

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.

Keri Havig

Signature of Presiding Judge or Court Executive

2-6-18

Date

Tehama County Superior Court

Court

FY 17-18 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tehama County Superior Court

Court

FY 17-18 Q2

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	38	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 December									
Fiscal Year 2017/18									
	Governmental Funds							2016/17	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Non-Grant	Grant						
ASSETS									
Operations Payroll	\$ (27,497)	\$ 162,768	\$ (110,811)				\$ 3,789	\$ 28,249	\$ 35,879
Jury Revolving Other	\$ 0							\$ 0	\$ 0
Distribution Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (15,111)	\$ (15,111)	\$ (2,264)
Cash on Hand	\$ 840							\$ 840	\$ 440
Cash with County	\$ 160,000		\$ 0					\$ 160,000	\$ 160,000
Cash Outside of the JCC								\$ 840	\$ 440
Cash Equivalents	\$ 1,465,581							\$ 160,000	\$ 160,000
Total Cash and Cash Equivalents	\$ 1,598,924	\$ 162,768	\$ (110,811)				\$ 616,280	\$ 2,081,861	\$ 1,768,594
Short-Term Investment							\$ 604,959	\$ 2,255,840	\$ 1,962,649
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General							\$ 0	\$ 0	\$ 0
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
Due From Other Courts	\$ 21,285						\$ 2,663	\$ 2,663	\$ 2,663
Due From State	\$ 5,550	\$ 0	\$ 94,052				\$ 0	\$ 21,285	\$ 16,377
Trust Due To/From								\$ 99,602	\$ 63,020
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From									
General Due To/From	\$ 658	\$ 0							
Total Receivables	\$ 27,493	\$ 0	\$ 94,052				\$ 2,663	\$ 124,208	\$ 82,110
Prepaid Expenses - General	\$ 111,795							\$ 111,795	\$ 59,107
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 111,795							\$ 111,795	\$ 59,107
Other Assets									
Total Other Assets									
Total Assets	\$ 1,738,212	\$ 162,768	\$ (16,759)				\$ 607,622	\$ 2,491,843	\$ 2,103,866
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 22,152	\$ 0	\$ 0					\$ 22,152	\$ 21,871
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 658	\$ 50
Due to Other Courts	\$ 0							\$ 658	\$ 50
Due to State	\$ 1,074							\$ 0	\$ 0
TC145 Liability								\$ 1,074	\$ 1,074
Due to Other Governments	\$ 0		\$ 0				\$ 101,837	\$ 101,837	\$ 67,183
AB145 Due to Other Government Agency								\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0								
Interest								\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 555	\$ 555	\$ 87
Total Accounts Payable and Accrued Liab.	\$ 23,226	\$ 0	\$ 0				\$ 103,050	\$ 126,276	\$ 90,264
Civil									
Criminal							\$ 133,730	\$ 133,730	\$ 124,825
Unreconciled - Civil and Criminal							\$ 345,865	\$ 345,865	\$ 140,522
Trust Held Outside of the JCC							\$ 13,528	\$ 13,528	\$ 13,528
Trust Interest Payable									
Miscellaneous Trust							\$ 1,890	\$ 1,890	\$ 1,006
Total Trust Deposits							\$ 495,012	\$ 495,012	\$ 279,881
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
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	\$ 2,759		\$ 20					\$ 11,867	\$ 11,867
Jury Fees - Non-Interest							\$ 9,089	\$ 11,867	\$ 11,867
Fees - Partial Payment & Overpayment							\$ 471	\$ 471	\$ 0
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities								\$ 0	\$ 0
Total Other Liabilities	\$ 2,759		\$ 20				\$ 9,560	\$ 12,338	\$ 11,867
Total Liabilities	\$ 25,985	\$ 0	\$ 20				\$ 607,622	\$ 633,627	\$ 382,013
Total Fund Balance	\$ 1,712,227	\$ 162,768	\$ (16,779)					\$ 1,858,216	\$ 1,721,853
Total Liabilities and Fund Balance	\$ 1,738,212	\$ 162,768	\$ (16,759)				\$ 607,622	\$ 2,491,843	\$ 2,103,866

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 2017/18										2016/17	
	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					Fiduciary Funds
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,545,350	\$ 10,144									
Improvement and Modernization Fund	\$ (2,276)						\$ 2,555,494	\$ 3,900,632	\$ 2,524,625	\$ 3,809,809	
Judges' Compensation (0150019)							\$ (2,276)	\$ 8,277	\$ (3,799)	\$ 12,759	
Court Interpreter (0150037)	\$ 59,657						\$ 59,657	\$ 128,575	\$ 60,271	\$ 140,000	
Civil Coordination Reimbursement (0150091)	\$ 119,826						\$ 119,826	\$ 374,542	\$ 76,879	\$ 224,685	
MOU Reimbursements (0150010 and General)	\$ 108,184						\$ 108,184	\$ 108,184	\$ 108,184	\$ 108,184	
Other Miscellaneous											
	\$ 2,830,741	\$ 10,144					\$ 2,840,885	\$ 4,520,210	\$ 2,766,160	\$ 4,295,437	
Grants											
AB 1058 Commissioner/Facilitator			\$ 60,893				\$ 60,893	\$ 210,996	\$ 40,007	\$ 158,012	
Other Judicial Council Grants			\$ 48,862				\$ 48,862	\$ 119,543	\$ 10,047	\$ 357,211	
Non-Judicial Council Grants											
			\$ 109,755				\$ 109,755	\$ 330,539	\$ 50,054	\$ 515,223	
Other Financing Sources											
Interest Income	\$ 6,129	\$ 556					\$ 6,685	\$ 12,000	\$ 4,150	\$ 8,100	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues									\$ 76,150	\$ 16,925	
Enhanced Collections									\$ 2,100		
Escheatment		\$ 11,697					\$ 11,697	\$ 70,000	\$ 8,805	\$ 89,656	
Prior Year Revenue											
County Program - Restricted		\$ 1,102					\$ 1,102	\$ 5,400	\$ 662		
Reimbursement Other	\$ 55,657						\$ 55,657	\$ 142,500	\$ 44,952	\$ 458,403	
Sale of Fixed Assets											
Other Miscellaneous	\$ 20						\$ 20	\$ 350	\$ 390	\$ 400	
	\$ 61,805	\$ 13,356					\$ 75,161	\$ 308,500	\$ 57,856	\$ 573,484	
Total Revenues	\$ 2,892,546	\$ 23,500	\$ 109,755				\$ 3,025,801	\$ 5,159,249	\$ 2,874,070	\$ 5,384,144	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 998,227	\$ 1,769	\$ 43,186				\$ 1,043,182	\$ 2,304,092	\$ 1,023,472	\$ 2,526,615	
Temp Help											
Overtime	\$ 569		\$ 33				\$ 602		\$ 21,768		
Staff Benefits	\$ 570,375	\$ 1,351	\$ 19,825				\$ 591,550	\$ 1,493,711	\$ 581,857	\$ 1,397,359	
	\$ 1,569,171	\$ 3,119	\$ 63,044				\$ 1,635,334	\$ 3,797,803	\$ 1,627,097	\$ 3,923,974	
Operating Expenses and Equipment											
General Expense	\$ 36,957						\$ 36,957	\$ 137,803	\$ 111,845	\$ 249,762	
Printing	\$ 2,626						\$ 2,626	\$ 7,000	\$ 593	\$ 4,500	
Telecommunications	\$ 21,677						\$ 21,677	\$ 52,500	\$ 13,939	\$ 49,000	
Postage	\$ 19,086						\$ 19,086	\$ 22,249	\$ 1,180	\$ 27,724	
Insurance	\$ 4,797						\$ 4,797	\$ 9,245	\$ 4,158	\$ 5,000	
In-State Travel	\$ 5,196		\$ 3,448				\$ 8,644	\$ 27,050	\$ 3,509	\$ 11,100	
Out-of-State Travel											
Training	\$ 825		\$ 555				\$ 1,380	\$ 3,000	\$ 1,460	\$ 2,500	
Security Services	\$ 280						\$ 280	\$ 382	\$ 600		
Facility Operations	\$ 42,315						\$ 42,315	\$ 154,962	\$ 24,132	\$ 147,056	
Utilities											
Contracted Services	\$ 263,878	\$ 2,000	\$ 53,659				\$ 319,537	\$ 773,223	\$ 190,679	\$ 745,684	
Consulting and Professional Services	\$ 6,582						\$ 6,582	\$ 25,986	\$ 6,416	\$ 31,000	
Information Technology	\$ 14,664						\$ 14,664	\$ 253,338	\$ 119,431	\$ 339,994	
Major Equipment								\$ 12,000	\$ 92,283	\$ 118,989	
Other Items of Expense	\$ 741						\$ 741	\$ 1,400	\$ 187	\$ 1,400	
	\$ 419,624	\$ 2,000	\$ 57,662				\$ 479,286	\$ 1,480,138	\$ 569,811	\$ 1,734,309	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,623						\$ 4,623	\$ 13,000	\$ 383	\$ 5,700	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (8,948)	\$ 510	\$ 8,438				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (4,325)	\$ 510	\$ 8,438				\$ 4,623	\$ 13,000	\$ 383	\$ 5,700	
Total Expenditures	\$ 1,984,470	\$ 5,629	\$ 129,144				\$ 2,119,244	\$ 5,290,941	\$ 2,197,290	\$ 5,663,983	
Excess (Deficit) of Revenues Over Expenditures	\$ 908,076	\$ 17,871	\$ (19,389)				\$ 906,558	\$ (131,692)	\$ 676,780	\$ (279,839)	
Operating Transfers In (Out)	\$ (2,611)		\$ 2,611				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 806,762	\$ 144,897	\$ 0				\$ 951,659	\$ 951,659	\$ 1,045,073	\$ 1,045,073	
Ending Balance (Deficit)	\$ 1,712,227	\$ 162,768	\$ (16,779)				\$ 1,858,216	\$ 819,967	\$ 1,721,853	\$ 765,234	

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

For the month ended December										
Fiscal Year 2017/18									2016/17	
	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	\$ 533,418	\$ 63,029					\$ 596,447	\$ 1,352,797	\$ 675,681	\$ 1,697,006
Traffic & Other Infractions	\$ 66,417						\$ 66,417	\$ 120,598	\$ 61,366	\$ 161,222
Other Criminal Cases	\$ 152,581	\$ 64,234					\$ 216,815	\$ 473,754	\$ 133,536	\$ 319,145
Civil	\$ 105,175	\$ 2,080					\$ 107,255	\$ 230,052	\$ 94,300	\$ 423,933
Family & Children Services	\$ 213,383	\$ 24,779					\$ 238,162	\$ 447,699	\$ 190,001	\$ 419,718
Probate, Guardianship & Mental Health Services	\$ 58,236	\$ 28,750			\$ 0		\$ 86,986	\$ 238,900	\$ 102,388	\$ 227,656
Juvenile Dependency Services	\$ 22,166	\$ 127,642					\$ 149,807	\$ 385,422	\$ 94,729	\$ 222,402
Juvenile Delinquency Services	\$ 22,166						\$ 22,166	\$ 65,628	\$ 20,729	\$ 44,276
Other Court Operations	\$ 10,978						\$ 10,978	\$ 221,284	\$ 15,018	\$ 92,812
Court Interpreters	\$ 53,496	\$ 6,500					\$ 59,996	\$ 128,575	\$ 57,243	\$ 140,000
Jury Services	\$ 4,924	\$ 2,016	\$ 4,623				\$ 11,564	\$ 23,744	\$ 4,996	\$ 15,726
Security									\$ 40,472	\$ 41,072
Trial Court Operations Program	\$ 1,242,938	\$ 319,030	\$ 4,623		\$ 0		\$ 1,566,591	\$ 3,688,453	\$ 1,490,460	\$ 3,804,968
Enhanced Collections	\$ 3,151					\$ 510	\$ 3,661	\$ 70,000	\$ 9,506	\$ 89,656
Other Non-Court Operations										
Non-Court Operations Program	\$ 3,151				\$ 510		\$ 3,661	\$ 70,000	\$ 9,506	\$ 89,656
Executive Office	\$ 155,175	\$ 78					\$ 155,252	\$ 326,921	\$ 140,576	\$ 311,063
Fiscal Services	\$ 95,382	\$ 52,164				\$ (510)	\$ 147,037	\$ 330,838	\$ 189,049	\$ 539,707
Human Resources	\$ 35,928	\$ 18,423					\$ 54,351	\$ 145,469	\$ 38,129	\$ 99,231
Business & Facilities Services		\$ 32,950					\$ 32,950	\$ 143,714	\$ 12,201	\$ 500
Information Technology	\$ 102,760	\$ 56,641					\$ 159,402	\$ 585,546	\$ 317,369	\$ 818,858
Court Administration Program	\$ 389,245	\$ 160,257			\$ (510)		\$ 548,992	\$ 1,532,488	\$ 697,325	\$ 1,769,359
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,635,334	\$ 479,286	\$ 4,623		\$ 0		\$ 2,119,244	\$ 5,290,941	\$ 2,197,290	\$ 5,663,983