

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.



Signature of Presiding Judge or Court Executive



Date

Tehama

Court

2014/15 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT

Filled Court Employee Positions

Tehama

Court

2014/15 4th Quarter

Fiscal Year and Ending Quarter

	Total Authorized Court Positions ¹	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	42.50	42.50	43.50	43.50	44.50

¹ Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tehama

Court

2014/15 4th Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

1	New Position of Assistant CEO/Human Resources Manager added in the 4th Quarter
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

Superior Court of California, County of Tehama
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June										
Fiscal Year 2014/15										
	Governmental Funds						Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2013/14 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant							
ASSETS										
Operations	\$ (59,496)	\$ 45,929	\$ 36,031				\$ 9,767	\$ 32,231	\$ 199,837	
Payroll										
Jury										
Revolving	\$ 2,000							\$ 2,000	\$ 2,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (5,610)	\$ (5,610)	\$ (3,937)	
Credit Card										
Cash on Hand	\$ 440							\$ 440	\$ 440	
Cash with County	\$ 242,950		\$ 0					\$ 242,950	\$ 242,950	
Cash Outside of the AOC										
Total Cash	\$ 185,894	\$ 45,929	\$ 36,031				\$ 4,158	\$ 272,011	\$ 441,290	
Short Term Investment	\$ 546,029							\$ 260,183	\$ 806,212	
Investment in Financial Institution										
Total Investments	\$ 546,029						\$ 260,183	\$ 806,212	\$ 507,869	
Accrued Revenue	\$ 1,900	\$ 69					\$ 0	\$ 1,969	\$ 308	
Accounts Receivable - General			\$ 30,276					\$ 30,276	\$ 16,649	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 58,105	
Due From Other Governments	\$ 35,723	\$ 33,897	\$ 0				\$ 2,663	\$ 72,284	\$ 39,477	
Due From Other Courts	\$ 21,784						\$ 0	\$ 21,784	\$ 10,530	
Due From State	\$ 107,448	\$ 2,342	\$ 10,207					\$ 119,997	\$ 113,787	
Trust Due To/From							\$ 0	\$ 0		
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 3							\$ 3	\$ 122	
Total Receivables	\$ 166,858	\$ 36,308	\$ 40,483				\$ 2,663	\$ 246,313	\$ 238,977	
Prepaid Expenses - General	\$ 24,000							\$ 24,000		
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 24,000							\$ 24,000		
Other Assets										
Total Other Assets										
Total Assets	\$ 922,781	\$ 82,237	\$ 76,514				\$ 267,004	\$ 1,348,537	\$ 1,188,136	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 104,190		\$ 16,272					\$ 120,462	\$ 38,685	
Accounts Payable - General	\$ 23,837		\$ 0				\$ 0	\$ 23,837	\$ 6,664	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 3	\$ 3	\$ 58,226	
Due to Other Courts	\$ 0							\$ 0	\$ 3,298	
Due to State										
TC145 Liability							\$ 97,048	\$ 97,048	\$ 98,973	
Due to Other Governments										
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 532	
Interest							\$ 4	\$ 4	\$ 1	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 128,027	\$ 0	\$ 16,272				\$ 97,055	\$ 241,353	\$ 206,380	
Civil							\$ 76,546	\$ 76,546	\$ 80,096	
Criminal							\$ 70,485	\$ 70,485	\$ 299,312	
Unreconciled - Civil and Criminal							\$ 13,528	\$ 13,528	\$ 13,528	
Trust Held Outside of the AOC										
Trust Interest Payable							\$ 799	\$ 799	\$ 796	
Miscellaneous Trust										
Total Trust Deposits							\$ 161,357	\$ 161,357	\$ 393,732	
Accrued Payroll										
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing	\$ 135,599		\$ 2,723					\$ 138,322	\$ 126,299	
Total Payroll Liabilities	\$ 135,599		\$ 2,723					\$ 138,322	\$ 126,299	
Revenue Collected in Advance			\$ 57,519					\$ 57,519		
Liabilities For Deposits	\$ 1,739						\$ 7,552	\$ 9,291	\$ 6,700	
Jury Fees - Non-Interest							\$ 1,040	\$ 1,040	\$ 0	
Fees - Partial Payment & Overpayment										
Uncleared Collections							\$ 0	\$ 0	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 1,739		\$ 57,519				\$ 8,592	\$ 67,850	\$ 6,700	
Total Liabilities	\$ 265,364	\$ 0	\$ 76,514				\$ 267,004	\$ 608,882	\$ 733,110	
Total Fund Balance	\$ 657,417	\$ 82,237	\$ 0					\$ 739,655	\$ 455,026	
Total Liabilities and Fund Balance	\$ 922,781	\$ 82,237	\$ 76,514				\$ 267,004	\$ 1,348,537	\$ 1,188,136	

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 2014/15											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2013/14	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,238,119	\$ 28,104					\$ 3,266,223	\$ 3,215,883	\$ 3,116,254	\$ 2,938,959	
Improvement and Modernization Fund	\$ 3,236						\$ 3,236	\$ 50,231	\$ 58,908	\$ 8,277	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 138,463						\$ 138,463	\$ 102,960	\$ 241,465	\$ 15,450	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 148,729						\$ 148,729	\$ 142,867	\$ 140,047	\$ 139,657	
Other Miscellaneous	\$ 108,184						\$ 108,184	\$ 108,184	\$ 108,184	\$ 108,184	
	\$ 3,636,731	\$ 28,104					\$ 3,664,835	\$ 3,619,925	\$ 3,664,858	\$ 3,210,523	
Grants											
AB 1058 Commissioner/Facilitator			\$ 152,379				\$ 152,379	\$ 149,751	\$ 148,914	\$ 147,582	
Other AOC Grants			\$ 34,246				\$ 34,246	\$ 24,000	\$ 21,998		
Non-AOC Grants											
			\$ 186,624				\$ 186,624	\$ 173,751	\$ 170,912	\$ 147,582	
Other Financing Sources											
Interest Income	\$ 7,983	\$ 210					\$ 8,192	\$ 6,605	\$ 5,369	\$ 4,000	
Investment Income											
Donations											
Local Fees	\$ 327	\$ 16,955					\$ 17,282	\$ 13,000	\$ 14,854	\$ 5,300	
Non-Fee Revenues								\$ 100		\$ 1,340	
Enhanced Collections		\$ 140,585					\$ 140,585	\$ 120,000	\$ 120,248	\$ 20,000	
Escheatment											
Prior Year Revenue	\$ 1,092						\$ 1,092				
County Program - Restricted											
Reimbursement Other	\$ 764,562						\$ 764,562	\$ 854,817	\$ 8,968		
Sale of Fixed Assets	\$ 1,927						\$ 1,927	\$ 800	\$ 3,807		
Other Miscellaneous											
	\$ 775,891	\$ 157,750					\$ 933,641	\$ 995,322	\$ 153,247	\$ 30,640	
Total Revenues	\$ 4,412,622	\$ 185,854	\$ 186,624				\$ 4,785,100	\$ 4,788,998	\$ 3,989,018	\$ 3,388,745	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,895,076	\$ 84,259	\$ 88,650				\$ 2,067,985	\$ 2,204,025	\$ 2,111,568	\$ 2,016,276	
Temp Help	\$ 6,292						\$ 6,292		\$ 56,892		
Overtime	\$ 10,207						\$ 10,207		\$ 2,322		
Staff Benefits	\$ 999,511	\$ 64,628	\$ 41,368				\$ 1,105,507	\$ 1,228,977	\$ 1,093,449	\$ 1,039,034	
	\$ 2,911,085	\$ 148,887	\$ 130,018				\$ 3,189,991	\$ 3,433,002	\$ 3,264,232	\$ 3,055,310	
Operating Expenses and Equipment											
General Expense	\$ 120,420						\$ 120,420	\$ 156,150	\$ 135,176	\$ 152,500	
Printing	\$ 10,708						\$ 10,708	\$ 10,000	\$ 10,798	\$ 18,000	
Telecommunications	\$ 40,432						\$ 40,432	\$ 54,500	\$ 50,548	\$ 52,000	
Postage	\$ 31,955						\$ 31,955	\$ 32,700	\$ 32,949	\$ 36,400	
Insurance	\$ 3,992						\$ 3,992	\$ 3,600	\$ 2,234	\$ 3,500	
In-State Travel	\$ 13,521		\$ 4,285				\$ 17,806	\$ 26,300	\$ 20,743	\$ 18,116	
Out-of-State Travel	\$ 0						\$ 0				
Training	\$ 1,245		\$ 890				\$ 2,135	\$ 4,500	\$ 785	\$ 2,500	
Security Services											
Facility Operations	\$ 51,319						\$ 51,319	\$ 45,900	\$ 35,578	\$ 40,000	
Utilities									\$ 1,765		
Contracted Services	\$ 394,349		\$ 47,951				\$ 442,310	\$ 400,128	\$ 316,022	\$ 314,155	
Consulting and Professional Services	\$ 30,078						\$ 30,078	\$ 42,200	\$ 46,657	\$ 41,300	
Information Technology	\$ 282,626						\$ 282,626	\$ 502,371	\$ 458,535	\$ 141,500	
Major Equipment	\$ 269,064						\$ 269,064	\$ 296,160		\$ 60,985	
Other Items of Expense								\$ 200	\$ 380		
	\$ 1,249,708		\$ 53,136				\$ 1,302,844	\$ 1,574,709	\$ 1,112,170	\$ 880,995	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,917						\$ 2,917	\$ 4,300	\$ 4,163	\$ 4,100	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 39						\$ 39				
Capital Costs											
Internal Cost Recovery	\$ (44,970)	\$ 23,196	\$ 21,774				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 4,680						\$ 4,680		\$ 0		
	\$ (37,333)	\$ 23,196	\$ 21,774				\$ 7,637	\$ 4,300	\$ 4,163	\$ 4,100	
Total Expenditures	\$ 4,123,460	\$ 172,083	\$ 204,928				\$ 4,500,471	\$ 5,012,011	\$ 4,380,565	\$ 3,940,366	
Excess (Deficit) of Revenues Over Expenditures	\$ 289,162	\$ 13,771	\$ (18,303)				\$ 284,629	\$ (223,013)	\$ (391,549)	\$ (551,621)	
Operating Transfers In (Out)	\$ (18,303)	\$ 0	\$ 18,303				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 386,559	\$ 68,467	\$ 0				\$ 455,026	\$ 455,026	\$ 846,574	\$ 846,574	
Ending Balance (Deficit)	\$ 657,417	\$ 82,237	\$ 0				\$ 739,655	\$ 232,013	\$ 455,026	\$ 294,953	

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

For the month ended June										
Fiscal Year 2014/15								2013/14		
	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	\$ 1,139,242	\$ 193,715			\$ 21,774	\$ (3,738)	\$ 1,350,992	\$ 1,579,728	\$ 1,120,208	\$ 1,104,863
Traffic & Other Infractions	\$ 191,630	\$ (343)				\$ (4)	\$ 191,283	\$ 264,444		\$ 226,161
Other Criminal Cases	\$ 153,916	\$ (346)				\$ (4)	\$ 153,566	\$ 241,585	\$ 246	\$ 307,962
Civil	\$ 125,161	\$ 625				\$ (3)	\$ 125,784	\$ 127,538	\$ (68,749)	\$ 187,589
Family & Children Services	\$ 421,779	\$ 9,422				\$ (1,121)	\$ 430,081	\$ 371,036	\$ 231,330	\$ 460,568
Probate, Guardianship & Mental Health Services	\$ 176,845	\$ 68,698				\$ (4)	\$ 245,539	\$ 294,118	\$ 84,057	\$ 164,993
Juvenile Dependency Services	\$ 19,749	\$ 118,537				\$ 0	\$ 138,286	\$ 131,698	\$ 91,986	\$ 119,371
Juvenile Delinquency Services	\$ 19,746	\$ (38)				\$ 0	\$ 19,707	\$ 19,746		\$ 19,261
Other Court Operations	\$ 66,146	\$ (145)				\$ 3,812	\$ 69,813	\$ 71,743	\$ 1,526,677	\$ 336,162
Court Interpreters	\$ 133,484	\$ 25,087				\$ (3)	\$ 158,567	\$ 151,043	\$ 294,972	\$ 130,323
Jury Services	\$ 52,700	\$ 1,257	\$ 2,917			\$ (1)	\$ 56,873	\$ 52,851	\$ 163,986	\$ 134,130
Security		\$ 200					\$ 200		\$ 699	
Trial Court Operations Program	\$ 2,500,398	\$ 416,669	\$ 2,917		\$ 21,774	\$ (1,069)	\$ 2,940,688	\$ 3,305,530	\$ 3,445,411	\$ 3,191,382
Enhanced Collections	\$ 66,338	\$ (176)			\$ 23,196	\$ 4,141	\$ 93,499	\$ 120,000	\$ 39,875	
Other Non-Court Operations		\$ 0					\$ 0		\$ 420	\$ 900
Non-Court Operations Program	\$ 66,338	\$ (176)			\$ 23,196	\$ 4,141	\$ 93,499	\$ 120,000	\$ 40,295	\$ 900
Executive Office	\$ 223,179	\$ 4,163			\$ (22,362)	\$ 1,100	\$ 206,079	\$ 181,391	\$ 186,853	\$ 268,013
Fiscal Services	\$ 163,783	\$ 214,105	\$ 39		\$ (22,607)	\$ (702)	\$ 354,618	\$ 285,375	\$ 113,648	\$ 136,852
Human Resources	\$ 47,100	\$ 35,599				\$ (4,309)	\$ 78,390	\$ 109,182	\$ 43,046	\$ 57,727
Business & Facilities Services		\$ 578					\$ 578			\$ 40,650
Information Technology	\$ 189,193	\$ 631,905				\$ 5,520	\$ 826,618	\$ 1,010,533	\$ 551,312	\$ 244,842
Court Administration Program	\$ 623,255	\$ 886,351	\$ 39		\$ (44,970)	\$ 1,609	\$ 1,466,284	\$ 1,586,481	\$ 894,859	\$ 748,084
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0				\$ 0	\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,189,991	\$ 1,302,844	\$ 2,956		\$ 0	\$ 4,680	\$ 4,500,471	\$ 5,012,011	\$ 4,380,565	\$ 3,940,366

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	13,580	10,420	24,000	-	-	-	-	-	-	24,000
Restricted	-	-	-	82,237	-	-	-	-	-	82,237
Committed	608,326	-	608,326	-	-	-	-	-	-	608,326
Assigned	-	25,092	25,092	-	-	-	-	-	-	25,092
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 621,906	\$ 35,512	\$ 657,418	\$ 82,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 739,655