

**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.

*Ken Harris*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*5-9-18*

\_\_\_\_\_  
Date

Tehama County Superior Court

\_\_\_\_\_  
Court

FY 17-18 Q3

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

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

52-Tehama County Superior Court  
Court

2017/2018 3rd Quarter  
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	38	38	40	

<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 March									
Fiscal Year 2017/18								2016/17	
	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 Payroll	\$ (40,794)	\$ 179,313	\$ (56,114)				\$ 28,900	\$ 111,305	\$ 53,057
Jury Revolving	\$ 0							\$ 0	\$ 0
Other Distribution									
Civil Filing Fees Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (19,658)	\$ (19,658)	\$ (6,789)
Cash on Hand	\$ 840							\$ 840	\$ 840
Cash with County	\$ 160,000		\$ 0					\$ 160,000	\$ 160,000
Cash Outside of the JCC									
Cash Equivalents	\$ 961,685								
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,081,731</b>	<b>\$ 179,313</b>	<b>\$ (56,114)</b>				<b>\$ 530,417</b>	<b>\$ 1,492,102</b>	<b>\$ 1,145,776</b>
Short-Term Investment								\$ 539,659	\$ 1,352,884
Investments									
<b>Total Investments</b>									
Accrued Revenue									
Accounts Receivable - General	\$ 0	\$ 0						\$ 0	\$ 0
Dishonored Checks							\$ 0	\$ 0	\$ 0
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts	\$ 0		\$ 0				\$ 2,663	\$ 2,663	\$ 2,663
Due From State	\$ 0						\$ 162	\$ 162	\$ 16,924
Trust Due To/From		\$ 0	\$ 55,054					\$ 55,054	\$ 225,221
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,634	\$ 0						\$ 1,634	\$ 91
<b>Total Receivables</b>	<b>\$ 1,634</b>	<b>\$ 0</b>	<b>\$ 55,054</b>				<b>\$ 2,826</b>	<b>\$ 59,513</b>	<b>\$ 244,900</b>
Prepaid Expenses - General	\$ 55,898							\$ 55,898	\$ 24,000
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 55,898</b>							<b>\$ 55,898</b>	<b>\$ 24,000</b>
Other Assets									
<b>Total Other Assets</b>								<b>\$ 55,898</b>	<b>\$ 24,000</b>
<b>Total Assets</b>	<b>\$ 1,139,262</b>	<b>\$ 179,313</b>	<b>\$ (1,060)</b>				<b>\$ 542,485</b>	<b>\$ 1,860,000</b>	<b>\$ 1,621,784</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0						
Accounts Payable - General	\$ 21,500	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 21,500	\$ 22,329
Due to Other Courts	\$ 0						\$ 1,634	\$ 1,634	\$ 91
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability	\$ 0							\$ 0	\$ 1,074
Due to Other Governments	\$ 0							\$ 126,023	\$ 72,656
AB145 Due to Other Government Agency			\$ 0					\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0								
Interest								\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 667	\$ 667	\$ 153
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 21,500</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 128,324</b>	<b>\$ 149,824</b>	<b>\$ 96,303</b>
Civil									
Criminal							\$ 134,038	\$ 134,038	\$ 120,706
Unreconciled - Civil and Criminal							\$ 254,664	\$ 254,664	\$ 155,436
Trust Held Outside of the JCC							\$ 13,528	\$ 13,528	\$ 13,528
Trust Interest Payable									
Miscellaneous Trust							\$ 2,371	\$ 2,371	\$ 1,134
<b>Total Trust Deposits</b>							<b>\$ 404,601</b>	<b>\$ 404,601</b>	<b>\$ 290,804</b>
Accrued Payroll	\$ 0		\$ 0						
Benefits Payable								\$ 0	
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0								
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Revenue Collected in Advance								\$ 0	\$ 0
Liabilities For Deposits	\$ 2,759		\$ 0					\$ 0	\$ 0
Jury Fees - Non-Interest			\$ 20					\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 9,089	\$ 11,867	\$ 11,867
Uncleared Collections							\$ 471	\$ 471	\$ 0
Other Miscellaneous Liabilities	\$ 0						\$ 0	\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 2,759</b>		<b>\$ 20</b>				<b>\$ 9,560</b>	<b>\$ 12,338</b>	<b>\$ 11,867</b>
<b>Total Liabilities</b>	<b>\$ 24,259</b>	<b>\$ 0</b>	<b>\$ 20</b>				<b>\$ 542,485</b>	<b>\$ 566,763</b>	<b>\$ 398,975</b>
<b>Total Fund Balance</b>	<b>\$ 1,115,003</b>	<b>\$ 179,313</b>	<b>\$ (1,079)</b>					<b>\$ 1,293,237</b>	<b>\$ 1,222,809</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,139,262</b>	<b>\$ 179,313</b>	<b>\$ (1,060)</b>				<b>\$ 542,485</b>	<b>\$ 1,860,000</b>	<b>\$ 1,621,784</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 March											
Fiscal Year 2017/18											
	Governmental Funds									2016/17	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,963,385	\$ 17,728									
Improvement and Modernization Fund	\$ 4,886						\$ 2,981,113	\$ 3,900,632	\$ 2,946,441	\$ 3,809,809	
Judges' Compensation (0150019)							\$ 4,886	\$ 8,277	\$ 1	\$ 12,759	
Court Interpreter (0150037)	\$ 96,263						\$ 96,263	\$ 128,575	\$ 91,815	\$ 140,000	
Civil Coordination Reimbursement (0150091)	\$ 216,571						\$ 216,571	\$ 374,542	\$ 130,744	\$ 224,085	
MOU Reimbursements (0150010 and General)	\$ 108,184						\$ 108,184	\$ 108,184	\$ 108,184	\$ 108,184	
Other Miscellaneous											
	\$ 3,389,289	\$ 17,728					\$ 3,407,017	\$ 4,520,210	\$ 3,277,185	\$ 4,295,437	
Grants											
AB 1058 Commissioner/Facilitator			\$ 115,742				\$ 115,742	\$ 210,996	\$ 121,184	\$ 158,012	
Other Judicial Council Grants			\$ 62,195				\$ 62,195	\$ 119,543	\$ 145,224	\$ 357,211	
Non-Judicial Council Grants											
			\$ 177,937				\$ 177,937	\$ 330,539	\$ 266,408	\$ 515,223	
Other Financing Sources											
Interest Income	\$ 12,071	\$ 1,112					\$ 13,183	\$ 12,000	\$ 9,486	\$ 8,100	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues											
Enhanced Collections								\$ 76,150	\$ (1,103)	\$ 16,925	
Escheatment		\$ 19,027					\$ 19,027	\$ 2,100	\$ 41,744	\$ 89,656	
Prior Year Revenue								\$ 70,000			
County Program - Restricted											
Reimbursement Other	\$ 88,647	\$ 2,678					\$ 2,678	\$ 5,400	\$ 2,276		
Sale of Fixed Assets							\$ 88,647	\$ 142,500	\$ 66,970	\$ 458,403	
Other Miscellaneous	\$ 470						\$ 470	\$ 350	\$ 1,401	\$ 400	
	\$ 101,188	\$ 22,817					\$ 124,005	\$ 308,500	\$ 120,775	\$ 573,464	
<b>Total Revenues</b>	<b>\$ 3,490,477</b>	<b>\$ 40,545</b>	<b>\$ 177,937</b>				<b>\$ 3,708,959</b>	<b>\$ 5,159,249</b>	<b>\$ 3,664,368</b>	<b>\$ 5,384,144</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,551,326	\$ 1,769	\$ 67,335				\$ 1,620,430	\$ 2,304,092	\$ 1,582,047	\$ 2,526,615	
Temp Help											
Overtime	\$ 2,408		\$ 43				\$ 2,451		\$ 25,794		
Staff Benefits	\$ 881,827	\$ 1,351	\$ 32,524				\$ 915,701	\$ 1,493,711	\$ 896,764	\$ 1,397,359	
	\$ 2,435,561	\$ 3,119	\$ 99,902				\$ 2,538,582	\$ 3,797,603	\$ 2,504,805	\$ 3,923,974	
Operating Expenses and Equipment											
General Expense	\$ 67,841						\$ 67,841	\$ 137,803	\$ 142,049	\$ 249,762	
Printing	\$ 2,708						\$ 2,708	\$ 7,000	\$ 6,422	\$ 4,500	
Telecommunications	\$ 37,595						\$ 37,595	\$ 52,500	\$ 31,596	\$ 49,000	
Postage	\$ 21,032						\$ 21,032	\$ 22,249	\$ 2,951	\$ 27,724	
Insurance	\$ 4,678						\$ 4,678	\$ 9,245	\$ 5,068	\$ 5,000	
In-State Travel	\$ 6,113						\$ 6,113	\$ 27,050	\$ 4,772	\$ 11,100	
Out-of-State Travel			\$ 3,462				\$ 3,462				
Training	\$ 825						\$ 825				
Security Services	\$ 385		\$ 555				\$ 1,380	\$ 3,000	\$ 1,480	\$ 2,500	
Facility Operations	\$ 67,004						\$ 67,004	\$ 382	\$ 585	\$ 600	
Utilities								\$ 154,962	\$ 81,582	\$ 147,056	
Contracted Services	\$ 432,111						\$ 432,111	\$ 773,223	\$ 429,862	\$ 745,684	
Consulting and Professional Services	\$ 13,235						\$ 13,235	\$ 25,986	\$ 12,815	\$ 31,000	
Information Technology	\$ 96,140						\$ 96,140	\$ 253,338	\$ 128,178	\$ 339,994	
Major Equipment								\$ 12,000	\$ 126,827	\$ 118,989	
Other Items of Expense	\$ 1,105						\$ 1,105	\$ 1,400	\$ 247	\$ 1,400	
	\$ 750,771	\$ 2,500	\$ 69,400				\$ 822,671	\$ 1,480,138	\$ 974,392	\$ 1,734,309	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 6,128						\$ 6,128	\$ 13,000	\$ 7,635	\$ 5,700	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (17,092)	\$ 510	\$ 16,582				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (10,964)	\$ 510	\$ 16,582				\$ 0	\$ 0	\$ 0	\$ 0	
<b>Total Expenditures</b>	<b>\$ 3,175,367</b>	<b>\$ 6,129</b>	<b>\$ 185,884</b>				<b>\$ 6,128</b>	<b>\$ 13,000</b>	<b>\$ 7,635</b>	<b>\$ 5,700</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 315,109	\$ 34,416	\$ (7,947)				\$ 3,367,381	\$ 5,290,941	\$ 3,486,632	\$ 5,663,983	
Operating Transfers In (Out)	\$ (6,868)		\$ 6,868				\$ 341,578	\$ (131,692)	\$ 177,736	\$ (279,839)	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 806,762	\$ 144,897	\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Ending Balance (Deficit)	\$ 1,115,003	\$ 179,313	\$ (1,079)				\$ 951,659	\$ 951,659	\$ 1,045,073	\$ 1,045,073	
	\$ 1,115,003	\$ 179,313	\$ (1,079)				\$ 1,293,237	\$ 819,967	\$ 1,222,809	\$ 765,234	



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

	For the month ended March									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 835,891	\$ 83,450					\$ 919,341	\$ 1,352,797	\$ 1,190,905	\$ 1,697,006
Traffic & Other Infractions	\$ 107,635						\$ 107,635	\$ 120,598	\$ 89,657	\$ 161,222
Other Criminal Cases	\$ 234,491	\$ 87,974					\$ 322,465	\$ 473,754	\$ 182,944	\$ 319,145
Civil	\$ 161,703	\$ 3,730					\$ 165,433	\$ 230,052	\$ 115,240	\$ 423,933
Family & Children Services	\$ 338,322	\$ 52,369					\$ 390,690	\$ 447,699	\$ 299,359	\$ 419,718
Probate, Guardianship & Mental Health Services	\$ 90,246	\$ 46,000			\$ 0		\$ 136,246	\$ 238,900	\$ 157,716	\$ 227,656
Juvenile Dependency Services	\$ 33,359	\$ 209,992					\$ 243,351	\$ 385,422	\$ 150,800	\$ 222,402
Juvenile Delinquency Services	\$ 33,359						\$ 33,359	\$ 65,628	\$ 32,400	\$ 44,276
Other Court Operations	\$ 24,335						\$ 24,335	\$ 221,284	\$ 22,878	\$ 92,812
Court Interpreters	\$ 83,094	\$ 15,849					\$ 98,943	\$ 128,575	\$ 86,368	\$ 140,000
Jury Services	\$ 7,628	\$ 2,016					\$ 15,772	\$ 23,744	\$ 14,796	\$ 15,726
Security			\$ 6,128						\$ 40,472	\$ 41,072
Trial Court Operations Program	\$ 1,950,062	\$ 501,380	\$ 6,128		\$ 0		\$ 2,457,569	\$ 3,688,453	\$ 2,383,536	\$ 3,804,968
Enhanced Collections	\$ 3,150				\$ 510		\$ 3,660	\$ 70,000	\$ 31,217	\$ 89,656
Other Non-Court Operations										
Non-Court Operations Program	\$ 3,150				\$ 510		\$ 3,660	\$ 70,000	\$ 31,217	\$ 89,656
Executive Office	\$ 216,814	\$ 0					\$ 216,814	\$ 326,921	\$ 210,485	\$ 311,063
Fiscal Services	\$ 151,834	\$ 65,711					\$ 217,034	\$ 330,838	\$ 322,425	\$ 539,707
Human Resources	\$ 57,537	\$ 27,157					\$ 84,694	\$ 145,469	\$ 62,392	\$ 99,231
Business & Facilities Services		\$ 62,378					\$ 62,378	\$ 143,714	\$ 26,367	\$ 500
Information Technology	\$ 159,185	\$ 166,046					\$ 325,230	\$ 585,546	\$ 450,210	\$ 818,858
Court Administration Program	\$ 585,370	\$ 321,291			\$ (510)		\$ 906,152	\$ 1,532,488	\$ 1,071,879	\$ 1,769,359
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,538,582</b>	<b>\$ 822,671</b>	<b>\$ 6,128</b>		<b>\$ 0</b>		<b>\$ 3,367,381</b>	<b>\$ 5,290,941</b>	<b>\$ 3,486,632</b>	<b>\$ 5,663,983</b>