

**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 Harrigan*

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

*12-4-19*

\_\_\_\_\_  
Date

52- Tehama Superior Court

\_\_\_\_\_  
Court

2019/2020 1st Quarter

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

52- Tehama Superior Court

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Court

2019/2020 1st Quarter

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

52- Tehama Superior Court

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Court

2019/2020 1st Quarter

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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)	47	43			

<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 September									
Fiscal Year 2019/20									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (130,503)	\$ 211,284	\$ (66,538)				\$ 4,496	\$ 18,739	\$ (80,843)
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,662)	\$ (4,662)	\$ (1,645)
Credit Card									
Cash on Hand	\$ 840							\$ 840	\$ 840
Cash with County	\$ 185,000		\$ 0					\$ 185,000	\$ 160,000
Cash Outside of the JCC									
Cash Equivalents	\$ 958,231						\$ 552,797	\$ 1,511,028	\$ 1,935,263
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,013,568</b>	<b>\$ 211,284</b>	<b>\$ (66,538)</b>				<b>\$ 552,630</b>	<b>\$ 1,710,945</b>	<b>\$ 2,013,615</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
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	\$ 2,663	\$ 2,663
Due From Other Courts	\$ 29,104						\$ 0	\$ 29,104	\$ 5,793
Due From State	\$ 0	\$ 0	\$ 56,041					\$ 56,041	\$ 42,756
Trust Due To/From							\$ 60	\$ 60	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 494							\$ 494	\$ 0
<b>Total Receivables</b>	<b>\$ 29,599</b>	<b>\$ 0</b>	<b>\$ 56,041</b>				<b>\$ 2,723</b>	<b>\$ 88,363</b>	<b>\$ 51,721</b>
Prepaid Expenses - General	\$ 244,903							\$ 244,903	\$ 203,859
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 244,903</b>							<b>\$ 244,903</b>	<b>\$ 203,859</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,288,070</b>	<b>\$ 211,284</b>	<b>\$ (10,497)</b>				<b>\$ 555,354</b>	<b>\$ 2,044,211</b>	<b>\$ 2,269,196</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,959	\$ 0	\$ 0				\$ 0	\$ 1,959	\$ 104
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 554	\$ 554	\$ 509
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State									
TC145 Liability							\$ 130,704	\$ 130,704	\$ 150,733
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 900	\$ 900	\$ 619
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 1,959</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 132,158</b>	<b>\$ 134,117</b>	<b>\$ 151,965</b>
Civil									
Criminal							\$ 266,361	\$ 266,361	\$ 153,083
Unreconciled - Civil and Criminal							\$ 125,156	\$ 125,156	\$ 99,381
Trust Held Outside of the JCC							\$ 13,528	\$ 13,528	\$ 13,528
Trust Interest Payable							\$ 8,478	\$ 8,478	\$ 3,876
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 413,522</b>	<b>\$ 413,522</b>	<b>\$ 269,867</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 4,702		\$ 20				\$ 9,613	\$ 14,335	\$ 12,378
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 60	\$ 60	\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									\$ 0
<b>Total Other Liabilities</b>	<b>\$ 4,702</b>		<b>\$ 20</b>				<b>\$ 9,673</b>	<b>\$ 14,395</b>	<b>\$ 12,378</b>
<b>Total Liabilities</b>	<b>\$ 6,661</b>	<b>\$ 0</b>	<b>\$ 20</b>				<b>\$ 555,354</b>	<b>\$ 562,034</b>	<b>\$ 434,210</b>
<b>Total Fund Balance</b>	<b>\$ 1,281,408</b>	<b>\$ 211,284</b>	<b>\$ (10,516)</b>					<b>\$ 1,482,177</b>	<b>\$ 1,834,986</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,288,070</b>	<b>\$ 211,284</b>	<b>\$ (10,497)</b>				<b>\$ 555,354</b>	<b>\$ 2,044,211</b>	<b>\$ 2,269,196</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 September											
Fiscal Year 2019/20										2018/19	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,997,939	\$ 2,517					\$ 2,000,456	\$ 4,847,899	\$ 2,028,832	\$ 4,390,728	
Improvement and Modernization Fund	\$ (1,400)						\$ (1,400)	\$ 24,821	\$ (5,403)	\$ 8,096	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ (9,539)						\$ (9,539)	\$ 197,905	\$ (7,964)	\$ 175,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 29,932						\$ 29,932	\$ 473,462	\$ 27,472	\$ 444,097	
Other Miscellaneous								\$ 108,184		\$ 108,184	
	\$ 2,016,932	\$ 2,517					\$ 2,019,449	\$ 5,852,071	\$ 2,042,937	\$ 5,126,105	
Grants											
AB 1058 Commissioner/Facilitator			\$ 38,304				\$ 38,304	\$ 166,196	\$ 32,425	\$ 210,996	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 18,458	\$ 10,580	\$ 18,327	
Non-Judicial Council Grants											
			\$ 38,304				\$ 38,304	\$ 184,654	\$ 43,005	\$ 229,323	
Other Financing Sources											
Interest Income	\$ 3,345	\$ 262					\$ 3,607	\$ 35,000	\$ 2,838	\$ 20,000	
Investment Income											
Donations											
Local Fees											
Non-Fee Revenues										\$ 750	
Enhanced Collections		\$ 2,424					\$ 2,424	\$ 27,000	\$ 5,792	\$ 40,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 0	\$ 160					\$ 160	\$ 4,000	\$ 558	\$ 3,800	
Reimbursement Other	\$ 30,480						\$ 30,480	\$ 181,205	\$ 23,401	\$ 150,274	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0	\$ 750	\$ 0	\$ 750	
	\$ 33,825	\$ 2,846					\$ 36,671	\$ 247,955	\$ 32,589	\$ 215,574	
<b>Total Revenues</b>	\$ 2,050,757	\$ 5,363	\$ 38,304				\$ 2,094,424	\$ 6,084,680	\$ 2,118,531	\$ 5,571,002	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 514,178	\$ 2,606	\$ 20,307				\$ 537,091	\$ 2,589,548	\$ 494,990	\$ 2,490,343	
Temp Help	\$ 4,542						\$ 4,542	\$ 55,076	\$ 4,933	\$ 21,476	
Overtime	\$ 167		\$ 136				\$ 303	\$ 10,000	\$ 205	\$ 30,000	
Staff Benefits	\$ 327,494	\$ 1,904	\$ 12,468				\$ 341,867	\$ 1,743,909	\$ 306,821	\$ 1,599,490	
	\$ 846,382	\$ 4,510	\$ 32,912				\$ 883,803	\$ 4,398,533	\$ 806,948	\$ 4,141,309	
Operating Expenses and Equipment											
General Expense	\$ 15,314						\$ 15,314	\$ 97,129	\$ 19,236	\$ 190,040	
Printing	\$ 59		\$ 145				\$ 204	\$ 17,000		\$ 13,800	
Telecommunications	\$ 7,758						\$ 7,758	\$ 43,520	\$ 3,719	\$ 35,300	
Postage	\$ 359						\$ 359	\$ 15,433	\$ 730	\$ 13,850	
Insurance	\$ 1,837						\$ 1,837	\$ 6,533	\$ 192	\$ 6,700	
In-State Travel	\$ 439		\$ 3,000				\$ 3,439	\$ 22,050	\$ 3,258	\$ 22,550	
Out-of-State Travel											
Training	\$ 350		\$ 565				\$ 915	\$ 10,000	\$ 1,105	\$ 7,600	
Security Services	\$ 105						\$ 105	\$ 420	\$ 105	\$ 500	
Facility Operations	\$ 18,763						\$ 18,763	\$ 143,164	\$ 21,233	\$ 126,434	
Utilities											
Contracted Services	\$ 132,836	\$ 1,000	\$ 6,292				\$ 140,128	\$ 862,448	\$ 131,446	\$ 792,606	
Consulting and Professional Services	\$ 6,810						\$ 6,810	\$ 27,470	\$ 7,086	\$ 28,695	
Information Technology	\$ 120,107						\$ 120,107	\$ 383,881	\$ 106,822	\$ 474,257	
Major Equipment	\$ 43,459						\$ 43,459	\$ 40,667	\$ 85,123	\$ 347,321	
Other Items of Expense	\$ 70						\$ 70	\$ 1,200	\$ 36	\$ 1,500	
	\$ 348,266	\$ 1,000	\$ 10,002				\$ 359,267	\$ 1,670,915	\$ 380,091	\$ 2,061,153	
Special Items of Expense											
Grand Jury											
Jury Costs								\$ 7,500	\$ 847	\$ 7,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (7,180)	\$ 1,274	\$ 5,907				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (7,180)	\$ 1,274	\$ 5,907				\$ 0	\$ 7,500	\$ 847	\$ 7,500	
<b>Total Expenditures</b>	\$ 1,187,467	\$ 6,783	\$ 48,820				\$ 1,243,070	\$ 6,076,948	\$ 1,187,866	\$ 6,209,962	
Excess (Deficit) of Revenues Over Expenditures	\$ 863,290	\$ (1,421)	\$ (10,516)				\$ 851,353	\$ 7,732	\$ 930,645	\$ (638,960)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 418,118	\$ 212,705	\$ 0				\$ 630,823	\$ 630,823	\$ 904,341	\$ 904,341	
Ending Balance (Deficit)	\$ 1,281,408	\$ 211,284	\$ (10,516)				\$ 1,482,177	\$ 638,555	\$ 1,834,986	\$ 265,381	



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

	For the month ended September									
	Fiscal Year 2019/20								2018/19	
	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	\$ 243,943	\$ 30,155					\$ 274,098	\$ 1,369,879	\$ 237,134	\$ 1,187,208
Traffic & Other Infractions	\$ 52,937						\$ 52,937	\$ 337,263	\$ 38,559	\$ 287,420
Other Criminal Cases	\$ 97,996	\$ 0					\$ 97,996	\$ 502,257	\$ 130,757	\$ 638,154
Civil	\$ 32,193	\$ 7,878					\$ 40,071	\$ 272,593	\$ 31,605	\$ 252,808
Family & Children Services	\$ 88,543	\$ 20,709			\$ 0		\$ 109,252	\$ 453,599	\$ 93,567	\$ 428,229
Probate, Guardianship & Mental Health Services	\$ 24,188	\$ 15,000					\$ 39,188	\$ 214,457	\$ 42,966	\$ 240,373
Juvenile Dependency Services	\$ 21,963	\$ 67,680					\$ 89,643	\$ 498,370	\$ 76,293	\$ 443,431
Juvenile Delinquency Services	\$ 12,210						\$ 12,210	\$ 58,764	\$ 15,398	\$ 75,561
Other Court Operations	\$ 57,127						\$ 57,127	\$ 279,483	\$ 44,960	\$ 210,736
Court Interpreters	\$ 32,012	\$ 10,044					\$ 42,057	\$ 197,904	\$ 40,448	\$ 174,969
Jury Services	\$ 9,239						\$ 9,239	\$ 74,068	\$ 8,955	\$ 54,538
Security										
Trial Court Operations Program	\$ 672,351	\$ 151,466			\$ 0		\$ 823,816	\$ 4,258,637	\$ 760,643	\$ 3,993,427
Enhanced Collections	\$ 4,510				\$ 1,274		\$ 5,783	\$ 18,000	\$ 5,792	\$ 26,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 4,510				\$ 1,274		\$ 5,783	\$ 18,000	\$ 5,792	\$ 26,000
Executive Office	\$ 75,199						\$ 75,199	\$ 360,446	\$ 71,896	\$ 317,037
Fiscal Services	\$ 57,124	\$ 15,667			\$ (1,274)		\$ 71,518	\$ 447,668	\$ 61,773	\$ 691,881
Human Resources	\$ 23,449	\$ 8,215					\$ 31,665	\$ 153,791	\$ 22,915	\$ 118,916
Business & Facilities Services		\$ 13,585					\$ 13,585	\$ 106,759	\$ 18,479	\$ 113,734
Information Technology	\$ 51,170	\$ 170,334					\$ 221,503	\$ 731,647	\$ 246,389	\$ 948,967
Court Administration Program	\$ 206,943	\$ 207,802			\$ (1,274)		\$ 413,471	\$ 1,800,311	\$ 421,451	\$ 2,190,535
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 883,803	\$ 359,267			\$ 0		\$ 1,243,070	\$ 6,076,948	\$ 1,187,886	\$ 6,209,962