

**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 Havig*

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

*8-11-22*

\_\_\_\_\_  
Date

Tehama

\_\_\_\_\_  
Court

FY 21-22 Q4

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tehama

Court

FY 21-22 Q4

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Tehama

Court

FY 21-22 Q4

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)	48	42.5	43.5	44.5	43.3

<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 June							2020/21 Total Funds (Info. Purposes Only)	
	Fiscal Year 2021/22								
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
General	Special Revenue								
	Non-Grant	Grant					Total Funds (Info. Purposes Only)		
<b>ASSETS</b>									
Operations	\$ (726,228)	\$ 612,170	\$ 2,109				\$ 18,123	\$ (93,825)	\$ 55,810
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 4,909	\$ 4,909	\$ 5,580
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,698)	\$ (3,698)	\$ (6,068)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 840
Cash with County	\$ 185,000		\$ 0					\$ 185,000	\$ 185,000
Cash Outside of the JCC									
Cash Equivalents	\$ 1,851,108						\$ 916,629	\$ 2,767,737	\$ 1,502,480
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,310,730</b>	<b>\$ 612,170</b>	<b>\$ 2,109</b>				<b>\$ 935,963</b>	<b>\$ 2,660,973</b>	<b>\$ 1,743,645</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 2,651	\$ 1,156						\$ 3,808	\$ 969
Accounts Receivable - General									
Dishonored Checks	\$ 0							\$ 0	
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 8,426							\$ 8,426	\$ 34,853
Due From Other Governments	\$ 43,958						\$ 2,663	\$ 46,621	\$ 2,663
Due From Other Courts	\$ 52,500							\$ 52,500	\$ 39,301
Due From State	\$ 112,813	\$ 5,426	\$ 27,053				\$ 795	\$ 146,087	\$ 174,839
Trust Due To/From							\$ 109,801	\$ 109,801	\$ 8,316
Distribution Due To/From							\$ 386	\$ 386	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 520	\$ 23,723						\$ 24,243	\$ 45,655
<b>Total Receivables</b>	<b>\$ 220,887</b>	<b>\$ 30,305</b>	<b>\$ 27,053</b>				<b>\$ 113,645</b>	<b>\$ 391,871</b>	<b>\$ 306,387</b>
Prepaid Expenses - General	\$ 9,668							\$ 9,668	\$ 72,593
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 9,668</b>							<b>\$ 9,668</b>	<b>\$ 72,593</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,541,265</b>	<b>\$ 642,476</b>	<b>\$ 29,163</b>				<b>\$ 1,049,608</b>	<b>\$ 3,262,512</b>	<b>\$ 2,122,825</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 157,882	\$ 500	\$ 6,859					\$ 165,021	\$ 114,350
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 8,426	\$ 0				\$ 134,429	\$ 142,855	\$ 88,625
Due to Other Courts	\$ 25,178	\$ 14,724	\$ 4,707					\$ 44,609	\$ 35,857
Due to State	\$ 89,055		\$ 2,715					\$ 91,770	\$ 0
TC145 Liability							\$ 78,060	\$ 78,060	\$ 87,287
Due to Other Governments	\$ 10,572	\$ 100,968	\$ 15,062					\$ 126,602	\$ 15,473
AB145 Due to Other Government Agency							\$ 47,970	\$ 47,970	\$ 60,967
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 41	\$ 41	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 282,687</b>	<b>\$ 124,618</b>	<b>\$ 29,143</b>				<b>\$ 280,500</b>	<b>\$ 696,928</b>	<b>\$ 402,880</b>
Civil							\$ 334,822	\$ 334,822	\$ 239,169
Criminal							\$ 411,036	\$ 411,036	\$ 341,566
Unreconciled - Civil and Criminal							\$ 13,528	\$ 13,528	\$ 13,528
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 9,115	\$ 9,115	\$ 8,573
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 768,501</b>	<b>\$ 768,501</b>	<b>\$ 602,836</b>
Accrued Payroll	\$ 104,268		\$ 0					\$ 104,268	\$ 125,494
Benefits Payable	\$ 0							\$ 0	
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 104,268</b>		<b>\$ 0</b>					<b>\$ 104,268</b>	<b>\$ 125,494</b>
Revenue Collected in Advance	\$ 124,202	\$ 205,948						\$ 330,150	\$ 4,669
Liabilities For Deposits	\$ 5,195		\$ 20				\$ 14,483	\$ 19,698	\$ 16,670
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 6,124	\$ 6,124	\$ 1,390
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 129,397</b>	<b>\$ 205,948</b>	<b>\$ 20</b>				<b>\$ 20,607</b>	<b>\$ 355,972</b>	<b>\$ 22,729</b>
<b>Total Liabilities</b>	<b>\$ 516,332</b>	<b>\$ 330,566</b>	<b>\$ 29,163</b>				<b>\$ 1,049,608</b>	<b>\$ 1,925,669</b>	<b>\$ 1,153,739</b>
<b>Total Fund Balance</b>	<b>\$ 1,024,934</b>	<b>\$ 311,910</b>	<b>\$ 0</b>					<b>\$ 1,336,843</b>	<b>\$ 969,086</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,541,265</b>	<b>\$ 642,476</b>	<b>\$ 29,163</b>				<b>\$ 1,049,608</b>	<b>\$ 3,262,512</b>	<b>\$ 2,122,825</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 June											
Fiscal Year 2021/22										2020/21	
	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	\$ 5,408,558	\$ 30,573					\$ 5,439,131	\$ 5,665,506	\$ 4,628,341	\$ 4,486,023	
Improvement and Modernization Fund	\$ 7,806						\$ 7,806	\$ 15,903	\$ 15,015	\$ 24,821	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 143,593						\$ 143,593	\$ 143,593	\$ 143,593	\$ 142,953	
Civil Coordination Reimbursement (0150061)											
MOU Reimbursements (0150010 and General)	\$ 420,699						\$ 420,699	\$ 433,746	\$ 478,165	\$ 485,995	
Other Miscellaneous	\$ 108,184	\$ 194,052					\$ 302,236	\$ 508,184	\$ 108,184	\$ 108,184	
	\$ 6,088,840	\$ 224,624					\$ 6,313,465	\$ 6,766,832	\$ 5,371,298	\$ 5,247,776	
Grants											
AB 1058 Commissioner/Facilitator			\$ 182,208				\$ 182,208	\$ 190,844	\$ 156,442	\$ 145,935	
Other Judicial Council Grants			\$ 17,054				\$ 17,054	\$ 19,769	\$ 18,936	\$ 18,936	
Non-Judicial Council Grants											
			\$ 199,262				\$ 199,262	\$ 210,613	\$ 175,378	\$ 164,871	
Other Financing Sources											
Interest Income	\$ 8,416	\$ 2,411					\$ 8,827	\$ 33,000	\$ 8,523	\$ 33,000	
Investment Income											
Donations											
Local Fees		\$ 32,694					\$ 32,694	\$ 44,385	\$ 60,040	\$ 44,385	
Non-Fee Revenues											
Enhanced Collections		\$ 274,193					\$ 274,193	\$ 200,000	\$ 371,730	\$ 192,375	
Escheatment											
Prior Year Revenue	\$ 67,958						\$ 67,958	\$ 67,958	\$ 280		
County Program - Restricted		\$ 2,314					\$ 2,314	\$ 4,000	\$ 2,416	\$ 4,000	
Reimbursement Other	\$ 421,444						\$ 421,444	\$ 439,725	\$ 207,303	\$ 210,750	
Sale of Fixed Assets											
Other Miscellaneous	\$ 181						\$ 181	\$ 100	\$ 120	\$ 100	
	\$ 496,979	\$ 311,612					\$ 807,591	\$ 789,168	\$ 659,412	\$ 484,610	
<b>Total Revenues</b>	<b>\$ 6,584,819</b>	<b>\$ 536,236</b>	<b>\$ 199,262</b>				<b>\$ 7,320,317</b>	<b>\$ 7,766,713</b>	<b>\$ 6,206,069</b>	<b>\$ 5,897,257</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,740,151	\$ 65,912	\$ 90,939				\$ 2,897,001	\$ 3,016,618	\$ 2,708,210	\$ 2,660,767	
Temp Help	\$ 29,104						\$ 29,104	\$ 33,600	\$ 36,934	\$ 71,864	
Overtime	\$ 20,675	\$ 0	\$ 0				\$ 20,675	\$ 15,000	\$ 1,799	\$ 5,000	
Staff Benefits	\$ 1,686,746	\$ 28,035	\$ 81,021				\$ 1,793,802	\$ 2,025,128	\$ 1,678,389	\$ 1,853,077	
	\$ 4,476,676	\$ 93,947	\$ 171,960				\$ 4,740,583	\$ 5,090,342	\$ 4,425,332	\$ 4,590,708	
Operating Expenses and Equipment											
General Expense	\$ 185,728		\$ 4,341				\$ 190,069	\$ 135,314	\$ 114,896	\$ 65,090	
Printing	\$ 5,480		\$ 120				\$ 5,580	\$ 10,000	\$ 7,348	\$ 12,000	
Telecommunications	\$ 36,479						\$ 36,479	\$ 40,000	\$ 37,435	\$ 44,085	
Postage	\$ 23,584						\$ 23,584	\$ 18,600	\$ 22,900	\$ 7,100	
Insurance	\$ 13,301						\$ 13,301	\$ 12,800	\$ 9,329	\$ 8,000	
In-State Travel	\$ 7,758						\$ 7,758	\$ 11,000		\$ 11,000	
Out-of-State Travel											
Training	\$ 2,434						\$ 2,434	\$ 8,000	\$ 2,911	\$ 7,500	
Security Services	\$ 1,811						\$ 1,811	\$ 420	\$ 420	\$ 420	
Facility Operations	\$ 151,938						\$ 151,938	\$ 235,095	\$ 204,104	\$ 350,599	
Utilities											
Contracted Services	\$ 857,976	\$ 398,215	\$ 52,346				\$ 1,308,537	\$ 1,552,118	\$ 1,056,480	\$ 995,137	
Consulting and Professional Services	\$ 42,164						\$ 42,164	\$ 35,774	\$ 29,252	\$ 29,062	
Information Technology	\$ 368,528						\$ 368,528	\$ 648,307	\$ 249,915	\$ 428,963	
Major Equipment											
Other Items of Expense	\$ 4,953						\$ 4,953	\$ 2,928	\$ 1,078	\$ 800	
	\$ 1,702,113	\$ 398,215	\$ 56,808				\$ 2,157,135	\$ 2,710,356	\$ 1,828,068	\$ 1,960,746	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,947						\$ 3,947	\$ 7,500	\$ 986	\$ 7,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (52,223)	\$ 17,831	\$ 34,392				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 53,410		\$ (2,715)				\$ 50,695		\$ 3,636		
	\$ 5,133	\$ 17,831	\$ 31,677				\$ 54,642	\$ 7,500	\$ 4,824	\$ 7,500	
<b>Total Expenditures</b>	<b>\$ 6,183,922</b>	<b>\$ 507,993</b>	<b>\$ 260,445</b>				<b>\$ 6,952,360</b>	<b>\$ 7,808,198</b>	<b>\$ 6,258,224</b>	<b>\$ 6,558,954</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 400,897	\$ 28,243	\$ (61,183)				\$ 367,958	\$ (41,485)	\$ (52,155)	\$ (661,697)	
Operating Transfers In (Out)	\$ (64,819)	\$ 3,636	\$ 61,183				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 668,855	\$ 280,030	\$ 0				\$ 968,886	\$ 968,886	\$ 1,021,021	\$ 1,021,021	
Ending Balance (Deficit)	\$ 1,024,934	\$ 311,910	\$ 0				\$ 1,336,843	\$ 927,401	\$ 968,886	\$ 359,324	

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

	For the month ended June									
	Fiscal Year 2021/22							2020/21		
	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	\$ 1,105,449	\$ 153,763					\$ 1,259,212	\$ 1,390,540	\$ 1,201,721	\$ 1,362,707
Traffic & Other Infractions	\$ 399,816						\$ 399,816	\$ 486,275	\$ 316,621	\$ 350,707
Other Criminal Cases	\$ 634,639	\$ 205,834				\$ (2,715)	\$ 837,758	\$ 1,163,975	\$ 570,261	\$ 535,850
Civil	\$ 135,259	\$ 85,627					\$ 220,886	\$ 235,995	\$ 202,737	\$ 242,540
Family & Children Services	\$ 549,823	\$ 77,655			\$ 0		\$ 627,477	\$ 606,243	\$ 572,490	\$ 567,261
Probate, Guardianship & Mental Health Services	\$ 169,330	\$ 96,024					\$ 265,354	\$ 280,218	\$ 202,862	\$ 212,391
Juvenile Dependency Services	\$ 87,046	\$ 293,399					\$ 380,445	\$ 376,044	\$ 450,861	\$ 449,363
Juvenile Delinquency Services	\$ 43,893						\$ 43,893	\$ 41,308	\$ 61,600	\$ 60,953
Other Court Operations	\$ 165,484						\$ 165,484	\$ 192,320	\$ 232,336	\$ 256,978
Court Interpreters	\$ 168,472	\$ 73,636					\$ 242,108	\$ 228,455	\$ 211,614	\$ 209,705
Jury Services	\$ 47,332	\$ 1,750	\$ 3,947				\$ 53,029	\$ 56,985	\$ 58,730	\$ 68,916
Security		\$ 140,953					\$ 140,953	\$ 142,725		
Trial Court Operations Program	\$ 3,506,544	\$ 1,128,641	\$ 3,947		\$ 0	\$ (2,715)	\$ 4,636,417	\$ 5,201,083	\$ 4,081,832	\$ 4,315,371
Enhanced Collections	\$ 52,059	\$ 206,470			\$ 15,664		\$ 274,193	\$ 200,000	\$ 371,730	\$ 192,375
Other Non-Court Operations										
Non-Court Operations Program	\$ 52,059	\$ 206,470			\$ 15,664		\$ 274,193	\$ 200,000	\$ 371,730	\$ 192,375
Executive Office	\$ 380,966						\$ 380,966	\$ 390,673	\$ 367,589	\$ 372,861
Fiscal Services	\$ 319,002	\$ 298,231			\$ (15,664)		\$ 601,569	\$ 502,957	\$ 442,546	\$ 432,893
Human Resources	\$ 111,307	\$ 26,118					\$ 137,424	\$ 159,983	\$ 133,944	\$ 153,360
Business & Facilities Services		\$ 126,684				\$ 59,886	\$ 186,570	\$ 199,629	\$ 271,463	\$ 332,619
Information Technology	\$ 370,705	\$ 370,991				\$ (6,476)	\$ 735,220	\$ 1,153,873	\$ 589,120	\$ 759,475
Court Administration Program	\$ 1,181,980	\$ 822,024			\$ (15,664)	\$ 53,410	\$ 2,041,750	\$ 2,407,115	\$ 1,804,662	\$ 2,051,208
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 4,740,583	\$ 2,157,135	\$ 3,947		\$ 0	\$ 50,695	\$ 6,952,360	\$ 7,808,198	\$ 6,258,224	\$ 6,558,954

**2021-22 Constraints on Fiscal Year-End Fund Balance - Summary**

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	9,668	-	9,668	-	-	-	-	-	<b>9,668</b>	
Restricted	495,697	-	495,697	311,910	-	-	-	-	<b>807,607</b>	
Committed	310,836	-	310,836	-	-	-	-	-	<b>310,836</b>	
Assigned	208,733	-	208,733	-	-	-	-	-	<b>208,733</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 1,024,934</b>	<b>\$ -</b>	<b>\$ 1,024,934</b>	<b>\$ 311,910</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,336,843</b>	