

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~~

08/09/2017

Date

Tehama

Court

2016/2017 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

52-Tehama

Court

2016/2017 4th 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	39	40	39	38

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 June									
Fiscal Year 2016/17									
	Governmental Funds						Total Funds	Total Funds	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
		Non-Grant	Grant						
ASSETS									
Operations	\$ (97,108)	\$ 139,521	\$ 0				\$ 11,691	\$ 54,105	\$ 26,953
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,393)	\$ (3,393)	\$ (5,460)
Credit Card									
Cash on Hand	\$ 840							\$ 840	\$ 440
Cash with County	\$ 160,000		\$ 0					\$ 160,000	\$ 456,187
Cash Outside of the JCC									
Cash Equivalents	\$ 682,091						\$ 554,185	\$ 1,236,275	\$ 768,455
Total Cash and Cash Equivalents	\$ 745,823	\$ 139,521	\$ 0				\$ 562,484	\$ 1,447,828	\$ 1,246,576
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 1,526	\$ 8,824					\$ 0	\$ 10,351	\$ 928
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 190,126							\$ 190,126	\$ 207,348
Due From Other Governments	\$ 2,447	\$ 0	\$ 0				\$ 2,663	\$ 5,111	\$ 26,823
Due From Other Courts	\$ 11,283						\$ 0	\$ 11,283	\$ 22,381
Due From State	\$ 76,051	\$ 5,153	\$ 228,434					\$ 309,638	\$ 377,472
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 184	\$ 0						\$ 184	\$ 55
Total Receivables	\$ 281,618	\$ 13,977	\$ 228,434				\$ 2,663	\$ 526,692	\$ 635,006
Prepaid Expenses - General	\$ 8,550							\$ 8,550	\$ 24,000
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 8,550							\$ 8,550	\$ 24,000
Other Assets									
Total Other Assets									
Total Assets	\$ 1,035,991	\$ 153,498	\$ 228,434				\$ 565,147	\$ 1,983,070	\$ 1,905,582
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 46,816		\$ 6,794					\$ 53,610	\$ 116,036
Accounts Payable - General	\$ 28,852	\$ 0	\$ 0				\$ 0	\$ 28,852	\$ 21,091
Due to Other Funds	\$ 0	\$ 8,601	\$ 181,524				\$ 184	\$ 190,310	\$ 207,403
Due to Other Courts	\$ 701							\$ 701	\$ 10,953
Due to State	\$ 1,074							\$ 1,074	\$ 1,074
TC145 Liability							\$ 92,395	\$ 92,395	\$ 84,414
Due to Other Governments	\$ 6,434		\$ 37,275					\$ 43,709	\$ 34,125
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 50	\$ 50	\$ 20
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 83,877	\$ 8,601	\$ 225,593				\$ 92,629	\$ 410,701	\$ 475,116
Civil									
Criminal							\$ 145,715	\$ 145,715	\$ 110,189
Unreconciled - Civil and Criminal							\$ 302,736	\$ 302,736	\$ 102,498
Trust Held Outside of the JCC							\$ 13,528	\$ 13,528	\$ 13,528
Trust Interest Payable							\$ 1,450	\$ 1,450	\$ 874
Miscellaneous Trust									
Total Trust Deposits							\$ 463,429	\$ 463,429	\$ 227,088
Accrued Payroll	\$ 142,594		\$ 2,821					\$ 145,414	
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 146,437
Total Payroll Liabilities	\$ 142,594		\$ 2,821					\$ 145,414	\$ 146,437
Revenue Collected in Advance									
Liabilities For Deposits	\$ 2,759		\$ 20				\$ 9,089	\$ 11,867	\$ 0
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,759		\$ 20				\$ 9,089	\$ 11,867	\$ 11,867
Total Liabilities	\$ 229,229	\$ 8,601	\$ 228,434				\$ 565,147	\$ 1,031,411	\$ 860,509
Total Fund Balance	\$ 806,762	\$ 144,897	\$ 0					\$ 951,659	\$ 1,045,073
Total Liabilities and Fund Balance	\$ 1,035,991	\$ 153,498	\$ 228,434				\$ 565,147	\$ 1,983,070	\$ 1,905,582

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 June										
	Fiscal Year 2016/17							2015/16			
	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	Grant						
	Non-Grant	Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,786,634	\$ 32,972					\$ 3,819,606	\$ 3,809,809	\$ 3,985,314	\$ 3,927,689	
Improvement and Modernization Fund	\$ 3,604						\$ 3,604	\$ 12,759	\$ 37,646	\$ 50,232	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 127,310						\$ 127,310	\$ 140,000	\$ 142,391	\$ 140,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 232,535						\$ 232,535	\$ 224,685	\$ 205,196	\$ 250,558	
Other Miscellaneous	\$ 108,184						\$ 108,184	\$ 108,184	\$ 108,184	\$ 108,184	
	\$ 4,258,267	\$ 32,972					\$ 4,291,239	\$ 4,295,437	\$ 4,478,732	\$ 4,476,663	
Grants											
AB 1058 Commissioner/Facilitator			\$ 166,620				\$ 166,620	\$ 158,012	\$ 150,633	\$ 154,925	
Other Judicial Council Grants			\$ 385,461				\$ 385,461	\$ 357,211	\$ 254,488	\$ 366,326	
Non-Judicial Council Grants											
			\$ 552,081				\$ 552,081	\$ 515,223	\$ 405,121	\$ 521,251	
Other Financing Sources											
Interest Income	\$ 17,307	\$ 874					\$ 18,181	\$ 8,100	\$ 10,730	\$ 8,100	
Investment Income											
Donations											
Local Fees	\$ (25)	\$ (1,078)					\$ (1,103)	\$ 16,925	\$ 1,103	\$ 17,200	
Non-Fee Revenues										\$ 100	
Enhanced Collections		\$ 69,159					\$ 69,159	\$ 89,656	\$ 89,658	\$ 112,000	
Escheatment											
Prior Year Revenue									\$ 213,237	\$ 213,237	
County Program - Restricted		\$ 2,856					\$ 2,856				
Reimbursement Other	\$ 140,442						\$ 140,442	\$ 458,403	\$ 145,745	\$ 455,525	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,701						\$ 2,701	\$ 400	\$ (756)	\$ 700	
	\$ 160,424	\$ 71,811					\$ 232,236	\$ 573,484	\$ 459,718	\$ 806,862	
Total Revenues	\$ 4,418,691	\$ 104,783	\$ 552,081				\$ 5,075,555	\$ 5,384,144	\$ 5,343,571	\$ 5,804,776	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,111,492	\$ 31,154	\$ 121,610				\$ 2,264,256	\$ 2,526,615	\$ 2,189,514	\$ 2,304,154	
Temp Help											
Overtime	\$ 25,882						\$ 25,882		\$ 50,771	\$ 70,000	
Staff Benefits	\$ 1,170,016	\$ 27,850	\$ 71,053				\$ 1,268,918	\$ 1,397,359	\$ 1,199,214	\$ 1,427,210	
	\$ 3,307,390	\$ 59,003	\$ 192,663				\$ 3,559,056	\$ 3,923,974	\$ 3,439,498	\$ 3,801,364	
Operating Expenses and Equipment											
General Expense	\$ 226,246		\$ 0				\$ 226,246	\$ 249,762	\$ 160,167	\$ 218,801	
Printing	\$ 6,643						\$ 6,643	\$ 4,500	\$ 8,667	\$ 11,000	
Telecommunications	\$ 50,679		\$ 0				\$ 50,679	\$ 49,000	\$ 40,944	\$ 47,660	
Postage	\$ 19,556						\$ 19,556	\$ 27,724	\$ 27,798	\$ 56,700	
Insurance	\$ 5,521						\$ 5,521	\$ 5,000	\$ 3,549	\$ 4,200	
In-State Travel	\$ 4,494		\$ 2,093				\$ 6,587	\$ 11,100	\$ 9,544	\$ 12,000	
Out-of-State Travel											
Training	\$ 545		\$ 915				\$ 1,460	\$ 2,500	\$ 1,825	\$ 3,000	
Security Services	\$ 140						\$ 140	\$ 600			
Facility Operations	\$ 116,278						\$ 116,278	\$ 147,056	\$ 44,359	\$ 173,490	
Utilities											
Contracted Services	\$ 398,940	\$ 1,500	\$ 374,550				\$ 774,990	\$ 745,684	\$ 663,791	\$ 833,616	
Consulting and Professional Services	\$ 25,648						\$ 25,648	\$ 31,000	\$ 30,605	\$ 31,000	
Information Technology	\$ 234,990						\$ 234,990	\$ 339,994	\$ 578,081	\$ 817,882	
Major Equipment	\$ 126,827						\$ 126,827	\$ 118,989	\$ 23,449	\$ 174,186	
Other Items of Expense	\$ 786						\$ 786	\$ 1,400	\$ 667	\$ 1,400	
	\$ 1,217,293	\$ 1,500	\$ 377,558				\$ 1,596,350	\$ 1,734,309	\$ 1,593,446	\$ 2,384,935	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 13,563						\$ 13,563	\$ 5,700	\$ 5,208	\$ 3,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (41,915)	\$ 10,155	\$ 31,759				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (28,351)	\$ 10,155	\$ 31,759				\$ 13,563	\$ 5,700	\$ 5,208	\$ 3,000	
Total Expenditures	\$ 4,496,332	\$ 70,659	\$ 601,980				\$ 5,168,970	\$ 5,663,983	\$ 5,038,152	\$ 6,189,299	
Excess (Deficit) of Revenues Over Expenditures	\$ (77,640)	\$ 34,125	\$ (49,899)				\$ (93,415)	\$ (279,839)	\$ 305,419	\$ (384,523)	
Operating Transfers In (Out)	\$ (49,899)		\$ 49,899				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 934,301	\$ 110,772	\$ 0				\$ 1,045,073	\$ 1,045,073	\$ 739,655	\$ 739,655	
Ending Balance (Deficit)	\$ 806,762	\$ 144,897	\$ 0				\$ 951,659	\$ 765,234	\$ 1,045,073	\$ 355,132	

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

	For the month ended June									
	Fiscal Year 2016/17								2015/16	
	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	\$ 1,342,552	\$ 510,426			\$ 31,759		\$ 1,884,738	\$ 1,697,006	\$ 1,461,978	\$ 1,835,190
Traffic & Other Infractions	\$ 126,213						\$ 126,213	\$ 161,222	\$ 139,681	\$ 180,985
Other Criminal Cases	\$ 262,576						\$ 262,576	\$ 319,145	\$ 157,360	\$ 255,076
Civil	\$ 148,315	\$ 212					\$ 148,527	\$ 423,933	\$ 169,994	\$ 340,211
Family & Children Services	\$ 423,328	\$ 1,673					\$ 425,001	\$ 419,718	\$ 377,071	\$ 456,563
Probate, Guardianship & Mental Health Services	\$ 175,227	\$ 45,279					\$ 220,506	\$ 227,656	\$ 219,468	\$ 247,961
Juvenile Dependency Services	\$ 46,253	\$ 180,550					\$ 226,803	\$ 222,402	\$ 189,079	\$ 185,140
Juvenile Delinquency Services	\$ 46,253						\$ 46,253	\$ 44,276	\$ 17,293	\$ 21,280
Other Court Operations	\$ 29,673						\$ 29,673	\$ 92,812	\$ 88,157	\$ 91,322
Court Interpreters	\$ 113,943	\$ 8,414					\$ 122,357	\$ 140,000	\$ 139,387	\$ 167,720
Jury Services	\$ 10,181		\$ 13,563				\$ 23,745	\$ 15,726	\$ 46,844	\$ 57,922
Security		\$ 40,472					\$ 40,472	\$ 41,072	\$ 404	\$ 40,915
Trial Court Operations Program	\$ 2,724,515	\$ 787,026	\$ 13,563		\$ 31,759		\$ 3,556,863	\$ 3,804,968	\$ 3,006,716	\$ 3,880,285
Enhanced Collections	\$ 31,914				\$ 10,155		\$ 42,070	\$ 89,656	\$ 55,093	\$ 112,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 31,914				\$ 10,155		\$ 42,070	\$ 89,656	\$ 55,093	\$ 112,000
Executive Office	\$ 312,497	\$ 3,028			\$ (31,772)		\$ 283,752	\$ 311,063	\$ 265,414	\$ 269,148
Fiscal Services	\$ 195,765	\$ 287,943			\$ (10,142)		\$ 473,566	\$ 539,707	\$ 358,157	\$ 603,583
Human Resources	\$ 73,782	\$ 22,270					\$ 96,052	\$ 99,231	\$ 84,156	\$ 98,878
Business & Facilities Services		\$ 52,607					\$ 52,607	\$ 500	\$ 2,137	
Information Technology	\$ 220,583	\$ 443,477					\$ 664,060	\$ 818,858	\$ 1,266,478	\$ 1,225,405
Court Administration Program	\$ 802,627	\$ 809,324			\$ (41,915)		\$ 1,570,037	\$ 1,769,359	\$ 1,976,342	\$ 2,197,014
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,559,056	\$ 1,596,350	\$ 13,563		\$ 0		\$ 5,168,970	\$ 5,663,983	\$ 5,038,152	\$ 6,189,299

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Tehama

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	8,550	-	8,550	-	-	-	-	-	8,550	
Restricted	-	-	-	144,897	-	-	-	-	144,897	
Committed	758,183	-	758,183	-	-	-	-	-	758,183	
Assigned	25,519	14,510	40,029	-	-	-	-	-	40,029	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 792,252	\$ 14,510	\$ 806,762	\$ 144,897	\$ -	\$ -	\$ -	\$ -	\$ 951,659	