

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



Date

Tehama

Court

2015/16 2nd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tehama
Court
2015/16 2nd Quarter
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tehama

 Court
 2015/16 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)	44.50	39.00	38.00		

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							Total Funds (Info. Purposes Only)	2014/15 Total Funds (Info. Purposes Only)
	Fiscal Year 2015/16								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations Payroll	\$ 1,887	\$ 92,890	\$ (92,666)				\$ 14,264	\$ 16,375	\$ 20,709
Jury Revolving	\$ 2,000							\$ 2,000	\$ 2,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (3,247)	\$ (3,247)	\$ (5,997)
Cash on Hand	\$ 440							\$ 440	\$ 440
Cash with County	\$ 456,187		\$ 0					\$ 456,187	\$ (13,445)
Cash Outside of the JCC									
Cash Equivalents	\$ 830,363						\$ 267,933	\$ 1,098,297	\$ 1,508,436
Total Cash and Cash Equivalents	\$ 1,290,877	\$ 92,890	\$ (92,666)				\$ 278,951	\$ 1,570,053	\$ 1,512,144
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 47,329					\$ 47,329	\$ 51,447
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	\$ 25,860						\$ 0	\$ 25,860	\$ 19,858
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	\$ 2							\$ 2	\$ 48
Total Receivables	\$ 25,862	\$ 0	\$ 47,329				\$ 2,663	\$ 75,854	\$ 74,016
Prepaid Expenses - General	\$ 12,000							\$ 12,000	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 12,000							\$ 12,000	
Other Assets									
Total Other Assets									
Total Assets	\$ 1,328,739	\$ 92,890	\$ (45,337)				\$ 281,614	\$ 1,657,907	\$ 1,586,160
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 22,413		\$ 0				\$ 0	\$ 22,413	\$ 3,960
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 2	\$ 2	\$ 48
Due to Other Courts									\$ 0
Due to State	\$ 1,074							\$ 1,074	
TC145 Liability							\$ 94,943	\$ 94,943	\$ 107,963
Due to Other Governments									
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 532
Interest							\$ 20	\$ 20	\$ (18)
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 23,487	\$ 0	\$ 0				\$ 94,965	\$ 118,452	\$ 112,485
Civil							\$ 59,104	\$ 59,104	\$ 77,010
Criminal							\$ 103,601	\$ 103,601	\$ 89,836
Unreconciled - Civil and Criminal							\$ 13,528	\$ 13,528	\$ 13,528
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 792	\$ 792	\$ 803
Miscellaneous Trust									
Total Trust Deposits							\$ 177,024	\$ 177,024	\$ 181,177
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			\$ 57,519					\$ 57,519	
Liabilities For Deposits	\$ 1,739						\$ 7,552	\$ 9,291	\$ 6,700
Jury Fees - Non-Interest							\$ 2,073	\$ 2,073	\$ 1,040
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,739		\$ 57,519				\$ 9,625	\$ 63,883	\$ 7,740
Total Liabilities	\$ 25,226	\$ 0	\$ 57,519				\$ 281,614	\$ 364,359	\$ 301,401
Total Fund Balance	\$ 1,303,514	\$ 92,890	\$ (102,856)					\$ 1,293,548	\$ 1,284,760
Total Liabilities and Fund Balance	\$ 1,328,739	\$ 92,890	\$ (45,337)				\$ 281,614	\$ 1,657,907	\$ 1,586,160

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 2015/16										2014/15	
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,280,762	\$ 11,710					\$ 2,292,472	\$ 3,620,068	\$ 2,052,900	\$ 3,215,683	
Improvement and Modernization Fund	\$ 707						\$ 707	\$ 50,232	\$ (55,559)	\$ 50,231	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 59,578						\$ 59,578	\$ 140,000	\$ 71,419	\$ 102,960	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 52,173						\$ 52,173	\$ 250,558	\$ 44,781	\$ 142,887	
Other Miscellaneous	\$ 108,184						\$ 108,184	\$ 108,184	\$ 108,184	\$ 108,184	
	\$ 2,501,405	\$ 11,710					\$ 2,513,115	\$ 4,169,042	\$ 2,221,725	\$ 3,619,925	
Grants											
AB 1058 Commissioner/Facilitator			\$ 46,903				\$ 46,903	\$ 154,925	\$ 78,065	\$ 149,751	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 366,326	\$ 0	\$ 24,000	
Non-Judicial Council Grants											
			\$ 46,903				\$ 46,903	\$ 521,251	\$ 78,065	\$ 173,751	
Other Financing Sources											
Interest Income	\$ 2,274	\$ 77					\$ 2,351	\$ 8,100	\$ 2,236	\$ 6,605	
Investment Income											
Donations											
Local Fees	\$ 1,133	\$ (1,133)					\$ 0	\$ 17,200	\$ 8,209	\$ 13,000	
Non-Fee Revenues								\$ 100		\$ 100	
Enhanced Collections		\$ 45,163					\$ 45,163	\$ 140,000	\$ 39,666	\$ 120,000	
Escheatment											
Prior Year Revenue	\$ 213,237						\$ 213,237		\$ 1,092		
County Program - Restricted											
Reimbursement Other	\$ 33,624						\$ 33,624	\$ 131,867	\$ 646,140	\$ 854,817	
Sale of Fixed Assets											
Other Miscellaneous	\$ (1,127)						\$ (1,127)	\$ 700	\$ 0	\$ 800	
	\$ 249,142	\$ 44,108					\$ 293,250	\$ 297,967	\$ 697,342	\$ 995,322	
Total Revenues	\$ 2,750,547	\$ 55,818	\$ 46,903				\$ 2,853,267	\$ 4,983,280	\$ 2,997,133	\$ 4,789,998	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 921,491	\$ 20,061	\$ 27,157				\$ 968,709	\$ 2,430,145	\$ 989,565	\$ 2,204,025	
Temp Help									\$ 6,292		
Overtime	\$ 37,081						\$ 37,081	\$ 70,000	\$ 1,132		
Staff Benefits	\$ 504,563	\$ 17,651	\$ 11,878				\$ 534,092	\$ 1,426,424	\$ 524,696	\$ 1,228,977	
	\$ 1,463,135	\$ 37,711	\$ 39,035				\$ 1,539,682	\$ 3,926,569	\$ 1,521,684	\$ 3,433,002	
Operating Expenses and Equipment											
General Expense	\$ 65,529						\$ 65,529	\$ 177,458	\$ 43,697	\$ 156,150	
Printing	\$ 3,851						\$ 3,851	\$ 11,000	\$ 3,518	\$ 10,000	
Telecommunications	\$ 18,173		\$ 0				\$ 18,173	\$ 47,460	\$ 16,108	\$ 54,500	
Postage	\$ 15,387						\$ 15,387	\$ 32,700	\$ 14,765	\$ 32,700	
Insurance	\$ 2,390						\$ 2,390	\$ 4,200	\$ 2,764	\$ 3,600	
In-State Travel	\$ 2,314		\$ 3,601				\$ 5,916	\$ 12,000	\$ 9,957	\$ 26,300	
Out-of-State Travel									\$ 0		
Training	\$ 245		\$ 555				\$ 800	\$ 5,000	\$ 1,159	\$ 4,500	
Security Services											
Facility Operations	\$ 14,563						\$ 14,563	\$ 35,990	\$ 19,048	\$ 45,900	
Utilities											
Contracted Services	\$ 164,843		\$ 101,408				\$ 266,251	\$ 825,616	\$ 169,021	\$ 400,128	
Consulting and Professional Services	\$ 7,894						\$ 7,894	\$ 31,000	\$ 7,780	\$ 42,200	
Information Technology	\$ 342,606						\$ 342,606	\$ 744,975	\$ 122,003	\$ 502,371	
Major Equipment	\$ 23,449						\$ 23,449	\$ 40,500	\$ 237,806	\$ 298,160	
Other Items of Expense	\$ 250						\$ 250	\$ 1,400		\$ 200	
	\$ 651,484		\$ 105,564				\$ 757,088	\$ 1,969,299	\$ 647,627	\$ 1,574,709	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,434						\$ 2,434	\$ 3,000	\$ 2,396	\$ 4,300	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (12,612)	\$ 7,453	\$ 5,160				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (4,308)		
	\$ (10,178)	\$ 7,453	\$ 5,160				\$ 2,434	\$ 3,000	\$ (1,912)	\$ 4,300	
Total Expenditures	\$ 2,104,450	\$ 45,164	\$ 149,759				\$ 2,299,374	\$ 5,898,868	\$ 2,167,399	\$ 5,012,011	
Excess (Deficit) of Revenues Over Expenditures	\$ 646,096	\$ 10,653	\$ (102,856)				\$ 553,893	\$ (910,608)	\$ 829,734	\$ (223,013)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 657,417	\$ 82,237	\$ 0				\$ 739,655	\$ 739,655	\$ 455,026	\$ 455,026	
Ending Balance (Deficit)	\$ 1,303,514	\$ 92,890	\$ (102,856)				\$ 1,293,548	\$ (170,953)	\$ 1,284,760	\$ 232,013	

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

	For the month ended December									
	Fiscal Year 2015/16								2014/15	
	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	\$ 442,451	\$ 159,951			\$ 5,160		\$ 607,562	\$ 1,939,612	\$ 657,846	\$ 1,579,728
Traffic & Other Infractions	\$ 58,551						\$ 58,551	\$ 180,985	\$ 111,012	\$ 264,444
Other Criminal Cases	\$ 66,074						\$ 66,074	\$ 227,076	\$ 89,991	\$ 241,585
Civil	\$ 80,469	\$ 415					\$ 80,884	\$ 340,211	\$ 54,053	\$ 127,538
Family & Children Services	\$ 136,061	\$ 40,798					\$ 176,858	\$ 456,563	\$ 203,359	\$ 371,036
Probate, Guardianship & Mental Health Services	\$ 93,134	\$ 1,211					\$ 94,344	\$ 247,961	\$ 114,244	\$ 294,118
Juvenile Dependency Services	\$ 7,098	\$ 55,682					\$ 62,780	\$ 185,140	\$ 59,682	\$ 131,698
Juvenile Delinquency Services	\$ 7,098						\$ 7,098	\$ 21,280	\$ 9,625	\$ 19,746
Other Court Operations	\$ 41,218						\$ 41,218	\$ 91,322	\$ 38,292	\$ 71,743
Court Interpreters	\$ 59,309	\$ 6,223					\$ 65,532	\$ 167,720	\$ 75,093	\$ 151,043
Jury Services	\$ 24,564		\$ 2,434				\$ 26,998	\$ 57,922	\$ 1,183	\$ 52,851
Security		\$ 404					\$ 404	\$ 40,915		
Trial Court Operations Program	\$ 1,016,028	\$ 264,683	\$ 2,434		\$ 5,160		\$ 1,288,304	\$ 3,956,707	\$ 1,414,379	\$ 3,305,530
Enhanced Collections	\$ 20,670				\$ 7,453		\$ 28,123	\$ 140,000	\$ 30,416	\$ 120,000
Other Non-Court Operations									\$ 0	
Non-Court Operations Program	\$ 20,670				\$ 7,453		\$ 28,123	\$ 140,000	\$ 30,416	\$ 120,000
Executive Office	\$ 133,592	\$ 1,734			\$ (5,232)		\$ 130,093	\$ 269,148	\$ 91,098	\$ 181,391
Fiscal Services	\$ 61,033	\$ 88,007			\$ (7,380)		\$ 141,660	\$ 431,634	\$ 116,253	\$ 285,375
Human Resources	\$ 19,625	\$ 8,204					\$ 27,828	\$ 100,128	\$ 33,443	\$ 109,182
Business & Facilities Services		\$ 146					\$ 146		\$ 578	
Information Technology	\$ 288,935	\$ 394,286					\$ 683,220	\$ 1,001,251	\$ 481,231	\$ 1,010,533
Court Administration Program	\$ 503,184	\$ 492,375			\$ (12,612)		\$ 982,947	\$ 1,802,161	\$ 722,603	\$ 1,586,481
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,539,882	\$ 757,058	\$ 2,434		\$ 0		\$ 2,299,374	\$ 5,898,868	\$ 2,167,399	\$ 5,012,011