

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.

CS G.D.C.
Signature of ~~Presiding Judge or~~ Court Executive

6-5-14
Date

Tehama Superior Court
Court

2013/14 3rd Quarter
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tehama Superior Court
Court

2013/14 3rd Quarter
Fiscal Year and Ending Quarter

FOOTNOTES

1	No Changes.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tehama Superior Court
Court

2013-14 3rd Quarter
Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	39.84	41.84	41.84	
Court Employee Positions (FTEs)	39.84	41.84	41.84	

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									
Fiscal Year 2013/14									
	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						
ASSETS									
Operations Payroll	\$ 83,287	\$ 37,913	\$ (108,600)				\$ 191,655	\$ 214,265	\$ 173,048
Jury Revolving	\$ 2,000							\$ 2,000	\$ 2,000
Distribution Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (2,077)	\$ (2,077)	\$ (5,971)
Cash on Hand	\$ 440							\$ 440	\$ 440
Cash with County	\$ 123,298		\$ (2,633)					\$ 120,666	\$ 369,537
Cash Outside of the AOC									
Total Cash	\$ 219,025	\$ 37,913	\$ (111,233)				\$ 189,678	\$ 335,284	\$ 539,054
Short Term Investment	\$ 418,676						\$ 98,717	\$ 515,393	\$ 828,324
Investment in Financial Institution									
Total Investments	\$ 418,676						\$ 98,717	\$ 515,393	\$ 828,324
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 89,951					\$ 89,951	\$ 115,928
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0				\$ 2,663	\$ 2,663	\$ 0
Due From Other Courts	\$ 21,060						\$ 0	\$ 21,060	\$ 20,616
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 57							\$ 57	\$ 39
Total Receivables	\$ 21,118	\$ 0	\$ 89,951				\$ 2,663	\$ 113,732	\$ 136,583
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 658,819	\$ 37,913	\$ (21,282)				\$ 288,958	\$ 964,409	\$ 1,503,961
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 45,124		\$ 0				\$ 0	\$ 45,124	\$ 2,691
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 57	\$ 57	\$ 39
Due to Other Courts									\$ 0
Due to State									
TC145 Liability							\$ 101,419	\$ 101,419	\$ 107,905
Due to Other Governments									
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 532							\$ 532	\$ 359
Interest							\$ 21	\$ 21	\$ 18
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 45,656	\$ 0	\$ 0				\$ 101,497	\$ 147,153	\$ 111,011
Civil							\$ 82,151	\$ 82,151	\$ 65,124
Criminal							\$ 85,910	\$ 85,910	\$ 33,459
Unreconciled - Civil and Criminal							\$ 13,528	\$ 13,528	\$ 13,528
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 761	\$ 761	\$ 671
Miscellaneous Trust									
Total Trust Deposits							\$ 182,350	\$ 182,350	\$ 102,782
Accrued Payroll									\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance	\$ 1,739						\$ 4,961	\$ 6,700	\$ 3,432
Liabilities For Deposits							\$ 150	\$ 150	\$ 410
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment	\$ 0							\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,739						\$ 5,111	\$ 6,850	\$ 3,842
Total Liabilities	\$ 47,395	\$ 0	\$ 0				\$ 288,958	\$ 336,353	\$ 217,636
Total Fund Balance	\$ 611,425	\$ 37,913	\$ (21,282)					\$ 628,056	\$ 1,286,325
Total Liabilities and Fund Balance	\$ 658,819	\$ 37,913	\$ (21,282)				\$ 288,958	\$ 964,409	\$ 1,503,961

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 2013/14											
	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	\$ 2,342,213	\$ 18,738					\$ 2,360,949	\$ 2,938,955	\$ 1,557,382	\$ 2,144,404	
Improvement and Modernization Fund	\$ (430)						\$ (430)	\$ 8,277	\$ 0	\$ 8,287	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 73,422						\$ 73,422	\$ 15,450	\$ 81,558	\$ 126,625	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 89,643						\$ 89,643	\$ 139,657	\$ 99,164	\$ 162,452	
Other Miscellaneous	\$ 108,184						\$ 108,184	\$ 108,184	\$ 108,184	\$ 63,491	
	\$ 2,613,032	\$ 18,738					\$ 2,631,768	\$ 3,210,523	\$ 1,846,288	\$ 2,605,239	
Grants											
AB 1058 Commissioner/Facilitator			\$ 99,551				\$ 99,551	\$ 147,582	\$ 120,729	\$ 149,751	
Other AOC Grants											
Non-AOC Grants											
			\$ 99,551				\$ 99,551	\$ 147,582	\$ 120,729	\$ 149,751	
Other Financing Sources											
Interest Income	\$ 2,029	\$ 38					\$ 2,067	\$ 4,000	\$ 5,816	\$ 15,000	
Investment Income											
Donations											
Local Fees	\$ 9,626						\$ 9,626	\$ 5,300	\$ 3,765	\$ 5,000	
Non-Fee Revenues								\$ 1,340		\$ 450	
Enhanced Collections		\$ 54,645					\$ 54,645	\$ 20,000	\$ 4,616		
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 596						\$ 596		\$ 930		
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,457						\$ 2,457		\$ 121		
	\$ 14,709	\$ 54,683					\$ 69,391	\$ 30,640	\$ 15,249	\$ 20,450	
Total Revenues	\$ 2,627,740	\$ 73,419	\$ 99,551				\$ 2,600,710	\$ 3,388,745	\$ 1,982,265	\$ 2,675,440	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,479,195	\$ 29,814	\$ 54,410				\$ 1,563,419	\$ 2,016,276	\$ 1,552,099	\$ 2,111,822	
Temp Help	\$ 31,770						\$ 31,770		\$ 13,623		
Overtime	\$ 1,617						\$ 1,617		\$ 407		
Staff Benefits	\$ 763,202	\$ 23,367	\$ 30,226				\$ 816,795	\$ 1,039,034	\$ 619,203	\$ 1,017,077	
	\$ 2,275,784	\$ 53,181	\$ 84,636				\$ 2,413,606	\$ 3,055,310	\$ 2,185,332	\$ 3,128,899	
Operating Expenses and Equipment											
General Expense	\$ 97,826						\$ 97,826	\$ 152,500	\$ 109,740	\$ 149,883	
Printing	\$ 7,132		\$ 106				\$ 7,238	\$ 18,000	\$ 13,589	\$ 18,000	
Telecommunications	\$ 35,814						\$ 35,814	\$ 52,000	\$ 35,237	\$ 55,700	
Postage	\$ 24,888						\$ 24,888	\$ 36,400	\$ 22,561	\$ 42,100	
Insurance	\$ 2,111						\$ 2,111	\$ 3,500	\$ 3,028	\$ 3,500	
In-State Travel	\$ 12,182		\$ 2,163				\$ 14,345	\$ 18,116	\$ 10,931	\$ 17,250	
Out-of-State Travel											
Training	\$ 380		\$ 340				\$ 720	\$ 2,500	\$ 1,269		
Security Services									\$ 315	\$ 420	
Facility Operations	\$ 25,358						\$ 25,358	\$ 40,000	\$ 40,892	\$ 48,274	
Utilities	\$ 1,695		\$ 70				\$ 1,765	\$ 1,733	\$ 1,733	\$ 2,300	
Contracted Services	\$ 190,689		\$ 22,623				\$ 213,312	\$ 314,155	\$ 210,468	\$ 337,410	
Consulting and Professional Services	\$ 36,763						\$ 36,763	\$ 41,300	\$ 21,235	\$ 41,033	
Information Technology	\$ 142,634						\$ 142,634	\$ 141,500	\$ 118,381	\$ 115,600	
Major Equipment								\$ 60,885	\$ 17,582	\$ 64,950	
Other Items of Expense								\$ 291			
	\$ 577,461		\$ 25,302				\$ 602,763	\$ 880,956	\$ 607,252	\$ 697,420	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,866						\$ 2,866	\$ 4,100	\$ 4,051	\$ 4,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (19,002)	\$ 8,107	\$ 10,896				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ 3,676		
	\$ (16,137)	\$ 8,107	\$ 10,896				\$ 2,866	\$ 4,100	\$ 7,727	\$ 4,500	
Total Expenditures	\$ 2,837,108	\$ 61,288	\$ 120,833				\$ 3,019,229	\$ 3,940,368	\$ 2,800,311	\$ 4,030,819	
Excess (Deficit) of Revenues Over Expenditures	\$ (209,367)	\$ 12,131	\$ (21,282)				\$ (218,519)	\$ (551,621)	\$ (818,045)	\$ (1,355,379)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 820,792	\$ 25,783	\$ 0				\$ 846,574	\$ 846,574	\$ 2,104,371	\$ 2,104,371	
Ending Balance (Deficit)	\$ 611,425	\$ 37,913	\$ (21,282)				\$ 628,056	\$ 294,953	\$ 1,286,325	\$ 748,992	

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

For the month ended March										
Fiscal Year 2013/14										
2012/13										
	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	\$ 660,562	\$ 136,080			\$ 10,896	\$ 0	\$ 807,537	\$ 1,104,863	\$ 771,127	\$ 1,012,256
Traffic & Other Infractions								\$ 226,161		\$ 291,423
Other Criminal Cases								\$ 307,962		\$ 208,998
Civil	\$ (40,605)	\$ (2,082)					\$ (42,687)	\$ 187,589	\$ (97,516)	\$ 81,794
Family & Children Services	\$ 134,554	\$ 38,747					\$ 173,302	\$ 460,568	\$ 137,166	\$ 433,927
Probate, Guardianship & Mental Health Services	\$ 53,757	\$ 4,317					\$ 58,074	\$ 164,993	\$ 58,009	\$ 135,753
Juvenile Dependency Services		\$ 66,959					\$ 66,959	\$ 119,371	\$ 66,739	\$ 159,457
Juvenile Delinquency Services								\$ 19,261		\$ 3,797
Other Court Operations	\$ 1,045,009	\$ 66,321					\$ 1,113,330	\$ 336,162	\$ 1,153,267	\$ 399,906
Court Interpreters	\$ 231,068	\$ 21,538					\$ 252,606	\$ 130,323	\$ 104,298	\$ 154,524
Jury Services	\$ 67,465	\$ 31,847	\$ 2,866				\$ 102,178	\$ 134,130	\$ 76,414	\$ 80,006
Security		\$ 629					\$ 629		\$ 5,870	\$ 420
	\$ 2,151,810	\$ 366,356	\$ 2,866		\$ 10,896	\$ 0	\$ 2,531,928	\$ 3,191,362	\$ 2,275,374	\$ 2,962,261
Trial Court Operations Program										
Enhanced Collections	\$ 10,592	\$ 2,984			\$ 8,107		\$ 21,683	\$ 900		
Other Non-Court Operations		\$ 385					\$ 385			
Non-Court Operations Program	\$ 10,592	\$ 3,369			\$ 8,107		\$ 22,058	\$ 900		
Executive Office	\$ 95,380	\$ 43,563					\$ 119,941	\$ 268,013	\$ 155,409	\$ 254,266
Fiscal Services	\$ 69,934	\$ 17,246			\$ (19,002)		\$ 87,180	\$ 136,852	\$ 81,005	\$ 453,606
Human Resources	\$ 184	\$ 35,573					\$ 35,756	\$ 57,727	\$ 13,642	\$ 70,321
Business & Facilities Services								\$ 40,650		
Information Technology	\$ 85,701	\$ 136,656					\$ 222,356	\$ 244,842	\$ 274,881	\$ 290,365
Court Administration Program	\$ 251,198	\$ 233,038			\$ (19,002)		\$ 465,233	\$ 748,084	\$ 524,937	\$ 1,068,558
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,413,600	\$ 602,763	\$ 2,866		\$ 0	\$ 0	\$ 3,019,229	\$ 3,940,366	\$ 2,800,311	\$ 4,030,819