

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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 Hauge

10/21/2024

Signature of Presiding Judge or Court Executive

Date

Tehama

Court

2024-25 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tehama

Court

2024-25 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Tehama

Court

2024-25 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	47.3	40.3			

¹ Total 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 September								2023/24
	Fiscal Year 2024/25								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (684,910)	\$ 811,361	\$ (150,187)				\$ 10,655	\$ (13,081)	\$ 17,406
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ (1,364)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (11,319)	\$ (11,319)	\$ (13,983)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County	\$ 185,000		\$ 0					\$ 185,000	\$ 185,000
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 2,989,856						\$ 906,213	\$ 3,896,068	\$ 3,853,087
Total Cash and Cash Equivalents	\$ 2,490,796	\$ 811,361	\$ (150,187)				\$ 905,548	\$ 4,057,518	\$ 4,040,996
Short-Term Investment									
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						\$ 2,663	\$ 2,663	\$ 2,663
Due From Other Courts	\$ 0		\$ 23,124					\$ 23,124	\$ 0
Due From State	\$ 0	\$ 0	\$ 167,048				\$ 2,703	\$ 169,751	\$ 16,948
Trust Due To/From							\$ 175,070	\$ 175,070	\$ 28,445
Distribution Due To/From							\$ 3,381	\$ 3,381	\$ 7,107
Civil Filing Fee Due To/From									
General Due To/From	\$ 96	\$ (96)						\$ 0	\$ 1,619
Total Receivables	\$ 96	\$ (96)	\$ 190,172				\$ 183,818	\$ 373,989	\$ 56,783
Prepaid Expenses - General	\$ 0							\$ 0	\$ 398,666
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 398,666
Other Assets									
Total Other Assets									
Total Assets	\$ 2,490,892	\$ 811,265	\$ 39,985				\$ 1,089,366	\$ 4,431,508	\$ 4,496,444
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 1,800
Due to Other Funds		\$ 0	\$ 0				\$ 178,451	\$ 178,451	\$ 37,172
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 160,233	\$ 189,461						\$ 349,695	\$ 144,733
TC145 Liability							\$ 71,727	\$ 71,727	\$ 23,544
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 39,827	\$ 39,827	\$ 90,331
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 3,497	\$ 3,497	\$ 3,265
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 160,233	\$ 189,461	\$ 0				\$ 293,502	\$ 643,197	\$ 300,846
Civil							\$ 438,154	\$ 438,154	\$ 243,585
Criminal							\$ 283,896	\$ 283,896	\$ 451,932
Unreconciled - Civil and Criminal							\$ 13,528	\$ 13,528	\$ 13,528
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 27,518	\$ 27,518	\$ 19,742
Miscellaneous Trust									
Total Trust Deposits							\$ 763,096	\$ 763,096	\$ 728,788
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	\$ 0
Liabilities For Deposits	\$ 7,820		\$ 20				\$ 32,297	\$ 40,137	\$ 28,512
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 471	\$ 471	\$ 1,617
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 7,820		\$ 20				\$ 32,768	\$ 40,608	\$ 30,129
Total Liabilities	\$ 168,054	\$ 189,461	\$ 20				\$ 1,089,366	\$ 1,446,900	\$ 1,059,763
Total Fund Balance	\$ 2,322,838	\$ 621,804	\$ 39,965					\$ 2,984,607	\$ 3,436,682
Total Liabilities and Fund Balance	\$ 2,490,892	\$ 811,265	\$ 39,985				\$ 1,089,366	\$ 4,431,508	\$ 4,496,444

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 September											
Fiscal Year 2024/25										2023/24	
	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	\$ 2,836,711	\$ 2,467					\$ 2,839,178		\$ 2,843,538	\$ 5,971,511	
Improvement and Modernization Fund									\$ (6,550)	\$ 8,097	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 60,660						\$ 60,660		\$ 31,109	\$ 227,819	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 31,334						\$ 31,334		\$ 20,294	\$ 580,820	
Other Miscellaneous		\$ 200,000					\$ 200,000		\$ 407,532	\$ 525,944	
	\$ 2,928,705	\$ 202,467					\$ 3,131,172		\$ 3,295,922	\$ 7,314,191	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0			\$ 194,113	
Other Judicial Council Grants			\$ 6,493				\$ 6,493			\$ 20,282	
Non-Judicial Council Grants											
			\$ 6,493				\$ 6,493			\$ 214,395	
Other Financing Sources											
Interest Income	\$ 30,927	\$ 0					\$ 30,927		\$ 43,657	\$ 80,000	
Investment Income											
Donations											
Local Fees		\$ 1,321					\$ 1,321		\$ 522	\$ 5,600	
Non-Fee Revenues											
Enhanced Collections		\$ 41,602					\$ 41,602		\$ 11,323	\$ 183,000	
Escheatment											
Prior Year Revenue	\$ (70,422)						\$ (70,422)		\$ 1,937		
County Program - Restricted		\$ 196					\$ 196		\$ 56	\$ 2,800	
Reimbursement Other	\$ (32,569)		\$ 34,943				\$ 2,375		\$ 38	\$ 458,382	
Sale of Fixed Assets											
Other Miscellaneous	\$ 193						\$ 193		\$ 24	\$ 150	
	\$ (71,870)	\$ 43,119	\$ 34,943				\$ 6,192		\$ 57,558	\$ 729,932	
Total Revenues	\$ 2,856,835	\$ 245,586	\$ 41,436				\$ 3,143,857		\$ 3,353,480	\$ 8,258,518	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 553,623						\$ 553,623		\$ 560,102	\$ 3,070,301	
Temp Help	\$ 38,065						\$ 38,065		\$ 37,012	\$ 254,000	
Overtime	\$ 917						\$ 917		\$ 3,347	\$ 20,000	
Staff Benefits	\$ 351,547						\$ 351,547		\$ 473,583	\$ 2,474,920	
	\$ 944,152						\$ 944,152		\$ 1,074,045	\$ 5,819,221	
Operating Expenses and Equipment											
General Expense	\$ 23,146						\$ 23,146		\$ 274,442	\$ 99,800	
Printing										\$ 7,000	
Telecommunications	\$ 7,502						\$ 7,502		\$ 9,860	\$ 48,828	
Postage	\$ 1,558						\$ 1,558		\$ 318	\$ 19,400	
Insurance	\$ 14,185						\$ 14,185		\$ 13,315	\$ 26,700	
In-State Travel	\$ 4,189		\$ 717				\$ 4,906		\$ 6,302	\$ 18,380	
Out-of-State Travel											
Training	\$ 1,370						\$ 1,370		\$ 100	\$ 16,405	
Security Services	\$ 105						\$ 105		\$ 105	\$ 420	
Facility Operations	\$ 16,057						\$ 16,057		\$ 18,797	\$ 234,236	
Utilities											
Contracted Services	\$ 137,957	\$ 33,161	\$ 754				\$ 171,872		\$ 119,318	\$ 1,820,698	
Consulting and Professional Services	\$ 3,600						\$ 3,600		\$ 2,595	\$ 55,210	
Information Technology	\$ 73,414						\$ 73,414		\$ 77,812	\$ 788,891	
Major Equipment	\$ 0						\$ 0		\$ 7,481	\$ 106,308	
Other Items of Expense	\$ 336						\$ 336		\$ 423	\$ 4,500	
	\$ 283,418	\$ 33,161	\$ 1,471				\$ 318,051		\$ 530,869	\$ 3,246,776	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 414						\$ 414		\$ 741	\$ 9,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery										\$ 0	
Prior Year Expense Adjustment											
	\$ 414						\$ 414		\$ 741	\$ 9,000	
Total Expenditures	\$ 1,227,985	\$ 33,161	\$ 1,471				\$ 1,262,617		\$ 1,605,654	\$ 9,074,997	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,628,850	\$ 212,425	\$ 39,965				\$ 1,881,240		\$ 1,747,825	\$ (816,479)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 693,988	\$ 409,379	\$ 0				\$ 1,103,367	\$ 1,103,367	\$ 1,688,857	\$ 1,688,857	
Ending Balance (Deficit)	\$ 2,322,838	\$ 621,804	\$ 39,965				\$ 2,984,607	\$ 1,103,367	\$ 3,436,682	\$ 872,378	

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

For the month ended September										
Fiscal Year 2024/25									2023/24	
	Personnel 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	\$ 186,715	\$ 30,858					\$ 217,572		\$ 273,268	\$ 2,106,978
Traffic & Other Infractions	\$ 87,514						\$ 87,514		\$ 96,241	\$ 644,904
Other Criminal Cases	\$ 100,808	\$ 0					\$ 100,808		\$ 102,338	\$ 866,895
Civil	\$ 27,177	\$ 11,022					\$ 38,200		\$ 36,031	\$ 278,868
Family & Children Services	\$ 143,953	\$ 1,254					\$ 145,207		\$ 120,858	\$ 609,333
Probate, Guardianship & Mental Health Services	\$ 34,737	\$ 18,000					\$ 52,737		\$ 57,731	\$ 305,189
Juvenile Dependency Services	\$ 15,454	\$ 50,040					\$ 65,494		\$ 65,467	\$ 414,505
Juvenile Delinquency Services	\$ 7,766						\$ 7,766		\$ 10,911	\$ 75,799
Other Court Operations	\$ 33,225						\$ 33,225		\$ 38,407	\$ 201,023
Court Interpreters	\$ 32,885	\$ 5,526					\$ 38,412		\$ 43,914	\$ 272,964
Jury Services	\$ 2,655		\$ 414				\$ 3,069		\$ 4,396	\$ 69,165
Security		\$ 30,584					\$ 30,584		\$ 13,840	\$ 178,382
Trial Court Operations Program	\$ 672,888	\$ 147,284	\$ 414				\$ 820,587		\$ 863,402	\$ 6,024,005
Enhanced Collections		\$ 33,161					\$ 33,161		\$ 9,194	\$ 183,000
Other Non-Court Operations										
Non-Court Operations Program		\$ 33,161					\$ 33,161		\$ 9,194	\$ 183,000
Executive Office	\$ 65,139						\$ 65,139		\$ 85,593	\$ 451,993
Fiscal Services	\$ 56,382	\$ 22,114					\$ 78,496		\$ 105,205	\$ 627,361
Human Resources	\$ 75,399	\$ 345					\$ 75,744		\$ 87,925	\$ 200,226
Business & Facilities Services		\$ 16,401					\$ 16,401		\$ 19,779	\$ 234,656
Information Technology	\$ 74,344	\$ 98,745					\$ 173,089		\$ 434,557	\$ 1,353,756
Court Administration Program	\$ 271,264	\$ 137,605					\$ 408,870		\$ 733,059	\$ 2,867,992
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 944,152	\$ 318,051	\$ 414				\$ 1,262,617		\$ 1,605,654	\$ 9,074,997