

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.



Signature of Presiding Judge or Court Executive

2-17-15

Date

Tehama Superior Court

Court

2014/15 2nd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tehama Superior Court
Court

2014/15 2nd Quarter
Fiscal Year and Ending Quarter

FOOTNOTES

1	New position of Court Accounting Technician added 2 nd quarter.
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tehama Superior Court
 Court

2014/15 2nd 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)	42.50	42.50	43.50		

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									
Fiscal Year 2014/15									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Incl. Purpose Only)	Total Funds (Incl. Purpose Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (12,299)	\$ 71,159	\$ (51,629)				\$ 13,674	\$ 20,705	\$ 166,971
Payroll									
Jury									
Revolving	\$ 2,000							\$ 2,000	\$ 2,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5,997)	\$ (5,997)	\$ (11,787)
Credit Card									
Cash on Hand	\$ 440							\$ 440	\$ 440
Cash With County	\$ (8,589)		\$ (4,656)					\$ (13,445)	\$ (111,015)
Cash Outside of the AOC									
Total Cash	\$ (10,444)	\$ 71,159	\$ (59,635)				\$ 7,677	\$ 3,703	\$ 299,639
Short Term Investment	\$ 1,223,607						\$ 284,830	\$ 1,508,436	\$ 653,376
Investment in Financial Institution									
Total Investments	\$ 1,223,607						\$ 284,830	\$ 1,508,436	\$ 653,376
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 51,447					\$ 51,447	\$ 6,600
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0				\$ 2,663	\$ 2,663	\$ 2,663
Due From Other Courts	\$ 19,658						\$ 0	\$ 19,658	\$ 57,276
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 48							\$ 48	\$ 55
Total Receivables	\$ 19,906	\$ 0	\$ 51,447				\$ 2,663	\$ 74,016	\$ 69,695
Prepaid Expenses - General									
Salary and Travel Advances									
Courtesy									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 1,225,068	\$ 71,159	\$ (5,237)				\$ 295,170	\$ 1,569,160	\$ 1,221,612
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,950		\$ 0				\$ 0	\$ 3,950	\$ 3,358
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 48	\$ 48	\$ 65
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 107,693	\$ 107,693	\$ 60,290
Due to Other Governments									
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 632							\$ 632	\$ 632
Interest							\$ (18)	\$ (18)	\$ 24
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab	\$ 4,492	\$ 0	\$ 0				\$ 107,693	\$ 112,457	\$ 66,234
Civil							\$ 77,010	\$ 77,010	\$ 61,339
Criminal							\$ 69,830	\$ 69,830	\$ 62,522
Unreconciled - Civil and Criminal							\$ 13,528	\$ 13,528	\$ 13,528
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 603	\$ 603	\$ 10,767
Miscellaneous Trust									
Total Trust Deposits							\$ 181,177	\$ 181,177	\$ 168,156
Accrued Payroll									
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	\$ 1,739						\$ 4,991	\$ 6,700	\$ 6,700
Jury Fees - Non-Interest							\$ 1,040	\$ 1,040	\$ 154
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,739						\$ 6,001	\$ 7,740	\$ 6,854
Total Liabilities	\$ 6,230	\$ 0	\$ 0				\$ 295,170	\$ 303,401	\$ 261,269
Total Fund Balance	\$ 1,218,838	\$ 71,159	\$ (5,237)					\$ 1,284,760	\$ 660,344
Total Liabilities and Fund Balance	\$ 1,225,068	\$ 71,159	\$ (5,237)				\$ 295,170	\$ 1,569,160	\$ 1,221,612

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 2014/15										
	Governmental Funds							2013/14		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 2,041,190	\$ 11,710					\$ 2,052,900	\$ 3,212,183	\$ 1,913,427	\$ 2,938,956
Improvement and Modernization Fund	\$ (55,559)						\$ (55,559)	\$ 8,276	\$ (430)	\$ 8,277
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 71,419						\$ 71,419	\$ 102,960	\$ 60,749	\$ 15,450
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 44,781						\$ 44,781	\$ 140,060	\$ 20,311	\$ 139,657
Other Miscellaneous	\$ 103,184						\$ 103,184	\$ 103,184	\$ 103,184	\$ 103,184
	\$ 2,210,015	\$ 11,710					\$ 2,221,725	\$ 3,571,663	\$ 2,092,241	\$ 3,210,523
Grants										
AB 1058 Commissioner/Facilitator			\$ 78,065				\$ 78,065	\$ 149,751	\$ 9,600	\$ 147,582
Other AOC Grants			\$ 0				\$ 0	\$ 24,000		
Non-AOC Grants										
			\$ 78,065				\$ 78,065	\$ 173,751	\$ 9,600	\$ 147,582
Other Financing Sources										
Interest Income	\$ 2,191	\$ 45					\$ 2,236	\$ 6,605	\$ 1,396	\$ 4,000
Investment Income										
Donations										
Local Fees	\$ 8,209						\$ 8,209	\$ 7,500	\$ 2,248	\$ 5,300
Non-Fee Revenues								\$ 100		\$ 1,340
Enhanced Collections		\$ 39,666					\$ 39,666	\$ 120,000	\$ 9,375	\$ 20,000
Escheatment										
Prior Year Revenue	\$ 1,092						\$ 1,092			
County Program - Restricted										
Reimbursement Other	\$ 646,140						\$ 646,140	\$ 854,817	\$ 598	
Sale of Fixed Assets										
Other Miscellaneous	\$ 0						\$ 0	\$ 1,300	\$ 594	
	\$ 657,632	\$ 39,710					\$ 697,342	\$ 990,322	\$ 14,159	\$ 30,840
Total Revenues	\$ 2,867,648	\$ 51,420	\$ 78,065				\$ 2,997,133	\$ 4,736,736	\$ 2,116,040	\$ 3,388,745
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 928,500	\$ 23,820	\$ 37,245				\$ 989,565	\$ 2,204,025	\$ 1,036,455	\$ 2,016,276
Temp Help	\$ 6,292						\$ 6,292		\$ 2,718	
Overtime	\$ 1,132						\$ 1,132			
Staff Benefits	\$ 485,634	\$ 18,962	\$ 20,101				\$ 524,696	\$ 1,228,977	\$ 579,512	\$ 1,039,034
	\$ 1,421,557	\$ 42,782	\$ 57,345				\$ 1,521,694	\$ 3,433,002	\$ 1,618,695	\$ 3,055,310
Operating Expenses and Equipment										
General Expense	\$ 43,697						\$ 43,697	\$ 150,600	\$ 60,888	\$ 152,500
Printing	\$ 3,518						\$ 3,518	\$ 10,000	\$ 4,474	\$ 18,000
Telecommunications	\$ 16,108						\$ 16,108	\$ 54,500	\$ 22,626	\$ 52,000
Postage	\$ 14,765						\$ 14,765	\$ 32,700	\$ 16,696	\$ 36,400
Insurance	\$ 2,764						\$ 2,764	\$ 3,600	\$ 1,663	\$ 3,500
In-State Travel	\$ 6,416		\$ 3,642				\$ 9,957	\$ 26,300	\$ 11,271	\$ 18,116
Out-of-State Travel	\$ 0						\$ 0			
Training	\$ 269		\$ 890				\$ 1,159	\$ 4,500	\$ 720	\$ 2,560
Security Services										
Facility Operations	\$ 19,048						\$ 19,048	\$ 44,200	\$ 14,866	\$ 40,000
Utilities								\$ 1,765		
Contracted Services	\$ 154,800		\$ 14,221				\$ 169,021	\$ 328,286	\$ 113,377	\$ 314,158
Consulting and Professional Services	\$ 7,760						\$ 7,760	\$ 42,200	\$ 19,970	\$ 41,300
Information Technology	\$ 122,003						\$ 122,003	\$ 491,315	\$ 113,787	\$ 141,500
Major Equipment	\$ 237,806						\$ 237,806	\$ 203,834		\$ 60,989
Other Items of Expense								\$ 200		
	\$ 628,974		\$ 18,653				\$ 647,627	\$ 1,397,235	\$ 382,602	\$ 600,956
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 2,396						\$ 2,396	\$ 4,300	\$ 633	\$ 4,100
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (13,243)	\$ 5,947	\$ 7,296				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (4,308)						\$ (4,308)			
	\$ (15,155)	\$ 5,947	\$ 7,296				\$ (1,912)	\$ 4,300	\$ 933	\$ 4,100
Total Expenditures	\$ 2,035,376	\$ 48,728	\$ 83,293				\$ 2,187,399	\$ 4,834,537	\$ 2,002,771	\$ 3,940,368
Excess (Deficit) of Revenues Over Expenditures	\$ 832,272	\$ 2,692	\$ (5,230)				\$ 829,734	\$ (93,801)	\$ 113,269	\$ (551,621)
Operating Transfers In (Out)	\$ 7		\$ (7)				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 356,559	\$ 69,467	\$ 0				\$ 455,026	\$ 455,026	\$ 846,574	\$ 846,574
Ending Balance (Deficit)	\$ 1,218,835	\$ 71,159	\$ (5,237)				\$ 1,284,760	\$ 358,225	\$ 960,244	\$ 294,953

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

	For the month ended December									
	Fiscal Year 2014/15								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	\$ 560,966	\$ 89,584			\$ 7,296		\$ 657,846	\$ 1,579,728	\$ 454,642	\$ 1,104,863
Traffic & Other Infractions	\$ 110,887	\$ 125					\$ 111,012	\$ 264,444		\$ 226,161
Other Criminal Cases	\$ 89,878	\$ 113					\$ 89,991	\$ 241,585		\$ 307,962
Civil	\$ 53,675	\$ 378					\$ 54,053	\$ 127,538		\$ 187,589
Family & Children Services	\$ 203,118	\$ 240					\$ 203,359	\$ 371,036	\$ 107,518	\$ 460,568
Probate, Guardianship & Mental Health Services	\$ 90,709	\$ 23,536					\$ 114,244	\$ 234,118	\$ 37,951	\$ 164,993
Juvenile Dependency Services	\$ 9,616	\$ 50,066					\$ 59,682	\$ 119,856	\$ 41,932	\$ 119,371
Juvenile Delinquency Services	\$ 9,614	\$ 11					\$ 9,625	\$ 19,746		\$ 19,261
Other Court Operations	\$ 38,242	\$ 50					\$ 38,292	\$ 71,743	\$ 741,362	\$ 336,162
Court Interpreters	\$ 67,939	\$ 7,154					\$ 75,093	\$ 151,043	\$ 213,372	\$ 130,323
Jury Services	\$ 25,275	\$ (26,488)	\$ 2,396				\$ 1,183	\$ 52,851	\$ 73,958	\$ 134,130
Security									\$ 610	
Trial Court Operations Program	\$ 1,259,918	\$ 144,769	\$ 2,396		\$ 7,296		\$ 1,414,379	\$ 3,233,688	\$ 1,671,346	\$ 3,191,382
Enhanced Collections	\$ 24,426	\$ 44			\$ 5,947		\$ 30,416	\$ 120,000	\$ 8,578	
Other Non-Court Operations		\$ 0					\$ 0		\$ 105	\$ 900
Non-Court Operations Program	\$ 24,426	\$ 44			\$ 5,947		\$ 30,416	\$ 120,000	\$ 8,683	\$ 900
Executive Office	\$ 95,989	\$ 2,406								
Fiscal Services	\$ 46,868	\$ 75,332			\$ (7,296)	\$ 0	\$ 91,098	\$ 181,391	\$ 83,690	\$ 268,013
Human Resources	\$ 25,826	\$ 11,925			\$ (5,947)		\$ 116,253	\$ 278,125	\$ 56,872	\$ 136,852
Business & Facilities Services		\$ 578				\$ (4,308)	\$ 33,443	\$ 109,182	\$ 22,013	\$ 57,727
Information Technology	\$ 68,657	\$ 412,574					\$ 578			\$ 40,650
Court Administration Program	\$ 237,340	\$ 502,814			\$ (13,243)	\$ (4,308)	\$ 481,231	\$ 912,151	\$ 159,668	\$ 244,842
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,521,684	\$ 647,627	\$ 2,396		\$ 0	\$ (4,308)	\$ 2,167,399	\$ 4,834,537	\$ 2,002,271	\$ 3,940,366