9,764						\$ 9,764	\$ 13,800	\$ 2,708	\$ 7,000	
Telecommunications	\$ 29,509						\$ 29,509	\$ 35,300	\$ 37,595	\$ 52,500	
Postage	\$ 17,753						\$ 17,753	\$ 13,850	\$ 21,032	\$ 22,249	
Insurance	\$ 4,527						\$ 4,527	\$ 6,700	\$ 4,678	\$ 9,245	
In-State Travel	\$ 4,576						\$ 4,576	\$ 22,550	\$ 9,575	\$ 24,863	
Out-of-State Travel			\$ 3,879				\$ 3,879				
Training	\$ 1,985						\$ 1,985	\$ 7,600	\$ 1,380	\$ 3,555	
Security Services	\$ 315		\$ 670				\$ 315	\$ 500	\$ 385	\$ 382	
Facility Operations	\$ 83,396						\$ 83,396	\$ 126,434	\$ 67,004	\$ 154,962	
Utilities											
Contracted Services	\$ 454,376	\$ 3,750	\$ 33,839				\$ 491,965	\$ 792,606	\$ 499,994	\$ 770,518	
Consulting and Professional Services	\$ 14,368						\$ 14,368	\$ 28,695	\$ 13,235	\$ 25,986	
Information Technology	\$ 230,214						\$ 230,214	\$ 474,257	\$ 96,140	\$ 253,338	
Major Equipment	\$ 90,570						\$ 90,570	\$ 347,321	\$ 12,000	\$ 12,000	
Other Items of Expense	\$ 562						\$ 562	\$ 1,500	\$ 1,105	\$ 1,400	
	\$ 1,089,830	\$ 3,750	\$ 38,387				\$ 1,131,968	\$ 2,061,153	\$ 822,671	\$ 1,474,061	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,337						\$ 2,337	\$ 7,500	\$ 6,128	\$ 13,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (19,732)	\$ 3,277	\$ 16,455				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (17,395)	\$ 3,277	\$ 16,455				\$ 2,337	\$ 7,500	\$ 6,128	\$ 13,000	
Total Expenditures	\$ 3,805,008	\$ 19,599	\$ 145,163				\$ 3,969,770	\$ 6,209,962	\$ 3,367,381	\$ 5,233,577	
Excess (Deficit) of Revenues Over Expenditures	\$ 375,039	\$ 20,835	\$ (16,027)				\$ 379,847	\$ (488,339)	\$ 341,578	\$ (117,386)	
Operating Transfers In (Out)	\$ (3,089)		\$ 3,089				\$ 0	\$ 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)	\$ 1,098,788	\$ 198,339	\$ (12,939)				\$ 1,284,188	\$ 416,002	\$ 1,293,237	\$ 834,273	

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

	For the month ended March									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 710,571	\$ 96,300					\$ 806,870	\$ 1,187,208	\$ 919,341	\$ 1,298,251
Traffic & Other Infractions	\$ 162,837						\$ 162,837	\$ 287,420	\$ 107,635	\$ 120,598
Other Criminal Cases	\$ 442,459	\$ 15,761					\$ 458,220	\$ 638,154	\$ 322,465	\$ 473,754
Civil	\$ 104,682	\$ 20,742					\$ 125,424	\$ 252,808	\$ 165,433	\$ 230,052
Family & Children Services	\$ 293,513	\$ 41,015					\$ 334,528	\$ 428,229	\$ 390,690	\$ 444,881
Probate, Guardianship & Mental Health Services	\$ 93,905	\$ 60,000			\$ 0		\$ 153,905	\$ 240,373	\$ 136,246	\$ 238,900
Juvenile Dependency Services	\$ 54,786	\$ 241,086					\$ 295,872	\$ 443,431	\$ 243,351	\$ 385,422
Juvenile Delinquency Services	\$ 52,041						\$ 52,041	\$ 75,561	\$ 33,359	\$ 65,628
Other Court Operations	\$ 158,583						\$ 158,583	\$ 210,736	\$ 24,335	\$ 221,284
Court Interpreters	\$ 105,015	\$ 29,473					\$ 134,488	\$ 174,969	\$ 98,943	\$ 128,575
Jury Services	\$ 28,113	\$ 4,442	\$ 2,337				\$ 34,892	\$ 54,538	\$ 15,772	\$ 23,744
Security										
Trial Court Operations Program	\$ 2,206,506	\$ 508,818	\$ 2,337		\$ 0		\$ 2,717,661	\$ 3,993,427	\$ 2,457,569	\$ 3,631,089
Enhanced Collections	\$ 12,572				\$ 3,277		\$ 15,849	\$ 26,000	\$ 3,660	\$ 70,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 12,572				\$ 3,277		\$ 15,849	\$ 26,000	\$ 3,660	\$ 70,000
Executive Office	\$ 224,319	\$ 6,282					\$ 230,601	\$ 317,037	\$ 216,814	\$ 326,921
Fiscal Services	\$ 167,354	\$ 80,885			\$ (3,277)		\$ 244,961	\$ 691,881	\$ 217,034	\$ 330,838
Human Resources	\$ 59,321	\$ 14,212					\$ 73,533	\$ 118,916	\$ 84,694	\$ 145,469
Business & Facilities Services		\$ 77,656					\$ 77,656	\$ 113,734	\$ 62,378	\$ 143,714
Information Technology	\$ 165,394	\$ 444,116					\$ 609,509	\$ 948,967	\$ 325,230	\$ 585,546
Court Administration Program	\$ 616,387	\$ 623,150			\$ (3,277)		\$ 1,236,260	\$ 2,190,535	\$ 906,152	\$ 1,532,488
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,835,465	\$ 1,131,968	\$ 2,337		\$ 0		\$ 3,969,770	\$ 6,209,962	\$ 3,367,381	\$ 5,233,577