

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 Q1



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	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 September								2022/23
	Fiscal Year 2023/24								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (1,107,813)	\$ 1,234,909	\$ (101,960)			\$ 195	\$ 28,147	\$ 53,478	\$ 177,046
Payroll	\$ 18,545	\$ 0				\$ 0		\$ 18,545	\$ 10,789
Jury Revolving	\$ 20,000							\$ 20,000	\$ 0
Other Distribution							\$ 42,666	\$ 42,666	\$ 34,054
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (33,160)	\$ (33,160)	\$ (12,264)
Cash on Hand	\$ 2,610	\$ 600						\$ 3,210	\$ 3,210
Cash with County	\$ 0	\$ 0	\$ 0				\$ 349,992	\$ 349,992	\$ 211,011
Cash Outside of the JCC	\$ 13,517							\$ 13,517	\$ 17,748
Cash Equivalents	\$ 6,175,165						\$ 934,844	\$ 7,110,009	\$ 8,456,553
Total Cash and Cash Equivalents	\$ 5,122,024	\$ 1,235,509	\$ (101,960)			\$ 195	\$ 1,322,490	\$ 7,578,259	\$ 8,898,147
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	\$ 0
Due From Other Governments	\$ 1,556	\$ 263,885	\$ 0					\$ 265,441	\$ 95,563
Due From Other Courts	\$ 0							\$ 0	\$ 919
Due From State	\$ 0	\$ 0	\$ 85,195					\$ 85,195	\$ 398,442
Trust Due To/From							\$ 0	\$ 0	\$ 36,766
Distribution Due To/From							\$ 3,576	\$ 3,576	\$ 7,695
Civil Filing Fee Due To/From							\$ 139,162	\$ 139,162	\$ 134,466
General Due To/From	\$ 3,081	\$ 64,055						\$ 67,136	\$ 54,824
Total Receivables	\$ 4,637	\$ 327,940	\$ 85,195			\$ 0	\$ 142,738	\$ 560,510	\$ 728,675
Prepaid Expenses - General	\$ 230	\$ 0						\$ 230	\$ 20
Salary and Travel Advances Counties	\$ 0							\$ 0	\$ 0
Total Prepaid Expenses	\$ 230	\$ 0						\$ 230	\$ 20
Other Assets									
Total Other Assets									
Total Assets	\$ 5,126,891	\$ 1,563,449	\$ (16,765)			\$ 195	\$ 1,465,229	\$ 8,138,999	\$ 9,626,842
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 48,400	\$ 0	\$ 0			\$ 0	\$ 0	\$ 48,400	\$ 4,420
Due to Other Funds	\$ 3,576	\$ 0	\$ 0			\$ 0	\$ 206,298	\$ 209,874	\$ 233,751
Due to Other Courts	\$ 0	\$ 2,229	\$ 0					\$ 2,229	\$ 10,069
Due to State	\$ 666,662	\$ 0						\$ 666,662	\$ 963,022
TC145 Liability							\$ 309,351	\$ 309,351	\$ 281,116
Due to Other Governments	\$ 0	\$ 0				\$ 0	\$ 475,517	\$ 475,517	\$ 491,040
AB145 Due to Other Government Agency							\$ 16,760	\$ 16,760	\$ 16,836
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 149
Interest							\$ 6,474	\$ 6,474	\$ 2,426
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 718,639	\$ 2,229	\$ 0			\$ 0	\$ 1,014,401	\$ 1,735,268	\$ 2,002,830
Civil	\$ 0						\$ 65,269	\$ 65,269	\$ 123,959
Criminal							\$ 0	\$ 0	\$ 7,823
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 349,992	\$ 349,992	\$ (61,354)
Trust Interest Payable							\$ 34,683	\$ 34,683	\$ 16,461
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 449,944	\$ 449,944	\$ 86,889
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 174,867							\$ 174,867	\$ 6,987
Deferred Compensation Payable	\$ 17,237							\$ 17,237	\$ 126
Deductions Payable	\$ 98,336							\$ 98,336	\$ 603,440
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 290,440	\$ 0				\$ 0		\$ 290,440	\$ 610,553
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 302,771
Liabilities For Deposits	\$ 33,853	\$ 28				\$ 195	\$ 884	\$ 34,959	\$ 30,133
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0		\$ 0					\$ 0	\$ 40
Total Other Liabilities	\$ 33,853	\$ 28	\$ 0			\$ 195	\$ 884	\$ 34,959	\$ 332,944
Total Liabilities	\$ 1,042,932	\$ 2,257	\$ 0			\$ 195	\$ 1,465,229	\$ 2,510,612	\$ 3,033,216
Total Fund Balance	\$ 4,083,960	\$ 1,561,192	\$ (16,765)			\$ 0		\$ 5,628,387	\$ 6,593,626
Total Liabilities and Fund Balance	\$ 5,126,891	\$ 1,563,449	\$ (16,765)			\$ 195	\$ 1,465,229	\$ 8,138,999	\$ 9,626,842

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 September											
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	\$ 8,809,974	\$ 3,950					\$ 8,813,924		\$ 8,054,576	\$ 18,661,960	
Improvement and Modernization Fund	\$ 0						\$ 0		\$ (210)	\$ 22,595	
Judges' Compensation (0150019)	\$ 20,625						\$ 20,625		\$ 20,625	\$ 82,500	
Court Interpreter (0150037)	\$ (56,814)						\$ (56,814)		\$ 137,842	\$ 389,512	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,019,626						\$ 1,019,626		\$ 1,155,406	\$ 2,222,891	
Other Miscellaneous		\$ 702,600					\$ 702,600		\$ 921,673	\$ 1,184,704	
	\$ 9,793,411	\$ 706,550					\$ 10,499,962		\$ 10,289,912	\$ 22,564,162	
Grants											
AB 1058 Commissioner/Facilitator									\$ 127,312	\$ 716,114	
Other Judicial Council Grants			\$ 0				\$ 0		\$ 10,944	\$ 95,540	
Non-Judicial Council Grants										\$ 6,000	
			\$ 0				\$ 0		\$ 138,256	\$ 817,654	
Other Financing Sources											
Interest Income	\$ 53,398	\$ 7,958					\$ 61,357		\$ 24,413	\$ 40,700	
Investment Income											
Donations		\$ 7,229					\$ 7,229		\$ 15,000		
Local Fees	\$ 129	\$ 8,008					\$ 8,136		\$ 6,938	\$ 90,330	
Non-Fee Revenues	\$ 20						\$ 20			\$ 300	
Enhanced Collections		\$ 290,678					\$ 290,678		\$ 291,404	\$ 1,750,000	
Escheatment											
Prior Year Revenue	\$ 2,570						\$ 2,570		\$ 3,702		
County Program - Restricted		\$ 234,303					\$ 234,303		\$ 459	\$ 230,928	
Reimbursement Other	\$ 1,639						\$ 1,639		\$ 141,105	\$ 5,765	
Sale of Fixed Assets											
Other Miscellaneous	\$ 9,656						\$ 9,656		\$ 2,459	\$ 14,210	
	\$ 67,412	\$ 548,175					\$ 615,587		\$ 485,480	\$ 2,132,233	
Total Revenues	\$ 9,860,823	\$ 1,254,726	\$ 0				\$ 11,115,549		\$ 10,913,649	\$ 25,514,049	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,613,936	\$ 120,895				\$ 0	\$ 2,734,830		\$ 2,444,848	\$ 12,941,532	
Temp Help	\$ 74,265	\$ 7,664					\$ 81,929		\$ 82,193	\$ 512,863	
Overtime	\$ 17,364	\$ 5,966				\$ 0	\$ 23,330		\$ 18,265	\$ 77,028	
Staff Benefits	\$ 3,538,780	\$ 45,058				\$ 0	\$ 3,583,838		\$ 3,705,675	\$ 8,065,554	
	\$ 6,244,344	\$ 179,583				\$ 0	\$ 6,423,928		\$ 6,250,980	\$ 21,596,977	
Operating Expenses and Equipment											
General Expense	\$ 94,490	\$ 1,487	\$ 428				\$ 96,406		\$ 53,723	\$ 547,656	
Printing	\$ 7,710						\$ 7,710		\$ 5,695	\$ 26,000	
Telecommunications	\$ 10,065	\$ 23				\$ 0	\$ 10,088		\$ 3,332	\$ 173,614	
Postage	\$ 20,780	\$ 5,531	\$ 80				\$ 26,392		\$ 26,849	\$ 114,000	
Insurance	\$ 442						\$ 442		\$ 437	\$ 7,140	
In-State Travel	\$ 2,093		\$ 3,979				\$ 6,072		\$ 957	\$ 18,560	
Out-of-State Travel											
Training	\$ 3,058		\$ 1,575				\$ 4,633		\$ 3,000	\$ 113,610	
Security Services	\$ 1,001						\$ 1,001		\$ 730	\$ 3,500	
Facility Operations	\$ 72,659	\$ 2,115				\$ 0	\$ 74,774		\$ 56,173	\$ 1,954,235	
Utilities											
Contracted Services	\$ 454,484	\$ 11,977	\$ 10,703				\$ 477,164		\$ 399,815	\$ 2,636,754	
Consulting and Professional Services	\$ 410						\$ 410		\$ 6,372	\$ 130,852	
Information Technology	\$ 301,520						\$ 301,520		\$ 358,121	\$ 701,402	
Major Equipment	\$ 66,597						\$ 66,597			\$ 210,540	
Other Items of Expense	\$ 7,132						\$ 7,132		\$ 7,567	\$ 53,710	
	\$ 1,042,441	\$ 21,133	\$ 16,765			\$ 0	\$ 1,080,339		\$ 922,770	\$ 6,691,573	
Special Items of Expense											
Grand Jury										\$ 2,500	
Jury Costs	\$ 18,681						\$ 18,681		\$ 14,633	\$ 81,065	
Judgements, Settlements and Claims	\$ 22,305						\$ 22,305				
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (3,051)	\$ 3,051					\$ 0		\$ 0	\$ (1,175)	
Prior Year Expense Adjustment	\$ 12,706					\$ 0	\$ 12,706		\$ 1,364		
	\$ 50,641	\$ 3,051				\$ 0	\$ 53,691		\$ 15,997	\$ 82,390	
Total Expenditures	\$ 7,337,426	\$ 203,767	\$ 16,765			\$ 0	\$ 7,557,958		\$ 7,189,747	\$ 28,370,940	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,523,397	\$ 1,050,959	\$ (16,765)			\$ 0	\$ 3,557,591		\$ 3,723,901	\$ (2,856,891)	
Operating Transfers In (Out)										\$ 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)	\$ 4,083,960	\$ 1,561,192	\$ (16,765)			\$ 0	\$ 5,628,387	\$ 2,070,796	\$ 6,593,626	\$ 12,834	

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

For the month ended September

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	\$ 786,493	\$ 150,845				\$ 5,701	\$ 943,039		\$ 989,312	\$ 4,917,019
Traffic & Other Infractions	\$ 54,148	\$ 17,917				\$ 40	\$ 72,104		\$ 93,481	\$ 430,035
Other Criminal Cases	\$ 326,615	\$ 5,988			\$ 0	\$ 40	\$ 332,643		\$ 279,987	\$ 2,876,480
Civil	\$ 255,203	\$ 5,536				\$ 34	\$ 260,773		\$ 211,073	\$ 1,458,545
Family & Children Services	\$ 261,517	\$ 22,571					\$ 284,087		\$ 351,789	\$ 2,545,928
Probate, Guardianship & Mental Health Services	\$ 79,808	\$ 1,580					\$ 81,388		\$ 77,627	\$ 225,638
Juvenile Dependency Services	\$ 33,794	\$ 201,748					\$ 235,542		\$ 235,503	\$ 990,742
Juvenile Delinquency Services	\$ 20,209	\$ 555					\$ 20,764		\$ 25,684	\$ 191,682
Other Court Operations	\$ 1,461,647	\$ 66,407					\$ 1,528,054		\$ 91,882	\$ 362,798
Court Interpreters	\$ 61,695	\$ 69,751					\$ 131,446		\$ 109,196	\$ 391,948
Jury Services	\$ 57,003	\$ 11,573	\$ 18,681				\$ 87,257		\$ 80,783	\$ 492,715
Security	\$ 1,599,896	\$ 146,599				\$ 166	\$ 1,746,660		\$ 1,697,571	\$ 6,157,737
Trial Court Operations Program	\$ 4,998,027	\$ 701,070	\$ 18,681		\$ 0	\$ 5,981	\$ 5,723,759		\$ 4,243,888	\$ 21,041,266
Enhanced Collections	\$ 162,756	\$ 21,133					\$ 183,889		\$ 231,457	\$ 1,294,404
Other Non-Court Operations	\$ 0	\$ 0				\$ 0	\$ 0		\$ 124,749	\$ 2,500
Non-Court Operations Program	\$ 162,756	\$ 21,133				\$ 0	\$ 183,889		\$ 356,206	\$ 1,296,904
Executive Office	\$ 152,631	\$ 6,265				\$ 2,270	\$ 161,166		\$ 152,790	\$ 239,956
Fiscal Services	\$ 159,585	\$ 9,939					\$ 169,524		\$ 171,886	\$ 958,243
Human Resources	\$ 390,030	\$ 7,231					\$ 397,261		\$ 1,560,905	\$ 316,495
Business & Facilities Services	\$ 259,159	\$ 32,424					\$ 291,583		\$ 242,453	\$ 1,910,201
Information Technology	\$ 301,740	\$ 302,276	\$ 22,305			\$ 4,455	\$ 630,775		\$ 461,618	\$ 2,607,875
Court Administration Program	\$ 1,263,144	\$ 358,136	\$ 22,305			\$ 6,725	\$ 1,650,310		\$ 2,589,653	\$ 6,032,770
Expenditures Not Distributed or Posted to a Program										\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,423,928	\$ 1,080,339	\$ 40,986		\$ 0	\$ 12,706	\$ 7,557,958		\$ 7,189,747	\$ 28,370,940