

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.

Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

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					

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 December								
	Fiscal Year 2024/25								2023/24
	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	\$ (1,528,306)	\$ 796,754	\$ (67,446)				\$ 13,884	\$ (785,115)	\$ (11,659)
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ (1,981)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (7,587)	\$ (7,587)	\$ (27,186)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County	\$ 10,480		\$ (1,212)					\$ 9,267	\$ (22,534)
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 3,117,776						\$ 903,199	\$ 4,020,975	\$ 3,556,507
Total Cash and Cash Equivalents	\$ 1,600,799	\$ 796,754	\$ (68,658)				\$ 909,496	\$ 3,238,391	\$ 3,493,997
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 44,297						\$ 2,663	\$ 46,961	\$ 2,663
Due From Other Courts	\$ 0		\$ 12,867					\$ 12,867	\$ 0
Due From State	\$ 0	\$ 0	\$ 66,743				\$ 5,674	\$ 72,418	\$ 3,724
Trust Due To/From							\$ 5,997	\$ 5,997	\$ 166,707
Distribution Due To/From							\$ 6,793	\$ 6,793	\$ 7,772
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 19,581
Total Receivables	\$ 44,297	\$ 0	\$ 79,610				\$ 21,127	\$ 145,035	\$ 200,447
Prepaid Expenses - General	\$ 763,303							\$ 763,303	\$ 310,056
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 763,303							\$ 763,303	\$ 310,056
Other Assets									
Total Other Assets									
Total Assets	\$ 2,408,399	\$ 796,754	\$ 10,951				\$ 930,624	\$ 4,146,728	\$ 4,004,501
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 655	\$ 0	\$ 0				\$ 650	\$ 1,305	\$ 5,850
Due to Other Funds		\$ 0	\$ 0				\$ 12,790	\$ 12,790	\$ 194,059
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 98,000	\$ 190,225						\$ 288,225	\$ 80,000
TC145 Liability							\$ 80,308	\$ 80,308	\$ 67,101
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 50,865	\$ 50,865	\$ 45,881
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 3,393	\$ 3,393	\$ 3,111
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 98,655	\$ 190,225	\$ 0				\$ 148,006	\$ 436,886	\$ 396,002
Civil							\$ 426,341	\$ 426,341	\$ 256,861
Criminal							\$ 276,495	\$ 276,495	\$ 211,131
Unreconciled - Civil and Criminal							\$ 13,528	\$ 13,528	\$ 13,528
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 32,343	\$ 32,343	\$ 15,290
Miscellaneous Trust									
Total Trust Deposits							\$ 748,707	\$ 748,707	\$ 496,810
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 8,116		\$ 20				\$ 33,130	\$ 41,266	\$ 30,523
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 781	\$ 781	\$ 529
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 8,116		\$ 20				\$ 33,911	\$ 42,047	\$ 31,052
Total Liabilities	\$ 106,771	\$ 190,225	\$ 20				\$ 930,624	\$ 1,227,640	\$ 923,864
Total Fund Balance	\$ 2,301,628	\$ 606,528	\$ 10,932					\$ 2,919,088	\$ 3,080,637
Total Liabilities and Fund Balance	\$ 2,408,399	\$ 796,754	\$ 10,951				\$ 930,624	\$ 4,146,728	\$ 4,004,501

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 2024/25									2023/24	
	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	\$ 3,848,684	\$ 9,818						\$ 3,858,502	\$ 6,465,134	\$ 3,928,759	\$ 5,971,511
Improvement and Modernization Fund									\$ 8,290	\$ 0	\$ 8,097
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 119,183							\$ 119,183	\$ 239,615	\$ 87,778	\$ 227,819
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 135,625							\$ 135,625	\$ 406,632	\$ 206,310	\$ 580,820
Other Miscellaneous	\$ 108,184	\$ 200,000						\$ 308,184	\$ 308,184	\$ 515,716	\$ 525,944
	\$ 4,211,676	\$ 209,818						\$ 4,421,494	\$ 7,427,855	\$ 4,738,562	\$ 7,314,191
Grants											
AB 1058 Commissioner/Facilitator			\$ 66,316					\$ 66,316	\$ 134,456	\$ 0	\$ 194,113
Other Judicial Council Grants			\$ 0					\$ 0	\$ 20,000		\$ 20,282
Non-Judicial Council Grants											
			\$ 66,316					\$ 66,316	\$ 154,456	\$ 0	\$ 214,395
Other Financing Sources											
Interest Income	\$ 72,986	\$ 1,452						\$ 74,437	\$ 100,000	\$ 91,377	\$ 80,000
Investment Income											
Donations											
Local Fees		\$ 3,334						\$ 3,334	\$ 6,200	\$ 2,896	\$ 5,600
Non-Fee Revenues											
Enhanced Collections		\$ 108,955						\$ 108,955	\$ 205,000	\$ 68,128	\$ 183,000
Escheatment											
Prior Year Revenue	\$ (103,168)		\$ 0					\$ (103,168)		\$ 2,683	
County Program - Restricted		\$ 1,024						\$ 1,024	\$ 2,500	\$ 540	\$ 2,800
Reimbursement Other	\$ 77,122		\$ 45,533					\$ 122,656	\$ 309,654	\$ 38	\$ 458,382
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,914							\$ 2,914	\$ 500	\$ 85	\$ 150
	\$ 49,854	\$ 114,765	\$ 45,533					\$ 210,152	\$ 623,854	\$ 165,747	\$ 729,932
Total Revenues	\$ 4,261,530	\$ 324,583	\$ 111,849					\$ 4,697,962	\$ 8,206,165	\$ 4,904,309	\$ 8,258,518
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,243,183		\$ 66,231					\$ 1,309,415	\$ 2,671,187	\$ 1,385,477	\$ 3,070,301
Temp Help	\$ 97,961							\$ 97,961	\$ 207,189	\$ 127,305	\$ 254,000
Overtime	\$ 5,306							\$ 5,306	\$ 15,000	\$ 4,370	\$ 20,000
Staff Benefits	\$ 679,004		\$ 24,841					\$ 703,845	\$ 2,425,975	\$ 918,946	\$ 2,474,920
	\$ 2,025,455		\$ 91,072					\$ 2,116,527	\$ 5,319,351	\$ 2,436,098	\$ 5,819,221
Operating Expenses and Equipment											
General Expense	\$ 40,677							\$ 40,677	\$ 104,200	\$ 297,060	\$ 99,800
Printing									\$ 9,000	\$ 3,599	\$ 7,000
Telecommunications	\$ 18,268							\$ 18,268	\$ 47,000	\$ 24,783	\$ 48,828
Postage	\$ 2,495							\$ 2,495	\$ 24,850	\$ 2,338	\$ 19,400
Insurance	\$ 22,960							\$ 22,960	\$ 14,695	\$ 20,217	\$ 26,700
In-State Travel	\$ 8,047		\$ 717					\$ 8,764	\$ 39,917	\$ 16,123	\$ 18,380
Out-of-State Travel											
Training	\$ 1,727							\$ 1,727	\$ 11,600	\$ 100	\$ 16,405
Security Services	\$ 210							\$ 210	\$ 420	\$ 315	\$ 420
Facility Operations	\$ 49,197							\$ 49,197	\$ 206,150	\$ 55,780	\$ 234,236
Utilities											
Contracted Services	\$ 361,774	\$ 127,433	\$ 9,776					\$ 498,984	\$ 1,715,640	\$ 451,031	\$ 1,820,698
Consulting and Professional Services	\$ 36,722							\$ 36,722	\$ 78,744	\$ 27,328	\$ 55,210
Information Technology	\$ 84,421							\$ 84,421	\$ 723,310	\$ 160,847	\$ 788,891
Major Equipment	\$ 0							\$ 0		\$ 7,481	\$ 106,308
Other Items of Expense	\$ 945							\$ 945	\$ 7,000	\$ 1,137	\$ 4,500
	\$ 627,443	\$ 127,433	\$ 10,493					\$ 765,370	\$ 2,982,526	\$ 1,068,138	\$ 3,246,776
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 414							\$ 414	\$ 5,800	\$ 4,317	\$ 9,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											\$ 0
Prior Year Expense Adjustment	\$ 578		\$ (648)					\$ (70)		\$ 3,976	
	\$ 992		\$ (648)					\$ 344	\$ 5,800	\$ 8,293	\$ 9,000
Total Expenditures	\$ 2,653,891	\$ 127,433	\$ 100,917					\$ 2,882,241	\$ 8,307,677	\$ 3,512,529	\$ 9,074,997
Excess (Deficit) of Revenues Over Expenditures	\$ 1,607,639	\$ 197,149	\$ 10,932					\$ 1,815,721	\$ (101,512)	\$ 1,391,780	\$ (816,479)
Operating Transfers In (Out)										\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 693,988	\$ 409,379	\$ 0					\$ 1,103,367	\$ 1,103,367	\$ 1,688,857	\$ 1,688,857
Ending Balance (Deficit)	\$ 2,301,628	\$ 606,528	\$ 10,932					\$ 2,919,088	\$ 1,001,856	\$ 3,080,637	\$ 872,378

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

For the month ended December										
Fiscal Year 2024/25									2023/24	
	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	\$ 451,572	\$ 57,930				\$ 0	\$ 509,502	\$ 1,077,807	\$ 706,015	\$ 2,106,978
Traffic & Other Infractions	\$ 214,440						\$ 214,440	\$ 783,356	\$ 251,517	\$ 644,904
Other Criminal Cases	\$ 250,434	\$ 64,814					\$ 315,247	\$ 993,164	\$ 322,146	\$ 866,895
Civil	\$ 68,814	\$ 54,206					\$ 123,020	\$ 555,878	\$ 113,308	\$ 278,868
Family & Children Services	\$ 311,081	\$ 4,155					\$ 315,236	\$ 772,388	\$ 271,129	\$ 609,333
Probate, Guardianship & Mental Health Services	\$ 73,960	\$ 45,000					\$ 118,960	\$ 297,512	\$ 136,625	\$ 305,189
Juvenile Dependency Services	\$ 27,650	\$ 125,136					\$ 152,786	\$ 384,727	\$ 174,560	\$ 414,505
Juvenile Delinquency Services	\$ 14,787						\$ 14,787	\$ 38,066	\$ 25,052	\$ 75,799
Other Court Operations	\$ 72,542						\$ 72,542	\$ 193,270	\$ 84,959	\$ 201,023
Court Interpreters	\$ 60,648	\$ 18,942					\$ 79,590	\$ 260,346	\$ 102,208	\$ 272,964
Jury Services	\$ 6,272		\$ 414				\$ 6,686	\$ 26,226	\$ 14,894	\$ 69,165
Security		\$ 73,917					\$ 73,917	\$ 179,804	\$ 43,139	\$ 178,382
Trial Court Operations Program	\$ 1,552,201	\$ 444,100	\$ 414			\$ 0	\$ 1,996,715	\$ 5,562,544	\$ 2,245,553	\$ 6,024,005
Enhanced Collections		\$ 68,740					\$ 68,740	\$ 205,000	\$ 53,785	\$ 183,000
Other Non-Court Operations										
Non-Court Operations Program		\$ 68,740					\$ 68,740	\$ 205,000	\$ 53,785	\$ 183,000
Executive Office	\$ 159,607						\$ 159,607	\$ 408,758	\$ 195,448	\$ 451,993
Fiscal Services	\$ 133,594	\$ 60,587					\$ 194,181	\$ 572,811	\$ 193,277	\$ 627,361
Human Resources	\$ 88,200	\$ 15,240					\$ 103,440	\$ 91,553	\$ 134,675	\$ 200,226
Business & Facilities Services		\$ 50,162				\$ (70)	\$ 50,092	\$ 128,150	\$ 55,369	\$ 234,656
Information Technology	\$ 182,925	\$ 126,541					\$ 309,466	\$ 1,338,861	\$ 634,422	\$ 1,353,756
Court Administration Program	\$ 564,326	\$ 252,530				\$ (70)	\$ 816,786	\$ 2,540,133	\$ 1,213,191	\$ 2,867,992
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,116,527	\$ 765,370	\$ 414			\$ (70)	\$ 2,882,241	\$ 8,307,677	\$ 3,512,529	\$ 9,074,997