

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 Havigan

Signature of Presiding Judge or Court Executive

8-5-2020

Date

52-Tehama Superior Court

Court

2019/2020 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

52-Tehama Superior Court

Court

2019/2020 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)	47	43	44	43	43

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								2018/19
	Fiscal Year 2019/20								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (246,247)	\$ 238,936	\$ 0			\$ 14,785	\$ 7,473	\$ 19,494	
Payroll									
Jury									
Revolving	\$ 0						\$ 0	\$ 0	
Other									
Distribution						\$ 7,703	\$ 7,703	\$ 0	
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (58,838)	\$ (58,838)	\$ (12,827)	
Credit Card									
Cash on Hand	\$ 840						\$ 840	\$ 840	
Cash with County	\$ 181,162		\$ 0				\$ 181,162	\$ 185,000	
Cash Outside of the JCC									
Cash Equivalents	\$ 658,382					\$ 812,414	\$ 1,470,796	\$ 937,657	
Total Cash and Cash Equivalents	\$ 594,137	\$ 238,936	\$ 0			\$ 776,064	\$ 1,609,137	\$ 1,130,165	
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 2,746	\$ 710	\$ 0			\$ 0	\$ 3,457	\$ 5,011	
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 44,863						\$ 44,863	\$ 65,575	
Due From Other Governments	\$ 3,838	\$ 0	\$ 0			\$ 2,663	\$ 6,501	\$ 10,818	
Due From Other Courts	\$ 26,736		\$ 0			\$ 0	\$ 26,736	\$ 10,095	
Due From State	\$ 185,211	\$ 5,027	\$ 58,100			\$ 2,106	\$ 250,443	\$ 256,289	
Trust Due To/From						\$ 5,592	\$ 5,592	\$ 0	
Distribution Due To/From						\$ 3,568	\$ 3,568	\$ 0	
Civil Filing Fee Due To/From								\$ 0	
General Due To/From	\$ 37	\$ 19,344					\$ 19,381	\$ 123	
Total Receivables	\$ 263,430	\$ 25,082	\$ 58,100			\$ 13,930	\$ 360,541	\$ 347,910	
Prepaid Expenses - General	\$ 223,879						\$ 223,879	\$ 0	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 223,879						\$ 223,879	\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 1,081,445	\$ 264,017	\$ 58,100			\$ 789,994	\$ 2,193,557	\$ 1,478,075	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 74,234	\$ 500	\$ 2,400				\$ 77,134	\$ 72,470	
Accounts Payable - General	\$ 7,400	\$ 0	\$ 0			\$ 0	\$ 7,400	\$ 292	
Due to Other Funds	\$ 0	\$ 347	\$ 44,516			\$ 28,541	\$ 73,404	\$ 65,698	
Due to Other Courts	\$ 3,960	\$ 15,142	\$ 0				\$ 19,102	\$ 17,948	
Due to State	\$ 53,451						\$ 53,451	\$ 0	
TC145 Liability						\$ 57,410	\$ 57,410	\$ 137,134	
Due to Other Governments	\$ 115		\$ 8,385				\$ 8,500	\$ 15,160	
AB145 Due to Other Government Agency						\$ 47,610	\$ 47,610	\$ 0	
Due to Other Public Agencies								\$ 0	
Sales and Use Tax	\$ 0						\$ 0	\$ 0	
Interest	\$ 0					\$ 5	\$ 5	\$ 240	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0	\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 139,160	\$ 15,989	\$ 55,301			\$ 133,566	\$ 344,016	\$ 308,942	
Civil						\$ 302,445	\$ 302,445	\$ 266,361	
Criminal						\$ 319,456	\$ 319,456	\$ 84,012	
Unreconciled - Civil and Criminal						\$ 13,528	\$ 13,528	\$ 13,528	
Trust Held Outside of the JCC									
Trust Interest Payable						\$ 11,039	\$ 11,039	\$ 7,444	
Miscellaneous Trust									
Total Trust Deposits						\$ 646,467	\$ 646,467	\$ 371,344	
Accrued Payroll	\$ 164,525		\$ 2,780				\$ 167,305	\$ 152,631	
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0		\$ 0				\$ 0	\$ 0	
Total Payroll Liabilities	\$ 164,525		\$ 2,780				\$ 167,305	\$ 152,631	
Revenue Collected in Advance	\$ 0						\$ 0	\$ 0	
Liabilities For Deposits	\$ 4,768		\$ 20			\$ 9,632	\$ 14,420	\$ 14,335	
Jury Fees - Non-Interest						\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment						\$ 328	\$ 328	\$ 0	
Uncleared Collections								\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,768		\$ 20			\$ 9,960	\$ 14,748	\$ 14,335	
Total Liabilities	\$ 308,453	\$ 15,989	\$ 58,100			\$ 789,994	\$ 1,172,536	\$ 847,252	
Total Fund Balance	\$ 772,993	\$ 248,028	\$ 0				\$ 1,021,021	\$ 630,823	
Total Liabilities and Fund Balance	\$ 1,081,445	\$ 264,017	\$ 58,100			\$ 789,994	\$ 2,193,557	\$ 1,478,075	

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 4,827,120	\$ 30,225						\$ 4,857,345	\$ 4,790,376	\$ 4,411,131	\$ 4,390,728
Improvement and Modernization Fund	\$ 18,064						\$ 18,064	\$ 24,621	\$ 1,400	\$ 8,096	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 178,748						\$ 178,748	\$ 197,905	\$ 189,221	\$ 175,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 467,103						\$ 467,103	\$ 473,462	\$ 434,406	\$ 444,097	
Other Miscellaneous	\$ 108,184						\$ 108,184	\$ 108,184	\$ 108,184	\$ 108,184	
	\$ 5,599,218	\$ 30,225					\$ 5,629,443	\$ 5,594,548	\$ 5,144,341	\$ 5,126,105	
Grants											
AB 1058 Commissioner/Facilitator			\$ 181,077				\$ 181,077	\$ 181,589	\$ 174,926	\$ 210,996	
Other Judicial Council Grants			\$ 18,458				\$ 18,458	\$ 18,458	\$ 28,907	\$ 18,327	
Non-Judicial Council Grants											
			\$ 199,535				\$ 199,535	\$ 200,047	\$ 203,832	\$ 229,323	
Other Financing Sources											
Interest Income	\$ 28,780	\$ 5,098					\$ 33,878	\$ 35,000	\$ 37,951	\$ 20,000	
Investment Income											
Donations											
Local Fees		\$ 24,518					\$ 24,518				\$ 750
Non-Fee Revenues											
Enhanced Collections		\$ 138,395					\$ 138,395	\$ 27,000	\$ 26,768	\$ 40,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 0	\$ 3,054					\$ 3,054	\$ 4,000	\$ 3,951	\$ 3,800	
Reimbursement Other	\$ 169,775						\$ 169,775	\$ 181,205	\$ 163,790	\$ 150,274	
Sale of Fixed Assets											
Other Miscellaneous	\$ 124						\$ 124	\$ 750	\$ 455	\$ 750	
	\$ 198,679	\$ 171,065					\$ 369,744	\$ 247,958	\$ 232,915	\$ 215,574	
Total Revenues	\$ 5,797,897	\$ 201,290	\$ 199,535				\$ 6,198,722	\$ 6,042,550	\$ 5,581,088	\$ 5,571,002	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,529,668	\$ 41,728	\$ 93,191				\$ 2,664,587	\$ 2,594,267	\$ 2,601,251	\$ 2,490,343	
Temp Help	\$ 39,600						\$ 39,600	\$ 55,076	\$ 22,123	\$ 21,476	
Overtime	\$ 1,283		\$ 136				\$ 1,419	\$ 10,000	\$ 7,070	\$ 30,000	
Staff Benefits	\$ 1,510,589	\$ 12,533	\$ 52,705				\$ 1,575,827	\$ 1,743,909	\$ 1,483,352	\$ 1,599,490	
	\$ 4,081,140	\$ 54,261	\$ 146,032				\$ 4,281,433	\$ 4,403,252	\$ 4,113,795	\$ 4,141,309	
Operating Expenses and Equipment											
General Expense	\$ 114,343		\$ 429				\$ 114,772	\$ 96,329	\$ 188,683	\$ 190,040	
Printing	\$ 8,934		\$ 145				\$ 9,079	\$ 17,000	\$ 14,213	\$ 13,800	
Telecommunications	\$ 42,349						\$ 42,349	\$ 43,520	\$ 43,636	\$ 35,300	
Postage	\$ 33,168						\$ 33,168	\$ 15,433	\$ 18,979	\$ 13,850	
Insurance	\$ 6,560						\$ 6,560	\$ 6,533	\$ 3,930	\$ 6,700	
In-State Travel	\$ 1,753		\$ 3,341				\$ 5,094	\$ 20,310	\$ 8,696	\$ 22,550	
Out-of-State Travel											
Training	\$ 2,356		\$ 565				\$ 2,921	\$ 10,000	\$ 3,813	\$ 7,600	
Security Services	\$ 350						\$ 350	\$ 420	\$ 420	\$ 500	
Facility Operations	\$ 125,861						\$ 125,861	\$ 126,639	\$ 128,668	\$ 126,434	
Utilities											
Contracted Services	\$ 700,620	\$ 106,674	\$ 50,172				\$ 857,466	\$ 860,248	\$ 791,833	\$ 792,606	
Consulting and Professional Services	\$ 27,780						\$ 27,780	\$ 27,470	\$ 28,510	\$ 28,695	
Information Technology	\$ 259,958						\$ 259,958	\$ 400,406	\$ 415,085	\$ 474,257	
Major Equipment	\$ 40,667						\$ 40,667	\$ 40,667	\$ 90,570	\$ 347,321	
Other Items of Expense	\$ 827						\$ 827	\$ 1,200	\$ 1,172	\$ 1,500	
	\$ 1,365,527	\$ 106,674	\$ 54,653				\$ 1,526,854	\$ 1,666,175	\$ 1,738,207	\$ 2,061,153	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 239						\$ 239	\$ 7,500	\$ 2,603	\$ 7,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (36,660)	\$ 7,454	\$ 29,206				\$ 0	\$ 944	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (36,421)	\$ 7,454	\$ 29,206				\$ 239	\$ 8,444	\$ 2,603	\$ 7,500	
Total Expenditures	\$ 5,410,245	\$ 168,388	\$ 229,892				\$ 5,808,525	\$ 6,077,871	\$ 5,854,606	\$ 6,209,962	
Excess (Deficit) of Revenues Over Expenditures	\$ 387,652	\$ 32,902	\$ (30,357)				\$ 390,197	\$ (35,321)	\$ (273,518)	\$ (638,960)	
Operating Transfers In (Out)	\$ (32,778)	\$ 2,421	\$ 30,357				\$ 0	\$ 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)	\$ 772,993	\$ 248,028	\$ 0				\$ 1,021,021	\$ 595,502	\$ 630,823	\$ 265,381	

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

	For the month ended June									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,149,823	\$ 99,712					\$ 1,249,535	\$ 1,370,492	\$ 1,149,337	\$ 1,187,208
Traffic & Other Infractions	\$ 316,154						\$ 316,154	\$ 337,263	\$ 228,575	\$ 287,420
Other Criminal Cases	\$ 444,794	\$ 18,458					\$ 463,252	\$ 502,257	\$ 666,310	\$ 638,154
Civil	\$ 157,776	\$ 97,182					\$ 254,958	\$ 272,593	\$ 232,128	\$ 252,808
Family & Children Services	\$ 438,309	\$ 98,185			\$ 0		\$ 536,495	\$ 453,909	\$ 475,806	\$ 428,229
Probate, Guardianship & Mental Health Services	\$ 115,986	\$ 45,000					\$ 160,986	\$ 214,457	\$ 229,512	\$ 240,373
Juvenile Dependency Services	\$ 104,911	\$ 392,840					\$ 497,751	\$ 498,370	\$ 431,947	\$ 443,431
Juvenile Delinquency Services	\$ 58,373						\$ 58,373	\$ 58,764	\$ 69,206	\$ 75,561
Other Court Operations	\$ 278,259						\$ 278,259	\$ 279,483	\$ 228,394	\$ 210,736
Court Interpreters	\$ 155,463	\$ 23,821					\$ 179,283	\$ 197,904	\$ 189,229	\$ 174,969
Jury Services	\$ 43,277	\$ 8,563	\$ 239				\$ 52,078	\$ 74,068	\$ 46,887	\$ 54,538
Security										
Trial Court Operations Program	\$ 3,263,126	\$ 783,761	\$ 239		\$ 0		\$ 4,047,125	\$ 4,259,560	\$ 3,947,331	\$ 3,993,427
Enhanced Collections	\$ 29,743	\$ 101,199			\$ 7,454		\$ 138,395	\$ 18,000	\$ 26,768	\$ 26,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 29,743	\$ 101,199			\$ 7,454		\$ 138,395	\$ 18,000	\$ 26,768	\$ 26,000
Executive Office	\$ 359,507						\$ 359,507	\$ 360,446	\$ 328,309	\$ 317,037
Fiscal Services	\$ 277,319	\$ 169,584			\$ (7,454)		\$ 439,449	\$ 447,668	\$ 436,975	\$ 691,881
Human Resources	\$ 112,802	\$ 23,427					\$ 136,229	\$ 153,791	\$ 112,656	\$ 118,916
Business & Facilities Services		\$ 96,365					\$ 96,365	\$ 106,759	\$ 119,365	\$ 113,734
Information Technology	\$ 238,937	\$ 352,518					\$ 591,454	\$ 731,647	\$ 883,202	\$ 948,967
Court Administration Program	\$ 988,564	\$ 641,894			\$ (7,454)		\$ 1,623,005	\$ 1,800,311	\$ 1,880,507	\$ 2,190,535
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,281,433	\$ 1,526,854	\$ 239		\$ 0		\$ 5,808,525	\$ 6,077,871	\$ 5,854,606	\$ 6,209,962

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	223,879	-	223,879	-	-	-	-	-	223,879	
Restricted	59,107	-	59,107	248,028	-	-	-	-	307,135	
Committed	100,696	-	100,696	-	-	-	-	-	100,696	
Assigned	389,311	-	389,311	-	-	-	-	-	389,311	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 772,993	\$ -	\$ 772,993	\$ 248,028	\$ -	\$ -	\$ -	\$ -	\$ 1,021,021	