

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 Harnig

Signature of Presiding Judge or Court Executive

8-7-19

Date

52-Tehama County Superior Court

Court

2018/2019 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

52-Tehama County Superior Court

Court

2018/2019 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)	45	42	44	44.5	42.5

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 2018/19									
	Governmental Funds							Total Funds (Info. Purposes Only)	2017/18 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (198,228)	\$ 206,912	\$ 0				\$ 10,811	\$ 19,494	\$ 33,770
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees									
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (12,827)	\$ (12,827)	\$ (116,840)
Cash on Hand	\$ 840							\$ 840	\$ 840
Cash with County	\$ 185,000		\$ 0					\$ 185,000	\$ 160,000
Cash Outside of the JCC									
Cash Equivalents	\$ 419,850						\$ 517,807	\$ 937,657	\$ 1,281,073
Total Cash and Cash Equivalents	\$ 407,462	\$ 206,912	\$ 0				\$ 515,791	\$ 1,130,165	\$ 1,358,844
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 3,955	\$ 1,055							
Accounts Receivable - General							\$ 0	\$ 5,011	\$ 5,037
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 65,575							\$ 65,575	\$ 25,636
Due From Other Governments	\$ 6,037	\$ 2,117	\$ 0					\$ 10,818	\$ 5,422
Due From Other Courts	\$ 10,095						\$ 2,663	\$ 10,818	\$ 5,422
Due From State	\$ 176,354	\$ 5,238	\$ 74,697				\$ 0	\$ 10,095	\$ 21,983
Trust Due To/From								\$ 256,289	\$ 195,323
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From								\$ 0	\$ 0
General Due To/From	\$ 123						\$ 0	\$ 0	\$ 24,610
Total Receivables	\$ 262,140	\$ 8,411	\$ 74,697				\$ 2,663	\$ 347,910	\$ 278,214
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 669,602	\$ 215,322	\$ 74,697				\$ 518,455	\$ 1,478,075	\$ 1,637,058
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 69,570	\$ 500	\$ 2,400						
Accounts Payable - General	\$ 292	\$ 0	\$ 0					\$ 72,470	\$ 85,330
Due to Other Funds	\$ 0	\$ 2,117	\$ 63,457				\$ 0	\$ 292	\$ 695
Due to Other Courts	\$ 17,948						\$ 123	\$ 65,698	\$ 50,449
Due to State								\$ 17,948	\$ 10,126
TC145 Liability									\$ 0
Due to Other Governments	\$ 7,011		\$ 8,149				\$ 137,134	\$ 137,134	\$ 162,927
AB145 Due to Other Government Agency								\$ 15,160	\$ 10,580
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest								\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 240	\$ 240	\$ 174
Total Accounts Payable and Accrued Liab.	\$ 94,821	\$ 2,617	\$ 74,007				\$ 137,498	\$ 308,942	\$ 320,281
Civil									
Criminal							\$ 266,361	\$ 266,361	\$ 134,036
Unreconciled - Civil and Criminal							\$ 84,012	\$ 84,012	\$ 100,653
Trust Held Outside of the JCC							\$ 13,528	\$ 13,528	\$ 13,528
Trust Interest Payable									
Miscellaneous Trust							\$ 7,444	\$ 7,444	\$ 3,337
Total Trust Deposits							\$ 371,344	\$ 371,344	\$ 251,557
Accrued Payroll	\$ 151,960		\$ 671					\$ 152,631	\$ 148,502
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable	\$ 0		\$ 0					\$ 0	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 151,960		\$ 671					\$ 152,631	\$ 148,502
Revenue Collected in Advance									
Liabilities For Deposits	\$ 4,702		\$ 20						\$ 0
Jury Fees - Non-Interest							\$ 9,613	\$ 14,335	\$ 12,378
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities								\$ 0	\$ 0
Total Other Liabilities	\$ 4,702		\$ 20				\$ 9,613	\$ 14,335	\$ 12,378
Total Liabilities	\$ 251,483	\$ 2,617	\$ 74,697				\$ 518,455	\$ 847,252	\$ 732,717
Total Fund Balance	\$ 418,118	\$ 212,705	\$ 0					\$ 630,823	\$ 904,341
Total Liabilities and Fund Balance	\$ 669,602	\$ 215,322	\$ 74,697				\$ 518,455	\$ 1,478,075	\$ 1,637,058

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 2018/19										2017/18	
	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						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 4,381,178	\$ 29,953						\$ 4,411,131	\$ 4,390,728	\$ 3,916,466	\$ 3,900,632
Improvement and Modernization Fund	\$ 1,400							\$ 1,400	\$ 8,096	\$ 10,289	\$ 8,277
Judges' Compensation (0150019)	\$ 189,221							\$ 189,221	\$ 175,000	\$ 169,600	\$ 128,575
Court Interpreter (0150037)											
Civil Coordination Reimbursement (0150091)	\$ 434,406							\$ 434,406	\$ 444,097	\$ 369,808	\$ 374,542
MOU Reimbursements (0150010 and General)	\$ 108,184							\$ 108,184	\$ 108,184	\$ 108,184	\$ 108,184
Other Miscellaneous											
	\$ 5,114,388	\$ 29,953						\$ 5,144,341	\$ 5,126,105	\$ 4,574,347	\$ 4,520,210
Grants											
AB 1058 Commissioner/Facilitator			\$ 174,926					\$ 174,926	\$ 210,996	\$ 161,925	\$ 167,938
Other Judicial Council Grants			\$ 28,907					\$ 28,907	\$ 18,327	\$ 62,195	\$ 119,543
Non-Judicial Council Grants											
			\$ 203,832					\$ 203,832	\$ 229,323	\$ 224,120	\$ 287,481
Other Financing Sources											
Interest Income	\$ 32,702	\$ 5,249						\$ 37,951	\$ 20,000	\$ 30,898	\$ 12,000
Investment Income										\$ 0	\$ 76,150
Donations									\$ 750		\$ 2,100
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 26,768						\$ 26,768	\$ 40,000	\$ 26,463	\$ 70,000
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 0	\$ 3,951						\$ 3,951	\$ 3,800	\$ 3,747	\$ 5,400
Reimbursement Other	\$ 163,790							\$ 163,790	\$ 150,274	\$ 133,359	\$ 142,500
Sale of Fixed Assets											
Other Miscellaneous	\$ 455							\$ 455	\$ 750	\$ 511	\$ 350
	\$ 196,947	\$ 35,968						\$ 232,915	\$ 215,574	\$ 194,978	\$ 308,500
Total Revenues	\$ 5,311,335	\$ 65,921	\$ 203,832					\$ 5,581,088	\$ 5,571,002	\$ 4,993,445	\$ 5,116,191
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,501,627	\$ 11,991	\$ 87,633					\$ 2,601,251	\$ 2,490,343	\$ 2,427,893	\$ 2,275,896
Temp Help	\$ 22,123							\$ 22,123	\$ 21,476	\$ 4,933	
Overtime	\$ 6,987		\$ 83					\$ 7,070	\$ 30,000	\$ 20,674	
Staff Benefits	\$ 1,425,965	\$ 8,883	\$ 48,504					\$ 1,483,352	\$ 1,599,490	\$ 1,302,592	\$ 1,470,620
	\$ 3,956,701	\$ 20,874	\$ 136,220					\$ 4,113,795	\$ 4,141,309	\$ 3,756,091	\$ 3,746,516
Operating Expenses and Equipment											
General Expense	\$ 186,544		\$ 2,139					\$ 188,683	\$ 190,040	\$ 119,326	\$ 136,063
Printing	\$ 14,213							\$ 14,213	\$ 13,800	\$ 6,745	\$ 7,000
Telecommunications	\$ 43,636							\$ 43,636	\$ 35,300	\$ 69,138	\$ 52,500
Postage	\$ 18,979							\$ 18,979	\$ 13,850	\$ 47,256	\$ 22,249
Insurance	\$ 3,930							\$ 3,930	\$ 6,700	\$ 6,607	\$ 9,245
In-State Travel	\$ 4,817		\$ 3,879					\$ 8,696	\$ 22,550	\$ 10,248	\$ 24,863
Out-of-State Travel											
Training	\$ 3,143		\$ 670					\$ 3,813	\$ 7,600	\$ 1,530	\$ 3,555
Security Services	\$ 420							\$ 420	\$ 500	\$ 490	\$ 382
Facility Operations	\$ 128,668							\$ 128,668	\$ 126,434	\$ 112,341	\$ 154,962
Utilities											
Contracted Services	\$ 724,899	\$ 5,750	\$ 61,184					\$ 791,833	\$ 792,606	\$ 736,850	\$ 770,518
Consulting and Professional Services	\$ 28,510							\$ 28,510	\$ 28,695	\$ 26,439	\$ 25,986
Information Technology	\$ 415,085							\$ 415,085	\$ 474,257	\$ 114,790	\$ 253,338
Major Equipment	\$ 90,570							\$ 90,570	\$ 347,321	\$ 24,400	\$ 12,000
Other Items of Expense	\$ 1,172							\$ 1,172	\$ 1,500	\$ 1,339	\$ 1,400
	\$ 1,664,585	\$ 5,750	\$ 67,872					\$ 1,738,207	\$ 2,061,153	\$ 1,277,499	\$ 1,474,061
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,603							\$ 2,603	\$ 7,500	\$ 7,173	\$ 13,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (33,139)	\$ 5,895	\$ 27,244					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ (30,536)	\$ 5,895	\$ 27,244					\$ 2,603	\$ 7,500	\$ 7,173	\$ 13,000
Total Expenditures	\$ 5,590,751	\$ 32,518	\$ 231,336					\$ 5,854,606	\$ 6,209,962	\$ 5,040,763	\$ 5,233,577
Excess (Deficit) of Revenues Over Expenditures	\$ (279,416)	\$ 33,402	\$ (27,504)					\$ (273,518)	\$ (638,960)	\$ (47,318)	\$ (117,386)
Operating Transfers In (Out)	\$ (29,303)	\$ 1,799	\$ 27,504					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 726,838	\$ 177,503	\$ 0					\$ 904,341	\$ 904,341	\$ 951,659	\$ 951,659
Ending Balance (Deficit)	\$ 418,118	\$ 212,705	\$ 0					\$ 630,823	\$ 265,381	\$ 904,341	\$ 834,273

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

	For the month ended June									
	Fiscal Year 2018/19							2017/18		
	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	\$ 994,088	\$ 155,249					\$ 1,149,337	\$ 1,187,208	\$ 1,359,808	\$ 1,298,251
Traffic & Other Infractions	\$ 228,575						\$ 228,575	\$ 287,420	\$ 167,057	\$ 120,598
Other Criminal Cases	\$ 635,200	\$ 31,110					\$ 666,310	\$ 638,154	\$ 415,907	\$ 473,754
Civil	\$ 152,574	\$ 79,555					\$ 232,128	\$ 252,808	\$ 261,202	\$ 230,052
Family & Children Services	\$ 418,056	\$ 57,750					\$ 475,806	\$ 428,229	\$ 582,793	\$ 444,881
Probate, Guardianship & Mental Health Services	\$ 137,736	\$ 91,777			\$ 0		\$ 229,512	\$ 240,373	\$ 205,574	\$ 238,900
Juvenile Dependency Services	\$ 73,205	\$ 358,742					\$ 431,947	\$ 443,431	\$ 360,735	\$ 385,422
Juvenile Delinquency Services	\$ 69,206						\$ 69,206	\$ 75,561	\$ 40,691	\$ 65,628
Other Court Operations	\$ 228,394						\$ 228,394	\$ 210,736	\$ 85,032	\$ 221,284
Court Interpreters	\$ 148,018	\$ 41,211					\$ 189,229	\$ 174,969	\$ 170,424	\$ 128,575
Jury Services	\$ 39,843	\$ 4,442	\$ 2,603				\$ 46,887	\$ 54,538	\$ 26,203	\$ 23,744
Security										
Trial Court Operations Program	\$ 3,124,893	\$ 819,834	\$ 2,603		\$ 0		\$ 3,947,331	\$ 3,993,427	\$ 3,675,426	\$ 3,631,089
Enhanced Collections	\$ 20,874				\$ 5,895		\$ 26,768	\$ 26,000	\$ 26,648	\$ 70,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 20,874				\$ 5,895		\$ 26,768	\$ 26,000	\$ 26,648	\$ 70,000
Executive Office	\$ 322,027	\$ 6,282					\$ 328,309	\$ 317,037	\$ 282,013	\$ 326,921
Fiscal Services	\$ 323,135	\$ 119,734					\$ 436,975	\$ 691,881	\$ 345,849	\$ 330,838
Human Resources	\$ 89,259	\$ 23,397			\$ (5,895)		\$ 112,656	\$ 118,916	\$ 123,780	\$ 145,469
Business & Facilities Services		\$ 119,365					\$ 119,365	\$ 113,734	\$ 94,267	\$ 143,714
Information Technology	\$ 233,608	\$ 649,595					\$ 883,202	\$ 948,967	\$ 492,779	\$ 585,546
Court Administration Program	\$ 968,029	\$ 918,373			\$ (5,895)		\$ 1,880,507	\$ 2,190,535	\$ 1,338,688	\$ 1,532,488
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,113,795	\$ 1,738,207	\$ 2,603		\$ 0		\$ 5,854,606	\$ 6,209,962	\$ 5,040,763	\$ 5,233,577

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	-	-	-	212,705	-	-	-	-	-	212,705
Committed	201,479	-	201,479	-	-	-	-	-	-	201,479
Assigned	216,639	-	216,639	-	-	-	-	-	-	216,639
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 418,118	\$ -	\$ 418,118	\$ 212,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 630,823