

## 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 Hawiger*

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Signature of Presiding Judge or Court Executive

*8-25-21*

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Tehama County Superior Court

\_\_\_\_\_  
Court

FY 20-21 Q4

\_\_\_\_\_  
Fiscal Year and Ending Quarter

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

Tehama County Superior Court

Court

FY 20-21 Q4

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	43	42.5	43.5

<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 June									
Fiscal Year 2020/21									
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (228,565)	\$ 270,110	\$ 0				\$ 14,266	\$ 55,810	\$ 7,473
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 5,580	\$ 5,580	\$ 7,703
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (6,066)	\$ (6,066)	\$ (58,838)
Cash on Hand	\$ 840							\$ 840	\$ 840
Cash with County	\$ 185,000		\$ 0					\$ 185,000	\$ 181,162
Cash Outside of the JCC									
Cash Equivalents	\$ 714,459								
<b>Total Cash and Cash Equivalents</b>	\$ 671,734	\$ 270,110	\$ 0				\$ 788,021	\$ 1,502,480	\$ 1,470,796
Short-Term Investment							\$ 801,801	\$ 1,743,645	\$ 1,609,137
Investments									
<b>Total Investments</b>									
Accrued Revenue									
Accounts Receivable - General	\$ 719	\$ 241						\$ 959	\$ 3,457
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 34,653							\$ 34,653	\$ 44,863
Due From Other Governments	\$ 0						\$ 2,663	\$ 2,663	\$ 6,501
Due From Other Courts	\$ 39,301							\$ 39,301	\$ 26,736
Due From State	\$ 125,527	\$ 5,364	\$ 38,427					\$ 174,839	\$ 250,443
Trust Due To/From							\$ 5,521	\$ 8,316	\$ 5,592
Distribution Due To/From							\$ 8,316	\$ 8,316	\$ 3,568
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 3,568
General Due To/From	\$ 9	\$ 45,646							
<b>Total Receivables</b>	\$ 200,209	\$ 51,251	\$ 38,427				\$ 16,500	\$ 45,655	\$ 19,381
Prepaid Expenses - General	\$ 72,593		\$ 0					\$ 72,593	\$ 223,879
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	\$ 72,593		\$ 0					\$ 72,593	\$ 223,879
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	\$ 944,536	\$ 321,361	\$ 38,427				\$ 818,301	\$ 2,122,625	\$ 2,193,557
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 110,806	\$ 500	\$ 3,044					\$ 114,350	\$ 77,134
Accounts Payable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 7,400
Due to Other Funds	\$ 0	\$ 16,794	\$ 17,859				\$ 0	\$ 88,625	\$ 73,404
Due to Other Courts	\$ 11,921	\$ 24,036					\$ 53,971	\$ 35,957	\$ 19,102
Due to State	\$ 0							\$ 0	\$ 63,451
TC145 Liability								\$ 87,287	\$ 57,410
Due to Other Governments	\$ 0		\$ 15,473				\$ 60,987	\$ 15,473	\$ 8,500
AB145 Due to Other Government Agency								\$ 60,987	\$ 47,610
Due to Other Public Agencies								\$ 0	\$ 0
Sales and Use Tax								\$ 0	\$ 5
Interest								\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 0	\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	\$ 122,727	\$ 41,330	\$ 36,376				\$ 202,246	\$ 402,680	\$ 344,016
Civil									
Criminal							\$ 239,169	\$ 239,169	\$ 302,445
Unreconciled - Civil and Criminal							\$ 341,566	\$ 341,566	\$ 319,456
Trust Held Outside of the JCC							\$ 13,528	\$ 13,528	\$ 13,528
Trust Interest Payable									
Miscellaneous Trust							\$ 8,573	\$ 8,573	\$ 11,039
<b>Total Trust Deposits</b>							\$ 602,836	\$ 602,836	\$ 646,467
Accrued Payroll	\$ 123,463		\$ 2,032					\$ 125,494	\$ 167,305
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>	\$ 123,463		\$ 2,032					\$ 125,494	\$ 167,305
Revenue Collected in Advance	\$ 4,669							\$ 4,669	\$ 0
Liabilities For Deposits	\$ 4,822		\$ 20					\$ 16,670	\$ 14,420
Jury Fees - Non-Interest							\$ 11,829	\$ 11,829	\$ 0
Fees - Partial Payment & Overpayment								\$ 1,390	\$ 0
Uncleared Collections								\$ 1,390	\$ 328
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	\$ 9,491		\$ 20				\$ 13,219	\$ 22,729	\$ 14,748
<b>Total Liabilities</b>	\$ 255,681	\$ 41,330	\$ 38,427				\$ 818,301	\$ 1,153,739	\$ 1,172,536
<b>Total Fund Balance</b>	\$ 688,855	\$ 280,030	\$ 0					\$ 968,886	\$ 1,021,021
<b>Total Liabilities and Fund Balance</b>	\$ 944,536	\$ 321,361	\$ 38,427				\$ 818,301	\$ 2,122,625	\$ 2,193,557

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 2020/21										
	Governmental Funds							2019/20		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
Non-Grant		Grant								
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 4,597,769	\$ 30,573								
Improvement and Modernization Fund	\$ 15,015						\$ 4,828,341	\$ 4,486,023	\$ 4,857,345	\$ 4,790,376
Judges' Compensation (0150019)							\$ 15,015	\$ 24,621	\$ 18,064	\$ 24,621
Court Interpreter (0150037)	\$ 143,593						\$ 143,593	\$ 142,953	\$ 178,748	\$ 197,905
Civil Coordination Reimbursement (0150091)	\$ 476,165						\$ 476,165	\$ 485,995	\$ 467,103	\$ 473,462
MOU Reimbursements (0150010 and General)	\$ 108,184						\$ 108,184	\$ 108,184	\$ 108,184	\$ 108,184
Other Miscellaneous										
	\$ 5,340,726	\$ 30,573					\$ 5,371,298	\$ 5,247,776	\$ 5,629,443	\$ 5,594,548
Grants										
AB 1058 Commissioner/Facilitator			\$ 156,442				\$ 156,442	\$ 145,935	\$ 181,077	\$ 181,589
Other Judicial Council Grants			\$ 18,936				\$ 18,936	\$ 18,936	\$ 18,458	\$ 18,458
Non-Judicial Council Grants										
			\$ 175,378				\$ 175,378	\$ 164,871	\$ 199,535	\$ 200,047
Other Financing Sources										
Interest Income	\$ 7,094	\$ 1,430					\$ 8,523	\$ 33,000	\$ 33,878	\$ 35,000
Investment Income										
Donations		\$ 69,040					\$ 69,040	\$ 44,385	\$ 24,518	
Local Fees										
Non-Fee Revenues										
Enhanced Collections		\$ 371,730					\$ 371,730	\$ 192,375	\$ 138,395	\$ 27,000
Escheatment										
Prior Year Revenue	\$ 280						\$ 280			
County Program - Restricted		\$ 2,416					\$ 2,416	\$ 4,000	\$ 3,054	\$ 4,000
Reimbursement Other	\$ 207,303						\$ 207,303	\$ 210,750	\$ 189,775	\$ 181,205
Sale of Fixed Assets										
Other Miscellaneous	\$ 120						\$ 120	\$ 100	\$ 124	\$ 750
	\$ 214,797	\$ 444,615					\$ 659,412	\$ 484,610	\$ 369,744	\$ 247,955
<b>Total Revenues</b>	<b>\$ 5,555,523</b>	<b>\$ 475,188</b>	<b>\$ 175,378</b>				<b>\$ 6,208,089</b>	<b>\$ 5,897,257</b>	<b>\$ 6,198,722</b>	<b>\$ 6,042,550</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 2,521,636	\$ 93,438	\$ 93,136				\$ 2,708,210	\$ 2,660,767	\$ 2,664,587	\$ 2,594,267
Temp Help	\$ 36,934						\$ 36,934	\$ 71,864	\$ 39,600	\$ 55,076
Overtime	\$ 1,796	\$ 0	\$ 4				\$ 1,799	\$ 5,000	\$ 1,419	\$ 10,000
Staff Benefits	\$ 1,587,966	\$ 19,385	\$ 71,037				\$ 1,678,389	\$ 1,853,077	\$ 1,575,827	\$ 1,743,909
	\$ 4,148,331	\$ 112,823	\$ 164,177				\$ 4,425,332	\$ 4,590,708	\$ 4,281,433	\$ 4,403,252
Operating Expenses and Equipment										
General Expense	\$ 113,168		\$ 1,730				\$ 114,898	\$ 65,080	\$ 114,772	\$ 96,329
Printing	\$ 7,348						\$ 7,348	\$ 12,000	\$ 9,079	\$ 17,000
Telecommunications	\$ 37,435						\$ 37,435	\$ 44,085	\$ 42,349	\$ 43,520
Postage	\$ 22,900						\$ 22,900	\$ 7,100	\$ 33,168	\$ 15,433
Insurance	\$ 9,329						\$ 9,329	\$ 9,000	\$ 6,560	\$ 6,533
In-State Travel								\$ 11,000	\$ 5,094	\$ 20,310
Out-of-State Travel										
Training	\$ 2,911						\$ 2,911	\$ 7,500	\$ 2,921	\$ 10,000
Security Services	\$ 420						\$ 420	\$ 420	\$ 350	\$ 420
Facility Operations	\$ 294,104						\$ 294,104	\$ 350,599	\$ 125,861	\$ 126,639
Utilities										
Contracted Services	\$ 684,270	\$ 321,301	\$ 52,909				\$ 1,058,480	\$ 995,137	\$ 857,466	\$ 860,248
Consulting and Professional Services	\$ 29,252						\$ 29,252	\$ 29,062	\$ 27,780	\$ 27,470
Information Technology	\$ 249,915						\$ 249,915	\$ 428,963	\$ 259,958	\$ 400,406
Major Equipment									\$ 40,667	\$ 40,667
Other Items of Expense	\$ 1,076						\$ 1,076	\$ 800	\$ 827	\$ 1,200
	\$ 1,452,128	\$ 321,301	\$ 54,639				\$ 1,828,068	\$ 1,960,746	\$ 1,526,854	\$ 1,666,175
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 986						\$ 986	\$ 7,500	\$ 239	\$ 7,500
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (45,480)	\$ 12,645	\$ 32,835				\$ 0	\$ 0	\$ 0	\$ 944
Prior Year Expense Adjustment	\$ 3,838						\$ 3,838			
	\$ (40,656)	\$ 12,645	\$ 32,835				\$ 4,824	\$ 7,500	\$ 239	\$ 8,444
<b>Total Expenditures</b>	<b>\$ 5,559,803</b>	<b>\$ 446,769</b>	<b>\$ 251,652</b>				<b>\$ 6,258,224</b>	<b>\$ 6,558,954</b>	<b>\$ 5,808,525</b>	<b>\$ 6,077,871</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (4,280)	\$ 28,418	\$ (76,273)				\$ (52,135)	\$ (661,697)	\$ 390,197	\$ (35,321)
Operating Transfers In (Out)	\$ (79,857)	\$ 3,584	\$ 76,273				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 772,993	\$ 248,028	\$ 0						\$ 0	\$ 0
Ending Balance (Deficit)	\$ 688,855	\$ 280,030	\$ 0				\$ 1,021,021	\$ 1,021,021	\$ 630,823	\$ 630,823
							\$ 968,866	\$ 359,324	\$ 1,021,021	\$ 595,502

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

	For the month ended June									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,086,627	\$ 115,094					\$ 1,201,721	\$ 1,362,707	\$ 1,249,535	\$ 1,370,492
Traffic & Other Infractions	\$ 316,621						\$ 316,621	\$ 350,707	\$ 316,154	\$ 337,263
Other Criminal Cases	\$ 551,325	\$ 18,936					\$ 570,261	\$ 535,850	\$ 463,252	\$ 502,257
Civil	\$ 134,986	\$ 67,750					\$ 202,737	\$ 242,540	\$ 254,958	\$ 272,593
Family & Children Services	\$ 505,862	\$ 66,627					\$ 572,490	\$ 567,261	\$ 536,495	\$ 453,909
Probate, Guardianship & Mental Health Services	\$ 112,862	\$ 90,000			\$ 0		\$ 202,862	\$ 212,391	\$ 160,986	\$ 214,457
Juvenile Dependency Services	\$ 110,538	\$ 340,323					\$ 450,861	\$ 449,363	\$ 497,751	\$ 498,370
Juvenile Delinquency Services	\$ 61,600						\$ 61,600	\$ 60,953	\$ 58,373	\$ 58,764
Other Court Operations	\$ 232,336						\$ 232,336	\$ 256,978	\$ 278,259	\$ 279,483
Court Interpreters	\$ 164,267	\$ 47,347					\$ 211,614	\$ 209,705	\$ 179,283	\$ 197,904
Jury Services	\$ 45,687	\$ 12,057	\$ 986				\$ 58,730	\$ 66,916	\$ 52,078	\$ 74,068
Security										
Trial Court Operations Program	\$ 3,322,711	\$ 758,135	\$ 986		\$ 0		\$ 4,081,832	\$ 4,315,371	\$ 4,047,125	\$ 4,259,560
Enhanced Collections	\$ 43,784	\$ 315,301			\$ 12,645		\$ 371,730	\$ 192,375	\$ 138,395	\$ 18,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 43,784	\$ 315,301			\$ 12,645		\$ 371,730	\$ 192,375	\$ 138,395	\$ 18,000
Executive Office	\$ 367,589						\$ 367,589	\$ 372,861	\$ 359,507	\$ 360,446
Fiscal Services	\$ 299,707	\$ 155,484					\$ 442,546	\$ 432,893	\$ 439,449	\$ 447,668
Human Resources	\$ 112,483	\$ 17,623			\$ (12,645)		\$ 133,944	\$ 153,360	\$ 136,229	\$ 153,791
Business & Facilities Services		\$ 271,463				\$ 3,838	\$ 271,463	\$ 332,619	\$ 96,365	\$ 106,759
Information Technology	\$ 279,058	\$ 310,062					\$ 589,120	\$ 759,475	\$ 591,454	\$ 731,647
Court Administration Program	\$ 1,058,837	\$ 754,631			\$ (12,645)	\$ 3,838	\$ 1,804,662	\$ 2,051,208	\$ 1,623,005	\$ 1,800,311
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 4,425,332</b>	<b>\$ 1,828,068</b>	<b>\$ 986</b>		<b>\$ 0</b>	<b>\$ 3,838</b>	<b>\$ 6,258,224</b>	<b>\$ 6,558,954</b>	<b>\$ 5,808,525</b>	<b>\$ 6,077,871</b>

### Constraints on Fiscal Year-End Fund Balance - Summary

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	72,593	-	72,593	-	-	-	-	-	-	<b>72,593</b>
Restricted	61,282	-	61,282	280,030	-	-	-	-	-	<b>341,312</b>
Committed	161,184	-	161,184	-	-	-	-	-	-	<b>161,184</b>
Assigned	393,796	-	393,796	-	-	-	-	-	-	<b>393,796</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 688,855</b>	<b>\$ -</b>	<b>\$ 688,855</b>	<b>\$ 280,030</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 968,886</b>