

## 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) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> 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								2024/25
	Fiscal Year 2025/26								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (567,512)	\$ 622,959	\$ (70,389)				\$ 13,757	\$ (1,185)	\$ (785,115)
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 9,200	\$ 9,200	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (10,011)	\$ (10,011)	\$ (7,587)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County	\$ (18,494)		\$ (8,577)					\$ (27,071)	\$ 9,267
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 1,425,412						\$ 811,755	\$ 2,237,167	\$ 4,020,975
<b>Total Cash and Cash Equivalents</b>	<b>\$ 840,255</b>	<b>\$ 622,959</b>	<b>\$ (78,966)</b>				<b>\$ 824,702</b>	<b>\$ 2,208,950</b>	<b>\$ 3,238,391</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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	\$ 0						\$ 2,663	\$ 2,663	\$ 46,961
Due From Other Courts	\$ 0		\$ 0					\$ 0	\$ 12,867
Due From State	\$ 40,000	\$ 0	\$ 24,572				\$ 2,178	\$ 66,751	\$ 72,418
Trust Due To/From							\$ 9,930	\$ 9,930	\$ 5,997
Distribution Due To/From							\$ 0	\$ 0	\$ 6,793
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 1,315						\$ 1,315	\$ 0
<b>Total Receivables</b>	<b>\$ 40,000</b>	<b>\$ 1,315</b>	<b>\$ 24,572</b>				<b>\$ 14,772</b>	<b>\$ 80,659</b>	<b>\$ 145,035</b>
Prepaid Expenses - General	\$ 361,461							\$ 361,461	\$ 763,303
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 361,461</b>							<b>\$ 361,461</b>	<b>\$ 763,303</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,241,717</b>	<b>\$ 624,274</b>	<b>\$ (54,393)</b>				<b>\$ 839,474</b>	<b>\$ 2,651,071</b>	<b>\$ 4,146,728</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 1,305
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 11,246	\$ 11,246	\$ 12,790
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 17,283	\$ 1,518						\$ 18,801	\$ 288,225
TC145 Liability							\$ 66,523	\$ 66,523	\$ 80,308
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 52,207	\$ 52,207	\$ 50,865
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 2,961	\$ 2,961	\$ 3,393
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 17,283</b>	<b>\$ 1,518</b>	<b>\$ 0</b>				<b>\$ 132,936</b>	<b>\$ 151,737</b>	<b>\$ 436,886</b>
Civil							\$ 274,144	\$ 274,144	\$ 426,341
Criminal							\$ 339,601	\$ 339,601	\$ 272,793
Unreconciled - Civil and Criminal							\$ 13,528	\$ 13,528	\$ 13,528
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 39,249	\$ 39,249	\$ 32,343
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 666,522</b>	<b>\$ 666,522</b>	<b>\$ 745,005</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ (3,147)							\$ (3,147)	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (3,147)</b>		<b>\$ 0</b>					<b>\$ (3,147)</b>	<b>\$ 0</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 8,305		\$ 20				\$ 33,698	\$ 42,023	\$ 41,266
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 6,317	\$ 6,317	\$ 4,483
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 8,305</b>		<b>\$ 20</b>				<b>\$ 40,016</b>	<b>\$ 48,340</b>	<b>\$ 45,749</b>
<b>Total Liabilities</b>	<b>\$ 22,440</b>	<b>\$ 1,518</b>	<b>\$ 20</b>				<b>\$ 839,474</b>	<b>\$ 863,452</b>	<b>\$ 1,227,640</b>
<b>Total Fund Balance</b>	<b>\$ 1,219,276</b>	<b>\$ 622,756</b>	<b>\$ (54,413)</b>					<b>\$ 1,787,620</b>	<b>\$ 2,919,088</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,241,717</b>	<b>\$ 624,274</b>	<b>\$ (54,393)</b>				<b>\$ 839,474</b>	<b>\$ 2,651,071</b>	<b>\$ 4,146,728</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 December											
Fiscal Year 2025/26										2024/25	
	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	\$ 3,195,838	\$ 9,843					\$ 3,205,681	\$ 6,238,233	\$ 3,858,502	\$ 6,465,134	
Improvement and Modernization Fund								\$ 8,291		\$ 8,290	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 127,448						\$ 127,448	\$ 253,456	\$ 119,183	\$ 239,615	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 358,581						\$ 358,581	\$ 657,707	\$ 135,625	\$ 406,632	
Other Miscellaneous	\$ 166,592	\$ 185,500					\$ 352,092	\$ 352,092	\$ 308,184	\$ 308,184	
	<b>\$ 3,848,458</b>	<b>\$ 195,343</b>					<b>\$ 4,043,801</b>	<b>\$ 7,509,779</b>	<b>\$ 4,421,494</b>	<b>\$ 7,427,855</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 24,572				\$ 24,572	\$ 134,848	\$ 66,316	\$ 134,456	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 22,000	\$ 0	\$ 20,000	
Non-Judicial Council Grants											
			<b>\$ 24,572</b>				<b>\$ 24,572</b>	<b>\$ 156,848</b>	<b>\$ 66,316</b>	<b>\$ 154,456</b>	
Other Financing Sources											
Interest Income	\$ 23,127	\$ 7,295					\$ 30,422	\$ 125,000	\$ 74,437	\$ 100,000	
Investment Income											
Donations											
Local Fees		\$ 3,917					\$ 3,917	\$ 7,400	\$ 3,334	\$ 6,200	
Non-Fee Revenues											
Enhanced Collections		\$ 77,921					\$ 77,921	\$ 251,000	\$ 108,955	\$ 205,000	
Escheatment											
Prior Year Revenue	\$ 27,575						\$ 27,575		\$ (103,168)		
County Program - Restricted		\$ 766					\$ 766	\$ 2,500	\$ 1,024	\$ 2,500	
Reimbursement Other	\$ 79,248		\$ 33,480				\$ 112,728	\$ 314,215	\$ 122,656	\$ 309,654	
Sale of Fixed Assets											
Other Miscellaneous	\$ 303						\$ 303	\$ 600	\$ 2,914	\$ 500	
	<b>\$ 130,253</b>	<b>\$ 89,899</b>	<b>\$ 33,480</b>				<b>\$ 253,632</b>	<b>\$ 700,715</b>	<b>\$ 210,152</b>	<b>\$ 623,854</b>	
<b>Total Revenues</b>	<b>\$ 3,978,711</b>	<b>\$ 285,242</b>	<b>\$ 58,052</b>				<b>\$ 4,322,005</b>	<b>\$ 8,367,342</b>	<b>\$ 4,697,962</b>	<b>\$ 8,206,165</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 1,317,783		\$ 68,923				\$ 1,386,706	\$ 2,834,828	\$ 1,309,415	\$ 2,671,187	
Temp Help	\$ 88,717						\$ 88,717	\$ 240,000	\$ 97,961	\$ 207,189	
Overtime	\$ 10,872						\$ 10,872	\$ 15,626	\$ 5,306	\$ 15,000	
Staff Benefits	\$ 1,123,753		\$ 20,854				\$ 1,144,607	\$ 2,525,453	\$ 703,845	\$ 2,425,975	
	<b>\$ 2,541,125</b>		<b>\$ 89,776</b>				<b>\$ 2,630,902</b>	<b>\$ 5,615,908</b>	<b>\$ 2,116,527</b>	<b>\$ 5,319,351</b>	
Operating Expenses and Equipment											
General Expense	\$ 114,796						\$ 114,796	\$ 184,600	\$ 40,677	\$ 104,200	
Printing								\$ 11,000		\$ 9,000	
Telecommunications	\$ 17,469						\$ 17,469	\$ 48,000	\$ 18,268	\$ 47,000	
Postage	\$ 32,655						\$ 32,655	\$ 35,356	\$ 2,495	\$ 24,850	
Insurance	\$ 22,857						\$ 22,857	\$ 23,865	\$ 22,960	\$ 14,695	
In-State Travel	\$ 9,842		\$ 3,401				\$ 13,243	\$ 34,500	\$ 8,764	\$ 39,917	
Out-of-State Travel											
Training	\$ 505						\$ 505	\$ 13,000	\$ 1,727	\$ 11,600	
Security Services	\$ 210						\$ 210	\$ 420	\$ 210	\$ 420	
Facility Operations	\$ 50,234						\$ 50,234	\$ 126,742	\$ 49,197	\$ 206,150	
Utilities											
Contracted Services	\$ 366,641	\$ 130,851	\$ 17,301				\$ 514,792	\$ 1,734,998	\$ 498,984	\$ 1,715,640	
Consulting and Professional Services	\$ 33,736						\$ 33,736	\$ 69,572	\$ 36,722	\$ 78,744	
Information Technology	\$ 190,477						\$ 190,477	\$ 412,539	\$ 84,421	\$ 723,310	
Major Equipment	\$ 15,842						\$ 15,842	\$ 15,842	\$ 0		
Other Items of Expense	\$ 1,345						\$ 1,345	\$ 4,900	\$ 945	\$ 7,000	
	<b>\$ 856,607</b>	<b>\$ 130,851</b>	<b>\$ 20,702</b>				<b>\$ 1,008,160</b>	<b>\$ 2,715,334</b>	<b>\$ 765,370</b>	<b>\$ 2,982,526</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 495						\$ 495	\$ 5,500	\$ 414	\$ 5,800	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,986)		\$ 1,986				\$ 0				
Prior Year Expense Adjustment									\$ (70)		
	<b>\$ (1,492)</b>		<b>\$ 1,986</b>				<b>\$ 495</b>	<b>\$ 5,500</b>	<b>\$ 344</b>	<b>\$ 5,800</b>	
<b>Total Expenditures</b>	<b>\$ 3,396,241</b>	<b>\$ 130,851</b>	<b>\$ 112,465</b>				<b>\$ 3,639,556</b>	<b>\$ 8,336,742</b>	<b>\$ 2,882,241</b>	<b>\$ 8,307,677</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 582,471	\$ 154,392	\$ (54,413)				\$ 682,449	\$ 30,600	\$ 1,815,721	\$ (101,512)	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0				
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 636,806	\$ 468,364	\$ 0				\$ 1,105,170	\$ 1,105,170	\$ 1,103,367	\$ 1,103,367	
Ending Balance (Deficit)	\$ 1,219,276	\$ 622,756	\$ (54,413)				\$ 1,787,620	\$ 1,135,770	\$ 2,919,088	\$ 1,001,856	

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

For the month ended December										
Fiscal Year 2025/26									2024/25	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 559,729	\$ 85,271					\$ 645,001	\$ 1,440,791	\$ 509,502	\$ 1,077,807
Traffic & Other Infractions	\$ 261,694						\$ 261,694	\$ 803,889	\$ 214,440	\$ 783,356
Other Criminal Cases	\$ 287,821	\$ 67,061					\$ 354,881	\$ 780,720	\$ 315,247	\$ 993,164
Civil	\$ 139,589	\$ 36,846					\$ 176,435	\$ 539,026	\$ 123,020	\$ 555,878
Family & Children Services	\$ 368,193	\$ 17,103			\$ 0		\$ 385,296	\$ 685,770	\$ 315,236	\$ 772,388
Probate, Guardianship & Mental Health Services	\$ 82,241	\$ 45,000					\$ 127,241	\$ 303,622	\$ 118,960	\$ 297,512
Juvenile Dependency Services	\$ 37,483	\$ 121,196					\$ 158,679	\$ 423,771	\$ 152,786	\$ 384,727
Juvenile Delinquency Services	\$ 20,005						\$ 20,005	\$ 46,903	\$ 14,787	\$ 38,066
Other Court Operations	\$ 92,125						\$ 92,125	\$ 208,793	\$ 72,542	\$ 193,270
Court Interpreters	\$ 95,978	\$ 29,123					\$ 125,101	\$ 274,834	\$ 79,590	\$ 260,346
Jury Services	\$ 40,860		\$ 495				\$ 41,355	\$ 108,446	\$ 6,686	\$ 26,226
Security		\$ 73,846					\$ 73,846	\$ 182,449	\$ 73,917	\$ 179,804
Trial Court Operations Program	\$ 1,985,719	\$ 475,445	\$ 495		\$ 0		\$ 2,461,658	\$ 5,799,015	\$ 1,996,715	\$ 5,562,544
Enhanced Collections		\$ 53,770					\$ 53,770	\$ 251,000	\$ 68,740	\$ 205,000
Other Non-Court Operations										
Non-Court Operations Program		\$ 53,770					\$ 53,770	\$ 251,000	\$ 68,740	\$ 205,000
Executive Office	\$ 165,506						\$ 165,506	\$ 361,251	\$ 159,607	\$ 408,758
Fiscal Services	\$ 127,291	\$ 92,856					\$ 220,148	\$ 515,787	\$ 194,181	\$ 572,811
Human Resources	\$ 128,899	\$ 15,077					\$ 143,976	\$ 187,620	\$ 103,440	\$ 91,553
Business & Facilities Services		\$ 52,728					\$ 52,728	\$ 129,662	\$ 50,092	\$ 128,150
Information Technology	\$ 223,487	\$ 318,284					\$ 541,770	\$ 1,092,407	\$ 309,466	\$ 1,338,861
Court Administration Program	\$ 645,183	\$ 478,945					\$ 1,124,128	\$ 2,286,727	\$ 816,786	\$ 2,540,133
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,630,902	\$ 1,008,160	\$ 495		\$ 0		\$ 3,639,556	\$ 8,336,742	\$ 2,882,241	\$ 8,307,677