

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.

Kevin Aavige

Signature of Presiding Judge or Court Executive

8-7-18

Date

Tehama County Superior Court

Court

FY 17-18 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

52-Tehama County Superior Court
 Court

2017/2018 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	38	38	40	40

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 2017/18										
	Governmental Funds							2016/17	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 Payroll	\$ (171,367)	\$ 193,509	\$ 0				\$ 11,628	\$ 33,770	\$ 54,105	
Jury Revolving	\$ 0							\$ 0	\$ 0	
Other Distribution								\$ 0	\$ 0	
Civil Filing Fees								\$ 0	\$ 0	
Trust Credit Card							\$ (116,840)	\$ (116,840)	\$ (3,393)	
Cash on Hand	\$ 840							\$ 840	\$ 840	
Cash with County	\$ 160,000		\$ 0					\$ 160,000	\$ 160,000	
Cash Outside of the JCC								\$ 0	\$ 0	
Cash Equivalents	\$ 779,039							\$ 779,039	\$ 779,039	
Total Cash and Cash Equivalents	\$ 768,511	\$ 193,509	\$ 0				\$ 502,035	\$ 1,281,073	\$ 1,236,275	
Short-Term Investment								\$ 396,823	\$ 1,447,828	
Investments										
Total Investments										
Accrued Revenue	\$ 4,265	\$ 772						\$ 5,037	\$ 10,351	
Accounts Receivable - General							\$ 0	\$ 5,037	\$ 10,351	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 25,636							\$ 25,636	\$ 190,126	
Due From Other Governments	\$ 0	\$ 2,758	\$ 0				\$ 2,663	\$ 5,422	\$ 5,111	
Due From Other Courts	\$ 21,983						\$ 0	\$ 21,983	\$ 11,283	
Due From State	\$ 148,366	\$ 5,574	\$ 41,383					\$ 195,323	\$ 309,638	
Trust Due To/From										
Distribution Due To/From							\$ 0	\$ 0		
Civil Filing Fee Due To/From										
General Due To/From	\$ 203	\$ 0					\$ 24,610	\$ 24,610		
Total Receivables	\$ 200,453	\$ 9,105	\$ 41,383				\$ 27,274	\$ 278,214	\$ 526,692	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 8,550	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 8,550	
Other Assets										
Total Other Assets										
Total Assets	\$ 968,964	\$ 202,614	\$ 41,383				\$ 424,097	\$ 1,637,058	\$ 1,983,070	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 82,430	\$ 500	\$ 2,400					\$ 85,330	\$ 53,610	
Accounts Payable - General	\$ 695	\$ 0	\$ 0					\$ 695	\$ 28,852	
Due to Other Funds	\$ 0	\$ 24,610	\$ 25,636				\$ 0	\$ 50,449	\$ 190,310	
Due to Other Courts	\$ 10,126						\$ 203	\$ 10,126	\$ 701	
Due to State	\$ 0							\$ 0	\$ 1,074	
TC145 Liability								\$ 0	\$ 92,395	
Due to Other Governments	\$ 0		\$ 10,580				\$ 162,927	\$ 162,927	\$ 43,709	
AB145 Due to Other Government Agency								\$ 10,580		
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 0	
Interest								\$ 174	\$ 50	
Miscellaneous Accts. Pay. and Accrued Liab.								\$ 174	\$ 50	
Total Accounts Payable and Accrued Liab.	\$ 93,252	\$ 25,110	\$ 38,616				\$ 163,303	\$ 320,281	\$ 410,701	
Civil										
Criminal							\$ 134,038	\$ 134,038	\$ 145,715	
Unreconciled - Civil and Criminal							\$ 100,653	\$ 100,653	\$ 302,736	
Trust Held Outside of the JCC							\$ 13,528	\$ 13,528	\$ 13,528	
Trust Interest Payable										
Miscellaneous Trust							\$ 3,337	\$ 3,337	\$ 1,450	
Total Trust Deposits							\$ 251,557	\$ 251,557	\$ 463,429	
Accrued Payroll	\$ 145,754		\$ 2,748					\$ 148,502	\$ 145,414	
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0	
Total Payroll Liabilities	\$ 145,754		\$ 2,748					\$ 148,502	\$ 145,414	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 3,121		\$ 20					\$ 0	\$ 11,867	
Jury Fees - Non-Interest							\$ 9,238	\$ 12,378	\$ 0	
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0	
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0	
Other Miscellaneous Liabilities								\$ 0	\$ 0	
Total Other Liabilities	\$ 3,121		\$ 20				\$ 9,238	\$ 12,378	\$ 11,867	
Total Liabilities	\$ 242,127	\$ 25,110	\$ 41,383				\$ 424,097	\$ 732,717	\$ 1,031,411	
Total Fund Balance	\$ 726,838	\$ 177,503	\$ 0					\$ 904,341	\$ 951,659	
Total Liabilities and Fund Balance	\$ 968,964	\$ 202,614	\$ 41,383				\$ 424,097	\$ 1,637,058	\$ 1,983,070	

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 2017/18											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2016/17		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,886,146	\$ 30,320									
Improvement and Modernization Fund	\$ 10,289						\$ 3,916,466	\$ 3,900,632	\$ 3,819,606	\$ 3,809,809	
Judges' Compensation (0150019)							\$ 10,289	\$ 8,277	\$ 3,604	\$ 12,759	
Court Interpreter (0150037)	\$ 169,600						\$ 169,600	\$ 128,575	\$ 127,310	\$ 140,000	
Civil Coordination Reimbursement (0150091)	\$ 369,808						\$ 369,808	\$ 374,542	\$ 232,535	\$ 224,685	
MOU Reimbursements (0150010 and General)	\$ 108,184						\$ 108,184	\$ 108,184	\$ 108,184	\$ 108,184	
Other Miscellaneous											
	\$ 4,544,027	\$ 30,320					\$ 4,574,347	\$ 4,520,210	\$ 4,291,239	\$ 4,295,437	
Grants											
AB 1058 Commissioner/Facilitator			\$ 161,925				\$ 161,925	\$ 167,938	\$ 166,620	\$ 158,012	
Other Judicial Council Grants			\$ 62,195				\$ 62,195	\$ 119,543	\$ 385,461	\$ 357,211	
Non-Judicial Council Grants											
			\$ 224,120				\$ 224,120	\$ 287,481	\$ 552,081	\$ 515,223	
Other Financing Sources											
Interest Income	\$ 28,316	\$ 2,583									
Investment Income							\$ 30,898	\$ 12,000	\$ 18,181	\$ 8,100	
Donations											
Local Fees		\$ 0					\$ 0	\$ 78,150	\$ (1,103)	\$ 16,925	
Non-Fee Revenues								\$ 2,100			
Enhanced Collections		\$ 26,463					\$ 26,463	\$ 70,000	\$ 69,159	\$ 89,656	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 3,747					\$ 3,747	\$ 5,400	\$ 2,856		
Reimbursement Other	\$ 133,359						\$ 133,359	\$ 142,500	\$ 140,442	\$ 458,403	
Sale of Fixed Assets											
Other Miscellaneous	\$ 511						\$ 511	\$ 350	\$ 2,701	\$ 400	
	\$ 162,185	\$ 32,793					\$ 194,978	\$ 308,500	\$ 232,236	\$ 573,484	
Total Revenues	\$ 4,706,213	\$ 63,113	\$ 224,120				\$ 4,993,445	\$ 5,116,191	\$ 5,075,555	\$ 5,384,144	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,324,198	\$ 12,268	\$ 91,427				\$ 2,427,893	\$ 2,275,896	\$ 2,264,256	\$ 2,526,615	
Temp Help	\$ 4,933						\$ 4,933				
Overtime	\$ 20,631		\$ 43				\$ 20,674		\$ 25,882		
Staff Benefits	\$ 1,255,049	\$ 8,012	\$ 39,530				\$ 1,302,592	\$ 1,470,820	\$ 1,268,918	\$ 1,397,359	
	\$ 3,604,811	\$ 20,280	\$ 131,000				\$ 3,756,091	\$ 3,746,516	\$ 3,559,056	\$ 3,923,974	
Operating Expenses and Equipment											
General Expense	\$ 118,983		\$ 342								
Printing	\$ 6,692		\$ 53				\$ 119,326	\$ 136,063	\$ 226,246	\$ 249,762	
Telecommunications	\$ 69,138						\$ 6,745	\$ 7,000	\$ 6,643	\$ 4,500	
Postage	\$ 47,256						\$ 69,138	\$ 52,500	\$ 50,679	\$ 49,000	
Insurance	\$ 6,807						\$ 47,256	\$ 22,249	\$ 19,556	\$ 27,724	
In-State Travel	\$ 6,786						\$ 6,807	\$ 9,245	\$ 5,521	\$ 5,000	
Out-of-State Travel			\$ 3,462				\$ 10,248	\$ 24,863	\$ 6,587	\$ 11,100	
Training	\$ 975										
Security Services	\$ 490		\$ 555				\$ 1,530	\$ 3,555	\$ 1,480	\$ 2,500	
Facility Operations	\$ 112,341						\$ 490	\$ 382	\$ 140	\$ 600	
Utilities							\$ 112,341	\$ 154,962	\$ 116,278	\$ 147,056	
Contracted Services	\$ 644,483	\$ 5,500	\$ 86,867				\$ 736,850	\$ 770,518	\$ 774,990	\$ 745,884	
Consulting and Professional Services	\$ 26,439						\$ 26,439	\$ 25,986	\$ 25,648	\$ 31,000	
Information Technology	\$ 114,790						\$ 114,790	\$ 253,338	\$ 234,990	\$ 339,994	
Major Equipment	\$ 24,400						\$ 24,400	\$ 12,000	\$ 128,827	\$ 118,989	
Other Items of Expense	\$ 1,339						\$ 1,339	\$ 1,400	\$ 786	\$ 1,400	
	\$ 1,180,720	\$ 5,500	\$ 91,279				\$ 1,277,499	\$ 1,474,081	\$ 1,596,350	\$ 1,734,309	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 7,173						\$ 7,173	\$ 13,000	\$ 13,563	\$ 5,700	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (29,201)	\$ 5,105	\$ 24,096				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (22,028)	\$ 5,105	\$ 24,096				\$ 7,173	\$ 13,000	\$ 13,563	\$ 5,700	
Total Expenditures	\$ 4,763,502	\$ 30,886	\$ 246,375				\$ 5,040,763	\$ 5,233,577	\$ 5,168,970	\$ 5,683,983	
Excess (Deficit) of Revenues Over Expenditures	\$ (57,290)	\$ 32,228	\$ (22,256)				\$ (47,318)	\$ (117,386)	\$ (93,415)	\$ (279,839)	
Operating Transfers In (Out)	\$ (22,634)	\$ 379	\$ 22,256				\$ 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)	\$ 726,838	\$ 177,503	\$ 0				\$ 904,341	\$ 834,273	\$ 951,659	\$ 765,234	

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

	For the month ended June									
	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	\$ 1,225,296	\$ 134,512					\$ 1,359,808	\$ 1,298,251	\$ 1,884,738	\$ 1,697,006
Traffic & Other Infractions	\$ 167,057						\$ 167,057	\$ 120,598	\$ 126,213	\$ 161,222
Other Criminal Cases	\$ 317,605	\$ 98,302					\$ 415,907	\$ 473,754	\$ 262,576	\$ 319,145
Civil	\$ 255,272	\$ 5,930					\$ 261,202	\$ 230,052	\$ 148,527	\$ 423,933
Family & Children Services	\$ 499,901	\$ 82,892					\$ 582,793	\$ 444,881	\$ 425,001	\$ 419,718
Probate, Guardianship & Mental Health Services	\$ 135,299	\$ 70,275			\$ 0		\$ 205,574	\$ 238,900	\$ 220,506	\$ 227,656
Juvenile Dependency Services	\$ 40,691	\$ 320,044					\$ 360,735	\$ 385,422	\$ 226,803	\$ 222,402
Juvenile Delinquency Services	\$ 40,691						\$ 40,691	\$ 65,628	\$ 46,253	\$ 44,276
Other Court Operations	\$ 85,032						\$ 85,032	\$ 221,284	\$ 29,673	\$ 92,812
Court Interpreters	\$ 144,607	\$ 25,816					\$ 170,424	\$ 128,575	\$ 122,357	\$ 140,000
Jury Services	\$ 10,977	\$ 8,053					\$ 26,203	\$ 23,744	\$ 23,745	\$ 15,726
Security			\$ 7,173						\$ 40,472	\$ 41,072
Trial Court Operations Program	\$ 2,922,430	\$ 745,824	\$ 7,173			\$ 0	\$ 3,675,426	\$ 3,631,089	\$ 3,556,863	\$ 3,804,968
Enhanced Collections	\$ 21,543					\$ 5,105	\$ 26,648	\$ 70,000	\$ 42,070	\$ 89,656
Other Non-Court Operations										
Non-Court Operations Program	\$ 21,543					\$ 5,105	\$ 26,648	\$ 70,000	\$ 42,070	\$ 89,656
Executive Office	\$ 282,013	\$ 0					\$ 282,013	\$ 326,921	\$ 283,752	\$ 311,063
Fiscal Services	\$ 220,681	\$ 130,273					\$ 345,849	\$ 330,838	\$ 473,566	\$ 539,707
Human Resources	\$ 81,560	\$ 42,220				\$ (5,105)	\$ 123,780	\$ 145,469	\$ 96,052	\$ 99,231
Business & Facilities Services		\$ 94,267					\$ 94,267	\$ 143,714	\$ 52,607	\$ 500
Information Technology	\$ 227,864	\$ 264,915					\$ 492,779	\$ 585,546	\$ 664,060	\$ 818,858
Court Administration Program	\$ 812,118	\$ 531,675				\$ (5,105)	\$ 1,338,688	\$ 1,532,488	\$ 1,570,037	\$ 1,769,359
Expenditures Not Distributed or Posted to a Program	\$ 0						\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,756,091	\$ 1,277,499	\$ 7,173			\$ 0	\$ 5,040,763	\$ 5,233,577	\$ 5,168,970	\$ 5,663,983

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	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	177,503	-	-	-	-	-	177,503
Committed	354,700	-	354,700	-	-	-	-	-	-	354,700
Assigned	372,138	-	372,138	-	-	-	-	-	-	372,138
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 726,838	\$ -	\$ 726,838	\$ 177,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 904,341