

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 Hauge

Signature of Presiding Judge or Court Executive

4-20-2021

Date

Tehama County Superior Court

Court

FY 20-21 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tehama County Superior Court

Court

FY 20-21 Q3

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	43	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 March							2019/20	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2020/21									
	Governmental Funds									
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
	General	Non-Grant	Grant							
ASSETS										
Operations Payroll	\$ (244,214)	\$ 311,022	\$ (56,793)				\$ 16,252	\$ 26,265	\$ 26,439	
Jury Revolving	\$ 0							\$ 0	\$ 0	
Other Distribution								\$ 0	\$ 0	
Civil Filing Fees							\$ (8,973)	\$ (8,973)	\$ 0	
Trust Credit Card							\$ 0	\$ 0	\$ 0	
Cash on Hand	\$ 840						\$ (8,205)	\$ 840	\$ 840	
Cash with County	\$ 185,000							\$ 185,000	\$ 185,000	
Cash Outside of the JCC			\$ 0							
Cash Equivalents	\$ 1,460,677									
Total Cash and Cash Equivalents	\$ 1,402,302	\$ 311,022	\$ (56,793)				\$ 850,373	\$ 2,311,050	\$ 1,968,749	
Short-Term Investment							\$ 849,447	\$ 2,505,978	\$ 2,177,666	
Investments										
Total Investments										
Accrued Revenue	\$ 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	
Due From Other Courts	\$ 28,750						\$ 2,663	\$ 2,663	\$ 2,663	
Due From State	\$ 40,604	\$ 0	\$ 50,539				\$ 0	\$ 28,750	\$ 13,224	
Trust Due To/From							\$ 3,984	\$ 95,128	\$ 115,481	
Distribution Due To/From							\$ 4,292	\$ 4,292	\$ 1,030	
Civil Filing Fee Due To/From							\$ 1,136	\$ 1,136		
General Due To/From	\$ 0	\$ 0								
Total Receivables	\$ 69,354	\$ 0	\$ 50,539				\$ 12,076	\$ 131,969	\$ 132,399	
Prepaid Expenses - General	\$ 321,405		\$ 0					\$ 321,405	\$ 81,637	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 321,405		\$ 0					\$ 321,405	\$ 81,637	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,793,061	\$ 311,022	\$ (6,254)				\$ 861,523	\$ 2,959,352	\$ 2,391,701	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Courts	\$ 0	\$ 0	\$ 0				\$ 5,428	\$ 5,428	\$ 1,030	
Due to State	\$ 0	\$ 0						\$ 0	\$ 0	
TC145 Liability								\$ 0	\$ 0	
Due to Other Governments	\$ 0		\$ 0				\$ 84,217	\$ 84,217	\$ 93,462	
AB145 Due to Other Government Agency								\$ 0	\$ 0	
Due to Other Public Agencies							\$ 93,571	\$ 93,571	\$ 54,048	
Sales and Use Tax										
Interest									\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 16	\$ 16	\$ 473	
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 183,233	\$ 183,233	\$ 149,012	
Civil										
Criminal							\$ 237,945	\$ 237,945	\$ 255,604	
Unreconciled - Civil and Criminal							\$ 406,983	\$ 406,983	\$ 334,638	
Trust Held Outside of the JCC							\$ 13,528	\$ 13,528	\$ 13,528	
Trust Interest Payable										
Miscellaneous Trust							\$ 8,559	\$ 8,559	\$ 10,770	
Total Trust Deposits							\$ 667,014	\$ 667,014	\$ 614,540	
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0	
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing										
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Revenue Collected in Advance								\$ 0	\$ 0	
Liabilities For Deposits										
Jury Fees - Non-Interest	\$ 4,822		\$ 20				\$ 9,632	\$ 14,473	\$ 14,401	
Fees - Partial Payment & Overpayment									\$ 0	
Uncleared Collections							\$ 1,644	\$ 1,644	\$ 447	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 4,822		\$ 20				\$ 11,276	\$ 16,117	\$ 14,848	
Total Liabilities	\$ 4,822	\$ 0	\$ 20				\$ 861,523	\$ 866,364	\$ 778,399	
Total Fund Balance	\$ 1,788,240	\$ 311,022	\$ (6,274)				\$ 861,523	\$ 2,092,988	\$ 1,613,302	
Total Liabilities and Fund Balance	\$ 1,793,061	\$ 311,022	\$ (6,254)				\$ 861,523	\$ 2,959,352	\$ 2,391,701	

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 2020/21										2019/20	
	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											
Improvement and Modernization Fund	\$ 4,033,212	\$ 17,767					\$ 4,050,978	\$ 4,486,023	\$ 4,106,367	\$ 4,790,376	
Judges' Compensation (0150019)	\$ (1)						\$ (1)	\$ 24,621	\$ 9,968	\$ 24,621	
Court Interpreter (0150037)	\$ 105,598						\$ 105,598	\$ 142,953	\$ 106,672	\$ 197,905	
Civil Coordination Reimbursement (0150091)	\$ 272,662						\$ 272,662	\$ 485,995	\$ 289,627	\$ 473,462	
MOU Reimbursements (0150010 and General)	\$ 108,184						\$ 108,184	\$ 108,184	\$ 108,184	\$ 108,184	
Other Miscellaneous											
	\$ 4,519,655	\$ 17,767					\$ 4,537,421	\$ 5,247,776	\$ 4,620,818	\$ 5,594,548	
Grants											
AB 1058 Commissioner/Facilitator			\$ 127,509				\$ 127,509	\$ 145,935	\$ 137,410	\$ 181,589	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 18,936	\$ 9,229	\$ 18,458	
Non-Judicial Council Grants											
			\$ 127,509				\$ 127,509	\$ 164,871	\$ 146,639	\$ 200,047	
Other Financing Sources											
Interest Income											
Investment Income	\$ 4,602	\$ 884					\$ 5,487	\$ 33,000	\$ 22,269	\$ 35,000	
Donations											
Local Fees		\$ 44,086					\$ 44,086	\$ 44,385	\$ 7,339		
Non-Fee Revenues											
Enhanced Collections		\$ 222,242					\$ 222,242	\$ 192,375	\$ 44,051	\$ 27,000	
Escheatment											
Prior Year Revenue	\$ 281						\$ 281				
County Program - Restricted		\$ 1,336					\$ 1,336	\$ 4,000	\$ 2,116	\$ 4,000	
Reimbursement Other	\$ 140,074						\$ 140,074	\$ 210,750	\$ 112,353	\$ 181,205	
Sale of Fixed Assets											
Other Miscellaneous	\$ 96						\$ 96	\$ 100	\$ 51	\$ 750	
	\$ 145,053	\$ 268,548					\$ 413,601	\$ 484,610	\$ 188,179	\$ 247,955	
Total Revenues	\$ 4,664,708	\$ 286,314	\$ 127,509				\$ 5,078,531	\$ 5,897,257	\$ 4,955,635	\$ 6,042,550	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,771,637	\$ 11,972	\$ 61,321				\$ 1,844,930	\$ 2,660,767	\$ 1,872,820	\$ 2,594,267	
Temp Help	\$ 34,043						\$ 34,043	\$ 71,864	\$ 29,097	\$ 55,076	
Overtime	\$ 905	\$ 2	\$ 4				\$ 910	\$ 5,000	\$ 1,056	\$ 10,000	
Staff Benefits	\$ 1,146,733	\$ 9,194	\$ 42,932				\$ 1,198,859	\$ 1,853,077	\$ 1,127,809	\$ 1,743,909	
	\$ 2,953,318	\$ 21,168	\$ 104,257				\$ 3,078,742	\$ 4,590,708	\$ 3,030,781	\$ 4,403,252	
Operating Expenses and Equipment											
General Expense											
Printing	\$ 38,954		\$ 224				\$ 39,178	\$ 65,080	\$ 53,706	\$ 96,329	
Telecommunications	\$ 3,109						\$ 3,109	\$ 12,000	\$ 6,153	\$ 17,000	
Postage	\$ 26,584						\$ 26,584	\$ 44,085	\$ 29,957	\$ 43,520	
Insurance	\$ 2,200						\$ 2,200	\$ 7,100	\$ 14,963	\$ 15,433	
In-State Travel	\$ 9,329						\$ 9,329	\$ 9,000	\$ 6,560	\$ 6,533	
Out-of-State Travel								\$ 11,000	\$ 5,549	\$ 20,310	
Training											
Security Services	\$ 385						\$ 385	\$ 7,500	\$ 2,921	\$ 10,000	
Facility Operations	\$ 77,403						\$ 77,403	\$ 420	\$ 315	\$ 420	
Utilities								\$ 350,599	\$ 76,594	\$ 126,639	
Contracted Services	\$ 441,047						\$ 441,047	\$ 995,137	\$ 523,695	\$ 860,248	
Consulting and Professional Services	\$ 14,701	\$ 196,848	\$ 22,477				\$ 14,701	\$ 29,062	\$ 20,425	\$ 27,470	
Information Technology	\$ 89,810						\$ 89,810	\$ 428,963	\$ 159,931	\$ 400,406	
Major Equipment									\$ 40,667	\$ 40,667	
Other Items of Expense	\$ 426						\$ 426	\$ 800	\$ 701	\$ 1,200	
	\$ 703,948	\$ 196,848	\$ 22,701				\$ 923,497	\$ 1,960,746	\$ 942,137	\$ 1,666,175	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 487						\$ 487	\$ 7,500	\$ 239	\$ 7,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (24,961)	\$ 5,305	\$ 19,657								
Prior Year Expense Adjustment	\$ 3,838						\$ 3,838	\$ 0	\$ 0	\$ 944	
	\$ (20,637)	\$ 5,305	\$ 19,657				\$ 4,325	\$ 7,500	\$ 239	\$ 8,444	
Total Expenditures	\$ 3,636,629	\$ 223,320	\$ 146,615				\$ 4,006,564	\$ 6,558,954	\$ 3,973,157	\$ 6,077,871	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,028,079	\$ 62,994	\$ (19,106)				\$ 1,071,967	\$ (661,697)	\$ 982,479	\$ (35,321)	
Operating Transfers In (Out)	\$ (12,832)		\$ 12,832				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 772,993	\$ 248,028	\$ 0				\$ 1,021,021	\$ 1,021,021	\$ 630,823	\$ 630,823	
Ending Balance (Deficit)	\$ 1,788,240	\$ 311,022	\$ (6,274)				\$ 2,092,988	\$ 359,324	\$ 1,613,302	\$ 595,502	

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

	For the month ended March									
	Fiscal Year 2020/21								2019/20	
	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	\$ 766,566	\$ 77,841					\$ 844,407	\$ 1,362,707	\$ 889,546	\$ 1,370,492
Traffic & Other Infractions	\$ 228,312						\$ 228,312	\$ 350,707	\$ 221,760	\$ 337,263
Other Criminal Cases	\$ 381,985	\$ 0					\$ 381,985	\$ 535,850	\$ 326,935	\$ 502,257
Civil	\$ 95,268	\$ 40,325					\$ 135,593	\$ 242,540	\$ 186,523	\$ 272,593
Family & Children Services	\$ 344,511	\$ 39,827					\$ 384,338	\$ 567,261	\$ 365,305	\$ 453,909
Probate, Guardianship & Mental Health Services	\$ 79,187	\$ 60,000			\$ 0		\$ 139,187	\$ 212,391	\$ 126,847	\$ 214,457
Juvenile Dependency Services	\$ 77,553	\$ 226,882					\$ 304,435	\$ 449,363	\$ 338,438	\$ 498,370
Juvenile Delinquency Services	\$ 43,205						\$ 43,205	\$ 60,953	\$ 41,327	\$ 58,764
Other Court Operations	\$ 169,649						\$ 169,649	\$ 256,978	\$ 197,955	\$ 279,483
Court Interpreters	\$ 115,251	\$ 26,460					\$ 141,710	\$ 209,705	\$ 132,474	\$ 197,904
Jury Services	\$ 32,120	\$ 8,805	\$ 487				\$ 41,411	\$ 66,916	\$ 39,606	\$ 74,068
Security										
Trial Court Operations Program	\$ 2,333,606	\$ 480,139	\$ 487		\$ 0		\$ 2,814,232	\$ 4,315,371	\$ 2,866,717	\$ 4,259,560
Enhanced Collections	\$ 21,168	\$ 192,848			\$ 5,305		\$ 219,320	\$ 192,375	\$ 25,088	\$ 18,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 21,168	\$ 192,848			\$ 5,305		\$ 219,320	\$ 192,375	\$ 25,088	\$ 18,000
Executive Office	\$ 259,118						\$ 259,118	\$ 372,861	\$ 254,138	\$ 360,446
Fiscal Services	\$ 208,981	\$ 59,888			\$ (5,305)		\$ 263,564	\$ 432,893	\$ 262,705	\$ 447,668
Human Resources	\$ 79,601	\$ 9,153				\$ 3,838	\$ 92,592	\$ 153,360	\$ 98,437	\$ 153,791
Business & Facilities Services		\$ 65,985					\$ 65,985	\$ 332,619	\$ 61,984	\$ 106,759
Information Technology	\$ 176,268	\$ 115,484					\$ 291,753	\$ 759,475	\$ 404,089	\$ 731,647
Court Administration Program	\$ 723,968	\$ 250,510			\$ (5,305)	\$ 3,838	\$ 973,011	\$ 2,051,208	\$ 1,081,352	\$ 1,800,311
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,078,742	\$ 923,497	\$ 487		\$ 0	\$ 3,838	\$ 4,006,564	\$ 6,558,954	\$ 3,973,157	\$ 6,077,871