

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

5-11-12

Date

\_\_\_\_\_  
Tehama

Court

\_\_\_\_\_  
2011 - 3rd Qtr

Fiscal Year and Ending Quarter

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

		For the month ended Mar							
		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	\$ 137,068		\$ (135,324)				\$ 1,720	\$ 3,464	\$ 11,116
Payroll									
Jury									
Revolving	\$ 2,000							\$ 2,000	\$ 2,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 127,627	\$ 127,627	\$ 203,884
Credit Card									
Cash on Hand	\$ 440							\$ 440	\$ 440
Cash with County	\$ 242,950		\$ 0					\$ 242,950	\$ 242,950
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 382,458</b>		<b>\$ (135,324)</b>				<b>\$ 129,347</b>	<b>\$ 376,481</b>	<b>\$ 460,392</b>
Short Term Investment	\$ 1,832,821						\$ 89,589	\$ 1,922,411	\$ 1,922,178
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 1,832,821</b>						<b>\$ 89,589</b>	<b>\$ 1,922,411</b>	<b>\$ 1,922,178</b>
Accrued Revenue	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 111,411					\$ 111,411	\$ 72,820
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 116
Due From Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Courts	\$ 20,518						\$ 0	\$ 20,518	\$ 45,249
Due From State	\$ 0		\$ 0					\$ 0	\$ (882)
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 50							\$ 50	
<b>Total Receivables</b>	<b>\$ 20,567</b>		<b>\$ 111,411</b>				<b>\$ 0</b>	<b>\$ 131,979</b>	<b>\$ 117,280</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>\$ 2,235,847</b>		<b>\$ (23,913)</b>				<b>\$ 218,937</b>	<b>\$ 2,430,870</b>	<b>\$ 1,899,859</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0				\$ 10,395	\$ 10,395	\$ 40
Due to Other Funds	\$ 0		\$ 0				\$ 50	\$ 50	\$ 116
Due to Other Courts									\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 91,295	\$ 91,295	\$ 98,605
Due to Other Governments									
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 113							\$ 113	\$ 188
Interest							\$ 28	\$ 28	\$ 42
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 113</b>		<b>\$ 0</b>				<b>\$ 101,768</b>	<b>\$ 101,881</b>	<b>\$ 88,971</b>
Civil							\$ 63,775	\$ 63,775	\$ 103,950
Criminal							\$ 36,189	\$ 36,189	\$ 30,393
Unreconciled - Civil and Criminal							\$ 13,528	\$ 13,528	\$ 13,528
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 572	\$ 572	\$ 1,671
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 114,084</b>	<b>\$ 114,084</b>	<b>\$ 199,542</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						\$ 1,905	\$ 3,244	\$ 3,244
Jury Fees - Non-Interest							\$ 1,200	\$ 1,200	\$ 2,250
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,339</b>						<b>\$ 3,105</b>	<b>\$ 4,444</b>	<b>\$ 5,494</b>
<b>Total Liabilities</b>	<b>\$ 1,452</b>		<b>\$ 0</b>				<b>\$ 218,937</b>	<b>\$ 220,389</b>	<b>\$ 304,068</b>
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 0							\$ 0	\$ 0
Fund Balance - Committed	\$ 444,266							\$ 444,266	\$ 444,266
Fund Balance - Assigned	\$ 1,733,300							\$ 1,733,300	\$ 1,769,708
Fund Balance - Unassigned	\$ 0		\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 56,828		\$ (23,913)					\$ 32,915	\$ (173,859)
<b>Total Fund Balance</b>	<b>\$ 2,234,395</b>		<b>\$ (23,913)</b>					<b>\$ 2,210,482</b>	<b>\$ 1,595,852</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,235,847</b>		<b>\$ (23,913)</b>				<b>\$ 218,937</b>	<b>\$ 2,430,870</b>	<b>\$ 1,899,859</b>

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

For the month ended Mar										
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	\$ 555,667	\$ 136,797	\$ 4		\$ 0		\$ 692,468	\$ 926,976	\$ 730,046	\$ 876,284
Traffic & Other Infractions	\$ 76,895	\$ 5,548	\$ 1				\$ 82,444	\$ 243,183	\$ 97,380	\$ 168,981
Other Criminal Cases								\$ 300,231		\$ 200,312
Civil								\$ 219,816		\$ 167,357
Family & Children Services	\$ (37,052)	\$ (2,140)	\$ 0				\$ (39,192)	\$ 391,002	\$ (48,777)	\$ 368,517
Probate, Guardianship & Mental Health Services	\$ 146,590	\$ 18,936	\$ 1				\$ 165,527	\$ 104,475	\$ 136,154	\$ 368,517
Juvenile Dependency Services	\$ 53,023	\$ 4,904	\$ 0				\$ 57,927	\$ 136,332	\$ 57,213	\$ 132,630
Juvenile Delinquency Services		\$ 66,739					\$ 66,739	\$ 37,332	\$ 65,573	
Other Court Operations	\$ 1,061,560	\$ 81,942	\$ 8				\$ 1,143,509	\$ 490,964	\$ 1,173,474	\$ 1,008,000
Court Interpreters	\$ 78,604	\$ 28,990	\$ 1			\$ 157	\$ 107,751	\$ 184,056	\$ 117,277	\$ 174,088
Jury Services	\$ 69,427	\$ 5,519	\$ 2,049			\$ (3,291)	\$ 73,704	\$ 101,566	\$ 76,173	\$ 103,286
Security		\$ 1,079					\$ 1,079	\$ 420	\$ 360,050	\$ 609,048
<b>Trial Court Operations Program</b>	<b>\$ 2,004,733</b>	<b>\$ 348,314</b>	<b>\$ 2,063</b>		<b>\$ 0</b>	<b>\$ (3,134)</b>	<b>\$ 2,351,977</b>	<b>\$ 3,136,353</b>	<b>\$ 2,784,564</b>	<b>\$ 3,786,503</b>
Enhanced Collections										
Other Non-Court Operations								\$ 7,600		
<b>Non-Court Operations Program</b>								<b>\$ 7,600</b>		
Executive Office	\$ 128,166	\$ 22,214	\$ 1				\$ 150,380	\$ 372,954	\$ 259,376	\$ 519,290
Fiscal Services	\$ 64,948	\$ 35,821	\$ 1				\$ 100,769	\$ 432,155	\$ 149,668	\$ 390,077
Human Resources		\$ 21,263					\$ 21,263	\$ 130,839	\$ 15,856	\$ 112,966
Business & Facilities Services										
Information Technology	\$ 91,341	\$ 130,310	\$ 1				\$ 221,652	\$ 275,055	\$ 357,841	\$ 381,252
<b>Court Administration Program</b>	<b>\$ 284,454</b>	<b>\$ 209,607</b>	<b>\$ 2</b>				<b>\$ 494,064</b>	<b>\$ 1,211,003</b>	<b>\$ 782,741</b>	<b>\$ 1,403,615</b>
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>\$ 2,289,188</b>	<b>\$ 557,921</b>	<b>\$ 2,066</b>		<b>\$ 0</b>	<b>\$ (3,134)</b>	<b>\$ 2,846,041</b>	<b>\$ 4,354,956</b>	<b>\$ 3,567,305</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 Mar										
	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	\$ 2,536,174						\$ 2,536,174	\$ 3,386,516	\$ 3,108,128	\$ 4,121,366	
Trial Court Improvement Fund	\$ (1)						\$ (1)	\$ 8,276	\$ (1)	\$ 8,277	
Judicial Administration Efficiency & Mod Fund	\$ 3,800						\$ 3,800				
Judges' Compensation (45.25)	\$ 22,500						\$ 22,500	\$ 30,000	\$ 22,500	\$ 30,000	
Court Interpreter (45.45)	\$ 110,911						\$ 110,911	\$ 146,077	\$ 99,222	\$ 146,077	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 89,624						\$ 89,624	\$ 157,927	\$ 68,987	\$ 157,062	
Other Miscellaneous											
	\$ 2,763,008						\$ 2,763,008	\$ 3,728,796	\$ 3,298,836	\$ 4,462,782	
Grants											
AB 1058 Commissioner/Facilitator			\$ 102,209				\$ 102,209	\$ 158,435	\$ 71,928	\$ 150,835	
Other AOC Grants											
Non-AOC Grants											
			\$ 102,209				\$ 102,209	\$ 158,435	\$ 71,928	\$ 150,835	
Other Financing Sources											
Interest Income	\$ 9,086						\$ 9,086	\$ 16,000	\$ 10,911	\$ 26,000	
Investment Income											
Donations											
Local Fees	\$ 3,565						\$ 3,565	\$ 6,670	\$ 5,176	\$ 8,000	
Non-Fee Revenues	\$ 440						\$ 440	\$ 1,560	\$ 1,120	\$ 2,200	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 497						\$ 497		\$ 595		
Sale of Fixed Assets											
Other Miscellaneous	\$ 151						\$ 151		\$ 395		
	\$ 13,739						\$ 13,739	\$ 24,230	\$ 22,684	\$ 35,200	
<b>Total Revenues</b>	<b>\$ 2,776,747</b>		<b>\$ 102,209</b>				<b>\$ 2,878,956</b>	<b>\$ 3,911,461</b>	<b>\$ 3,393,449</b>	<b>\$ 4,648,817</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,537,555		\$ 52,643				\$ 1,590,197	\$ 2,329,521	\$ 1,793,487	\$ 2,425,476	
Temp Help	\$ 15,094						\$ 15,094		\$ 14,727		
Overtime	\$ 834						\$ 834		\$ 1,748		
Staff Benefits	\$ 656,244		\$ 26,819				\$ 683,063	\$ 1,120,829	\$ 688,261	\$ 1,114,122	
	\$ 2,209,726		\$ 79,462				\$ 2,289,188	\$ 3,450,350	\$ 2,498,222	\$ 3,539,598	
Operating Expenses and Equipment											
General Expense	\$ 84,299		\$ 472				\$ 84,771	\$ 169,882	\$ 137,089	\$ 231,610	
Printing	\$ 13,691		\$ 0				\$ 13,691	\$ 14,000	\$ 13,762	\$ 10,000	
Telecommunications	\$ 38,440		\$ 233				\$ 38,674	\$ 50,683	\$ 36,709	\$ 62,500	
Postage	\$ 22,980						\$ 22,980	\$ 41,700	\$ 27,624	\$ 40,000	
Insurance	\$ 3,280						\$ 3,280	\$ 3,500	\$ 2,782	\$ 4,000	
In-State Travel	\$ 6,591		\$ 2,180				\$ 8,771	\$ 13,089	\$ 4,025	\$ 14,919	
Out-of-State Travel											
Training	\$ 500						\$ 500				
Security Services	\$ 315						\$ 315	\$ 420	\$ 379,744	\$ 608,048	
Facility Operations	\$ 18,866		\$ 7,398				\$ 26,264	\$ 25,800	\$ 20,728	\$ 42,158	
Utilities	\$ 396		\$ 1,387				\$ 1,783	\$ 2,300	\$ 1,828	\$ 3,100	
Contracted Services	\$ 174,218		\$ 22,977				\$ 197,194	\$ 314,425	\$ 183,717	\$ 330,836	
Consulting and Professional Services	\$ 56,680						\$ 56,680	\$ 86,249	\$ 55,563	\$ 94,160	
Information Technology	\$ 102,973		\$ 45				\$ 103,018	\$ 162,287	\$ 202,503	\$ 212,589	
Major Equipment								\$ 6,500			
Other Items of Expense											
	\$ 523,229		\$ 34,692				\$ 557,921	\$ 900,836	\$ 1,066,074	\$ 1,654,920	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,049						\$ 2,049	\$ 3,771	\$ 3,008	\$ 7,600	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 17						\$ 17				
Capital Costs											
Internal Cost Recovery	\$ (10,601)		\$ 10,601				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (3,134)						\$ (3,134)				
	\$ (11,669)		\$ 10,601				\$ (1,069)	\$ 3,771	\$ 3,008	\$ 7,600	
<b>Total Expenditures</b>	<b>\$ 2,721,286</b>		<b>\$ 124,755</b>				<b>\$ 2,846,041</b>	<b>\$ 4,354,956</b>	<b>\$ 3,567,305</b>	<b>\$ 5,202,118</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 55,461</b>		<b>\$ (22,546)</b>				<b>\$ 32,915</b>	<b>\$ (443,495)</b>	<b>\$ (173,856)</b>	<b>\$ (553,301)</b>	
Operating Transfers In (Out)	\$ 1,367		\$ (1,367)				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,177,566		\$ 0				\$ 2,177,566	\$ 2,177,566	\$ 1,769,708	\$ 1,769,708	
Ending Balance (Deficit)	\$ 2,234,395		\$ (23,913)				\$ 2,210,482	\$ 1,734,071	\$ 1,595,852	\$ 1,216,407	

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tehama  
Court  
2011 – 3<sup>rd</sup> Qtr  
Fiscal Year and Ending Quarter

**FOOTNOTES**

1	The constraints displayed in the Balance Sheet statement do not accurately reflect the current constraints on the court's fund balance.
2	Assistant CEO position eliminated
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**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

Tehama  
Court  
2011-3rd Qtr  
Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)				
Court Employee Positions (FTEs)	37.34	37.34	36.34	

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