

**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the Trial Court 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 Harvign*

04/28/2022

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

\_\_\_\_\_  
Date

Tehama

\_\_\_\_\_  
Court

FY 21-22 Q3

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Tehama

Court

FY 21-22 Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Tehama

Court

FY 21-22 Q3

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	48	42.5	43.5	44.5	

<sup>1</sup> The 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 March								2020/21	
	Fiscal Year 2021/22									
	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								
<b>ASSETS</b>										
Operations Payroll	\$ (484,275)	\$ 639,037	\$ (37,578)				\$ 25,158	\$ 142,342	\$ 26,265	
Jury Revolving Other Distribution	\$ 0							\$ 0	\$ 0	
Civil Filing Fees Trust							\$ (211)	\$ (211)	\$ (8,973)	
Credit Card							\$ 0	\$ 0	\$ 0	
Cash on Hand	\$ 840						\$ (54,362)	\$ (54,362)	\$ (8,205)	
Cash with County	\$ 9,985		\$ 0					\$ 840	\$ 840	
Cash Outside of the JCC								\$ 9,985	\$ 185,000	
Cash Equivalents	\$ 2,214,700									
<b>Total Cash and Cash Equivalents</b>	\$ 1,741,250	\$ 639,037	\$ (37,578)				\$ 978,816	\$ 3,193,516	\$ 2,311,050	
Short-Term Investment							\$ 949,402	\$ 3,292,111	\$ 2,505,978	
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	\$ 2,663	
Due From Other Courts	\$ 11,310							\$ 11,310	\$ 28,750	
Due From State	\$ 0	\$ 0	\$ 49,700					\$ 11,310	\$ 28,750	
Trust Due To/From							\$ 1,541	\$ 51,241	\$ 95,128	
Distribution Due To/From							\$ 180,204	\$ 180,204	\$ 4,292	
Civil Filing Fee Due To/From							\$ 7,096	\$ 7,096	\$ 1,136	
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0	
<b>Total Receivables</b>	\$ 11,310	\$ 0	\$ 49,700				\$ 191,504	\$ 252,514	\$ 131,969	
Prepaid Expenses - General	\$ 130,305							\$ 130,305	\$ 321,405	
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>	\$ 130,305							\$ 130,305	\$ 321,405	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	\$ 1,882,864	\$ 639,037	\$ 12,123				\$ 1,140,906	\$ 3,674,930	\$ 2,959,352	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Due to Other Funds							\$ 0	\$ 0	\$ 0	
Due to Other Courts	\$ 0	\$ 0	\$ 0				\$ 187,300	\$ 187,300	\$ 5,428	
Due to State	\$ 0	\$ 0						\$ 0	\$ 0	
TC145 Liability								\$ 0	\$ 0	
Due to Other Governments	\$ 0		\$ 0				\$ 69,689	\$ 69,689	\$ 84,217	
AB145 Due to Other Government Agency								\$ 0	\$ 0	
Due to Other Public Agencies							\$ 80,019	\$ 80,019	\$ 93,571	
Sales and Use Tax										
Interest										
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 81	\$ 81	\$ 16	
<b>Total Accounts Payable and Accrued Liab.</b>	\$ 0	\$ 0	\$ 0				\$ 337,089	\$ 337,089	\$ 183,233	
Civil										
Criminal							\$ 334,098	\$ 334,098	\$ 237,945	
Unreconciled - Civil and Criminal							\$ 427,772	\$ 427,772	\$ 406,983	
Trust Held Outside of the JCC							\$ 13,528	\$ 13,528	\$ 13,528	
Trust Interest Payable										
Miscellaneous Trust							\$ 8,557	\$ 8,557	\$ 8,559	
<b>Total Trust Deposits</b>							\$ 783,955	\$ 783,955	\$ 667,014	
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0	
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing										
<b>Total Payroll Liabilities</b>	\$ 0		\$ 0					\$ 0	\$ 0	
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0	
Liabilities For Deposits	\$ 5,126		\$ 20				\$ 13,922	\$ 19,068	\$ 14,473	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 5,940	\$ 5,940	\$ 1,644	
Uncleared Collections										
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	\$ 5,126		\$ 20				\$ 19,862	\$ 25,007	\$ 16,117	
<b>Total Liabilities</b>	\$ 5,126	\$ 0	\$ 20				\$ 1,140,906	\$ 1,146,051	\$ 866,364	
<b>Total Fund Balance</b>	\$ 1,877,739	\$ 639,037	\$ 12,103					\$ 2,528,879	\$ 2,092,988	
<b>Total Liabilities and Fund Balance</b>	\$ 1,882,864	\$ 639,037	\$ 12,123				\$ 1,140,906	\$ 3,674,930	\$ 2,959,352	

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 March											
Fiscal Year 2021/22										2020/21	
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
<b>REVENUES</b>											
Slate Financing Sources											
Trial Court Trust Fund											
Improvement and Modernization Fund	\$ 4,591,925	\$ 17,713					\$ 4,609,638	\$ 5,593,809	\$ 4,050,978	\$ 4,486,023	
Judges' Compensation (0150019)	\$ 0						\$ 0	\$ 15,903	\$ (1)	\$ 24,621	
Court Interpreter (0150037)	\$ 105,195						\$ 105,195	\$ 143,593	\$ 105,598	\$ 142,953	
Civil Coordination Reimbursement (0150091)	\$ 257,615						\$ 257,615	\$ 433,746	\$ 272,662	\$ 485,995	
MOU Reimbursements (0150010 and General)	\$ 108,184	\$ 400,000					\$ 508,184	\$ 508,184	\$ 108,184	\$ 108,184	
Other Miscellaneous	\$ 5,062,919	\$ 417,713					\$ 5,480,632	\$ 6,695,235	\$ 4,537,421	\$ 5,247,776	
Grants											
AB 1058 Commissioner/Facilitator			\$ 130,788				\$ 130,788	\$ 190,844	\$ 127,509	\$ 145,935	
Other Judicial Council Grants			\$ 9,388				\$ 9,388	\$ 19,769	\$ 0	\$ 18,936	
Non-Judicial Council Grants											
			\$ 140,176				\$ 140,176	\$ 210,613	\$ 127,509	\$ 164,871	
Other Financing Sources											
Interest Income	\$ 1,628	\$ 458					\$ 2,086	\$ 33,000	\$ 5,487	\$ 33,000	
Investment Income											
Donations											
Local Fees		\$ 27,664					\$ 27,664	\$ 44,385	\$ 44,086	\$ 44,385	
Non-Fee Revenues											
Enhanced Collections		\$ 176,482					\$ 176,482	\$ 200,000	\$ 222,242	\$ 192,375	
Escheatment											
Prior Year Revenue	\$ 67,958						\$ 67,958	\$ 67,958	\$ 281		
County Program - Restricted		\$ 1,876					\$ 1,876	\$ 4,000	\$ 1,336	\$ 4,000	
Reimbursement Other	\$ 222,546						\$ 222,546	\$ 439,725	\$ 140,074	\$ 210,750	
Sale of Fixed Assets											
Other Miscellaneous	\$ 81						\$ 81	\$ 100	\$ 96	\$ 100	
	\$ 292,213	\$ 206,479					\$ 498,691	\$ 789,168	\$ 413,601	\$ 484,610	
<b>Total Revenues</b>	<b>\$ 5,355,131</b>	<b>\$ 624,192</b>	<b>\$ 140,176</b>				<b>\$ 6,119,499</b>	<b>\$ 7,695,016</b>	<b>\$ 5,078,531</b>	<b>\$ 5,897,257</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,957,092	\$ 17,554	\$ 49,652				\$ 2,024,298	\$ 3,016,616	\$ 1,844,930	\$ 2,660,767	
Temp Help	\$ 15,259						\$ 15,259	\$ 33,600	\$ 34,043	\$ 71,864	
Overtime	\$ 16,358	\$ 0	\$ 0				\$ 16,358	\$ 15,000	\$ 910	\$ 5,000	
Staff Benefits	\$ 1,276,989	\$ 14,412	\$ 40,195				\$ 1,331,595	\$ 2,025,126	\$ 1,198,859	\$ 1,853,077	
	\$ 3,265,698	\$ 31,966	\$ 89,846				\$ 3,387,510	\$ 5,090,342	\$ 3,078,742	\$ 4,590,708	
Operating Expenses and Equipment											
General Expense			\$ 82								
Printing	\$ 70,640						\$ 70,722	\$ 135,314	\$ 39,178	\$ 65,080	
Telecommunications	\$ 398						\$ 398	\$ 10,000	\$ 3,109	\$ 12,000	
Postage	\$ 22,689						\$ 22,689	\$ 40,000	\$ 26,584	\$ 44,085	
Insurance	\$ 2,028						\$ 2,028	\$ 18,600	\$ 2,200	\$ 7,100	
In-State Travel	\$ 13,301						\$ 13,301	\$ 12,800	\$ 9,329	\$ 9,000	
Out-of-State Travel	\$ 4,458						\$ 4,458	\$ 11,000		\$ 11,000	
Training	\$ 697						\$ 697	\$ 8,000		\$ 7,500	
Security Services	\$ 1,671						\$ 1,671	\$ 420	\$ 385	\$ 420	
Facility Operations	\$ 84,698						\$ 84,698	\$ 235,095	\$ 77,403	\$ 350,599	
Utilities											
Contracted Services	\$ 546,602	\$ 223,987	\$ 20,262				\$ 790,851	\$ 1,614,076	\$ 660,373	\$ 995,137	
Consulting and Professional Services	\$ 20,727						\$ 20,727	\$ 35,774	\$ 14,701	\$ 29,062	
Information Technology	\$ 93,054						\$ 93,054	\$ 648,307	\$ 89,810	\$ 428,963	
Major Equipment											
Other Items of Expense	\$ 3,358						\$ 3,358	\$ 2,928	\$ 426	\$ 800	
	\$ 864,321	\$ 223,987	\$ 20,344				\$ 1,108,652	\$ 2,772,314	\$ 923,497	\$ 1,960,746	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,457						\$ 3,457	\$ 7,500	\$ 487	\$ 7,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (27,201)	\$ 9,232	\$ 17,969				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 59,886						\$ 59,886		\$ 3,838		
	\$ 36,142	\$ 9,232	\$ 17,969				\$ 63,343	\$ 7,500	\$ 4,325	\$ 7,500	
<b>Total Expenditures</b>	<b>\$ 4,166,161</b>	<b>\$ 265,184</b>	<b>\$ 128,160</b>				<b>\$ 4,559,505</b>	<b>\$ 7,870,156</b>	<b>\$ 4,006,564</b>	<b>\$ 6,558,954</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,188,970	\$ 359,007	\$ 12,016				\$ 1,559,993	\$ (175,140)	\$ 1,071,967	\$ (661,697)	
Operating Transfers In (Out)	\$ (87)		\$ 87				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 688,855	\$ 280,030	\$ 0				\$ 968,886	\$ 968,886	\$ 1,021,021	\$ 1,021,021	
Ending Balance (Deficit)	\$ 1,877,739	\$ 639,037	\$ 12,103				\$ 2,528,879	\$ 793,746	\$ 2,092,988	\$ 359,324	

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

	For the month ended March									
	Fiscal Year 2021/22								2020/21	
	Personal 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	\$ 810,833	\$ 113,661					\$ 924,493	\$ 1,390,540	\$ 844,407	\$ 1,362,707
Traffic & Other Infractions	\$ 281,116						\$ 281,116	\$ 486,275	\$ 228,312	\$ 350,707
Other Criminal Cases	\$ 437,973	\$ 82,112					\$ 520,085	\$ 1,163,975	\$ 381,985	\$ 535,850
Civil	\$ 100,221	\$ 40,882					\$ 141,103	\$ 235,995	\$ 135,593	\$ 242,540
Family & Children Services	\$ 394,006	\$ 45,793			\$ 0		\$ 439,799	\$ 606,243	\$ 384,338	\$ 567,261
Probate, Guardianship & Mental Health Services	\$ 120,735	\$ 62,000					\$ 182,735	\$ 274,218	\$ 139,187	\$ 212,391
Juvenile Dependency Services	\$ 63,137	\$ 189,729					\$ 252,866	\$ 376,044	\$ 304,435	\$ 449,363
Juvenile Delinquency Services	\$ 31,953						\$ 31,953	\$ 41,308	\$ 43,205	\$ 60,953
Other Court Operations	\$ 120,517						\$ 120,517	\$ 192,320	\$ 169,649	\$ 256,978
Court Interpreters	\$ 118,444	\$ 47,459					\$ 165,903	\$ 296,413	\$ 141,710	\$ 209,705
Jury Services	\$ 34,094		\$ 3,457				\$ 37,551	\$ 56,985	\$ 41,411	\$ 66,916
Security		\$ 81,771					\$ 81,771	\$ 142,725		
Trial Court Operations Program	\$ 2,513,029	\$ 663,406	\$ 3,457		\$ 0		\$ 3,179,891	\$ 5,263,041	\$ 2,814,232	\$ 4,315,371
Enhanced Collections	\$ 31,966	\$ 135,211			\$ 9,232		\$ 176,408	\$ 200,000	\$ 219,320	\$ 192,375
Other Non-Court Operations										
Non-Court Operations Program	\$ 31,966	\$ 135,211			\$ 9,232		\$ 176,408	\$ 200,000	\$ 219,320	\$ 192,375
Executive Office	\$ 269,322						\$ 269,322	\$ 390,673	\$ 259,118	\$ 372,861
Fiscal Services	\$ 229,900	\$ 68,053			\$ (9,232)		\$ 288,722	\$ 502,957	\$ 263,564	\$ 432,893
Human Resources	\$ 78,736	\$ 12,851					\$ 91,587	\$ 159,983	\$ 92,592	\$ 153,360
Business & Facilities Services		\$ 85,758				\$ 59,886	\$ 145,644	\$ 199,629	\$ 65,985	\$ 332,619
Information Technology	\$ 264,558	\$ 143,374					\$ 407,932	\$ 1,153,873	\$ 291,753	\$ 759,475
Court Administration Program	\$ 842,515	\$ 310,036			\$ (9,232)	\$ 59,886	\$ 1,203,206	\$ 2,407,115	\$ 973,011	\$ 2,051,208
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,387,510	\$ 1,108,652	\$ 3,457		\$ 0	\$ 59,886	\$ 4,559,505	\$ 7,870,156	\$ 4,006,564	\$ 6,558,954