

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 September								
	Fiscal Year 2025/26								2024/25
	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	\$ (1,466,725)	\$ 1,424,844	\$ (143,054)			\$ 0	\$ 19,801	\$ (165,133)	\$ (142,237)
Payroll	\$ 76,863	\$ 0						\$ 76,863	\$ 56,753
Jury									
Revolving	\$ 19,640							\$ 19,640	\$ 20,000
Other									
Distribution							\$ 97,034	\$ 97,034	\$ 61,584
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (10,109)	\$ (10,109)	\$ 9,805
Credit Card									
Cash on Hand	\$ 2,250	\$ 600						\$ 2,850	\$ 2,850
Cash with County	\$ 0	\$ 0	\$ 0				\$ 201,074	\$ 201,074	\$ 214,326
Cash Outside of the JCC	\$ 0							\$ 0	\$ 0
Cash Held with the JCC	\$ 76,319							\$ 76,319	\$ 300,317
Cash Equivalents	\$ 5,071,688						\$ 1,492,840	\$ 6,564,527	\$ 5,870,589
Total Cash and Cash Equivalents	\$ 3,780,035	\$ 1,425,444	\$ (143,054)			\$ 0	\$ 1,800,640	\$ 6,863,065	\$ 6,393,988
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0	\$ 0						\$ 0	\$ 414
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 2,905	\$ 199,514	\$ 0					\$ 202,418	\$ 122,377
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 127,369					\$ 127,369	\$ 181,488
Trust Due To/From							\$ 9,133	\$ 9,133	\$ 0
Distribution Due To/From							\$ 13,647	\$ 13,647	\$ 4,323
Civil Filing Fee Due To/From							\$ 183,174	\$ 183,174	\$ 164,007
General Due To/From	\$ 0	\$ 100,999						\$ 100,999	\$ 77,198
Total Receivables	\$ 2,905	\$ 300,513	\$ 127,369			\$ 0	\$ 205,954	\$ 636,741	\$ 549,806
Prepaid Expenses - General	\$ 124							\$ 124	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 124							\$ 124	\$ 0
Other Assets			\$ 0					\$ 0	\$ 0
Total Other Assets			\$ 0					\$ 0	\$ 0
Total Assets	\$ 3,783,063	\$ 1,725,957	\$ (15,685)			\$ 0	\$ 2,006,594	\$ 7,499,929	\$ 6,943,794
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 9,875	\$ 0	\$ 0			\$ 0	\$ 0	\$ 9,875	\$ 1,672
Due to Other Funds	\$ 4,684	\$ 0	\$ 0			\$ 0	\$ 302,269	\$ 306,954	\$ 245,527
Due to Other Courts	\$ 0	\$ 3,714	\$ 0				\$ 170	\$ 3,884	\$ 2,703
Due to State	\$ 616,723	\$ 361,922					\$ 0	\$ 978,645	\$ 799,355
TC145 Liability							\$ 367,483	\$ 367,483	\$ 332,064
Due to Other Governments	\$ 0	\$ 0				\$ 0	\$ 648,255	\$ 648,255	\$ 583,160
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 15,885
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 4,001	\$ 4,001	\$ 3,267
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 631,282	\$ 365,636	\$ 0			\$ 0	\$ 1,322,178	\$ 2,319,096	\$ 1,983,633
Civil							\$ 430,361	\$ 430,361	\$ 63,034
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 201,074	\$ 201,074	\$ 214,326
Trust Interest Payable							\$ 51,423	\$ 51,423	\$ 41,064
Miscellaneous Trust									
Total Trust Deposits							\$ 682,858	\$ 682,858	\$ 318,425
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 190,292							\$ 190,292	\$ 175,099
Deferred Compensation Payable	\$ 16,414							\$ 16,414	\$ 18,189
Deductions Payable	\$ 97,514							\$ 97,514	\$ 102,822
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 304,221	\$ 0				\$ 0		\$ 304,221	\$ 296,111
Revenue Collected in Advance	\$ 0		\$ 0			\$ 0		\$ 0	\$ 0
Liabilities For Deposits	\$ 48,041	\$ 28				\$ 0	\$ 899	\$ 48,968	\$ 58,836
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 660	\$ 660	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0		\$ 12,949					\$ 12,949	\$ 825
Total Other Liabilities	\$ 48,041	\$ 28	\$ 12,949			\$ 0	\$ 1,559	\$ 62,577	\$ 59,661
Total Liabilities	\$ 983,544	\$ 365,664	\$ 12,949			\$ 0	\$ 2,006,594	\$ 3,368,752	\$ 2,657,829
Total Fund Balance	\$ 2,799,519	\$ 1,360,293	\$ (28,634)			\$ 0		\$ 4,131,177	\$ 4,285,965
Total Liabilities and Fund Balance	\$ 3,783,063	\$ 1,725,957	\$ (15,685)			\$ 0	\$ 2,006,594	\$ 7,499,929	\$ 6,943,794

	For the month ended September										
	Fiscal Year 2025/26									2024/25	
	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	\$ 7,172,192	\$ 3,925						\$ 7,176,117		\$ 9,230,499	\$ 20,164,145
Improvement and Modernization Fund											\$ 23,076
Judges' Compensation (0150019)	\$ 20,625							\$ 20,625		\$ 20,625	\$ 82,500
Court Interpreter (0150037)	\$ 143,900							\$ 143,900		\$ (78,575)	\$ 487,550
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 535,782							\$ 535,782		\$ 963,214	\$ 1,933,317
Other Miscellaneous	\$ 262,222	\$ 225,217						\$ 487,440		\$ 244,031	\$ 506,252
	\$ 8,134,722	\$ 229,142						\$ 8,363,864		\$ 10,379,794	\$ 23,196,840
Grants											
AB 1058 Commissioner/Facilitator											\$ 683,748
Other Judicial Council Grants			\$ 1,673					\$ 1,673		\$ 5,583	\$ 44,819
Non-Judicial Council Grants											
			\$ 1,673					\$ 1,673		\$ 5,583	\$ 728,567
Other Financing Sources											
Interest Income	\$ 32,359	\$ 1						\$ 32,360		\$ 46,944	\$ 269,304
Investment Income											
Donations											
Local Fees	\$ (5)	\$ 8,947						\$ 8,942		\$ 8,628	\$ 31,870
Non-Fee Revenues											\$ 80
Enhanced Collections		\$ 373,267						\$ 373,267		\$ 349,354	\$ 1,279,184
Escheatment											
Prior Year Revenue	\$ 7,211							\$ 7,211		\$ 854	
County Program - Restricted		\$ 241,281						\$ 241,281		\$ 268,308	\$ 947,417
Reimbursement Other										\$ 1,580	\$ 54,579
Sale of Fixed Assets											
Other Miscellaneous	\$ 794							\$ 794		\$ 1,588	\$ 14,740
	\$ 40,360	\$ 623,496						\$ 663,856		\$ 677,257	\$ 2,597,174
Total Revenues	\$ 8,175,081	\$ 852,638	\$ 1,673					\$ 9,029,393		\$ 11,062,633	\$ 26,522,581
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,696,621	\$ 96,218						\$ 2,792,839		\$ 2,919,553	\$ 12,751,117
Temp Help	\$ 80,299	\$ 6,045						\$ 86,344		\$ 86,681	\$ 484,754
Overtime	\$ 1,472							\$ 1,472		\$ 5,691	\$ 66,471
Staff Benefits	\$ 2,305,152	\$ 34,904						\$ 2,340,056		\$ 4,421,041	\$ 9,131,261
	\$ 5,083,544	\$ 137,168						\$ 5,220,713		\$ 7,432,967	\$ 22,433,603
Operating Expenses and Equipment											
General Expense	\$ 93,043	\$ 1,588	\$ 363					\$ 94,994		\$ 69,037	\$ 453,367
Printing	\$ 6,751							\$ 6,751		\$ 5,430	\$ 31,258
Telecommunications	\$ 10,165	\$ 36						\$ 10,202		\$ 12,391	\$ 219,483
Postage	\$ 24,878	\$ 7,164	\$ 107					\$ 32,149		\$ 52,145	\$ 86,712
Insurance	\$ (4,216)							\$ (4,216)		\$ 400	\$ 20,165
In-State Travel	\$ 1,001		\$ 1,266					\$ 2,267		\$ 3,503	\$ 1
Out-of-State Travel											
Training			\$ 2,055					\$ 2,055		\$ 910	\$ 8,300
Security Services											

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 815,458	\$ 159,949					\$ 975,406		\$ 937,812	\$ 4,776,273
Traffic & Other Infractions	\$ 109,265	\$ 25,623					\$ 134,889		\$ 75,868	\$ 763,034
Other Criminal Cases	\$ 275,343	\$ 92					\$ 275,435		\$ 337,696	\$ 2,305,116
Civil	\$ 223,451	\$ 3,967					\$ 227,419		\$ 313,144	\$ 1,702,387
Family & Children Services	\$ 323,556	\$ 37,969					\$ 361,525		\$ 332,754	\$ 2,772,472
Probate, Guardianship & Mental Health Services	\$ 99,574	\$ 251					\$ 99,825		\$ 72,553	\$ 217,172
Juvenile Dependency Services	\$ 55,855	\$ 233,960					\$ 289,815		\$ 250,233	\$ 1,122,828
Juvenile Delinquency Services	\$ 27,399						\$ 27,399		\$ 20,040	\$ 191,058
Other Court Operations	\$ 872,198	\$ 6,952					\$ 879,151		\$ 2,019,666	\$ 599,672
Court Interpreters	\$ 10,043	\$ 40,047					\$ 50,090		\$ 156,118	\$ 488,004
Jury Services	\$ 63,113	\$ 10,765	\$ 17,768				\$ 91,647		\$ 147,275	\$ 1,011,748
Security	\$ 1,086,514	\$ 37,116					\$ 1,123,631		\$ 2,012,704	\$ 6,037,367
Trial Court Operations Program	\$ 3,961,770	\$ 556,692	\$ 17,768				\$ 4,536,230		\$ 6,675,863	\$ 21,987,131
Enhanced Collections	\$ 137,168	\$ 36,703					\$ 173,871		\$ 183,371	\$ 867,460
Other Non-Court Operations										\$ 1,700
Non-Court Operations Program	\$ 137,168	\$ 36,703					\$ 173,871		\$ 183,371	\$ 869,160
Executive Office	\$ 148,717	\$ 3,949				\$ 1,492	\$ 154,158		\$ 165,943	\$ 287,766
Fiscal Services	\$ 136,236	\$ 8,380					\$ 144,615		\$ 173,656	\$ 976,003
Human Resources	\$ 307,245	\$ 7,931					\$ 315,176		\$ 411,149	\$ 246,461
Business & Facilities Services	\$ 304,405	\$ 69,545					\$ 373,949		\$ 316,732	\$ 791,935
Information Technology	\$ 225,172	\$ 335,091					\$ 560,263		\$ 540,515	\$ 2,395,288
Court Administration Program	\$ 1,121,774	\$ 424,896				\$ 1,492	\$ 1,548,162		\$ 1,607,995	\$ 4,697,452
Expenditures Not Distributed or Posted to a Program										\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,220,713	\$ 1,018,291	\$ 17,768			\$ 1,492	\$ 6,258,263		\$ 8,467,228	\$ 27,553,742