

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.

Ken Havig

Signature of Presiding Judge or Court Executive

8-19-24

Date

Tehama

Court

2023-24 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tehama

Court

2023-24 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Tehama

Court

2023-24 Q4

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	47.8	43.8	39.8	39.8	39.3

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 June									
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						
ASSETS									
Operations	\$ (1,028,310)	\$ 612,779	\$ 0				\$ 15,836	\$ (399,695)	\$ (45,745)
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 5,499	\$ 5,499	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (10,079)	\$ (10,079)	\$ (15,134)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County	\$ 185,000		\$ 0					\$ 185,000	\$ 183,371
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 1,652,941						\$ 702,562	\$ 2,355,503	\$ 2,585,702
Total Cash and Cash Equivalents	\$ 810,482	\$ 612,779	\$ 0				\$ 713,817	\$ 2,137,076	\$ 2,709,044
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 202	\$ 950						\$ 1,151	\$ 881
Accounts Receivable - General									
Dishonored Checks									\$ 0
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 343,907							\$ 343,907	\$ 62,045
Due From Other Governments	\$ 41,546						\$ 2,663	\$ 44,210	\$ 46,188
Due From Other Courts	\$ 48,614							\$ 48,614	\$ 59,626
Due From State	\$ 300,867	\$ 5,700	\$ 327,354				\$ 1,722	\$ 635,644	\$ 191,140
Trust Due To/From							\$ 8,617	\$ 8,617	\$ 17,901
Distribution Due To/From							\$ 1	\$ 1	\$ 146
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,822	\$ 29,463						\$ 31,285	\$ 18,142
Total Receivables	\$ 736,958	\$ 36,113	\$ 327,354				\$ 13,004	\$ 1,113,430	\$ 396,069
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,547,440	\$ 648,892	\$ 327,354				\$ 726,821	\$ 3,250,508	\$ 3,105,113
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 128,676	\$ 28,934	\$ 4,545					\$ 162,156	\$ 84,439
Accounts Payable - General	\$ 226,577	\$ 0	\$ 0				\$ 0	\$ 226,577	\$ 0
Due to Other Funds	\$ 0	\$ 21,117	\$ 322,790				\$ 39,903	\$ 383,810	\$ 98,234
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 16,687
Due to State	\$ 160,233	\$ 189,461	\$ 0					\$ 349,695	\$ 147,233
TC145 Liability							\$ 67,070	\$ 67,070	\$ 83,881
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 20,282
AB145 Due to Other Government Agency							\$ 40,850	\$ 40,850	\$ 35,078
Due to Other Public Agencies									
Sales and Use Tax							\$ 202	\$ 202	\$ 245
Interest									
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 515,487	\$ 239,513	\$ 327,335				\$ 148,025	\$ 1,230,360	\$ 486,080
Civil							\$ 269,285	\$ 269,285	\$ 228,318
Criminal							\$ 242,407	\$ 242,407	\$ 249,791
Unreconciled - Civil and Criminal							\$ 13,528	\$ 13,528	\$ 13,528
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 24,511	\$ 24,511	\$ 17,228
Miscellaneous Trust									
Total Trust Deposits							\$ 549,731	\$ 549,731	\$ 508,866
Accrued Payroll	\$ 174,704		\$ 0					\$ 174,704	\$ 172,552
Benefits Payable									\$ 0
Deferred Compensation Payable									\$ 0
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 174,704		\$ 0					\$ 174,704	\$ 172,552
Revenue Collected in Advance	\$ 155,000	\$ 0						\$ 155,000	\$ 219,336
Liabilities For Deposits	\$ 8,261		\$ 20				\$ 28,594	\$ 36,875	\$ 24,596
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 471	\$ 471	\$ 4,826
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 163,261	\$ 0	\$ 20				\$ 29,065	\$ 192,346	\$ 248,758
Total Liabilities	\$ 853,452	\$ 239,513	\$ 327,354				\$ 726,821	\$ 2,147,140	\$ 1,416,256
Total Fund Balance	\$ 693,988	\$ 409,379	\$ 0					\$ 1,103,367	\$ 1,688,857
Total Liabilities and Fund Balance	\$ 1,547,440	\$ 648,892	\$ 327,354				\$ 726,821	\$ 3,250,508	\$ 3,105,113

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 5,506,893	\$ 29,675					\$ 5,536,568	\$ 5,971,511	\$ 5,877,598	\$ 5,892,479	
Improvement and Modernization Fund	\$ 8,097						\$ 8,097	\$ 8,097	\$ 6,550	\$ 15,903	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 227,819						\$ 227,819	\$ 227,819	\$ 228,205	\$ 204,003	
Civil Coordination Reimbursement (0150091)	\$ 482,833						\$ 482,833	\$ 580,820	\$ 407,011	\$ 489,251	
MOU Reimbursements (0150010 and General)	\$ 108,184	\$ 241,282					\$ 349,466	\$ 525,944	\$ 306,601	\$ 513,051	
Other Miscellaneous											
	\$ 6,333,825	\$ 270,937					\$ 6,604,762	\$ 7,314,191	\$ 6,825,965	\$ 7,114,687	
Grants											
AB 1058 Commissioner/Facilitator			\$ 150,441				\$ 150,441	\$ 194,113	\$ 184,409	\$ 190,844	
Other Judicial Council Grants			\$ 176,913				\$ 176,913	\$ 20,282	\$ 20,282	\$ 180,589	
Non-Judicial Council Grants											
			\$ 327,354				\$ 327,354	\$ 214,395	\$ 204,691	\$ 371,433	
Other Financing Sources											
Interest Income	\$ 118,371	\$ 23,751					\$ 142,122	\$ 80,000	\$ 95,018	\$ 10,000	
Investment Income											
Donations		\$ 6,405					\$ 6,405	\$ 5,600	\$ 6,708	\$ 6,600	
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 205,825					\$ 205,825	\$ 183,000	\$ 201,281	\$ 200,000	
Escheatment											
Prior Year Revenue	\$ (1,589)		\$ (5,442)				\$ (7,031)		\$ 101,031	\$ 102,683	
County Program - Restricted		\$ 2,370					\$ 2,370	\$ 2,800	\$ 2,796	\$ 3,000	
Reimbursement Other	\$ 495,597						\$ 495,597	\$ 458,382	\$ 430,005	\$ 451,270	
Sale of Fixed Assets											
Other Miscellaneous	\$ 317						\$ 317	\$ 150	\$ 143	\$ 150	
	\$ 612,696	\$ 238,351	\$ (5,442)				\$ 845,604	\$ 729,932	\$ 836,981	\$ 773,703	
Total Revenues	\$ 6,946,521	\$ 509,288	\$ 321,912				\$ 7,777,720	\$ 8,258,518	\$ 7,867,637	\$ 8,259,823	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,858,084	\$ 70,739	\$ 57,270				\$ 2,986,092	\$ 3,070,301	\$ 2,930,716	\$ 2,860,111	
Temp Help	\$ 279,093		\$ 3,226				\$ 282,319	\$ 254,000	\$ 163,906	\$ 115,689	
Overtime	\$ 14,682		\$ 123				\$ 14,804	\$ 20,000	\$ 24,182	\$ 15,000	
Staff Benefits	\$ 2,129,955		\$ 49,159				\$ 2,179,114	\$ 2,474,920	\$ 2,138,396	\$ 2,253,611	
	\$ 5,281,813	\$ 70,739	\$ 109,777				\$ 5,462,329	\$ 5,819,221	\$ 5,255,200	\$ 5,244,411	
Operating Expenses and Equipment											
General Expense	\$ 377,900		\$ 82				\$ 377,982	\$ 99,800	\$ 91,899	\$ 103,857	
Printing	\$ 8,237						\$ 8,237	\$ 7,000	\$ 5,533	\$ 7,000	
Telecommunications	\$ 51,513						\$ 51,513	\$ 48,828	\$ 51,466	\$ 48,828	
Postage	\$ 24,400						\$ 24,400	\$ 19,400	\$ 29,983	\$ 19,400	
Insurance	\$ 20,386						\$ 20,386	\$ 26,700	\$ 17,422	\$ 26,700	
In-State Travel	\$ 35,201		\$ 1,248				\$ 36,449	\$ 18,380	\$ 26,938	\$ 15,000	
Out-of-State Travel											
Training	\$ 3,815						\$ 3,815	\$ 16,405	\$ 2,375	\$ 16,405	
Security Services	\$ 420						\$ 420	\$ 420	\$ 420	\$ 420	
Facility Operations	\$ 130,082						\$ 130,082	\$ 234,236	\$ 128,654	\$ 140,581	
Utilities											
Contracted Services	\$ 927,348	\$ 368,439	\$ 31,842				\$ 1,327,629	\$ 1,820,698	\$ 1,241,261	\$ 1,572,687	
Consulting and Professional Services	\$ 63,420						\$ 63,420	\$ 55,210	\$ 49,211	\$ 45,486	
Information Technology	\$ 646,143		\$ 160,307				\$ 806,450	\$ 788,891	\$ 332,368	\$ 1,108,807	
Major Equipment	\$ 47,774						\$ 47,774	\$ 106,308	\$ 273,845	\$ 462,500	
Other Items of Expense	\$ 3,722						\$ 3,722	\$ 4,500	\$ 3,020	\$ 4,000	
	\$ 2,340,362	\$ 368,439	\$ 193,478				\$ 2,902,280	\$ 3,246,776	\$ 2,254,395	\$ 3,571,671	
Special Items of Expense											
Grand Jury	\$ 5,100						\$ 5,100	\$ 9,000	\$ 7,966	\$ 7,500	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (39,629)	\$ 15,530	\$ 24,099				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2,546)	\$ 1,489	\$ (5,442)				\$ (6,499)		\$ (1,937)		
	\$ (37,075)	\$ 17,019	\$ 18,657				\$ (1,399)	\$ 9,000	\$ 6,029	\$ 7,500	
Total Expenditures	\$ 7,585,100	\$ 456,198	\$ 321,912				\$ 8,363,210	\$ 9,074,997	\$ 7,515,624	\$ 8,823,582	
Excess (Deficit) of Revenues Over Expenditures	\$ (638,579)	\$ 53,090	\$ 0				\$ (585,489)	\$ (816,479)	\$ 352,013	\$ (563,759)	
Operating Transfers In (Out)	\$ 0		\$ 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)	\$ 693,988	\$ 409,379	\$ 0				\$ 1,103,367	\$ 872,378	\$ 1,688,857	\$ 773,084	

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

	For the month ended June									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,303,898	\$ 208,039			\$ 0	\$ 2,486	\$ 1,514,424	\$ 2,106,978	\$ 1,364,272	\$ 1,796,149
Traffic & Other Infractions	\$ 583,381						\$ 583,381	\$ 644,904	\$ 483,654	\$ 597,216
Other Criminal Cases	\$ 649,438	\$ 260,585				\$ (5,442)	\$ 904,580	\$ 866,895	\$ 901,038	\$ 498,745
Civil	\$ 164,047	\$ 185,001				\$ (4,059)	\$ 344,989	\$ 278,868	\$ 260,046	\$ 252,745
Family & Children Services	\$ 730,656	\$ 15,953			\$ 0		\$ 746,609	\$ 609,333	\$ 682,859	\$ 639,757
Probate, Guardianship & Mental Health Services	\$ 195,980	\$ 108,000					\$ 303,980	\$ 305,189	\$ 293,404	\$ 318,448
Juvenile Dependency Services	\$ 94,363	\$ 292,776					\$ 387,138	\$ 414,505	\$ 344,607	\$ 330,858
Juvenile Delinquency Services	\$ 47,075						\$ 47,075	\$ 75,799	\$ 47,933	\$ 44,444
Other Court Operations	\$ 180,035						\$ 180,035	\$ 201,023	\$ 192,974	\$ 288,753
Court Interpreters	\$ 195,155	\$ 52,549				\$ (109)	\$ 247,595	\$ 272,964	\$ 228,205	\$ 225,583
Jury Services	\$ 16,786	\$ 6,553	\$ 5,100				\$ 28,439	\$ 69,165	\$ 55,301	\$ 60,138
Security		\$ 211,572					\$ 211,572	\$ 178,382	\$ 170,975	\$ 171,270
Trial Court Operations Program	\$ 4,160,813	\$ 1,341,028	\$ 5,100		\$ 0	\$ (7,123)	\$ 5,499,817	\$ 6,024,005	\$ 5,025,268	\$ 5,224,107
Enhanced Collections		\$ 123,361				\$ 1,489	\$ 124,851	\$ 183,000	\$ 201,281	\$ 200,000
Other Non-Court Operations										
Non-Court Operations Program		\$ 123,361				\$ 1,489	\$ 124,851	\$ 183,000	\$ 201,281	\$ 200,000
Executive Office	\$ 418,815						\$ 418,815	\$ 451,993	\$ 439,771	\$ 439,507
Fiscal Services	\$ 284,790	\$ 410,121				\$ (787)	\$ 694,124	\$ 627,361	\$ 548,072	\$ 654,527
Human Resources	\$ 146,861	\$ 28,751					\$ 175,612	\$ 200,226	\$ 159,265	\$ 162,839
Business & Facilities Services		\$ 128,666				\$ (79)	\$ 128,587	\$ 234,656	\$ 133,781	\$ 133,801
Information Technology	\$ 451,051	\$ 870,353					\$ 1,321,404	\$ 1,353,756	\$ 1,008,186	\$ 2,008,801
Court Administration Program	\$ 1,301,516	\$ 1,437,891				\$ (865)	\$ 2,738,542	\$ 2,867,992	\$ 2,289,075	\$ 3,399,475
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,462,329	\$ 2,902,280	\$ 5,100		\$ 0	\$ (6,499)	\$ 8,363,210	\$ 9,074,997	\$ 7,515,624	\$ 8,823,582