

**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.

*Keri Arrigo*

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

1-26-2021

Date

Tehama County Superior Court

\_\_\_\_\_  
Court

FY 20-21 Q2

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

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

Tehama County Superior Court

Court

FY 20-21 Q2

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		

<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 December									
Fiscal Year 2020/21									
	Governmental Funds								2019/20
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (179,073)	\$ 287,031	\$ (98,038)				\$ 17,028	\$ 26,948	\$ 9,245
Payroll									
Jury									
Revolving									
Other	\$ 0							\$ 0	\$ 0
Distribution									
Civil Filing Fees							\$ 1,943	\$ 1,943	
Trust							\$ 0	\$ 0	\$ 90
Credit Card							\$ (22,766)	\$ (22,766)	\$ (6,760)
Cash on Hand	\$ 840							\$ 840	\$ 840
Cash with County	\$ 32,530		\$ (1,989)					\$ 30,541	\$ 185,000
Cash Outside of the JCC									
Cash Equivalents	\$ 1,621,191								
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,475,488</b>	<b>\$ 287,031</b>	<b>\$ (100,027)</b>				<b>\$ 741,201</b>	<b>\$ 2,362,392</b>	<b>\$ 1,781,923</b>
Short-Term Investment									
Investments							\$ 737,406	\$ 2,399,898	\$ 1,970,338
<b>Total Investments</b>									
Accrued Revenue									
Accounts Receivable - General	\$ 0	\$ 0						\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts	\$ 45,873						\$ 2,663	\$ 2,663	\$ 2,663
Due From State	\$ 0						\$ 0	\$ 45,873	\$ 13,139
Trust Due To/From		\$ 0	\$ 17,905				\$ 894	\$ 18,799	\$ 106,043
Distribution Due To/From							\$ 5,481	\$ 5,481	\$ 0
Civil Filing Fee Due To/From							\$ 3,939	\$ 3,939	
General Due To/From	\$ 16	\$ 0						\$ 16	\$ 383
<b>Total Receivables</b>	<b>\$ 45,889</b>	<b>\$ 0</b>	<b>\$ 17,905</b>				<b>\$ 12,978</b>	<b>\$ 76,772</b>	<b>\$ 122,228</b>
Prepaid Expenses - General	\$ 418,941		\$ 0					\$ 418,941	\$ 163,270
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 418,941</b>		<b>\$ 0</b>					<b>\$ 418,941</b>	<b>\$ 163,270</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,940,318</b>	<b>\$ 287,031</b>	<b>\$ (82,122)</b>				<b>\$ 750,384</b>	<b>\$ 2,895,612</b>	<b>\$ 2,255,836</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0	\$ 0				\$ 9,436	\$ 9,436	\$ 383
Due to State	\$ 0	\$ 0						\$ 0	\$ 0
TC145 Liability								\$ 0	\$ 0
Due to Other Governments	\$ 0		\$ 0				\$ 76,822	\$ 76,822	\$ 112,956
AB145 Due to Other Government Agency								\$ 0	\$ 0
Due to Other Public Agencies							\$ 68,841	\$ 68,841	
Sales and Use Tax									
Interest									\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 17	\$ 17	\$ 678
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 155,116</b>	<b>\$ 155,116</b>	<b>\$ 114,016</b>
Civil									
Criminal							\$ 237,766	\$ 237,766	\$ 255,302
Unreconciled - Civil and Criminal							\$ 324,678	\$ 324,678	\$ 117,207
Trust Held Outside of the JCC							\$ 13,528	\$ 13,528	\$ 13,528
Trust Interest Payable									
Miscellaneous Trust							\$ 8,543	\$ 8,543	\$ 9,686
<b>Total Trust Deposits</b>							<b>\$ 584,513</b>	<b>\$ 584,513</b>	<b>\$ 395,722</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 4,822		\$ 20				\$ 9,632	\$ 14,473	\$ 14,401
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 1,123	\$ 1,123	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 4,822</b>		<b>\$ 20</b>				<b>\$ 10,755</b>	<b>\$ 15,597</b>	<b>\$ 14,401</b>
<b>Total Liabilities</b>	<b>\$ 4,822</b>	<b>\$ 0</b>	<b>\$ 20</b>				<b>\$ 750,384</b>	<b>\$ 755,226</b>	<b>\$ 524,139</b>
<b>Total Fund Balance</b>	<b>\$ 1,935,496</b>	<b>\$ 287,031</b>	<b>\$ (82,142)</b>					<b>\$ 2,140,386</b>	<b>\$ 1,731,698</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,940,318</b>	<b>\$ 287,031</b>	<b>\$ (82,122)</b>				<b>\$ 750,384</b>	<b>\$ 2,895,612</b>	<b>\$ 2,255,836</b>

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 2020/21											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2019/20		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)
Non-Grant		Grant									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund											
Improvement and Modernization Fund	\$ 3,272,686	\$ 10,167					\$ 3,282,853	\$ 4,414,349	\$ 3,203,210	\$ 4,790,376	
Judges' Compensation (0150019)	\$ (1)						\$ (1)	\$ 24,621	\$ 5,605	\$ 24,621	
Court Interpreter (0150037)	\$ 27,318						\$ 27,318	\$ 142,953	\$ 25,724	\$ 197,905	
Civil Coordination Reimbursement (0150091)	\$ 129,546						\$ 129,546	\$ 420,995	\$ 151,736	\$ 473,462	
MOU Reimbursements (0150010 and General)	\$ 108,184						\$ 108,184	\$ 108,184	\$ 108,184	\$ 108,184	
Other Miscellaneous	\$ 3,537,733	\$ 10,167					\$ 3,547,900	\$ 5,111,102	\$ 3,494,459	\$ 5,594,548	
Grants											
AB 1058 Commissioner/Facilitator								\$ 145,935	\$ 94,505	\$ 181,589	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 18,936	\$ 0	\$ 18,458	
Non-Judicial Council Grants			\$ 0				\$ 0	\$ 164,871	\$ 94,505	\$ 200,047	
Other Financing Sources											
Interest Income	\$ 2,331	\$ 488					\$ 2,819	\$ 33,000	\$ 11,219	\$ 35,000	
Investment Income											
Donations											
Local Fees		\$ 30,571					\$ 30,571	\$ 44,385			
Non-Fee Revenues											
Enhanced Collections		\$ 141,538					\$ 141,538	\$ 192,375	\$ 11,125	\$ 27,000	
Escheatment											
Prior Year Revenue	\$ 281						\$ 281				
County Program - Restricted		\$ 274					\$ 274	\$ 4,000	\$ 568	\$ 4,000	
Reimbursement Other	\$ 58,427						\$ 58,427	\$ 182,000	\$ 70,699	\$ 181,205	
Sale of Fixed Assets											
Other Miscellaneous	\$ 49						\$ 49	\$ 100	\$ 2	\$ 750	
Total Revenues	\$ 3,598,821	\$ 183,039	\$ 0				\$ 3,781,860	\$ 5,731,833	\$ 3,682,577	\$ 6,042,550	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,195,568	\$ 8,908	\$ 35,766				\$ 1,240,241	\$ 2,639,227	\$ 1,186,751	\$ 2,594,267	
Temp Help	\$ 28,819						\$ 28,819	\$ 71,864	\$ 26,808	\$ 55,076	
Overtime	\$ 460	\$ 2	\$ 0				\$ 461	\$ 5,000	\$ 798	\$ 10,000	
Staff Benefits	\$ 770,340	\$ 6,796	\$ 22,068				\$ 799,204	\$ 1,853,077	\$ 733,218	\$ 1,743,909	
Total Personal Services	\$ 1,995,187	\$ 15,705	\$ 57,834				\$ 2,068,725	\$ 4,569,168	\$ 1,947,576	\$ 4,403,252	
Operating Expenses and Equipment											
General Expense	\$ 21,305		\$ 123				\$ 21,429	\$ 65,080	\$ 37,317	\$ 96,329	
Printing	\$ 2,106						\$ 2,106	\$ 12,000	\$ 2,822	\$ 17,000	
Telecommunications	\$ 16,786						\$ 16,786	\$ 44,085	\$ 18,878	\$ 43,520	
Postage	\$ 1,413						\$ 1,413	\$ 7,100	\$ 1,675	\$ 15,433	
Insurance	\$ 8,999						\$ 8,999	\$ 9,000	\$ 6,296	\$ 6,533	
In-State Travel								\$ 11,000	\$ 4,164	\$ 20,310	
Out-of-State Travel											
Training								\$ 7,500	\$ 1,613	\$ 10,000	
Security Services	\$ 280						\$ 280	\$ 420	\$ 105	\$ 420	
Facility Operations	\$ 51,585						\$ 51,585	\$ 350,599	\$ 56,635	\$ 126,639	
Utilities											
Contracted Services	\$ 254,712	\$ 124,395	\$ 14,053				\$ 393,161	\$ 995,137	\$ 319,719	\$ 860,248	
Consulting and Professional Services	\$ 7,386						\$ 7,386	\$ 29,062	\$ 13,580	\$ 27,470	
Information Technology	\$ 86,197						\$ 86,197	\$ 344,149	\$ 130,091	\$ 400,406	
Major Equipment									\$ 40,667	\$ 40,667	
Other Items of Expense	\$ 358						\$ 358	\$ 800	\$ 328	\$ 1,200	
Total Operating Expenses and Equipment	\$ 451,126	\$ 124,395	\$ 14,177				\$ 589,698	\$ 1,875,932	\$ 633,888	\$ 1,666,175	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 233						\$ 233	\$ 7,500	\$ 239	\$ 7,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (14,067)	\$ 3,936	\$ 10,131				\$ 0	\$ 0	\$ 0	\$ 944	
Prior Year Expense Adjustment	\$ 3,838						\$ 3,838				
Total Special Items of Expense	\$ (9,996)	\$ 3,936	\$ 10,131				\$ 4,071	\$ 7,500	\$ 239	\$ 8,444	
Total Expenditures	\$ 2,436,317	\$ 144,035	\$ 82,142				\$ 2,662,494	\$ 6,452,600	\$ 2,581,703	\$ 6,077,871	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,162,504	\$ 39,003	\$ (82,142)				\$ 1,119,365	\$ (720,767)	\$ 1,100,874	\$ (35,321)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 772,993	\$ 248,028	\$ 0				\$ 1,021,021	\$ 1,021,021	\$ 630,823	\$ 630,823	
Ending Balance (Deficit)	\$ 1,935,496	\$ 287,031	\$ (82,142)				\$ 2,140,386	\$ 300,254	\$ 1,731,698	\$ 595,502	

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

	For the month ended December									
	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	\$ 540,225	\$ 39,435					\$ 579,660	\$ 1,362,707	\$ 581,562	\$ 1,370,492
Traffic & Other Infractions	\$ 159,323						\$ 159,323	\$ 350,707	\$ 129,996	\$ 337,263
Other Criminal Cases	\$ 230,418	\$ 0					\$ 230,418	\$ 535,850	\$ 216,551	\$ 502,257
Civil	\$ 66,444	\$ 19,090					\$ 85,534	\$ 242,540	\$ 96,125	\$ 272,593
Family & Children Services	\$ 229,807	\$ 26,404					\$ 256,211	\$ 567,261	\$ 229,779	\$ 453,909
Probate, Guardianship & Mental Health Services	\$ 54,021	\$ 37,500			\$ 0		\$ 91,521	\$ 212,391	\$ 90,830	\$ 214,457
Juvenile Dependency Services	\$ 51,891	\$ 141,801					\$ 193,693	\$ 449,363	\$ 215,523	\$ 498,370
Juvenile Delinquency Services	\$ 28,903						\$ 28,903	\$ 60,953	\$ 26,667	\$ 58,764
Other Court Operations	\$ 115,863						\$ 115,863	\$ 256,978	\$ 126,963	\$ 279,483
Court Interpreters	\$ 76,556	\$ 8,959					\$ 85,515	\$ 209,705	\$ 86,080	\$ 197,904
Jury Services	\$ 21,014	\$ 8,716	\$ 233				\$ 29,963	\$ 66,916	\$ 26,629	\$ 74,068
Security										
Trial Court Operations Program	\$ 1,574,464	\$ 281,906	\$ 233		\$ 0		\$ 1,856,603	\$ 4,315,371	\$ 1,826,704	\$ 4,259,560
Enhanced Collections	\$ 15,705	\$ 121,895			\$ 3,936		\$ 141,535	\$ 192,375	\$ 14,869	\$ 18,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 15,705	\$ 121,895			\$ 3,936		\$ 141,535	\$ 192,375	\$ 14,869	\$ 18,000
Executive Office	\$ 173,427						\$ 173,427	\$ 372,861	\$ 163,704	\$ 360,446
Fiscal Services	\$ 138,043	\$ 40,260					\$ 174,367	\$ 432,893	\$ 160,543	\$ 447,668
Human Resources	\$ 54,101	\$ 4,281			\$ (3,936)		\$ 62,220	\$ 153,360	\$ 64,804	\$ 153,791
Business & Facilities Services		\$ 44,106				\$ 3,838	\$ 44,106	\$ 332,619	\$ 41,332	\$ 106,759
Information Technology	\$ 112,986	\$ 97,251					\$ 210,236	\$ 653,121	\$ 309,747	\$ 731,647
Court Administration Program	\$ 478,557	\$ 185,897			\$ (3,936)	\$ 3,838	\$ 664,356	\$ 1,944,854	\$ 740,130	\$ 1,800,311
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,068,725	\$ 589,698	\$ 233		\$ 0	\$ 3,838	\$ 2,662,494	\$ 6,452,600	\$ 2,581,703	\$ 6,077,871