

KRISTA PETERSON
Auditor-Controller



JULIEANNE MANNING
Assistant Auditor-Controller

TEHAMA COUNTY AUDITOR-CONTROLLER

February 3, 2026

Tehama Power Authority
9380 San Benito
Gerber, CA 96035
c/o Tom Provine – Interim Director

Re: Financial Report for Year Ending 6-30-25

Dear Members of the Board:

Enclosed are the financial statements for the year ending June 30, 2025 for the Tehama Power Authority. These documents have been prepared using a full accrual basis of accounting.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Tehama Power Authority at June 30, 2025.

The 2025-26 Adopted Budget has revenues estimated at \$0 and appropriations for professional services at \$0. As of this date no expenditures have been recorded.

If you have any questions, concerns, or if you require additional information please do not hesitate to contact me.

Sincerely,

Krista Peterson
Auditor-Controller

cc: Mr. Tom Provine, Interim Director of Public Works
Clerk of the Board

COUNTY OF TEHAMA
TEHAMA POWER AUTHORITY
BALANCE SHEET
JUNE 30, 2025

ASSETS

Cash and Investments	\$ 6,394
Interest Receivable	-
Total Assets	<u>\$ 6,394</u>

LIABILITIES

Accounts Payable	\$ -
Total Liabilities	<u>\$ -</u>

FUND EQUITY

Fund Balance Undesignated	\$ 6,394
Total Fund Equity	<u>\$ 6,394</u>
Total Liabilities and Fund Equity	<u>\$ 6,394</u>

COUNTY OF TEHAMA
 TEHAMA POWER AUTHORITY
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGE IN FUND BALANCE
 JUNE 30, 2025

<u>REVENUES</u>	
Licenses and Permits	\$ -
Use of Money and Property (Interest)	219
Other Revenue	
 Total Revenues	 <u>\$ 219</u>
<u>EXPENDITURES</u>	
General Government	<u>\$ -</u>
 Total Expenditures	 \$ -
<u>CHANGE IN FUND BALANCE</u>	
Excess (Deficiency) of Revenues over Expenditures	\$ 219
 Fund Balance 7-1-24	 \$ 6,175
 Prior Period Adjustment, interest rounding	
 Fund Balance 6-30-23	 <u><u>\$ 6,394</u></u>

**Tehama County
TEFS200 Trial Balance
As of Fiscal Period 13/2025**

Report Generated on Feb 3, 2026 11:02:13 AM

Page 1

Fund: 608 - TEHAMA POWER AUTHORITY

Budget Unit	Account	Title	Debit Balance	Credit Balance
608	10100	CASH IN TREASURY	6,394.45	0.00
Total Assets			6,394.45	0.00
608	301200	DESIGNATION - GENERAL	0.00	6,175.07
608	301900	FUND BALANCE AVAILABLE	0.00	0.19
Total Net assets			0.00	6,175.26
60810	440300	INTEREST	0.00	219.19
Total Revenue			0.00	219.19
Total TEHAMA POWER AUTHORITY			6,394.45	6,394.45
Report Total			6,394.45	6,394.45

User Name: TC\kpeterson