

**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 Harger*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*1-30-2024*

\_\_\_\_\_  
Date

Tehama

\_\_\_\_\_  
Court

2023-24 Q2

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tehama

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Court

2023-24 Q2

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Tehama

Court

2023-24 Q2

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	47.80	43.80	39.80		

<sup>1</sup> 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 December  
 Fiscal Year 2023/24

2022/23

	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (751,187)	\$ 729,255	\$ (3,672)				\$ 13,945	\$ (11,659)	\$ (24,134)
Payroll									
Jury Revolving	\$ 0							\$ 0	\$ 0
Other Distribution							\$ (1,981)	\$ (1,981)	\$ (531)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (27,186)	\$ (27,186)	\$ (122,717)
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County	\$ (22,534)		\$ 0					\$ (22,534)	\$ (153,232)
Cash Outside of the JCC									
Cash Equivalents	\$ 2,886,358						\$ 670,149	\$ 3,556,507	\$ 3,352,900
Total Cash and Cash Equivalents	\$ 2,113,486	\$ 729,255	\$ (3,672)				\$ 654,927	\$ 3,493,997	\$ 3,053,136
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0						\$ 2,663	\$ 2,663	\$ 45,689
Due From Other Courts	\$ 0							\$ 0	\$ 9,363
Due From State	\$ 0	\$ 0	\$ 0				\$ 3,724	\$ 3,724	\$ 83,980
Trust Due To/From							\$ 166,707	\$ 166,707	\$ 7,613
Distribution Due To/From							\$ 7,772	\$ 7,772	\$ 54
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,589	\$ 17,991						\$ 19,581	\$ 0
Total Receivables	\$ 1,589	\$ 17,991	\$ 0				\$ 180,867	\$ 200,447	\$ 146,699
Prepaid Expenses - General	\$ 310,056							\$ 310,056	\$ 460,465
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 310,056							\$ 310,056	\$ 460,465
Other Assets									
Total Other Assets									
Total Assets	\$ 2,425,132	\$ 747,247	\$ (3,672)				\$ 835,794	\$ 4,004,501	\$ 3,660,300
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 654	\$ 0	\$ 0				\$ 5,197	\$ 5,850	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 194,059	\$ 194,059	\$ 7,667
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 80,000							\$ 80,000	\$ 41,794
TC145 Liability							\$ 67,101	\$ 67,101	\$ 58,405
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 45,881	\$ 45,881	\$ 51,070
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 3,111	\$ 3,111	\$ 2,044
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 80,654	\$ 0	\$ 0				\$ 315,349	\$ 396,002	\$ 160,979
Civil							\$ 256,861	\$ 256,861	\$ 227,148
Criminal							\$ 211,131	\$ 211,131	\$ 197,497
Unreconciled - Civil and Criminal							\$ 13,528	\$ 13,528	\$ 13,528
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 15,290	\$ 15,290	\$ 9,961
Miscellaneous Trust									
Total Trust Deposits							\$ 496,810	\$ 496,810	\$ 448,134
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									\$ 0
Deferred Compensation Payable									
Deductions Payable									\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 7,397		\$ 20				\$ 23,106	\$ 30,523	\$ 19,932
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 529	\$ 529	\$ 7,189
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 7,397	\$ 0	\$ 20				\$ 23,636	\$ 31,052	\$ 27,121
Total Liabilities	\$ 88,050	\$ 0	\$ 20				\$ 835,794	\$ 923,864	\$ 636,234
Total Fund Balance	\$ 2,337,081	\$ 747,247	\$ (3,691)					\$ 3,080,637	\$ 3,024,066
Total Liabilities and Fund Balance	\$ 2,425,132	\$ 747,247	\$ (3,672)				\$ 835,794	\$ 4,004,501	\$ 3,660,300

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 December											
Fiscal Year 2023/24										2022/23	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 3,918,779	\$ 9,979					\$ 3,928,759	\$ 5,971,511	\$ 3,697,555	\$ 5,892,479	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 8,097	\$ (7,806)	\$ 15,903	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 87,778						\$ 87,778	\$ 227,819	\$ 95,645	\$ 204,003	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 206,310						\$ 206,310	\$ 580,820	\$ 90,320	\$ 489,251	
Other Miscellaneous	\$ 108,184	\$ 407,532					\$ 515,716	\$ 525,944	\$ 514,132	\$ 513,051	
	\$ 4,321,051	\$ 417,511					\$ 4,738,562	\$ 7,314,191	\$ 4,389,846	\$ 7,114,687	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 194,113	\$ 76,137	\$ 190,844	
Other Judicial Council Grants								\$ 20,282	\$ 0	\$ 180,589	
Non-Judicial Council Grants											
			\$ 0				\$ 0	\$ 214,395	\$ 76,137	\$ 371,433	
Other Financing Sources											
Interest Income	\$ 70,008	\$ 21,369					\$ 91,377	\$ 80,000	\$ 39,508	\$ 10,000	
Investment Income											
Donations											
Local Fees		\$ 2,896					\$ 2,896	\$ 5,600	\$ 3,704	\$ 6,600	
Non-Fee Revenues											
Enhanced Collections		\$ 68,128					\$ 68,128	\$ 183,000	\$ 82,891	\$ 200,000	
Escheatment											
Prior Year Revenue	\$ 2,683						\$ 2,683		\$ 3,172	\$ 102,683	
County Program - Restricted		\$ 540					\$ 540	\$ 2,800	\$ 576	\$ 3,000	
Reimbursement Other	\$ 38						\$ 38	\$ 458,382	\$ 112,383	\$ 451,270	
Sale of Fixed Assets											
Other Miscellaneous	\$ 85						\$ 85	\$ 150	\$ 68	\$ 150	
	\$ 72,814	\$ 92,933					\$ 165,747	\$ 729,932	\$ 242,303	\$ 773,703	
Total Revenues	\$ 4,393,866	\$ 510,444	\$ 0				\$ 4,904,309	\$ 8,258,518	\$ 4,708,286	\$ 8,259,823	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 1,385,477						\$ 1,385,477	\$ 3,070,301	\$ 1,325,615	\$ 2,860,111	
Temp Help	\$ 127,305						\$ 127,305	\$ 254,000	\$ 53,304	\$ 115,689	
Overtime	\$ 4,370						\$ 4,370	\$ 20,000	\$ 8,062	\$ 15,000	
Staff Benefits	\$ 918,946						\$ 918,946	\$ 2,474,920	\$ 965,189	\$ 2,253,611	
	\$ 2,436,098						\$ 2,436,098	\$ 5,819,221	\$ 2,352,170	\$ 5,244,411	
Operating Expenses and Equipment											
General Expense	\$ 296,978		\$ 82				\$ 297,060	\$ 99,800	\$ 29,581	\$ 103,857	
Printing	\$ 3,599						\$ 3,599	\$ 7,000	\$ 7,000	\$ 7,000	
Telecommunications	\$ 24,783						\$ 24,783	\$ 48,828	\$ 18,406	\$ 48,828	
Postage	\$ 2,338						\$ 2,338	\$ 19,400	\$ 1,994	\$ 19,400	
Insurance	\$ 20,217						\$ 20,217	\$ 26,700	\$ 17,422	\$ 26,700	
In-State Travel	\$ 15,144		\$ 979				\$ 16,123	\$ 18,380	\$ 8,347	\$ 15,000	
Out-of-State Travel											
Training	\$ 100						\$ 100	\$ 16,405	\$ 538	\$ 16,405	
Security Services	\$ 315						\$ 315	\$ 420	\$ 280	\$ 420	
Facility Operations	\$ 55,780						\$ 55,780	\$ 234,236	\$ 45,371	\$ 140,581	
Utilities											
Contracted Services	\$ 330,403	\$ 117,997	\$ 2,631				\$ 451,031	\$ 1,820,698	\$ 388,479	\$ 1,572,687	
Consulting and Professional Services	\$ 27,328						\$ 27,328	\$ 55,210	\$ 23,053	\$ 45,486	
Information Technology	\$ 160,847						\$ 160,847	\$ 788,891	\$ 130,007	\$ 1,108,807	
Major Equipment	\$ 7,481						\$ 7,481	\$ 106,308	\$ 0	\$ 462,500	
Other Items of Expense	\$ 1,137						\$ 1,137	\$ 4,500	\$ 1,232	\$ 4,000	
	\$ 946,450	\$ 117,997	\$ 3,691				\$ 1,068,138	\$ 3,246,776	\$ 664,709	\$ 3,571,671	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,317						\$ 4,317	\$ 9,000	\$ 5,689	\$ 7,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 2,486	\$ 1,489					\$ 3,976		\$ (1,505)		
	\$ 6,804	\$ 1,489					\$ 8,293	\$ 9,000	\$ 4,184	\$ 7,500	
Total Expenditures	\$ 3,389,352	\$ 119,486	\$ 3,691				\$ 3,512,529	\$ 9,074,997	\$ 3,021,064	\$ 8,823,582	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,004,514	\$ 390,958	\$ (3,691)				\$ 1,391,780	\$ (816,479)	\$ 1,687,223	\$ (563,759)	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,332,568	\$ 356,289	\$ 0				\$ 1,688,857	\$ 1,688,857	\$ 1,336,843	\$ 1,336,843	
Ending Balance (Deficit)	\$ 2,337,081	\$ 747,247	\$ (3,691)				\$ 3,080,637	\$ 872,378	\$ 3,024,066	\$ 773,084	



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

For the month ended December

Fiscal Year 2023/24

2022/23

	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 612,984	\$ 90,545				\$ 2,486	\$ 706,015	\$ 2,106,978	\$ 581,330	\$ 1,796,149
Traffic & Other Infractions	\$ 251,517						\$ 251,517	\$ 644,904	\$ 216,081	\$ 597,216
Other Criminal Cases	\$ 262,987	\$ 59,159					\$ 322,146	\$ 866,895	\$ 301,639	\$ 498,745
Civil	\$ 69,997	\$ 43,311					\$ 113,308	\$ 278,868	\$ 90,716	\$ 252,745
Family & Children Services	\$ 262,338	\$ 8,791					\$ 271,129	\$ 609,333	\$ 279,680	\$ 639,757
Probate, Guardianship & Mental Health Services	\$ 91,625	\$ 45,000					\$ 136,625	\$ 305,189	\$ 121,787	\$ 318,448
Juvenile Dependency Services	\$ 52,493	\$ 122,067					\$ 174,560	\$ 414,505	\$ 132,377	\$ 330,858
Juvenile Delinquency Services	\$ 25,052						\$ 25,052	\$ 75,799	\$ 18,719	\$ 44,444
Other Court Operations	\$ 84,959						\$ 84,959	\$ 201,023	\$ 79,133	\$ 288,753
Court Interpreters	\$ 83,846	\$ 18,362					\$ 102,208	\$ 272,964	\$ 106,101	\$ 225,583
Jury Services	\$ 7,471	\$ 3,106	\$ 4,317				\$ 14,894	\$ 69,165	\$ 28,462	\$ 60,138
Security		\$ 43,139					\$ 43,139	\$ 178,382	\$ 70,706	\$ 171,270
Trial Court Operations Program	\$ 1,805,270	\$ 433,479	\$ 4,317			\$ 2,486	\$ 2,245,553	\$ 6,024,005	\$ 2,026,730	\$ 5,224,107
Enhanced Collections		\$ 52,296				\$ 1,489	\$ 53,785	\$ 183,000	\$ 82,722	\$ 200,000
Other Non-Court Operations										
Non-Court Operations Program		\$ 52,296				\$ 1,489	\$ 53,785	\$ 183,000	\$ 82,722	\$ 200,000
Executive Office	\$ 195,448						\$ 195,448	\$ 451,993	\$ 190,652	\$ 439,507
Fiscal Services	\$ 126,729	\$ 66,548					\$ 193,277	\$ 627,361	\$ 198,632	\$ 654,527
Human Resources	\$ 120,389	\$ 14,286					\$ 134,675	\$ 200,226	\$ 132,094	\$ 162,839
Business & Facilities Services		\$ 55,369					\$ 55,369	\$ 234,656	\$ 58,999	\$ 133,801
Information Technology	\$ 188,263	\$ 446,160					\$ 634,422	\$ 1,353,756	\$ 331,233	\$ 2,008,801
Court Administration Program	\$ 630,828	\$ 582,363					\$ 1,213,191	\$ 2,867,992	\$ 911,611	\$ 3,399,475
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,436,098	\$ 1,068,138	\$ 4,317			\$ 3,976	\$ 3,512,529	\$ 9,074,997	\$ 3,021,064	\$ 8,823,582