

**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 1st Quarter

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tehama

Court

2015/16 1st Quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Tehama

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Court

2015/16 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)	44.50	39.00			

<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  
 Balance Sheet  
 (Unaudited)

For the month ended September									
Fiscal Year 2015/16									
	Governmental Funds						Total Funds (Info. Purposes Only)	2014/15 Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations Payroll	\$ (22,450)	\$ 80,076	\$ 698				\$ 14,324	\$ 72,648	\$ 392,507
Jury Revolving	\$ 2,000							\$ 2,000	\$ 2,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (1,659)	\$ (1,659)	\$ (17,136)
Cash on Hand	\$ 440							\$ 440	\$ 440
Cash with County	\$ 104,636		\$ (2,802)					\$ 101,834	\$ 125,167
Cash Outside of the JCC									
Cash Equivalents	\$ 1,345,195						\$ 367,250	\$ 1,712,444	\$ 1,490,519
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,429,821</b>	<b>\$ 80,076</b>	<b>\$ (2,104)</b>				<b>\$ 379,915</b>	<b>\$ 1,887,797</b>	<b>\$ 1,993,496</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 20,670					\$ 20,670	\$ 28,319
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0				\$ 2,663	\$ 2,663	\$ 2,663
Due From Other Courts	\$ 22,116						\$ 0	\$ 22,116	\$ 16,179
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 3						\$ 3	\$ 3	\$ 161
<b>Total Receivables</b>	<b>\$ 22,119</b>	<b>\$ 0</b>	<b>\$ 20,670</b>				<b>\$ 2,663</b>	<b>\$ 45,452</b>	<b>\$ 47,322</b>
Prepaid Expenses - General	\$ 24,000							\$ 24,000	
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 24,000</b>							<b>\$ 24,000</b>	
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,476,940</b>	<b>\$ 80,076</b>	<b>\$ 18,566</b>				<b>\$ 382,678</b>	<b>\$ 1,967,169</b>	<b>\$ 2,040,818</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 21,108		\$ 0				\$ 0	\$ 21,108	\$ 164,192
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 3	\$ 3	\$ 181
Due to Other Courts									\$ 0
Due to State									
TC145 Liability							\$ 91,660	\$ 91,660	\$ 108,195
Due to Other Governments									
AB143 Due to Other Government Agency									
Due to Other Public Agencies	\$ 0							\$ 0	\$ 532
Sales and Use Tax								\$ 7	\$ 35
Interest							\$ 7	\$ 7	\$ 35
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 21,108</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 91,668</b>	<b>\$ 112,777</b>	<b>\$ 273,115</b>
Civil							\$ 77,048	\$ 77,048	\$ 76,410
Criminal							\$ 189,909	\$ 189,909	\$ 105,791
Unreconciled - Civil and Criminal							\$ 13,528	\$ 13,528	\$ 13,528
Trust Hold Outside of the JCC									
Trust Interest Payable							\$ 800	\$ 800	\$ 797
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 281,284</b>	<b>\$ 281,284</b>	<b>\$ 196,519</b>
Accrued Payroll									
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			\$ 57,519					\$ 57,519	
Liabilities For Deposits	\$ 1,739						\$ 7,552	\$ 9,291	\$ 6,700
Jury Fees - Non-Interest							\$ 2,073	\$ 2,073	\$ 0
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,739</b>		<b>\$ 57,519</b>				<b>\$ 9,625</b>	<b>\$ 68,883</b>	<b>\$ 6,700</b>
<b>Total Liabilities</b>	<b>\$ 22,847</b>	<b>\$ 0</b>	<b>\$ 57,519</b>				<b>\$ 382,578</b>	<b>\$ 462,944</b>	<b>\$ 476,330</b>
<b>Total Fund Balance</b>	<b>\$ 1,454,093</b>	<b>\$ 80,076</b>	<b>\$ (32,954)</b>					<b>\$ 1,494,216</b>	<b>\$ 1,564,488</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,476,940</b>	<b>\$ 80,076</b>	<b>\$ 18,566</b>				<b>\$ 382,578</b>	<b>\$ 1,967,169</b>	<b>\$ 2,040,818</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 2015/16										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
		Non-Grant	Grant							
<b>REVENUES</b>										
<b>State Financing Sources</b>										
Trial Court Trust Fund	\$ 1,728,116	\$ 4,684					\$ 1,730,800	\$ 3,620,088	\$ 1,565,176	\$ 3,215,683
Improvement and Modernization Fund	\$ (2,037)						\$ (2,037)	\$ 50,232	\$ (58,159)	\$ 50,231
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 26,685						\$ 26,685	\$ 140,000	\$ 23,346	\$ 102,960
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 11,086						\$ 11,086	\$ 250,558	\$ 18,149	\$ 142,887
Other Miscellaneous								\$ 108,184		\$ 108,184
	\$ 1,761,850	\$ 4,684					\$ 1,769,534	\$ 4,169,042	\$ 1,550,512	\$ 3,619,925
<b>Grants</b>										
AB 1058 Commissioner/Facilitator								\$ 154,925	\$ 26,609	\$ 149,751
Other Judicial Council Grants			\$ (9,914)				\$ (9,914)	\$ 368,326	\$ 0	\$ 24,000
Non-Judicial Council Grants										
			\$ (9,914)				\$ (9,914)	\$ 521,251	\$ 26,609	\$ 173,751
<b>Other Financing Sources</b>										
Interest Income	\$ 20	\$ 5					\$ 25	\$ 8,100	\$ 168	\$ 6,605
Investment Income										
Donations										
Local Fees	\$ 1,133	\$ (1,133)					\$ 0	\$ 17,200	\$ 1,766	\$ 13,000
Non-Fee Revenues								\$ 100		\$ 100
Enhanced Collections		\$ 12,550					\$ 12,550	\$ 140,000	\$ 1,044	\$ 120,000
Escheatment										
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other	\$ 0						\$ 0	\$ 131,867	\$ 533,656	\$ 854,817
Sale of Fixed Assets										
Other Miscellaneous	\$ (1,128)						\$ (1,128)	\$ 700	\$ (216)	\$ 600
	\$ 25	\$ 11,422					\$ 11,447	\$ 297,967	\$ 536,408	\$ 995,322
<b>Total Revenues</b>	<b>\$ 1,761,875</b>	<b>\$ 16,106</b>	<b>\$ (9,914)</b>				<b>\$ 1,769,067</b>	<b>\$ 4,988,260</b>	<b>\$ 2,113,530</b>	<b>\$ 4,788,998</b>

EXPENDITURES										
<b>Personal Services</b>										
Salaries - Permanent	\$ 395,150	\$ 8,563	\$ 10,043				\$ 413,756	\$ 2,430,145	\$ 392,575	\$ 2,204,025
Temp Help									\$ 4,877	
Overtime	\$ 3,539						\$ 3,539	\$ 70,000	\$ 177	
Staff Benefits	\$ 221,668	\$ 6,689	\$ 3,967				\$ 232,324	\$ 1,428,424	\$ 210,376	\$ 1,228,977
	\$ 620,356	\$ 15,252	\$ 14,010				\$ 649,619	\$ 3,926,569	\$ 608,005	\$ 3,433,002
<b>Operating Expenses and Equipment</b>										
General Expense	\$ 38,350						\$ 38,350	\$ 177,458	\$ 19,929	\$ 156,150
Printing	\$ 391						\$ 391	\$ 11,000	\$ 1,772	\$ 10,000
Telecommunications	\$ 7,008		\$ 0				\$ 7,008	\$ 47,460	\$ 9,384	\$ 54,500
Postage	\$ 385						\$ 385	\$ 32,700	\$ 13,657	\$ 32,700
Insurance	\$ 436						\$ 436	\$ 4,200	\$ 695	\$ 3,600
In-State Travel	\$ 500		\$ 1,273				\$ 1,773	\$ 12,000	\$ 4,667	\$ 26,300
Out-of-State Travel									\$ 0	
Training			\$ 800				\$ 800	\$ 5,000	\$ 1,169	\$ 4,500
Security Services										
Facility Operations	\$ 5,382						\$ 5,382	\$ 35,990	\$ 9,840	\$ 45,900
Utilities										
Contracted Services	\$ 75,850		\$ 12,956				\$ 88,806	\$ 825,616	\$ 55,580	\$ 400,128
Consulting and Professional Services	\$ 80						\$ 80	\$ 31,000	\$ 0	\$ 42,200
Information Technology	\$ 196,234						\$ 196,234	\$ 744,975	\$ 54,730	\$ 602,371
Major Equipment	\$ 23,449						\$ 23,449	\$ 40,500	\$ 223,941	\$ 298,160
Other Items of Expense								\$ 1,400	\$ 200	\$ 200
	\$ 348,084		\$ 15,030				\$ 363,094	\$ 1,969,299	\$ 395,234	\$ 1,574,709
<b>Special Items of Expense</b>										
Grand Jury										
Jury Costs	\$ 794						\$ 794	\$ 3,000	\$ 829	\$ 4,300
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (3,015)	\$ 3,015					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ (2,221)	\$ 3,015					\$ 794	\$ 3,000	\$ 829	\$ 4,300
<b>Total Expenditures</b>	<b>\$ 966,199</b>	<b>\$ 18,267</b>	<b>\$ 29,040</b>				<b>\$ 1,013,506</b>	<b>\$ 5,898,868</b>	<b>\$ 1,004,068</b>	<b>\$ 6,012,011</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 795,676</b>	<b>\$ (2,161)</b>	<b>\$ (38,954)</b>				<b>\$ 754,561</b>	<b>\$ (910,608)</b>	<b>\$ 1,109,463</b>	<b>\$ (223,013)</b>
<b>Operating Transfers In (Out)</b>								<b>\$ 0</b>		<b>\$ 0</b>
<b>Fund Balance (Deficit)</b>										
Beginning Balance (Deficit)	\$ 657,417	\$ 82,237	\$ 0				\$ 739,655	\$ 739,655	\$ 455,026	\$ 455,026
Ending Balance (Deficit)	\$ 1,453,093	\$ 80,076	\$ (38,954)				\$ 1,484,215	\$ (170,953)	\$ 1,564,488	\$ 232,013

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

For the month ended September										
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 216,661	\$ 33,260					\$ 249,920	\$ 1,939,612	\$ 188,890	\$ 1,579,728
Traffic & Other Infractions	\$ 45,005						\$ 45,005	\$ 180,985		\$ 264,444
Other Criminal Cases	\$ 40,399						\$ 40,399	\$ 227,076	\$ (18,429)	\$ 241,585
Civil	\$ 49,768	\$ 80					\$ 49,848	\$ 340,211	\$ (6,067)	\$ 127,538
Family & Children Services	\$ 73,955	\$ 31,276					\$ 105,231	\$ 456,563	\$ 38,003	\$ 371,036
Probate, Guardianship & Mental Health Services	\$ 47,897						\$ 47,897	\$ 247,961	\$ 17,551	\$ 294,118
Juvenile Dependency Services	\$ 4,354	\$ 21,607					\$ 25,960	\$ 185,140	\$ 25,027	\$ 131,698
Juvenile Delinquency Services	\$ 4,354						\$ 4,354	\$ 21,280		\$ 19,746
Other Court Operations	\$ 14,515						\$ 14,515	\$ 91,322	\$ 279,108	\$ 71,743
Court Interpreters	\$ 24,592	\$ 3,056					\$ 27,648	\$ 167,720	\$ 32,773	\$ 151,043
Jury Services	\$ 11,075		\$ 794				\$ 11,868	\$ 57,922	\$ (5,196)	\$ 52,851
Security		\$ 404					\$ 404	\$ 40,915		
Trial Court Operations Program	\$ 532,573	\$ 89,683	\$ 794				\$ 623,049	\$ 3,956,707	\$ 551,661	\$ 3,305,530
Enhanced Collections	\$ 8,921				\$ 3,015		\$ 11,935	\$ 140,000	\$ 13,358	\$ 120,000
Other Non-Court Operations									\$ 0	
Non-Court Operations Program	\$ 8,921				\$ 3,015		\$ 11,935	\$ 140,000	\$ 13,358	\$ 120,000
Executive Office	\$ 54,400	\$ 742			\$ (66)		\$ 55,076	\$ 269,148	\$ 34,776	\$ 181,391
Fiscal Services	\$ 42,627	\$ 35,036			\$ (2,949)		\$ 74,714	\$ 431,634	\$ 41,667	\$ 285,375
Human Resources	\$ 9,447	\$ 813					\$ 10,259	\$ 100,128	\$ 3,475	\$ 109,182
Business & Facilities Services									\$ 578	
Information Technology	\$ 1,653	\$ 236,820					\$ 238,473	\$ 1,001,251	\$ 358,553	\$ 1,010,533
Court Administration Program	\$ 108,126	\$ 273,411			\$ (3,015)		\$ 378,522	\$ 1,802,161	\$ 439,049	\$ 1,586,481
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 649,619</b>	<b>\$ 363,094</b>	<b>\$ 794</b>		<b>\$ 0</b>		<b>\$ 1,013,506</b>	<b>\$ 5,898,868</b>	<b>\$ 1,004,068</b>	<b>\$ 5,012,011</b>