

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

Court

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 June								
	Fiscal Year 2024/25								2023/24
	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	\$ (1,098,221)	\$ 1,110,877	\$ 0			\$ 0	\$ 36,756	\$ 49,413	\$ 30,519
Payroll	\$ 3,308	\$ (3,308)						\$ 0	\$ 0
Jury									
Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other									
Distribution							\$ 76,972	\$ 76,972	\$ 73,886
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ (15)
Credit Card									
Cash on Hand	\$ 2,250	\$ 600						\$ 2,850	\$ 2,738
Cash with County	\$ 0	\$ 0	\$ 0				\$ 177,504	\$ 177,504	\$ 418,927
Cash Outside of the JCC	\$ 0							\$ 0	\$ 0
Cash Held with the JCC	\$ 76,319							\$ 76,319	\$ 300,317
Cash Equivalents	\$ 3,399,648						\$ 1,558,187	\$ 4,957,835	\$ 3,731,486
Total Cash and Cash Equivalents	\$ 2,403,305	\$ 1,108,169	\$ 0			\$ 0	\$ 1,849,419	\$ 5,360,894	\$ 4,577,858
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 713	\$ 10,738				\$ 0		\$ 11,451	\$ 2,751
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0	\$ 0						\$ 0	\$ 18,714
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 299,604							\$ 299,604	\$ 317,392
Due From Other Governments	\$ 2,905	\$ 150,063	\$ 0					\$ 152,967	\$ 99,123
Due From Other Courts	\$ 8,499							\$ 8,499	\$ 3,077
Due From State	\$ 3,500	\$ 8,053	\$ 164,809					\$ 176,362	\$ 787,963
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 3,747
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 166,144
General Due To/From	\$ 857	\$ 112,616						\$ 113,474	\$ 67,082
Total Receivables	\$ 316,078	\$ 281,470	\$ 164,809			\$ 0	\$ 0	\$ 762,357	\$ 1,465,993
Prepaid Expenses - General	\$ 124							\$ 124	\$ 19,911
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 124							\$ 124	\$ 19,911
Other Assets			\$ 0					\$ 0	\$ 0
Total Other Assets			\$ 0					\$ 0	\$ 0
Total Assets	\$ 2,719,507	\$ 1,389,639	\$ 164,809			\$ 0	\$ 1,849,419	\$ 6,123,374	\$ 6,063,762
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 107,940	\$ 66,768	\$ 158					\$ 174,865	\$ 73,933
Accounts Payable - General	\$ 1,437	\$ 0	\$ 0			\$ 0	\$ 0	\$ 1,437	\$ 28,250
Due to Other Funds	\$ 0	\$ 135,433	\$ 164,171			\$ 0	\$ 113,474	\$ 413,077	\$ 554,364
Due to Other Courts	\$ 7,471	\$ 4,962	\$ 480				\$ 0	\$ 12,913	\$ 1,722
Due to State	\$ 627,077	\$ 361,922					\$ 0	\$ 988,999	\$ 713,954
TC145 Liability							\$ 167,515	\$ 167,515	\$ 347,663
Due to Other Governments	\$ 16,253	\$ 114,004	\$ 0			\$ 0	\$ 685,872	\$ 816,129	\$ 661,247
AB145 Due to Other Government Agency							\$ 192,142	\$ 192,142	\$ 15,885
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 713	\$ 713	\$ 891
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 760,179	\$ 683,088	\$ 164,809			\$ 0	\$ 1,159,715	\$ 2,767,791	\$ 2,397,909
Civil	\$ 0						\$ 442,490	\$ 442,490	\$ 53,054
Criminal							\$ 20,201	\$ 20,201	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 177,504	\$ 177,504	\$ 418,927
Trust Interest Payable							\$ 48,610	\$ 48,610	\$ 41,048
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 688,806	\$ 688,806	\$ 513,029
Accrued Payroll	\$ 746,996	\$ 25,178				\$ 0		\$ 772,174	\$ 668,551
Benefits Payable	\$ 217,794	\$ 0						\$ 217,794	\$ 33,104
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 1,035	\$ 0						\$ 1,035	\$ 617
Payroll Clearing	\$ (102,207)							\$ (102,207)	\$ (58,001)
Total Payroll Liabilities	\$ 863,618	\$ 25,178				\$ 0		\$ 888,796	\$ 644,270
Revenue Collected in Advance	\$ 367,505		\$ 0			\$ 0		\$ 367,505	\$ 777,706
Liabilities For Deposits	\$ 49,502	\$ 28				\$ 0	\$ 899	\$ 50,428	\$ 39,463
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0		\$ 0					\$ 0	\$ 825
Total Other Liabilities	\$ 417,007	\$ 28	\$ 0			\$ 0	\$ 899	\$ 417,933	\$ 817,994
Total Liabilities	\$ 2,040,803	\$ 708,294	\$ 164,809			\$ 0	\$ 1,849,419	\$ 4,763,326	\$ 4,373,202
Total Fund Balance	\$ 678,703	\$ 681,344	\$ 0			\$ 0		\$ 1,360,048	\$ 1,690,559
Total Liabilities and Fund Balance	\$ 2,719,507	\$ 1,389,639	\$ 164,809			\$ 0	\$ 1,849,419	\$ 6,123,374	\$ 6,063,762

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 June										
	Fiscal Year 2024/25									2023/24	
	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	\$ 21,018,876	\$ 47,319						\$ 21,066,195	\$ 20,164,145	\$ 19,876,261	\$ 19,849,468
Improvement and Modernization Fund	\$ 23,077							\$ 23,077	\$ 23,076	\$ 22,385	\$ 22,595
Judges' Compensation (0150019)	\$ 75,206							\$ 75,206	\$ 82,500	\$ 81,390	\$ 82,500
Court Interpreter (0150037)	\$ 437,550							\$ 437,550	\$ 487,550	\$ 632,690	\$ 373,674
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,700,739	\$ 0						\$ 1,700,739	\$ 1,933,317	\$ 1,442,874	\$ 1,358,186
Other Miscellaneous	\$ 262,221	\$ 208,996						\$ 471,217	\$ 506,252	\$ 666,095	\$ 964,821
	\$ 23,517,670	\$ 256,315						\$ 23,773,985	\$ 23,196,840	\$ 22,721,695	\$ 22,651,244
Grants											
AB 1058 Commissioner/Facilitator			\$ 582,718					\$ 582,718	\$ 683,748	\$ 626,262	\$ 727,480
Other Judicial Council Grants			\$ 89,521					\$ 89,521	\$ 44,819	\$ 78,055	\$ 58,585
Non-Judicial Council Grants											
			\$ 672,240					\$ 672,240	\$ 728,567	\$ 704,317	\$ 786,065
Other Financing Sources											
Interest Income	\$ 106,084	\$ 60,248				\$ 0		\$ 166,332	\$ 269,304	\$ 268,157	\$ 85,001
Investment Income											
Donations										\$ 41,229	
Local Fees	\$ 529	\$ 34,032						\$ 34,560	\$ 31,870	\$ 31,545	\$ 90,330
Non-Fee Revenues									\$ 80	\$ 60	\$ 300
Enhanced Collections		\$ 1,418,371						\$ 1,418,371	\$ 1,279,184	\$ 1,179,849	\$ 1,129,205
Escheatment											
Prior Year Revenue	\$ (93,358)	\$ (7)	\$ (43)					\$ (93,409)		\$ (25,814)	
County Program - Restricted		\$ 968,372						\$ 968,372	\$ 947,417	\$ 610,718	\$ 1,066,148
Reimbursement Other	\$ 29,389							\$ 29,389	\$ 54,579	\$ 58,876	\$ 12,906
Sale of Fixed Assets											
Other Miscellaneous	\$ 17,096							\$ 17,096	\$ 14,740	\$ 39,428	\$ 14,210
	\$ 59,739	\$ 2,481,015	\$ (43)			\$ 0		\$ 2,540,711	\$ 2,597,174	\$ 2,204,048	\$ 2,398,100
Total Revenues	\$ 23,577,409	\$ 2,737,330	\$ 672,197			\$ 0		\$ 26,986,936	\$ 26,522,581	\$ 25,630,060	\$ 25,835,409
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 10,816,288	\$ 1,494,848	\$ 337,183					\$ 12,648,319	\$ 12,751,117	\$ 12,504,962	\$ 12,418,311
Temp Help	\$ 343,891	\$ 43,187						\$ 387,078	\$ 484,754	\$ 406,175	\$ 530,593
Overtime	\$ 18,513							\$ 18,513	\$ 66,471	\$ 79,077	\$ 40,782
Staff Benefits	\$ 8,853,354	\$ 196,111	\$ 186,089					\$ 9,235,555	\$ 9,131,261	\$ 7,769,155	\$ 8,894,928
	\$ 20,032,045	\$ 1,734,146	\$ 523,272					\$ 22,289,463	\$ 22,433,603	\$ 20,759,369	\$ 21,884,614
Operating Expenses and Equipment											
General Expense	\$ 373,822	\$ 6,162	\$ 3,740					\$ 383,723	\$ 453,367	\$ 627,828	\$ 509,583
Printing	\$ 32,945							\$ 32,945	\$ 31,258	\$ 37,120	\$ 26,300
Telecommunications	\$ 122,504	\$ 101						\$ 122,605	\$ 219,483	\$ 218,043	\$ 164,286
Postage	\$ 104,386	\$ 55,926	\$ 726					\$ 161,038	\$ 86,712	\$ 125,258	\$ 111,200
Insurance	\$ 29,406							\$ 29,406	\$ 20,165	\$ 25,088	\$ 7,136
In-State Travel	\$ 9,488		\$ 5,016					\$ 14,504	\$ 1	\$ 25,889	\$ 19,162
Out-of-State Travel											
Training	\$ 1,815		\$ 1,520					\$ 3,335	\$ 8,300	\$ 13,676	\$ 7,454
Security Services	\$ 41							\$ 41	\$ 3,100	\$ 2,425	\$ 3,500
Facility Operations	\$ 685,854							\$ 685,854	\$ 791,935	\$ 592,025	\$ 1,085,704
Utilities											
Contracted Services	\$ 2,110,217	\$ 210,908	\$ 66,824					\$ 2,387,949	\$ 2,258,826	\$ 2,420,217	\$ 2,638,123
Consulting and Professional Services	\$ 48,177							\$ 48,177	\$ 64,682	\$ 43,450	\$ 108,945
Information Technology	\$ 606,456		\$ 6,367					\$ 612,823	\$ 646,474	\$ 651,901	\$ 615,200
Major Equipment	\$ 62,188							\$ 62,188		\$ 142,496	\$ 87,591
Other Items of Expense	\$ 19,869		\$ 360					\$ 20,229	\$ 25,723	\$ 17,561	\$ 28,623
	\$ 4,207,168	\$ 273,096	\$ 84,553					\$ 4,564,817	\$ 4,610,026	\$ 4,942,977	\$ 5,412,807
Special Items of Expense											
Grand Jury		\$ 2,444						\$ 2,444	\$ 1,700	\$ 2,436	\$ 1,200
Jury Costs	\$ 462,313							\$ 462,313	\$ 503,613	\$ 114,242	\$ 94,306
Judgements, Settlements and Claims										\$ 22,305	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (243,050)	\$ 178,636	\$ 64,415					\$ 0	\$ 4,800	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (2,193)	\$ 604						\$ (1,590)		\$ 168,968	
	\$ 217,069	\$ 181,683	\$ 64,415					\$ 463,167	\$ 510,113	\$ 307,951	\$ 95,506
Total Expenditures	\$ 24,456,282	\$ 2,188,926	\$ 672,240					\$ 27,317,448	\$ 27,553,742	\$ 26,010,297	\$ 27,392,927
Excess (Deficit) of Revenues Over Expenditures	\$ (878,873)	\$ 548,405	\$ (43)			\$ 0		\$ (330,512)	\$ (1,031,161)	\$ (380,236)	\$ (1,557,518)
Operating Transfers In (Out)	\$ 456,496	\$ (456,539)	\$ 43					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,101,080	\$ 589,479	\$ 0			\$ 0		\$ 1,690,559	\$ 1,690,559	\$ 2,070,796	\$ 2,070,796
Ending Balance (Deficit)	\$ 678,703	\$ 681,344	\$ 0			\$ 0		\$ 1,360,048	\$ 659,398	\$ 1,690,559	\$ 513,278

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

	For the month ended June									
	Fiscal Year 2024/25								2023/24	
	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	\$ 3,793,421	\$ 703,079				\$ (22)	\$ 4,496,478	\$ 4,776,273	\$ 4,594,125	\$ 5,109,682
Traffic & Other Infractions	\$ 261,497	\$ 80,021				\$ (17)	\$ 341,501	\$ 763,034	\$ 354,212	\$ 676,601
Other Criminal Cases	\$ 1,420,656	\$ 116,870				\$ (102)	\$ 1,537,424	\$ 2,305,116	\$ 1,830,755	\$ 2,776,146
Civil	\$ 1,432,765	\$ 23,844			\$ 0	\$ (100)	\$ 1,456,508	\$ 1,702,387	\$ 1,353,366	\$ 1,527,609
Family & Children Services	\$ 1,386,008	\$ 128,181			\$ 0	\$ (73)	\$ 1,514,117	\$ 2,772,472	\$ 1,472,156	\$ 2,624,187
Probate, Guardianship & Mental Health Services	\$ 365,259	\$ 2,857				\$ (26)	\$ 368,090	\$ 217,172	\$ 400,262	\$ 234,205
Juvenile Dependency Services	\$ 265,822	\$ 910,538				\$ (18)	\$ 1,176,341	\$ 1,122,828	\$ 963,033	\$ 997,150
Juvenile Delinquency Services	\$ 79,428	\$ 10				\$ (5)	\$ 79,433	\$ 191,058	\$ 94,462	\$ 169,150
Other Court Operations	\$ 2,329,389	\$ 269,174				\$ (32)	\$ 2,598,531	\$ 599,672	\$ 1,983,900	\$ 478,525
Court Interpreters	\$ 0	\$ 400,220				\$ 0	\$ 400,220	\$ 488,004	\$ 632,910	\$ 374,713
Jury Services	\$ 305,075	\$ 72,451	\$ 462,313			\$ 554	\$ 840,394	\$ 1,011,748	\$ 440,606	\$ 513,883
Security	\$ 5,500,009	\$ 72,415				\$ (293)	\$ 5,572,131	\$ 6,037,367	\$ 5,236,721	\$ 6,053,845
Trial Court Operations Program	\$ 17,139,330	\$ 2,779,661	\$ 462,313		\$ 0	\$ (135)	\$ 20,381,170	\$ 21,987,131	\$ 19,356,507	\$ 21,535,696
Enhanced Collections	\$ 636,418	\$ 160,886			\$ 0	\$ 558	\$ 797,862	\$ 867,460	\$ 781,731	\$ 1,279,504
Other Non-Court Operations		\$ 405	\$ 2,444				\$ 2,849	\$ 1,700	\$ 4,825	\$ 1,200
Non-Court Operations Program	\$ 636,418	\$ 161,291	\$ 2,444		\$ 0	\$ 558	\$ 800,711	\$ 869,160	\$ 786,556	\$ 1,280,704
Executive Office	\$ 830,944	\$ 24,177			\$ 0	\$ (50)	\$ 855,070	\$ 287,766	\$ 867,909	\$ 241,444
Fiscal Services	\$ 767,789	\$ 69,233				\$ (16)	\$ 837,006	\$ 976,003	\$ 776,001	\$ 872,366
Human Resources	\$ 639,151	\$ 19,501				\$ (21)	\$ 658,631	\$ 246,461	\$ 654,478	\$ 326,303
Business & Facilities Services	\$ 1,235,321	\$ 733,139				\$ 0	\$ 1,968,460	\$ 791,935	\$ 1,378,911	\$ 1,038,897
Information Technology	\$ 1,040,511	\$ 777,816				\$ (1,925)	\$ 1,816,401	\$ 2,395,288	\$ 2,189,935	\$ 2,097,517
Court Administration Program	\$ 4,513,715	\$ 1,623,865			\$ 0	\$ (2,013)	\$ 6,135,567	\$ 4,697,452	\$ 5,867,234	\$ 4,576,527
Expenditures Not Distributed or Posted to a Program		\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 22,289,463	\$ 4,564,817	\$ 464,757		\$ 0	\$ (1,590)	\$ 27,317,448	\$ 27,553,742	\$ 26,010,297	\$ 27,392,927