

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.

Kemi Aarign

Signature of Presiding Judge or Court Executive

2-3-23

Date

Tehama

Court

FY 22-23 Q2

Fiscal Year and Ending Quarter

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QUARTERLY FINANCIAL STATEMENT

Filled Court Employee Positions (FTEs)

Tehama

Court

FY 22-23 Q2

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	47.80	47.80	47.80		

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 December							2021/22	
	Fiscal Year 2022/23								
	Governmental Funds								
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Non-Grant	Grant						
ASSETS									
Operations									
Payroll	\$ (654,125)	\$ 736,028	\$ (112,907)				\$ 6,871	\$ (24,134)	\$ 25,721
Jury									
Revolving									
Other	\$ 0							\$ 0	\$ 0
Distribution									
Civil Filing Fees									
Trust							\$ (531)	\$ (531)	\$ 674
Credit Card							\$ 0	\$ 0	\$ 0
Cash on Hand	\$ 850							\$ 850	\$ 840
Cash with County	\$ (163,232)		\$ 0					\$ (163,232)	\$ 40,349
Cash Outside of the JCC									
Cash Equivalents	\$ 2,660,391								
Total Cash and Cash Equivalents	\$ 1,853,884	\$ 736,028	\$ (112,907)				\$ 692,509	\$ 3,352,900	\$ 2,699,299
Short-Term Investment							\$ 576,131	\$ 3,053,136	\$ 2,762,667
Investments									
Total Investments									
Accrued Revenue									
Accounts Receivable - General	\$ 0	\$ 0						\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 43,026							\$ 0	\$ 0
Due From Other Courts	\$ 9,363						\$ 2,663	\$ 45,689	\$ 16,936
Due From State	\$ 0	\$ 0	\$ 81,292					\$ 9,363	\$ 54,751
Trust Due To/From							\$ 2,688	\$ 83,980	\$ 81,919
Distribution Due To/From							\$ 7,613	\$ 7,613	\$ 60,287
Civil Filing Fee Due To/From							\$ 54	\$ 54	\$ 3,187
General Due To/From	\$ 0	\$ 0							
Total Receivables	\$ 52,389	\$ 0	\$ 81,292				\$ 13,018	\$ 146,699	\$ 217,080
Prepaid Expenses - General	\$ 460,465							\$ 460,465	\$ 247,903
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 460,465							\$ 460,465	\$ 247,903
Other Assets									
Total Other Assets									
Total Assets	\$ 2,366,738	\$ 736,028	\$ (31,615)				\$ 589,149	\$ 3,660,300	\$ 3,227,649
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 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				\$ 7,667	\$ 7,667	\$ 63,474
Due to State	\$ 39,079	\$ 0	\$ 0					\$ 0	\$ 0
TC145 Liability			\$ 2,715					\$ 41,794	\$ 0
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 58,405	\$ 58,405	\$ 78,763
AB145 Due to Other Government Agency								\$ 0	\$ 0
Due to Other Public Agencies							\$ 51,070	\$ 51,070	\$ 53,323
Sales and Use Tax									
Interest									
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 2,044	\$ 2,044	\$ 3
Total Accounts Payable and Accrued Liab.	\$ 39,079	\$ 0	\$ 2,715				\$ 119,186	\$ 160,979	\$ 195,563
Civil									
Criminal							\$ 227,148	\$ 227,148	\$ 192,667
Unreconciled - Civil and Criminal							\$ 197,497	\$ 197,497	\$ 369,364
Trust Held Outside of the JCC							\$ 13,528	\$ 13,528	\$ 13,528
Trust Interest Payable									
Miscellaneous Trust							\$ 9,961	\$ 9,961	\$ 8,555
Total Trust Deposits							\$ 448,134	\$ 448,134	\$ 584,114
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 5,271		\$ 20				\$ 14,641	\$ 19,932	\$ 18,902
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 7,189	\$ 7,189	\$ 4,571
Other Miscellaneous Liabilities							\$ 0	\$ 0	
Total Other Liabilities	\$ 5,271	\$ 0	\$ 20				\$ 21,830	\$ 27,121	\$ 23,473
Total Liabilities	\$ 44,350	\$ 0	\$ 2,735				\$ 589,149	\$ 636,234	\$ 803,150
Total Fund Balance	\$ 2,322,387	\$ 736,028	\$ (34,350)					\$ 3,024,066	\$ 2,424,499
Total Liabilities and Fund Balance	\$ 2,366,738	\$ 736,028	\$ (31,615)				\$ 589,149	\$ 3,660,300	\$ 3,227,649

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 2022/23										2021/22	
	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		\$ 10,043									
Improvement and Modernization Fund	\$ 3,687,512						\$ 3,687,555	\$ 5,704,794	\$ 3,338,024	\$ 5,665,506	
Judges' Compensation (0150019)	\$ (7,806)						\$ (7,806)	\$ 15,903	\$ 0	\$ 15,903	
Court Interpreter (0150037)	\$ 95,645						\$ 95,645	\$ 201,503	\$ 69,296	\$ 143,593	
Civil Coordination Reimbursement (0150091)	\$ 90,320						\$ 90,320	\$ 409,251	\$ 114,476	\$ 433,746	
MOU Reimbursements (0150010 and General)	\$ 108,184	\$ 405,948					\$ 514,132	\$ 513,051	\$ 508,184	\$ 508,184	
Other Miscellaneous											
	\$ 3,973,865	\$ 415,991					\$ 4,389,846	\$ 6,844,502	\$ 4,029,980	\$ 6,766,932	
Grants											
AB 1058 Commissioner/Facilitator			\$ 76,137				\$ 76,137	\$ 190,844	\$ 81,088	\$ 190,844	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 180,589		\$ 19,769	
Non-Judicial Council Grants			\$ 76,137				\$ 76,137	\$ 371,433	\$ 81,088	\$ 210,613	
Other Financing Sources											
Interest Income	\$ 31,074	\$ 8,434					\$ 39,508	\$ 10,000	\$ 922	\$ 33,000	
Investment Income											
Donations											
Local Fees		\$ 3,704					\$ 3,704	\$ 6,600	\$ 19,337	\$ 44,385	
Non-Fee Revenues											
Enhanced Collections		\$ 82,891					\$ 82,891	\$ 200,000	\$ 120,871	\$ 200,000	
Escheatment											
Prior Year Revenue	\$ 4,677		\$ (1,505)				\$ 3,172		\$ 67,958	\$ 67,958	
County Program - Restricted		\$ 576					\$ 576	\$ 3,000	\$ 802	\$ 4,000	
Reimbursement Other	\$ 112,383						\$ 112,383	\$ 451,270	\$ 110,041	\$ 439,725	
Sale of Fixed Assets											
Other Miscellaneous	\$ 68						\$ 68	\$ 150	\$ 51	\$ 100	
	\$ 148,202	\$ 95,605	\$ (1,505)				\$ 242,303	\$ 671,020	\$ 319,980	\$ 789,168	
Total Revenues	\$ 4,122,057	\$ 511,597	\$ 74,832				\$ 4,708,286	\$ 7,886,955	\$ 4,431,048	\$ 7,766,713	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,268,779	\$ 12,275	\$ 44,561				\$ 1,325,615	\$ 2,860,111	\$ 1,355,664	\$ 3,016,616	
Temp Help	\$ 53,304						\$ 53,304	\$ 115,689	\$ 154	\$ 33,600	
Overtime	\$ 8,062	\$ 0	\$ 0				\$ 8,062	\$ 15,000	\$ 8,364	\$ 15,000	
Staff Benefits	\$ 913,093	\$ 12,561	\$ 39,535				\$ 965,189	\$ 2,253,611	\$ 898,376	\$ 2,025,126	
	\$ 2,243,238	\$ 24,836	\$ 84,096				\$ 2,352,170	\$ 5,244,411	\$ 2,262,558	\$ 5,090,342	
Operating Expenses and Equipment											
General Expense	\$ 28,076		\$ 1,505				\$ 29,581	\$ 103,857	\$ 20,834	\$ 135,314	
Printing									\$ 398	\$ 10,000	
Telecommunications	\$ 18,406						\$ 18,406	\$ 48,828	\$ 13,945	\$ 40,000	
Postage	\$ 1,994						\$ 1,994	\$ 19,400	\$ 1,434	\$ 18,600	
Insurance	\$ 17,422						\$ 17,422	\$ 26,700	\$ 12,879	\$ 12,800	
In-State Travel	\$ 8,035		\$ 311				\$ 8,347	\$ 15,000	\$ 2,726	\$ 11,000	
Out-of-State Travel											
Training	\$ 538						\$ 538	\$ 16,405	\$ 697	\$ 8,000	
Security Services	\$ 280						\$ 280	\$ 420	\$ 1,566	\$ 420	
Facility Operations	\$ 45,371						\$ 45,371	\$ 140,581	\$ 50,780	\$ 235,095	
Utilities											
Contracted Services	\$ 324,610	\$ 56,114	\$ 7,755				\$ 388,479	\$ 1,572,687	\$ 436,644	\$ 1,552,118	
Consulting and Professional Services	\$ 23,053						\$ 23,053	\$ 45,486	\$ 17,922	\$ 35,774	
Information Technology	\$ 130,007						\$ 130,007	\$ 1,108,807	\$ 88,804	\$ 648,307	
Major Equipment								\$ 407,500			
Other Items of Expense	\$ 1,232						\$ 1,232	\$ 4,000	\$ 2,702	\$ 2,928	
	\$ 599,024	\$ 56,114	\$ 9,571				\$ 664,709	\$ 3,516,671	\$ 651,329	\$ 2,710,356	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,689						\$ 5,689	\$ 7,500	\$ 1,662	\$ 7,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (23,348)	\$ 6,528	\$ 16,819				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment			\$ (1,505)				\$ (1,505)		\$ 59,886		
	\$ (17,659)	\$ 6,528	\$ 15,314				\$ 4,184	\$ 7,500	\$ 61,548	\$ 7,500	
Total Expenditures	\$ 2,824,603	\$ 87,479	\$ 108,982				\$ 3,021,064	\$ 8,768,582	\$ 2,975,435	\$ 7,808,198	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,297,454	\$ 424,118	\$ (34,350)				\$ 1,687,223	\$ (881,627)	\$ 1,455,614	\$ (41,485)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,024,934	\$ 311,910	\$ 0				\$ 1,336,843	\$ 1,336,843	\$ 968,886	\$ 968,886	
Ending Balance (Deficit)	\$ 2,322,387	\$ 736,028	\$ (34,350)				\$ 3,024,066	\$ 455,216	\$ 2,424,499	\$ 927,401	

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

	For the month ended December								2021/22	
	Fiscal Year 2022/23								Total Actual Expense	Final Budget (Annual)
	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)		
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 519,137	\$ 62,193					\$ 581,330	\$ 1,796,149	\$ 655,073	\$ 1,390,540
Traffic & Other Infractions	\$ 216,081						\$ 216,081	\$ 597,216	\$ 191,391	\$ 486,275
Other Criminal Cases	\$ 301,639	\$ 0					\$ 301,639	\$ 498,745	\$ 249,552	\$ 1,163,975
Civil	\$ 60,292	\$ 30,424					\$ 90,716	\$ 252,745	\$ 91,240	\$ 235,995
Family & Children Services	\$ 259,980	\$ 19,700					\$ 279,680	\$ 639,757	\$ 289,885	\$ 606,243
Probate, Guardianship & Mental Health Services	\$ 79,287	\$ 42,500			\$ 0		\$ 121,787	\$ 318,448	\$ 117,367	\$ 280,218
Juvenile Dependency Services	\$ 40,413	\$ 91,964					\$ 132,377	\$ 330,858	\$ 157,690	\$ 376,044
Juvenile Delinquency Services	\$ 18,719						\$ 18,719	\$ 44,444	\$ 21,812	\$ 41,308
Other Court Operations	\$ 79,133						\$ 79,133	\$ 288,753	\$ 82,206	\$ 192,320
Court Interpreters	\$ 83,811	\$ 22,290					\$ 106,101	\$ 225,583	\$ 103,964	\$ 228,455
Jury Services	\$ 22,772		\$ 5,689				\$ 28,462	\$ 60,138	\$ 24,191	\$ 56,985
Security		\$ 70,706					\$ 70,706	\$ 171,270	\$ 41,427	\$ 142,725
Trial Court Operations Program	\$ 1,681,263	\$ 339,778	\$ 5,689		\$ 0		\$ 2,026,730	\$ 5,224,107	\$ 2,025,797	\$ 5,201,083
Enhanced Collections	\$ 21,675	\$ 54,519			\$ 6,528		\$ 82,722	\$ 200,000	\$ 120,878	\$ 200,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 21,675	\$ 54,519			\$ 6,528		\$ 82,722	\$ 200,000	\$ 120,878	\$ 200,000
Executive Office	\$ 190,652						\$ 190,652	\$ 439,507	\$ 179,826	\$ 390,673
Fiscal Services	\$ 160,083	\$ 45,078					\$ 198,632	\$ 654,527	\$ 186,989	\$ 502,957
Human Resources	\$ 115,671	\$ 16,422			\$ (6,528)		\$ 132,094	\$ 162,839	\$ 64,831	\$ 159,983
Business & Facilities Services		\$ 58,999					\$ 58,999	\$ 133,801	\$ 116,082	\$ 199,629
Information Technology	\$ 182,825	\$ 149,913					\$ 331,233	\$ 1,953,801	\$ 281,031	\$ 1,153,873
Court Administration Program	\$ 649,232	\$ 270,412			\$ (6,528)	\$ (1,505)	\$ 911,611	\$ 3,344,475	\$ 828,759	\$ 2,407,115
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,352,170	\$ 664,709	\$ 5,689		\$ 0	\$ (1,505)	\$ 3,021,064	\$ 8,768,582	\$ 2,975,435	\$ 7,808,198