


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

Shasta

Court

2023-24 Q3

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) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ 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 Shasta
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended March									
Fiscal Year 2023/24									2022/23
	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						
ASSETS									
Operations	\$ (539,230)	\$ 989,665	\$ (321,979)			\$ 200	\$ 14,335	\$ 142,992	\$ 5,121
Payroll	\$ 76,799	\$ 0				\$ 0		\$ 76,799	\$ 17,707
Jury Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other Distribution							\$ 376,005	\$ 376,005	\$ 8,415
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (2,962)	\$ (2,962)	\$ (250)
Cash on Hand	\$ 2,250	\$ 600						\$ 2,850	\$ 3,210
Cash with County	\$ 0	\$ 0	\$ 0				\$ 415,492	\$ 415,492	\$ 273,538
Cash Outside of the JCC	\$ 0							\$ 0	\$ 13,517
Cash Equivalents	\$ 2,666,763						\$ 698,097	\$ 3,364,860	\$ 6,699,384
Total Cash and Cash Equivalents	\$ 2,226,582	\$ 990,265	\$ (321,979)			\$ 200	\$ 1,500,967	\$ 4,396,036	\$ 7,040,643
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 569,077
Due From Other Governments	\$ (56,531)	\$ 127,112	\$ 0					\$ 70,581	\$ 66,038
Due From Other Courts	\$ 0							\$ 0	\$ 2,606
Due From State	\$ 0	\$ 0	\$ 324,383					\$ 324,383	\$ 409,339
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 14,429	\$ 14,429	\$ 4,505
Civil Filing Fee Due To/From							\$ 163,207	\$ 163,207	\$ 159,083
General Due To/From	\$ 570	\$ 89,652						\$ 90,222	\$ 97,174
Total Receivables	\$ (55,962)	\$ 216,764	\$ 324,383			\$ 0	\$ 177,636	\$ 662,822	\$ 1,307,822
Prepaid Expenses - General	\$ 0	\$ 0						\$ 0	\$ 20
Salary and Travel Advances Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 0	\$ 0						\$ 0	\$ 20
Other Assets									
Total Other Assets									
Total Assets	\$ 2,170,620	\$ 1,207,029	\$ 2,405			\$ 200	\$ 1,678,603	\$ 5,058,857	\$ 8,348,485
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,237	\$ 0	\$ 0			\$ 0	\$ 0	\$ 1,237	\$ 23,842
Due to Other Funds	\$ 3,876	\$ 10,553	\$ 0			\$ 0	\$ 253,428	\$ 267,858	\$ 829,839
Due to Other Courts	\$ 0	\$ 1,926	\$ 0					\$ 1,926	\$ 14,697
Due to State	\$ 312,158	\$ 0						\$ 312,158	\$ 382,589
TC145 Liability							\$ 310,222	\$ 310,222	\$ 289,141
Due to Other Governments	\$ 0	\$ 0				\$ 0	\$ 586,964	\$ 586,964	\$ 678,207
AB145 Due to Other Government Agency							\$ 16,760	\$ 16,760	\$ 16,812
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 354
Interest							\$ 2,686	\$ 2,686	\$ 5,300
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 317,272	\$ 12,479	\$ 0			\$ 0	\$ 1,170,061	\$ 1,499,812	\$ 2,240,782
Civil	\$ 0						\$ 54,083	\$ 54,083	\$ 118,140
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 415,492	\$ 415,492	\$ 273,538
Trust Interest Payable							\$ 38,083	\$ 38,083	\$ 19,070
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 507,658	\$ 507,658	\$ 410,749
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 163,738							\$ 163,738	\$ (7,443)
Deferred Compensation Payable	\$ 17,921							\$ 17,921	\$ 126
Deductions Payable	\$ 105,819							\$ 105,819	\$ 11,904
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 287,478	\$ 0				\$ 0		\$ 287,478	\$ 4,587
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 162,058
Liabilities For Deposits	\$ 36,575	\$ 28				\$ 195	\$ 884	\$ 37,681	\$ 32,770
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0		\$ 3,947					\$ 3,947	\$ 200
Total Other Liabilities	\$ 36,575	\$ 28	\$ 3,947			\$ 195	\$ 884	\$ 41,628	\$ 195,028
Total Liabilities	\$ 641,325	\$ 12,507	\$ 3,947			\$ 195	\$ 1,678,603	\$ 2,336,577	\$ 2,851,145
Total Fund Balance	\$ 1,529,295	\$ 1,194,522	\$ (1,543)			\$ 5		\$ 2,722,280	\$ 5,497,339
Total Liabilities and Fund Balance	\$ 2,170,620	\$ 1,207,029	\$ 2,405			\$ 200	\$ 1,678,603	\$ 5,058,857	\$ 8,348,485

Superior Court of California, County of Shasta
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended March											
Fiscal Year 2023/24										2022/23	
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 15,185,401	\$ 27,675					\$ 15,213,076	\$ 19,849,468	\$ 14,329,414	\$ 18,661,960	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 22,595	\$ (210)	\$ 22,595	
Judges' Compensation (0150019)	\$ 61,875						\$ 61,875	\$ 82,500	\$ 61,875	\$ 82,500	
Court Interpreter (0150037)	\$ 324,171						\$ 324,171	\$ 373,674	\$ 288,447	\$ 389,512	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,607,030						\$ 1,607,030	\$ 1,358,186	\$ 2,325,883	\$ 2,222,891	
Other Miscellaneous	\$ 262,221	\$ 702,600					\$ 964,821	\$ 964,821	\$ 1,183,894	\$ 1,184,704	
	\$ 17,440,697	\$ 730,275					\$ 18,170,973	\$ 22,651,244	\$ 18,189,303	\$ 22,564,162	
Grants											
AB 1058 Commissioner/Facilitator			\$ 305,802				\$ 305,802	\$ 727,480	\$ 437,295	\$ 716,114	
Other Judicial Council Grants			\$ 47,703				\$ 47,703	\$ 58,585	\$ 55,834	\$ 95,540	
Non-Judicial Council Grants										\$ 6,000	
			\$ 353,505				\$ 353,505	\$ 786,065	\$ 493,129	\$ 817,654	
Other Financing Sources											
Interest Income	\$ 175,568	\$ 42,319				\$ 5	\$ 217,892	\$ 85,001	\$ 181,240	\$ 40,700	
Investment Income											
Donations		\$ 41,229					\$ 41,229		\$ 15,000		
Local Fees	\$ 473	\$ 23,898					\$ 24,371	\$ 90,330	\$ 23,465	\$ 90,330	
Non-Fee Revenues	\$ 60						\$ 60	\$ 300	\$ 80	\$ 300	
Enhanced Collections		\$ 893,381					\$ 893,381	\$ 1,129,205	\$ 951,724	\$ 1,750,000	
Escheatment											
Prior Year Revenue	\$ 4,484						\$ 4,484		\$ 3,829		
County Program - Restricted		\$ 57,777					\$ 57,777	\$ 1,066,148	\$ 1,613	\$ 230,928	
Reimbursement Other	\$ 15,245	\$ 43,425					\$ 58,669	\$ 12,906	\$ 288,082	\$ 5,765	
Sale of Fixed Assets											
Other Miscellaneous	\$ 38,172						\$ 38,172	\$ 14,210	\$ 3,766	\$ 14,210	
	\$ 234,003	\$ 1,102,028				\$ 5	\$ 1,336,036	\$ 2,398,100	\$ 1,468,799	\$ 2,132,233	
Total Revenues	\$ 17,674,700	\$ 1,832,303	\$ 353,505			\$ 5	\$ 19,860,514	\$ 25,835,409	\$ 20,151,232	\$ 25,514,049	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 8,393,606	\$ 435,217	\$ 162,493			\$ 0	\$ 8,991,316	\$ 12,418,311	\$ 8,315,720	\$ 12,941,532	
Temp Help	\$ 252,688	\$ 45,154					\$ 297,842	\$ 530,593	\$ 283,956	\$ 512,863	
Overtime	\$ 58,680	\$ 9,443				\$ 0	\$ 68,123	\$ 40,782	\$ 51,038	\$ 77,028	
Staff Benefits	\$ 6,161,764	\$ 147,873	\$ 87,420			\$ 0	\$ 6,397,058	\$ 8,894,928	\$ 5,610,548	\$ 8,065,554	
	\$ 14,866,738	\$ 637,688	\$ 249,913			\$ 0	\$ 15,754,340	\$ 21,884,614	\$ 14,261,262	\$ 21,596,977	
Operating Expenses and Equipment											
General Expense	\$ 472,411	\$ 6,076	\$ 2,816				\$ 481,303	\$ 509,583	\$ 311,096	\$ 547,656	
Printing	\$ 22,459		\$ 296				\$ 22,755	\$ 26,300	\$ 24,530	\$ 26,000	
Telecommunications	\$ 122,096	\$ 82				\$ 0	\$ 122,177	\$ 164,286	\$ 39,106	\$ 173,614	
Postage	\$ 107,957	\$ 9,199	\$ 120				\$ 117,276	\$ 111,200	\$ 88,839	\$ 114,000	
Insurance	\$ 25,292						\$ 25,292	\$ 7,136	\$ 7,136	\$ 7,140	
In-State Travel	\$ 9,821		\$ 6,861				\$ 16,683	\$ 19,162	\$ 8,868	\$ 18,560	
Out-of-State Travel											
Training	\$ 9,302		\$ 1,575				\$ 10,877	\$ 7,454	\$ 8,764	\$ 113,610	
Security Services	\$ 2,409						\$ 2,409	\$ 3,500	\$ 3,127	\$ 3,500	
Facility Operations	\$ 391,583	\$ 56,989				\$ 0	\$ 448,572	\$ 1,085,704	\$ 559,365	\$ 1,954,235	
Utilities											
Contracted Services	\$ 1,359,876	\$ 180,900	\$ 48,157				\$ 1,588,933	\$ 2,638,123	\$ 1,603,332	\$ 2,636,754	
Consulting and Professional Services	\$ 33,555						\$ 33,555	\$ 108,945	\$ 37,655	\$ 130,852	
Information Technology	\$ 124,237	\$ 292,219					\$ 416,456	\$ 615,200	\$ 434,927	\$ 701,402	
Major Equipment	\$ 125,403						\$ 125,403	\$ 87,591	\$ 44,123	\$ 210,540	
Other Items of Expense	\$ 12,373						\$ 12,373	\$ 28,623	\$ 15,446	\$ 53,710	
	\$ 2,818,774	\$ 545,464	\$ 59,825			\$ 0	\$ 3,424,063	\$ 5,412,807	\$ 3,186,314	\$ 6,691,573	
Special Items of Expense											
Grand Jury		\$ 145					\$ 145	\$ 1,200	\$ 357	\$ 2,500	
Jury Costs	\$ 41,704						\$ 41,704	\$ 94,306	\$ 69,812	\$ 81,065	
Judgements, Settlements and Claims	\$ 22,305						\$ 22,305				
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (56,399)	\$ 11,089	\$ 45,309				\$ 0	\$ 0	\$ 0	\$ (1,175)	
Prior Year Expense Adjustment	\$ 12,845	\$ (46,372)				\$ 0	\$ (33,527)		\$ 5,871		
	\$ 20,455	\$ (35,138)	\$ 45,309			\$ 0	\$ 30,626	\$ 95,506	\$ 76,041	\$ 82,390	
Total Expenditures	\$ 17,705,967	\$ 1,148,015	\$ 355,048			\$ 0	\$ 19,209,030	\$ 27,392,927	\$ 17,523,617	\$ 28,370,940	
Excess (Deficit) of Revenues Over Expenditures	\$ (31,267)	\$ 684,289	\$ (1,543)			\$ 5	\$ 651,484	\$ (1,557,518)	\$ 2,627,615	\$ (2,856,891)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,560,563	\$ 510,233	\$ 0			\$ 0	\$ 2,070,796	\$ 2,070,796	\$ 2,869,725	\$ 2,869,725	
Ending Balance (Deficit)	\$ 1,529,295	\$ 1,194,522	\$ (1,543)			\$ 5	\$ 2,722,280	\$ 513,278	\$ 5,497,339	\$ 12,834	

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

For the month ended March

Fiscal Year 2023/24

2022/23

	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 2,610,681	\$ 546,111				\$ 5,701	\$ 3,162,492	\$ 5,109,682	\$ 3,319,842	\$ 4,917,019
Traffic & Other Infractions	\$ 177,100	\$ 68,127				\$ 40	\$ 245,267	\$ 676,601	\$ 293,745	\$ 430,035
Other Criminal Cases	\$ 1,039,931	\$ 181,173			\$ 0	\$ 40	\$ 1,221,144	\$ 2,776,146	\$ 1,144,918	\$ 2,876,480
Civil	\$ 917,183	\$ 38,748				\$ 34	\$ 955,965	\$ 1,527,609	\$ 895,620	\$ 1,458,545
Family & Children Services	\$ 934,752	\$ 94,921			\$ 0	\$ 234	\$ 1,029,907	\$ 2,624,187	\$ 1,184,220	\$ 2,545,928
Probate, Guardianship & Mental Health Services	\$ 283,149	\$ 11,060					\$ 294,209	\$ 234,205	\$ 290,208	\$ 225,638
Juvenile Dependency Services	\$ 111,282	\$ 606,411					\$ 717,693	\$ 997,150	\$ 719,352	\$ 990,742
Juvenile Delinquency Services	\$ 66,185	\$ 2,763					\$ 68,947	\$ 169,150	\$ 82,982	\$ 191,682
Other Court Operations	\$ 1,671,729	\$ 105,703				\$ (94)	\$ 1,777,338	\$ 478,525	\$ 418,418	\$ 362,798
Court Interpreters	\$ 167,138	\$ 254,024					\$ 421,162	\$ 374,713	\$ 390,958	\$ 391,948
Jury Services	\$ 171,389	\$ 38,509	\$ 41,704				\$ 251,602	\$ 513,883	\$ 303,112	\$ 492,715
Security	\$ 3,642,855	\$ 326,273				\$ 166	\$ 3,969,294	\$ 6,053,845	\$ 3,319,871	\$ 6,157,737
Trial Court Operations Program	\$ 11,793,375	\$ 2,273,821	\$ 41,704		\$ 0	\$ 6,120	\$ 14,115,019	\$ 21,535,696	\$ 12,363,246	\$ 21,041,266
Enhanced Collections	\$ 520,704	\$ 53,160				\$ (46,372)	\$ 527,492	\$ 1,279,504	\$ 808,410	\$ 1,294,404
Other Non-Court Operations	\$ 0	\$ 1,356	\$ 145			\$ 0	\$ 1,501	\$ 1,200	\$ 343,635	\$ 2,500
Non-Court Operations Program	\$ 520,704	\$ 54,516	\$ 145			\$ (46,372)	\$ 528,993	\$ 1,280,704	\$ 1,152,045	\$ 1,296,904
Executive Office	\$ 504,233	\$ 50,363			\$ 0	\$ 2,270	\$ 556,867	\$ 241,444	\$ 513,904	\$ 239,956
Fiscal Services	\$ 517,052	\$ 61,417					\$ 578,469	\$ 872,366	\$ 614,592	\$ 958,243
Human Resources	\$ 537,493	\$ 30,748					\$ 568,240	\$ 326,303	\$ 595,876	\$ 316,495
Business & Facilities Services	\$ 887,141	\$ 446,065					\$ 1,333,206	\$ 1,038,897	\$ 1,112,054	\$ 1,910,201
Information Technology	\$ 994,341	\$ 507,134	\$ 22,305			\$ 4,455	\$ 1,528,235	\$ 2,097,517	\$ 1,171,899	\$ 2,607,875
Court Administration Program	\$ 3,440,261	\$ 1,095,727	\$ 22,305		\$ 0	\$ 6,725	\$ 4,565,018	\$ 4,576,527	\$ 4,008,325	\$ 6,032,770
Expenditures Not Distributed or Posted to a Program								\$ 0		\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 15,754,340	\$ 3,424,063	\$ 64,153		\$ 0	\$ (33,527)	\$ 19,209,030	\$ 27,392,927	\$ 17,523,617	\$ 28,370,940