

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.

Kevin Harvath

Signature of Presiding Judge or Court Executive

10/27/2023

Date

Tehama

Court

2023-24 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tehama

Court

2023-24 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

A large, empty rectangular box with a black border, occupying the lower half of the page. It is intended for the user to enter footnotes related to the financial statement.

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Tehama

Court

2023-24 Q1

Fiscal Year and Ending Quarter

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

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 September								2022/23	
	Fiscal Year 2023/24									
	Governmental Funds							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
Non-Grant		Grant								
ASSETS										
Operations	\$ (770,075)	\$ 780,202	\$ (13,057)				\$ 20,337	\$ 17,406	\$ 53,855	
Payroll										
Jury										
Revolving	\$ 0									
Other								\$ 0	\$ 0	
Distribution										
Civil Filing Fees							\$ (1,364)	\$ (1,364)	\$ (270)	
Trust							\$ 0	\$ 0	\$ 0	
Credit Card							\$ (13,983)	\$ (13,983)	\$ (9,443)	
Cash on Hand	\$ 850							\$ 850	\$ 850	
Cash with County	\$ 185,000		\$ 0					\$ 185,000	\$ (153,594)	
Cash Outside of the JCC										
Cash Equivalents	\$ 2,992,295									
Total Cash and Cash Equivalents	\$ 2,408,069	\$ 780,202	\$ (13,057)				\$ 860,792	\$ 3,853,087	\$ 3,613,481	
							\$ 865,782	\$ 4,040,996	\$ 3,504,880	
Short-Term Investment Investments										
Total Investments										
Accrued Revenue										
Accounts Receivable - General	\$ 0	\$ 0						\$ 0	\$ 0	
Dishonored Checks										
Due From Employee									\$ 0	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	
Due From Other Governments	\$ 0							\$ 0	\$ 2,663	
Due From Other Courts	\$ 0						\$ 2,663	\$ 2,663	\$ 9,363	
Due From State	\$ 0	\$ 0	\$ 14,719					\$ 0	\$ 27,159	
Trust Due To/From							\$ 2,229	\$ 16,948	\$ 27,159	
Distribution Due To/From							\$ 28,445	\$ 28,445	\$ 5,283	
Civil Filing Fee Due To/From							\$ 7,107	\$ 7,107	\$ 3,033	
General Due To/From	\$ 1,619	\$ 0						\$ 1,619	\$ 0	
Total Receivables	\$ 1,619	\$ 0	\$ 14,719				\$ 40,445	\$ 56,783	\$ 47,502	
Prepaid Expenses - General										
Salary and Travel Advances	\$ 398,666							\$ 398,666	\$ 416,271	
Counties										
Total Prepaid Expenses	\$ 398,666							\$ 398,666	\$ 416,271	
Other Assets										
Total Other Assets										
Total Assets	\$ 2,808,355	\$ 780,202	\$ 1,662				\$ 906,226	\$ 4,496,444	\$ 3,968,653	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 1,800	\$ 0	\$ 0				\$ 0	\$ 1,800	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 37,172	\$ 8,316	
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Due to State	\$ 144,733							\$ 144,733	\$ 97,996	
TC145 Liability							\$ 23,544	\$ 23,544	\$ 67,255	
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 90,331	\$ 90,331	\$ 39,461	
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 3,265	\$ 3,265	\$ 1,658	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 146,533	\$ 0	\$ 0				\$ 154,312	\$ 300,846	\$ 214,686	
Civil										
Criminal							\$ 243,585	\$ 243,585	\$ 334,822	
Unreconciled - Civil and Criminal							\$ 451,932	\$ 451,932	\$ 269,133	
Trust Held Outside of the JCC							\$ 13,528	\$ 13,528	\$ 13,528	
Trust Interest Payable							\$ 19,742	\$ 19,742	\$ 10,312	
Miscellaneous Trust										
Total Trust Deposits							\$ 728,788	\$ 728,788	\$ 627,795	
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0	
Benefits Payable										
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	\$ 6,983		\$ 20				\$ 21,509	\$ 28,512	\$ 19,777	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 1,617	\$ 1,617	\$ 2,834	
Uncleared Collections									\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 6,983	\$ 0	\$ 20				\$ 23,126	\$ 30,129	\$ 22,610	
Total Liabilities	\$ 153,517	\$ 0	\$ 20				\$ 906,226	\$ 1,059,763	\$ 865,091	
Total Fund Balance	\$ 2,654,838	\$ 780,202	\$ 1,642					\$ 3,436,682	\$ 3,103,562	
Total Liabilities and Fund Balance	\$ 2,808,355	\$ 780,202	\$ 1,662				\$ 906,226	\$ 4,496,444	\$ 3,968,653	

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 September											
Fiscal Year 2023/24											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2022/23		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,841,021	\$ 2,517						\$ 2,843,538	\$ 2,617,577	\$ 5,892,479	
Improvement and Modernization Fund	\$ (6,550)							\$ (6,550)	\$ (7,806)	\$ 15,903	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 31,109							\$ 31,109	\$ 45,216	\$ 204,003	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 20,294							\$ 20,294	\$ 17,842	\$ 489,251	
Other Miscellaneous		\$ 407,532						\$ 407,532	\$ 405,948	\$ 513,051	
	\$ 2,885,873	\$ 410,049						\$ 3,295,922	\$ 3,078,778	\$ 7,114,687	
Grants											
AB 1058 Commissioner/Facilitator										\$ 190,844	
Other Judicial Council Grants										\$ 180,589	
Non-Judicial Council Grants											
									\$ 0	\$ 371,433	
Other Financing Sources											
Interest Income	\$ 31,400	\$ 12,257						\$ 43,657	\$ 10,238	\$ 10,000	
Investment Income											
Donations											
Local Fees		\$ 522						\$ 522	\$ 1,978	\$ 6,600	
Non-Fee Revenues											
Enhanced Collections			\$ 11,323					\$ 11,323	\$ 29,396	\$ 200,000	
Escheatment											
Prior Year Revenue	\$ 1,937							\$ 1,937	\$ 0	\$ 102,683	
County Program - Restricted		\$ 56						\$ 56	\$ 318	\$ 3,000	
Reimbursement Other	\$ 38							\$ 38	\$ 0	\$ 451,270	
Sale of Fixed Assets											
Other Miscellaneous	\$ 24							\$ 24	\$ 35	\$ 150	
	\$ 33,400	\$ 24,158						\$ 57,558	\$ 41,966	\$ 773,703	
Total Revenues	\$ 2,919,273	\$ 434,207						\$ 3,353,480	\$ 3,120,743	\$ 8,259,823	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 560,102							\$ 560,102	\$ 561,182	\$ 2,860,111	
Temp Help	\$ 37,012							\$ 37,012	\$ 11,505	\$ 115,689	
Overtime	\$ 3,347							\$ 3,347	\$ 2,198	\$ 15,000	
Staff Benefits	\$ 473,583							\$ 473,583	\$ 499,351	\$ 2,253,611	
	\$ 1,074,045							\$ 1,074,045	\$ 1,074,236	\$ 5,244,411	
Operating Expenses and Equipment											
General Expense	\$ 274,442							\$ 274,442	\$ (13,892)	\$ 103,857	
Printing										\$ 7,000	
Telecommunications	\$ 9,860							\$ 9,860	\$ 7,698	\$ 48,828	
Postage	\$ 318							\$ 318	\$ 539	\$ 19,400	
Insurance	\$ 13,315							\$ 13,315	\$ 11,645	\$ 26,700	
In-State Travel	\$ 6,079		\$ 224					\$ 6,302	\$ 5,267	\$ 15,000	
Out-of-State Travel											
Training	\$ 100							\$ 100	\$ 300	\$ 16,405	
Security Services	\$ 105							\$ 105	\$ 175	\$ 420	
Facility Operations	\$ 18,797							\$ 18,797	\$ 9,592	\$ 140,581	
Utilities											
Contracted Services	\$ 110,889	\$ 10,294	\$ (1,866)					\$ 119,318	\$ 158,037	\$ 1,572,687	
Consulting and Professional Services	\$ 2,595							\$ 2,595	\$ 1,305	\$ 45,486	
Information Technology	\$ 77,812							\$ 77,812	\$ 95,016	\$ 1,108,807	
Major Equipment	\$ 7,481							\$ 7,481		\$ 462,500	
Other Items of Expense	\$ 423							\$ 423	\$ 473	\$ 4,000	
	\$ 522,217	\$ 10,294	\$ (1,642)					\$ 530,869	\$ 276,154	\$ 3,571,671	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 741							\$ 741	\$ 3,635	\$ 7,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 741							\$ 741	\$ 3,635	\$ 7,500	
Total Expenditures	\$ 1,597,002	\$ 10,294	\$ (1,642)					\$ 1,605,654	\$ 1,354,025	\$ 8,823,582	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,322,270	\$ 423,913	\$ 1,642					\$ 1,747,825	\$ 1,766,719	\$ (563,759)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,332,568	\$ 356,289	\$ 0					\$ 1,688,857	\$ 1,688,857	\$ 1,336,843	
Ending Balance (Deficit)	\$ 2,654,838	\$ 780,202	\$ 1,642					\$ 3,436,682	\$ 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 September										
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	\$ 239,012	\$ 34,256					\$ 273,268		\$ 284,257	\$ 1,796,149
Traffic & Other Infractions	\$ 96,241						\$ 96,241		\$ 104,165	\$ 597,216
Other Criminal Cases	\$ 111,684	\$ (9,346)					\$ 102,338		\$ 122,467	\$ 498,745
Civil	\$ 31,653	\$ 4,378					\$ 36,031		\$ 33,702	\$ 252,745
Family & Children Services	\$ 113,113	\$ 7,745					\$ 120,858		\$ 90,313	\$ 639,757
Probate, Guardianship & Mental Health Services	\$ 39,731	\$ 18,000					\$ 57,731		\$ 57,266	\$ 318,448
Juvenile Dependency Services	\$ 22,842	\$ 42,625					\$ 65,467		\$ 58,545	\$ 330,858
Juvenile Delinquency Services	\$ 10,911						\$ 10,911		\$ 9,081	\$ 44,444
Other Court Operations	\$ 38,407						\$ 38,407		\$ 34,993	\$ 288,753
Court Interpreters	\$ 36,849	\$ 7,065					\$ 43,914		\$ 52,162	\$ 225,583
Jury Services	\$ 3,655		\$ 741				\$ 4,396		\$ 13,864	\$ 60,138
Security		\$ 13,840					\$ 13,840		\$ 29,300	\$ 171,270
Trial Court Operations Program	\$ 744,097	\$ 118,564	\$ 741				\$ 863,402		\$ 890,115	\$ 5,224,107
Enhanced Collections		\$ 9,194					\$ 9,194		\$ 24,327	\$ 200,000
Other Non-Court Operations										
Non-Court Operations Program		\$ 9,194					\$ 9,194		\$ 24,327	\$ 200,000
Executive Office	\$ 85,593						\$ 85,593		\$ 83,666	\$ 439,507
Fiscal Services	\$ 70,906	\$ 34,299					\$ 105,205		\$ 89,153	\$ 654,527
Human Resources	\$ 86,891	\$ 1,034					\$ 87,925		\$ 87,011	\$ 162,839
Business & Facilities Services		\$ 19,779					\$ 19,779		\$ 24,157	\$ 133,801
Information Technology	\$ 86,559	\$ 347,998					\$ 434,557		\$ 155,595	\$ 2,008,801
Court Administration Program	\$ 329,948	\$ 403,110					\$ 733,059		\$ 439,582	\$ 3,399,475
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,074,045	\$ 530,869	\$ 741				\$ 1,605,654		\$ 1,354,025	\$ 8,823,582