

## 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**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	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 June  
 Fiscal Year 2022/23

2021/22

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (630,964)	\$ 564,386	\$ 0				\$ 20,832	\$ (45,745)	\$ (93,825)
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 0	\$ 0	\$ 4,909
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (15,134)	\$ (15,134)	\$ (3,698)
Credit Card									
Cash on Hand	\$ 850							\$ 850	\$ 850
Cash with County	\$ 183,371		\$ 0					\$ 183,371	\$ 185,000
Cash Outside of the JCC									
Cash Equivalents	\$ 1,927,248						\$ 658,454	\$ 2,585,702	\$ 2,767,737
Total Cash and Cash Equivalents	\$ 1,480,506	\$ 564,386	\$ 0				\$ 664,152	\$ 2,709,044	\$ 2,860,973
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 245	\$ 637						\$ 881	\$ 3,808
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 62,045							\$ 62,045	\$ 8,426
Due From Other Governments	\$ 43,525						\$ 2,663	\$ 46,188	\$ 46,621
Due From Other Courts	\$ 59,626							\$ 59,626	\$ 52,500
Due From State	\$ 106,087	\$ 5,772	\$ 77,472				\$ 1,809	\$ 191,140	\$ 146,087
Trust Due To/From							\$ 17,901	\$ 17,901	\$ 109,801
Distribution Due To/From							\$ 146	\$ 146	\$ 386
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,299	\$ 16,844						\$ 18,142	\$ 24,243
Total Receivables	\$ 272,826	\$ 23,252	\$ 77,472				\$ 22,519	\$ 396,069	\$ 391,871
Prepaid Expenses - General	\$ 0							\$ 0	\$ 9,668
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 9,668
Other Assets									
Total Other Assets									
Total Assets	\$ 1,753,331	\$ 587,638	\$ 77,472				\$ 686,671	\$ 3,105,113	\$ 3,262,512
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 72,187	\$ 8,567	\$ 3,685					\$ 84,439	\$ 165,021
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 15	\$ 8,559	\$ 53,485				\$ 36,174	\$ 98,234	\$ 142,855
Due to Other Courts	\$ 16,687	\$ 0	\$ 0					\$ 16,687	\$ 44,609
Due to State	\$ 147,233		\$ 0					\$ 147,233	\$ 91,770
TC145 Liability							\$ 83,881	\$ 83,881	\$ 78,060
Due to Other Governments	\$ 0	\$ 0	\$ 20,282					\$ 20,282	\$ 126,602
AB145 Due to Other Government Agency							\$ 35,078	\$ 35,078	\$ 47,970
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 245	\$ 245	\$ 41
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 236,123	\$ 17,127	\$ 77,452				\$ 155,379	\$ 486,080	\$ 696,928
Civil							\$ 228,318	\$ 228,318	\$ 334,822
Criminal							\$ 249,791	\$ 249,791	\$ 411,036
Unreconciled - Civil and Criminal							\$ 13,528	\$ 13,528	\$ 13,528
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 17,228	\$ 17,228	\$ 9,115
Miscellaneous Trust									
Total Trust Deposits							\$ 508,866	\$ 508,866	\$ 768,501
Accrued Payroll	\$ 172,552		\$ 0					\$ 172,552	\$ 104,268
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 172,552		\$ 0					\$ 172,552	\$ 104,268
Revenue Collected in Advance	\$ 5,114	\$ 214,223						\$ 219,336	\$ 330,150
Liabilities For Deposits	\$ 6,975		\$ 20				\$ 17,601	\$ 24,596	\$ 19,698
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 4,826	\$ 4,826	\$ 6,124
Uncleared Collections							\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 12,089	\$ 214,223	\$ 20				\$ 22,427	\$ 248,758	\$ 355,972
Total Liabilities	\$ 420,764	\$ 231,349	\$ 77,472				\$ 686,671	\$ 1,416,256	\$ 1,925,669
Total Fund Balance	\$ 1,332,568	\$ 356,289	\$ 0					\$ 1,688,857	\$ 1,336,843
Total Liabilities and Fund Balance	\$ 1,753,331	\$ 587,638	\$ 77,472				\$ 686,671	\$ 3,105,113	\$ 3,262,512



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

For the month ended June

Fiscal Year 2022/23

2021/22

	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	\$ 1,152,963	\$ 211,309					\$ 1,364,272	\$ 1,796,149	\$ 1,259,212	\$ 1,390,540
Traffic & Other Infractions	\$ 483,654						\$ 483,654	\$ 597,216	\$ 399,816	\$ 486,275
Other Criminal Cases	\$ 680,679	\$ 220,359					\$ 901,038	\$ 498,745	\$ 837,758	\$ 1,163,975
Civil	\$ 140,622	\$ 119,423					\$ 260,046	\$ 252,745	\$ 220,886	\$ 235,995
Family & Children Services	\$ 626,356	\$ 56,503			\$ 0		\$ 682,859	\$ 639,757	\$ 627,477	\$ 606,243
Probate, Guardianship & Mental Health Services	\$ 186,574	\$ 106,830					\$ 293,404	\$ 318,448	\$ 265,354	\$ 280,218
Juvenile Dependency Services	\$ 101,360	\$ 243,247					\$ 344,607	\$ 330,858	\$ 380,445	\$ 376,044
Juvenile Delinquency Services	\$ 47,933						\$ 47,933	\$ 44,444	\$ 43,893	\$ 41,308
Other Court Operations	\$ 192,974						\$ 192,974	\$ 288,753	\$ 165,484	\$ 192,320
Court Interpreters	\$ 188,450	\$ 39,756					\$ 228,205	\$ 225,583	\$ 242,108	\$ 228,455
Jury Services	\$ 44,771	\$ 2,564	\$ 7,966				\$ 55,301	\$ 60,138	\$ 53,029	\$ 56,985
Security		\$ 170,975					\$ 170,975	\$ 171,270	\$ 140,953	\$ 142,725
Trial Court Operations Program	\$ 3,846,337	\$ 1,170,965	\$ 7,966		\$ 0		\$ 5,025,268	\$ 5,224,107	\$ 4,636,417	\$ 5,201,083
Enhanced Collections	\$ 60,930	\$ 127,574			\$ 12,777		\$ 201,281	\$ 200,000	\$ 274,193	\$ 200,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 60,930	\$ 127,574			\$ 12,777		\$ 201,281	\$ 200,000	\$ 274,193	\$ 200,000
Executive Office	\$ 439,771						\$ 439,771	\$ 439,507	\$ 380,966	\$ 390,673
Fiscal Services	\$ 355,920	\$ 204,929			\$ (12,777)		\$ 548,072	\$ 654,527	\$ 601,569	\$ 502,957
Human Resources	\$ 128,474	\$ 30,790					\$ 159,265	\$ 162,839	\$ 137,424	\$ 159,983
Business & Facilities Services		\$ 133,781				\$ 0	\$ 133,781	\$ 133,801	\$ 186,570	\$ 199,629
Information Technology	\$ 423,767	\$ 586,356				\$ (1,937)	\$ 1,008,186	\$ 2,008,801	\$ 735,220	\$ 1,153,873
Court Administration Program	\$ 1,347,933	\$ 955,856			\$ (12,777)	\$ (1,937)	\$ 2,289,075	\$ 3,399,475	\$ 2,041,750	\$ 2,407,115
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 5,255,200</b>	<b>\$ 2,254,395</b>	<b>\$ 7,966</b>		<b>\$ 0</b>	<b>\$ (1,937)</b>	<b>\$ 7,515,624</b>	<b>\$ 8,823,582</b>	<b>\$ 6,952,360</b>	<b>\$ 7,808,198</b>