

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.

Keri Harrigi

Signature of Presiding Judge or Court Executive

11-14-22

Date

Tehama

Court

FY 22-23 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Tehama

Court

FY 22-23 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Tehama

Court

FY 22-23 Q1

Fiscal Year and Ending Quarter

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

¹ 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
 Statement of Program Expenditures
 (Unaudited)

For the month ended September										
Fiscal Year 2022/23									2021/22	
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 257,465	\$ 26,792					\$ 284,257		\$ 260,831	\$ 1,390,540
Traffic & Other Infractions	\$ 104,165						\$ 104,165		\$ 74,221	\$ 486,275
Other Criminal Cases	\$ 122,467	\$ 0					\$ 122,467		\$ 95,871	\$ 1,163,975
Civil	\$ 30,898	\$ 2,804					\$ 33,702		\$ 35,538	\$ 235,995
Family & Children Services	\$ 85,235	\$ 5,078					\$ 90,313		\$ 105,285	\$ 606,243
Probate, Guardianship & Mental Health Services	\$ 40,266	\$ 17,000					\$ 57,266		\$ 46,696	\$ 280,218
Juvenile Dependency Services	\$ 19,939	\$ 38,606					\$ 58,545		\$ 64,300	\$ 376,044
Juvenile Delinquency Services	\$ 9,081						\$ 9,081		\$ 9,647	\$ 41,308
Other Court Operations	\$ 34,993						\$ 34,993		\$ 35,723	\$ 192,320
Court Interpreters	\$ 37,094	\$ 15,067					\$ 52,162		\$ 41,714	\$ 228,455
Jury Services	\$ 10,230		\$ 3,635				\$ 13,864		\$ 9,296	\$ 56,985
Security		\$ 29,300					\$ 29,300			\$ 142,725
Trial Court Operations Program	\$ 751,834	\$ 134,647	\$ 3,635				\$ 890,115		\$ 779,122	\$ 5,201,083
Enhanced Collections	\$ 3,126	\$ 20,260			\$ 941		\$ 24,327		\$ 42,963	\$ 200,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 3,126	\$ 20,260			\$ 941		\$ 24,327		\$ 42,963	\$ 200,000
Executive Office	\$ 83,666						\$ 83,666		\$ 70,397	\$ 390,673
Fiscal Services	\$ 70,294	\$ 19,801					\$ 89,153		\$ 74,069	\$ 502,957
Human Resources	\$ 83,550	\$ 3,461					\$ 87,011		\$ 21,225	\$ 159,983
Business & Facilities Services		\$ 24,157					\$ 24,157		\$ 23,230	\$ 199,629
Information Technology	\$ 81,767	\$ 73,828					\$ 155,595		\$ 94,716	\$ 1,153,873
Court Administration Program	\$ 319,277	\$ 121,247			\$ (941)		\$ 439,582		\$ 283,637	\$ 2,407,115
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,074,236	\$ 276,154	\$ 3,635		\$ 0		\$ 1,354,025		\$ 1,105,722	\$ 7,808,198

Superior Court of California, County of Tehama
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended September							2021/22
	Fiscal Year 2022/23							
	Governmental Funds						Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
	Non-Grant	Grant						
ASSETS								
Operations	\$ (666,677)	\$ 728,839	\$ (22,898)			\$ 14,591	\$ 53,855	\$ (167,458)
Payroll								
Jury								
Revolving	\$ 0						\$ 0	\$ 0
Other								
Distribution								
Civil Filing Fees						\$ (270)	\$ (270)	\$ (1,968)
Trust						\$ 0	\$ 0	\$ 0
Credit Card						\$ (9,443)	\$ (9,443)	\$ (5,635)
Cash on Hand	\$ 850						\$ 850	\$ 840
Cash with County	\$ (153,594)		\$ 0				\$ (153,594)	\$ 185,000
Cash Outside of the JCC								
Cash Equivalents	\$ 2,870,085							
Total Cash and Cash Equivalents	\$ 2,050,664	\$ 728,839	\$ (22,898)			\$ 743,396	\$ 3,613,481	\$ 2,383,216
Short-Term Investment								
Investments								
Total Investments								
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General								
Dishonored Checks								
Due From Employee	\$ 0						\$ 0	\$ 0
Civil Jury Fees								
Trust								
Due From Other Funds	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0						\$ 2,663	\$ 2,663
Due From Other Courts	\$ 9,363						\$ 9,363	\$ 0
Due From State	\$ 0	\$ 0	\$ 24,533				\$ 2,626	\$ 27,159
Trust Due To/From							\$ 5,283	\$ 5,283
Distribution Due To/From							\$ 3,033	\$ 3,033
Civil Filing Fee Due To/From								\$ 0
General Due To/From	\$ 0	\$ 0						\$ 0
Total Receivables	\$ 9,363	\$ 0	\$ 24,533				\$ 13,605	\$ 47,502
Prepaid Expenses - General	\$ 416,271							\$ 416,271
Salary and Travel Advances								\$ 542,985
Counties								
Total Prepaid Expenses	\$ 416,271						\$ 416,271	\$ 542,985
Other Assets								
Total Other Assets								
Total Assets	\$ 2,476,299	\$ 728,839	\$ 1,635				\$ 761,880	\$ 2,969,390
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 218
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 8,316	\$ 8,316	\$ 5,515
Due to Other Courts	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Due to State	\$ 95,281		\$ 2,715				\$ 97,996	\$ 0
TC145 Liability							\$ 67,255	\$ 81,115
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 39,461	\$ 46,157
Due to Other Public Agencies								
Sales and Use Tax							\$ 1,658	\$ 3
Interest								
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ 95,281	\$ 0	\$ 2,715				\$ 116,690	\$ 133,009
Civil								
Criminal						\$ 334,822	\$ 334,822	\$ 239,169
Unreconciled - Civil and Criminal						\$ 269,133	\$ 269,133	\$ 329,540
Trust Held Outside of the JCC						\$ 13,528	\$ 13,528	\$ 13,528
Trust Interest Payable								
Miscellaneous Trust						\$ 10,312	\$ 10,312	\$ 8,576
Total Trust Deposits						\$ 627,795	\$ 627,795	\$ 590,813
Accrued Payroll	\$ 0		\$ 0				\$ 0	\$ 0
Benefits Payable	\$ 0						\$ 0	\$ 0
Deferred Compensation Payable							\$ 0	\$ 0
Deductions Payable	\$ 0						\$ 0	\$ 0
Payroll Clearing								
Total Payroll Liabilities	\$ 0		\$ 0				\$ 0	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 5,195		\$ 20				\$ 19,777	\$ 17,589
Jury Fees - Non-Interest						\$ 14,562	\$ 14,562	\$ 756
Fees - Partial Payment & Overpayment						\$ 2,834	\$ 2,834	\$ 0
Uncleared Collections						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 5,195	\$ 0	\$ 20			\$ 17,396	\$ 22,610	\$ 18,345
Total Liabilities	\$ 100,476	\$ 0	\$ 2,735			\$ 761,880	\$ 865,091	\$ 742,166
Total Fund Balance	\$ 2,375,823	\$ 728,839	\$ (1,100)				\$ 3,103,562	\$ 2,227,224
Total Liabilities and Fund Balance	\$ 2,476,299	\$ 728,839	\$ 1,635			\$ 761,880	\$ 3,968,653	\$ 2,969,390

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 2022/23											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2021/22	
	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								\$ 2,617,577		\$ 2,243,729	\$ 5,665,506
Improvement and Modernization Fund	\$ (7,806)	\$ 2,517						\$ (7,806)		\$ (289)	\$ 15,903
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 45,216							\$ 45,216		\$ 33,398	\$ 143,593
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 17,842							\$ 17,842		\$ 28,351	\$ 433,746
Other Miscellaneous		\$ 405,948						\$ 405,948			\$ 508,184
	\$ 2,670,312	\$ 408,465						\$ 3,078,778		\$ 2,305,190	\$ 6,766,932
Grants											
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0		\$ 0	\$ 190,844
Other Judicial Council Grants			\$ 0					\$ 0		\$ 0	\$ 19,769
Non-Judicial Council Grants			\$ 0					\$ 0		\$ 0	\$ 210,613
Other Financing Sources											
Interest Income	\$ 8,920	\$ 1,318						\$ 10,238		\$ 280	\$ 33,000
Investment Income											
Donations											
Local Fees		\$ 1,978						\$ 1,978		\$ 9,060	\$ 44,385
Non-Fee Revenues											
Enhanced Collections		\$ 29,396						\$ 29,396		\$ 47,909	\$ 200,000
Escheatment											
Prior Year Revenue	\$ 0							\$ 0			\$ 67,958
County Program - Restricted		\$ 318						\$ 318		\$ 532	\$ 4,000
Reimbursement Other	\$ 0							\$ 0		\$ 1,074	\$ 439,725
Sale of Fixed Assets											
Other Miscellaneous	\$ 35							\$ 35		\$ 16	\$ 100
	\$ 8,955	\$ 33,011						\$ 41,966		\$ 58,871	\$ 789,168
Total Revenues	\$ 2,679,267	\$ 441,476	\$ 0					\$ 3,120,743		\$ 2,364,060	\$ 7,766,713
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 560,033	\$ 1,149						\$ 561,182		\$ 561,872	\$ 3,016,616
Temp Help	\$ 11,505							\$ 11,505		\$ 154	\$ 33,600
Overtime	\$ 2,198							\$ 2,198		\$ 4	\$ 15,000
Staff Benefits	\$ 497,375	\$ 1,976						\$ 499,351		\$ 328,811	\$ 2,025,126
	\$ 1,071,111	\$ 3,126						\$ 1,074,236		\$ 890,841	\$ 5,090,342
Operating Expenses and Equipment											
General Expense	\$ (13,892)		\$ 0					\$ (13,892)		\$ 11,029	\$ 135,314
Printing											\$ 10,000
Telecommunications	\$ 7,698							\$ 7,698		\$ 5,456	\$ 40,000
Postage	\$ 539							\$ 539		\$ 558	\$ 18,600
Insurance	\$ 11,645							\$ 11,645		\$ 7,682	\$ 12,800
In-State Travel	\$ 5,267							\$ 5,267		\$ 811	\$ 11,000
Out-of-State Travel											
Training	\$ 300							\$ 300			\$ 8,000
Security Services	\$ 175							\$ 175		\$ 175	\$ 420
Facility Operations	\$ 9,592							\$ 9,592		\$ 17,386	\$ 235,095
Utilities											
Contracted Services	\$ 136,457	\$ 20,480	\$ 1,100					\$ 158,037		\$ 148,863	\$ 1,552,118
Consulting and Professional Services	\$ 1,305							\$ 1,305		\$ 115	\$ 35,774
Information Technology	\$ 95,016							\$ 95,016		\$ 22,226	\$ 648,307
Major Equipment											
Other Items of Expense	\$ 473							\$ 473		\$ 361	\$ 2,928
	\$ 254,574	\$ 20,480	\$ 1,100					\$ 276,154		\$ 214,662	\$ 2,710,358
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,635							\$ 3,635		\$ 218	\$ 7,500
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (941)	\$ 941						\$ 0		\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ 2,693	\$ 941						\$ 3,635		\$ 218	\$ 7,500
Total Expenditures	\$ 1,328,378	\$ 24,547	\$ 1,100					\$ 1,354,025		\$ 1,105,722	\$ 7,808,198
Excess (Deficit) of Revenues Over Expenditures	\$ 1,350,889	\$ 416,929	\$ (1,100)					\$ 1,766,719		\$ 1,258,339	\$ (41,485)
Operating Transfers In (Out)											
											\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,024,934	\$ 311,910	\$ 0					\$ 1,336,843	\$ 1,336,843	\$ 968,886	\$ 968,886
Ending Balance (Deficit)	\$ 2,375,823	\$ 728,839	\$ (1,100)					\$ 3,103,562	\$ 1,336,843	\$ 2,227,224	\$ 927,401