

**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) <sup>1</sup> Optional | Positions (FTEs) Filled |             |             |             |
|--------------------------|---|-------------------------|-------------|-------------|-------------|
|                          |   | 1st Quarter             | 2nd Quarter | 3rd Quarter | 4th Quarter |
| Court Employee Positions |   |                         |             |             |             |

<sup>1</sup> 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 December |                     |                     |              |  |                   |                     |                                      | 2024/25             |
|---|------------------------------|---------------------|---------------------|--------------|--|-------------------|---------------------|--------------------------------------|---------------------|
|   | Fiscal Year 2025/26          |                     |                     |              |  |                   |                     |                                      |                     |
|   | Governmental Funds           |                     |                     |              |  | Proprietary Funds | Fiduciary Funds     | Total Funds<br>(Info. Purposes Only) |                     |
| General   | Special Revenue              |                     | Capital Project     | Debt Service |  |                   |                     |                                      |                     |
|   | Non-Grant                    | Grant               |                     |              |  |                   |                     |                                      |                     |
| <b>ASSETS</b>                                   |                              |                     |                     |              |  |                   |                     |                                      |                     |
| Operations                                      | \$ (1,588,827)               | \$ 1,749,033        | \$ (256,821)        |              |  | \$ 0              | \$ 32,630           | \$ (63,985)                          | \$ (52,567)         |
| Payroll   | \$ 386,033                   | \$ 24,526           |                     |              |  |                   |                     | \$ 410,560                           | \$ 74,179           |
| Jury  |                              |                     |                     |              |  |                   |                     |                                      |                     |
| Revolving                                       | \$ 20,000                    |                     |                     |              |  |                   |                     | \$ 20,000                            | \$ 20,000           |
| Other   |                              |                     |                     |              |  |                   |                     |                                      |                     |
| Distribution                                    |                              |                     |                     |              |  |                   | \$ 47,513           | \$ 47,513                            | \$ 55,847           |
| Civil Filing Fees                               |                              |                     |                     |              |  |                   | \$ 0                | \$ 0                                 | \$ 0                |
| Trust   |                              |                     |                     |              |  |                   | \$ (44)             | \$ (44)                              | \$ 1,485            |
| Credit Card                                     |                              |                     |                     |              |  |                   |                     |                                      |                     |
| Cash on Hand                                    | \$ 2,250                     | \$ 600              |                     |              |  |                   |                     | \$ 2,850                             | \$ 2,850            |
| Cash with County                                | \$ 0                         | \$ 0                | \$ 0                |              |  |                   | \$ 204,474          | \$ 204,474                           | \$ 210,497          |
| Cash Outside of the JCC                         | \$ 0                         |                     |                     |              |  |                   |                     | \$ 0                                 | \$ 0                |
| Cash Held with the JCC                          | \$ 73,797                    |                     |                     |              |  |                   |                     | \$ 73,797                            | \$ 300,317          |
| Cash Equivalents                                | \$ 3,884,032                 |                     |                     |              |  |                   | \$ 1,391,008        | \$ 5,275,041                         | \$ 5,939,111        |
| <b>Total Cash and Cash Equivalents</b>          | <b>\$ 2,777,286</b>          | <b>\$ 1,774,159</b> | <b>\$ (256,821)</b> |              |  | <b>\$ 0</b>       | <b>\$ 1,675,581</b> | <b>\$ 5,970,205</b>                  | <b>\$ 6,551,720</b> |
| Short-Term Investment                           |                              |                     |                     |              |  |                   |                     |                                      |                     |
| Investments                                     |                              |                     |                     |              |  |                   |                     |                                      |                     |
| <b>Total Investments</b>                        |                              |                     |                     |              |  |                   |                     |                                      |                     |
| Accrued Revenue                                 | \$ 0                         | \$ 0                |                     |              |  | \$ 0              |                     | \$ 0                                 | \$ 0                |
| Accounts Receivable - General                   | \$ 0                         |                     |                     |              |  |                   |                     | \$ 0                                 | \$ 0                |
| Dishonored Checks                               |                              |                     |                     |              |  |                   |                     |                                      |                     |
| Due From Employee                               | \$ 0                         | \$ 0                |                     |              |  |                   |                     | \$ 0                                 | \$ 0                |
| Civil Jury Fees                                 |                              |                     |                     |              |  |                   |                     |                                      |                     |
| Trust   |                              |                     |                     |              |  |                   |                     |                                      |                     |
| Due From Other Funds                            | \$ 0                         |                     |                     |              |  |                   |                     | \$ 0                                 | \$ 0                |
| Due From Other Governments                      | \$ 2,905                     | \$ 22,078           | \$ 0                |              |  |                   |                     | \$ 24,982                            | \$ (4,676)          |
| Due From Other Courts                           | \$ 0                         |                     |                     |              |  |                   |                     | \$ 0                                 | \$ 0                |
| Due From State                                  | \$ 125,000                   | \$ 0                | \$ 218,416          |              |  |                   |                     | \$ 343,416                           | \$ 343,811          |
| Trust Due To/From                               |                              |                     |                     |              |  |                   | \$ 0                | \$ 0                                 | \$ 0                |
| Distribution Due To/From                        |                              |                     |                     |              |  |                   | \$ 4,506            | \$ 4,506                             | \$ 4,163            |
| Civil Filing Fee Due To/From                    |                              |                     |                     |              |  |                   | \$ 190,472          | \$ 190,472                           | \$ 180,131          |
| General Due To/From                             | \$ 0                         | \$ 77,561           |                     |              |  |                   |                     | \$ 77,561                            | \$ 85,809           |
| <b>Total Receivables</b>                        | <b>\$ 127,905</b>            | <b>\$ 99,638</b>    | <b>\$ 218,416</b>   |              |  | <b>\$ 0</b>       | <b>\$ 194,978</b>   | <b>\$ 640,936</b>                    | <b>\$ 609,238</b>   |
| Prepaid Expenses - General                      | \$ 124                       |                     |                     |              |  |                   |                     | \$ 124                               | \$ 0                |
| Salary and Travel Advances                      | \$ 0                         |                     |                     |              |  |                   |                     | \$ 0                                 | \$ 0                |
| Counties  |                              |                     |                     |              |  |                   |                     |                                      |                     |
| <b>Total Prepaid Expenses</b>                   | <b>\$ 124</b>                |                     |                     |              |  |                   |                     | <b>\$ 124</b>                        | <b>\$ 0</b>         |
| Other Assets                                    |                              |                     | \$ 0                |              |  |                   |                     | \$ 0                                 | \$ 0                |
| <b>Total Other Assets</b>                       |                              |                     | <b>\$ 0</b>         |              |  |                   |                     | <b>\$ 0</b>                          | <b>\$ 0</b>         |
| <b>Total Assets</b>                             | <b>\$ 2,905,314</b>          | <b>\$ 1,873,797</b> | <b>\$ (38,405)</b>  |              |  | <b>\$ 0</b>       | <b>\$ 1,870,558</b> | <b>\$ 6,611,265</b>                  | <b>\$ 7,160,958</b> |
| <b>LIABILITIES AND FUND BALANCES</b>            |                              |                     |                     |              |  |                   |                     |                                      |                     |
| Accrued Liabilities                             | \$ 0                         | \$ 0                | \$ 0                |              |  |                   |                     | \$ 0                                 | \$ 0                |
| Accounts Payable - General                      | \$ 0                         | \$ 0                | \$ 0                |              |  | \$ 0              | \$ 0                | \$ 0                                 | \$ 1,237            |
| Due to Other Funds                              | \$ 4,506                     | \$ 0                | \$ 0                |              |  | \$ 0              | \$ 268,033          | \$ 272,538                           | \$ 270,103          |
| Due to Other Courts                             | \$ 0                         | \$ 2,851            | \$ 0                |              |  |                   | \$ 0                | \$ 2,851                             | \$ 5,674            |
| Due to State                                    | \$ 569,304                   | \$ 332,468          |                     |              |  |                   | \$ 0                | \$ 901,772                           | \$ 505,181          |
| TC145 Liability                                 |                              |                     |                     |              |  |                   | \$ 336,122          | \$ 336,122                           | \$ 318,724          |
| Due to Other Governments                        | \$ 0                         | \$ 0                |                     |              |  | \$ 0              | \$ 570,927          | \$ 570,927                           | \$ 606,656          |
| AB145 Due to Other Government Agency            |                              |                     |                     |              |  |                   | \$ 0                | \$ 0                                 | \$ 11,094           |
| Due to Other Public Agencies                    |                              |                     |                     |              |  |                   |                     |                                      |                     |
| Sales and Use Tax                               | \$ 0                         |                     |                     |              |  |                   |                     | \$ 0                                 | \$ 0                |
| Interest  |                              |                     |                     |              |  |                   | \$ 3,546            | \$ 3,546                             | \$ 2,972            |
| Miscellaneous Accts. Pay. and Accrued Liab.     |                              |                     |                     |              |  |                   |                     |                                      |                     |
| <b>Total Accounts Payable and Accrued Liab.</b> | <b>\$ 573,810</b>            | <b>\$ 335,319</b>   | <b>\$ 0</b>         |              |  | <b>\$ 0</b>       | <b>\$ 1,178,628</b> | <b>\$ 2,087,757</b>                  | <b>\$ 1,721,643</b> |
| Civil   | \$ 0                         |                     |                     |              |  |                   | \$ 430,655          | \$ 430,655                           | \$ 65,230           |
| Criminal  |                              |                     |                     |              |  |                   | \$ (50)             | \$ (50)                              | \$ 0                |
| Unreconciled - Civil and Criminal               |                              |                     |                     |              |  |                   |                     |                                      |                     |
| Trust Held Outside of the JCC                   |                              |                     |                     |              |  |                   | \$ 204,474          | \$ 204,474                           | \$ 210,497          |
| Trust Interest Payable                          |                              |                     |                     |              |  |                   | \$ 55,952           | \$ 55,952                            | \$ 41,956           |
| Miscellaneous Trust                             |                              |                     |                     |              |  |                   |                     |                                      |                     |
| <b>Total Trust Deposits</b>                     | <b>\$ 0</b>                  |                     |                     |              |  |                   | <b>\$ 691,032</b>   | <b>\$ 691,032</b>                    | <b>\$ 317,683</b>   |
| Accrued Payroll                                 | \$ 0                         | \$ 0                |                     |              |  | \$ 0              |                     | \$ 0                                 | \$ 0                |
| Benefits Payable                                | \$ 45,113                    |                     |                     |              |  |                   |                     | \$ 45,113                            | \$ 62,209           |
| Deferred Compensation Payable                   | \$ 0                         |                     |                     |              |  |                   |                     | \$ 0                                 | \$ 0                |
| Deductions Payable                              | \$ (106,214)                 |                     |                     |              |  |                   |                     | \$ (106,214)                         | \$ 830              |
| Payroll Clearing                                | \$ 0                         |                     |                     |              |  |                   |                     | \$ 0                                 | \$ 0                |
| <b>Total Payroll Liabilities</b>                | <b>\$ (61,101)</b>           | <b>\$ 0</b>         |                     |              |  | <b>\$ 0</b>       |                     | <b>\$ (61,101)</b>                   | <b>\$ 63,039</b>    |
| Revenue Collected in Advance                    | \$ 0                         |                     | \$ 0                |              |  | \$ 0              |                     | \$ 0                                 | \$ 0                |
| Liabilities For Deposits                        | \$ 47,826                    | \$ 28               |                     |              |  | \$ 0              | \$ 899              | \$ 48,753                            | \$ 60,093           |
| Jury Fees - Non-Interest                        |                              |                     |                     |              |  |                   |                     |                                      |                     |
| Fees - Partial Payment & Overpayment            |                              |                     |                     |              |  |                   | \$ 0                | \$ 0                                 | \$ 65               |
| Uncleared Collections                           |                              |                     |                     |              |  |                   |                     |                                      |                     |
| Other Miscellaneous Liabilities                 | \$ 0                         |                     | \$ 0                |              |  |                   |                     | \$ 0                                 | \$ 23,125           |
| <b>Total Other Liabilities</b>                  | <b>\$ 47,826</b>             | <b>\$ 28</b>        | <b>\$ 0</b>         |              |  | <b>\$ 0</b>       | <b>\$ 899</b>       | <b>\$ 48,753</b>                     | <b>\$ 83,283</b>    |
| <b>Total Liabilities</b>                        | <b>\$ 560,535</b>            | <b>\$ 335,347</b>   | <b>\$ 0</b>         |              |  | <b>\$ 0</b>       | <b>\$ 1,870,558</b> | <b>\$ 2,766,440</b>                  | <b>\$ 2,185,648</b> |
| <b>Total Fund Balance</b>                       | <b>\$ 2,344,780</b>          | <b>\$ 1,538,451</b> | <b>\$ (38,405)</b>  |              |  | <b>\$ 0</b>       |                     | <b>\$ 3,844,825</b>                  | <b>\$ 4,975,309</b> |
| <b>Total Liabilities and Fund Balance</b>       | <b>\$ 2,905,314</b>          | <b>\$ 1,873,797</b> | <b>\$ (38,405)</b>  |              |  | <b>\$ 0</b>       | <b>\$ 1,870,558</b> | <b>\$ 6,611,265</b>                  | <b>\$ 7,160,958</b> |

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 December                   |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
|--|----------------------|---------------------|-------------------|------------------|--------------|-------------------|----------------------|--------------------------------------|----------------------------|--------------------------------------|--------------------------|
| Fiscal Year 2025/26                            |                      |                     |                   |                  |              |                   |                      |                                      |                            | 2024/25                              |                          |
|  | Governmental Funds   |                     |                   |                  |              | Proprietary Funds | Fiduciary Funds      | Total Funds<br>(Info. Purposes Only) | Current Budget<br>(Annual) | Total Funds<br>(Info. Purposes Only) | Final Budget<br>(Annual) |
|  | General              | Special Revenue     |                   | Capital Projects | Debt Service |                   |                      |                                      |                            |                                      |                          |
|  |                      | Non-Grant           | Grant             |                  |              |                   |                      |                                      |                            |                                      |                          |
| <b>REVENUES</b>                                |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| State Financing Sources                        |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Trial Court Trust Fund                         | \$ 11,207,246        | \$ 15,771           |                   |                  |              |                   | \$ 11,223,017        | \$ 21,778,673                        | \$ 13,842,215              | \$ 20,164,145                        |                          |
| Improvement and Modernization Fund             |                      |                     |                   |                  |              |                   |                      | \$ 23,077                            |                            | \$ 23,076                            |                          |
| Judges' Compensation (0150019)                 | \$ 41,250            |                     |                   |                  |              |                   | \$ 41,250            | \$ 82,500                            | \$ 41,250                  | \$ 82,500                            |                          |
| Court Interpreter (0150037)                    | \$ 287,796           |                     |                   |                  |              |                   | \$ 287,796           | \$ 575,601                           | \$ 43,313                  | \$ 487,550                           |                          |
| Civil Coordination Reimbursement (0150091)     |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| MOU Reimbursements (0150010 and General)       | \$ 1,159,509         |                     |                   |                  |              |                   | \$ 1,159,509         | \$ 1,732,078                         | \$ 1,239,366               | \$ 1,933,317                         |                          |
| Other Miscellaneous                            | \$ 524,443           | \$ 225,217          |                   |                  |              |                   | \$ 749,661           | \$ 749,661                           | \$ 506,252                 | \$ 506,252                           |                          |
|  | <b>\$ 13,220,245</b> | <b>\$ 240,988</b>   |                   |                  |              |                   | <b>\$ 13,461,233</b> | <b>\$ 24,941,590</b>                 | <b>\$ 15,672,396</b>       | <b>\$ 23,196,840</b>                 |                          |
| Grants   |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| AB 1058 Commissioner/Facilitator               |                      |                     | \$ 173,973        |                  |              |                   | \$ 173,973           | \$ 837,190                           | \$ 221,286                 | \$ 683,748                           |                          |
| Other Judicial Council Grants                  |                      |                     | \$ 37,839         |                  |              |                   | \$ 37,839            | \$ 268,710                           | \$ 21,423                  | \$ 44,819                            |                          |
| Non-Judicial Council Grants                    |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
|  |                      |                     | <b>\$ 211,812</b> |                  |              |                   | <b>\$ 211,812</b>    | <b>\$ 1,105,900</b>                  | <b>\$ 242,708</b>          | <b>\$ 728,567</b>                    |                          |
| Other Financing Sources                        |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Interest Income                                | \$ 40,680            | \$ 10,368           |                   |                  |              |                   | \$ 51,049            | \$ 169,675                           | \$ 109,923                 | \$ 269,304                           |                          |
| Investment Income                              |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Donations                                      |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Local Fees                                     | \$ 35                | \$ 17,329           |                   |                  |              |                   | \$ 17,364            | \$ 31,620                            | \$ 16,615                  | \$ 31,870                            |                          |
| Non-Fee Revenues                               |                      |                     |                   |                  |              |                   |                      | \$ 220                               |                            | \$ 80                                |                          |
| Enhanced Collections                           |                      | \$ 684,733          |                   |                  |              |                   | \$ 684,733           | \$ 1,340,464                         | \$ 688,715                 | \$ 1,279,184                         |                          |
| Escheatment                                    |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Prior Year Revenue                             | \$ 1,461             | \$ 470              |                   |                  |              |                   | \$ 1,932             |                                      | \$ 6,767                   |                                      |                          |
| County Program - Restricted                    |                      | \$ 322,157          |                   |                  |              |                   | \$ 322,157           | \$ 316,885                           | \$ 539,213                 | \$ 947,417                           |                          |
| Reimbursement Other                            | \$ 54                |                     |                   |                  |              |                   | \$ 54                | \$ 10,300                            | \$ 7,458                   | \$ 54,579                            |                          |
| Sale of Fixed Assets                           |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Other Miscellaneous                            | \$ 1,567             |                     |                   |                  |              |                   | \$ 1,567             | \$ 15,970                            | \$ 2,415                   | \$ 14,740                            |                          |
|  | <b>\$ 43,797</b>     | <b>\$ 1,035,058</b> |                   |                  |              |                   | <b>\$ 1,078,855</b>  | <b>\$ 1,885,134</b>                  | <b>\$ 1,371,107</b>        | <b>\$ 2,597,174</b>                  |                          |
| <b>Total Revenues</b>                          | <b>\$ 13,264,043</b> | <b>\$ 1,276,046</b> | <b>\$ 211,812</b> |                  |              |                   | <b>\$ 14,751,901</b> | <b>\$ 27,932,623</b>                 | <b>\$ 17,286,211</b>       | <b>\$ 26,522,581</b>                 |                          |
| <b>EXPENDITURES</b>                            |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Personnel Services                             |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Salaries - Permanent                           | \$ 5,338,224         | \$ 216,803          | \$ 111,932        |                  |              |                   | \$ 5,666,959         | \$ 14,264,509                        | \$ 5,901,737               | \$ 12,751,117                        |                          |
| Temp Help                                      | \$ 162,277           | \$ 13,340           |                   |                  |              |                   | \$ 175,617           | \$ 310,287                           | \$ 175,312                 | \$ 484,754                           |                          |
| Overtime                                       | \$ 3,891             |                     |                   |                  |              |                   | \$ 3,891             | \$ 15,588                            | \$ 11,354                  | \$ 66,471                            |                          |
| Staff Benefits                                 | \$ 4,324,740         | \$ 84,364           | \$ 64,546         |                  |              |                   | \$ 4,473,650         | \$ 9,835,434                         | \$ 5,821,182               | \$ 9,131,261                         |                          |
|  | <b>\$ 9,829,132</b>  | <b>\$ 314,507</b>   | <b>\$ 176,478</b> |                  |              |                   | <b>\$ 10,320,116</b> | <b>\$ 24,425,819</b>                 | <b>\$ 11,909,586</b>       | <b>\$ 22,433,603</b>                 |                          |
| Operating Expenses and Equipment               |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| General Expense                                | \$ 174,440           | \$ 2,992            | \$ 737            |                  |              |                   | \$ 178,169           | \$ 353,909                           | \$ 155,289                 | \$ 453,367                           |                          |
| Printing                                       | \$ 25,704            |                     |                   |                  |              |                   | \$ 25,704            | \$ 32,658                            | \$ 21,518                  | \$ 31,258                            |                          |
| Telecommunications                             | \$ 38,955            | \$ 75               |                   |                  |              |                   | \$ 39,030            | \$ 150,947                           | \$ 29,099                  | \$ 219,483                           |                          |
| Postage  | \$ 41,530            | \$ 16,562           | \$ 370            |                  |              |                   | \$ 58,461            | \$ 83,835                            | \$ 90,232                  | \$ 86,712                            |                          |
| Insurance                                      | \$ 22,189            |                     |                   |                  |              |                   | \$ 22,189            | \$ 20,165                            | \$ 29,279                  | \$ 20,165                            |                          |
| In-State Travel                                | \$ 4,131             |                     | \$ 3,032          |                  |              |                   | \$ 7,163             |                                      | \$ 7,151                   | \$ 1                                 |                          |
| Out-of-State Travel                            |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Training                                       |                      |                     | \$ 2,055          |                  |              |                   | \$ 2,055             | \$ 18,500                            | \$ 2,790                   | \$ 8,300                             |                          |
| Security Services                              |                      |                     |                   |                  |              |                   |                      | \$ 1,500                             | \$ 45                      | \$ 3,100                             |                          |
| Facility Operations                            | \$ 192,423           |                     |                   |                  |              |                   | \$ 192,423           | \$ 486,418                           | \$ 191,824                 | \$ 791,935                           |                          |
| Utilities                                      |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Contracted Services                            | \$ 899,665           | \$ 79,756           | \$ 45,331         |                  |              |                   | \$ 1,024,752         | \$ 2,350,558                         | \$ 1,033,617               | \$ 2,258,826                         |                          |
| Consulting and Professional Services           | \$ 18,300            |                     |                   |                  |              |                   | \$ 18,300            | \$ 33,900                            | \$ 19,335                  | \$ 64,682                            |                          |
| Information Technology                         | \$ 322,747           |                     |                   |                  |              |                   | \$ 322,747           | \$ 712,823                           | \$ 317,217                 | \$ 646,474                           |                          |
| Major Equipment                                |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Other Items of Expense                         | \$ 5,525             |                     |                   |                  |              |                   | \$ 5,525             | \$ 19,200                            | \$ 9,738                   | \$ 25,723                            |                          |
|  | <b>\$ 1,745,608</b>  | <b>\$ 99,384</b>    | <b>\$ 51,525</b>  |                  |              |                   | <b>\$ 1,896,517</b>  | <b>\$ 4,264,413</b>                  | <b>\$ 1,907,135</b>        | <b>\$ 4,610,026</b>                  |                          |
| Special Items of Expense                       |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Grand Jury                                     |                      |                     |                   |                  |              |                   |                      | \$ 1,700                             |                            | \$ 1,700                             |                          |
| Jury Costs                                     | \$ 54,447            |                     |                   |                  |              |                   | \$ 54,447            | \$ 503,614                           | \$ 185,042                 | \$ 503,613                           |                          |
| Judgements, Settlements and Claims             |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Debt Service                                   | \$ 46                |                     |                   |                  |              |                   | \$ 46                |                                      |                            |                                      |                          |
| Other  |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Capital Costs                                  |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Internal Cost Recovery                         | \$ (26,744)          | \$ 4,530            | \$ 22,214         |                  |              |                   | \$ 0                 | \$ (157,461)                         | \$ 0                       | \$ 4,800                             |                          |
| Prior Year Expense Adjustment                  | \$ (4,522)           | \$ 518              |                   |                  |              |                   | \$ (4,003)           |                                      | \$ (302)                   |                                      |                          |
|  | <b>\$ 23,227</b>     | <b>\$ 5,049</b>     | <b>\$ 22,214</b>  |                  |              |                   | <b>\$ 50,490</b>     | <b>\$ 347,853</b>                    | <b>\$ 184,741</b>          | <b>\$ 510,113</b>                    |                          |
| <b>Total Expenditures</b>                      | <b>\$ 11,597,966</b> | <b>\$ 418,940</b>   | <b>\$ 250,218</b> |                  |              |                   | <b>\$ 12,267,124</b> | <b>\$ 29,038,085</b>                 | <b>\$ 14,001,461</b>       | <b>\$ 27,553,742</b>                 |                          |
| Excess (Deficit) of Revenues Over Expenditures | \$ 1,666,076         | \$ 857,106          | \$ (38,405)       |                  |              |                   | \$ 2,484,777         | \$ (1,105,462)                       | \$ 3,284,750               | \$ (1,031,161)                       |                          |
| Operating Transfers In (Out)                   |                      |                     |                   |                  |              |                   |                      | \$ 0                                 |                            | \$ 0                                 |                          |
| Fund Balance (Deficit)                         |                      |                     |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Beginning Balance (Deficit)                    | \$ 678,703           | \$ 681,344          | \$ 0              |                  |              | \$ 0              | \$ 1,360,048         | \$ 1,360,048                         | \$ 1,690,559               | \$ 1,690,559                         |                          |
| Ending Balance (Deficit)                       | \$ 2,344,780         | \$ 1,538,451        | \$ (38,405)       |                  |              | \$ 0              | \$ 3,844,825         | \$ 254,585                           | \$ 4,975,309               | \$ 659,398                           |                          |

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

For the month ended December

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) |
|---|--------------------|----------------------------------|--------------------------|---------------|------------------------|-------------------------------|----------------------|-------------------------|----------------------|-----------------------|
| <b>PROGRAM EXPENDITURES:</b>                        |                    |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| Judges & Courtroom Support                          | \$ 1,705,694       | \$ 350,576                       |                          |               | \$ (3,184)             |                               | \$ 2,053,085         | \$ 6,144,518            | \$ 2,024,814         | \$ 4,776,273          |
| Traffic & Other Infractions                         | \$ 208,908         | \$ 49,249                        |                          |               |                        |                               | \$ 258,157           | \$ 879,090              | \$ 153,801           | \$ 763,034            |
| Other Criminal Cases                                | \$ 570,454         | \$ 5,532                         |                          |               | \$ 0                   |                               | \$ 575,985           | \$ 1,930,811            | \$ 673,086           | \$ 2,305,116          |
| Civil   | \$ 450,458         | \$ 13,735                        |                          |               |                        |                               | \$ 464,193           | \$ 1,324,839            | \$ 634,845           | \$ 1,702,387          |
| Family & Children Services                          | \$ 742,347         | \$ 77,894                        |                          |               | \$ 3,184               |                               | \$ 823,425           | \$ 1,900,743            | \$ 698,013           | \$ 2,772,472          |
| Probate, Guardianship & Mental Health Services      | \$ 259,165         | \$ 1,433                         |                          |               |                        |                               | \$ 260,597           | \$ 919,761              | \$ 162,957           | \$ 217,172            |
| Juvenile Dependency Services                        | \$ 103,791         | \$ 468,425                       |                          |               |                        |                               | \$ 572,216           | \$ 1,205,136            | \$ 560,086           | \$ 1,122,828          |
| Juvenile Delinquency Services                       | \$ 69,264          |                                  |                          |               |                        |                               | \$ 69,264            | \$ 211,277              | \$ 38,353            | \$ 191,058            |
| Other Court Operations                              | \$ 1,631,401       | \$ 43,474                        |                          |               |                        |                               | \$ 1,674,875         | \$ 744,716              | \$ 2,171,311         | \$ 599,672            |
| Court Interpreters                                  | \$ 31,238          | \$ 100,877                       |                          |               |                        |                               | \$ 132,115           | \$ 586,234              | \$ 208,223           | \$ 488,004            |
| Jury Services                                       | \$ 125,095         | \$ 28,188                        | \$ 54,447                |               |                        | \$ (91)                       | \$ 207,640           | \$ 972,786              | \$ 363,459           | \$ 1,011,748          |
| Security  | \$ 2,045,510       | \$ 50,053                        |                          |               |                        |                               | \$ 2,095,563         | \$ 6,605,220            | \$ 3,069,223         | \$ 6,037,367          |
| Trial Court Operations Program                      | \$ 7,943,324       | \$ 1,189,434                     | \$ 54,447                |               | \$ 0                   | \$ (91)                       | \$ 9,187,115         | \$ 23,425,130           | \$ 10,758,172        | \$ 21,987,131         |
| Enhanced Collections                                | \$ 277,704         | \$ 74,884                        |                          |               |                        | \$ 518                        | \$ 353,106           | \$ 626,744              | \$ 377,199           | \$ 867,460            |
| Other Non-Court Operations                          |                    | \$ 270                           |                          |               |                        |                               | \$ 270               | \$ 1,700                |                      | \$ 1,700              |
| Non-Court Operations Program                        | \$ 277,704         | \$ 75,154                        |                          |               |                        | \$ 518                        | \$ 353,376           | \$ 628,444              | \$ 377,199           | \$ 869,160            |
| Executive Office                                    | \$ 268,501         | \$ 8,359                         |                          |               | \$ 0                   | \$ 1,492                      | \$ 278,352           | \$ 636,378              | \$ 438,053           | \$ 287,766            |
| Fiscal Services                                     | \$ 313,094         | \$ 26,295                        | \$ 46                    |               |                        |                               | \$ 339,435           | \$ 1,089,350            | \$ 358,585           | \$ 976,003            |
| Human Resources                                     | \$ 376,082         | \$ 9,251                         |                          |               |                        |                               | \$ 385,333           | \$ 358,393              | \$ 482,466           | \$ 246,461            |
| Business & Facilities Services                      | \$ 630,833         | \$ 205,559                       |                          |               |                        | \$ (5,923)                    | \$ 830,469           | \$ 486,418              | \$ 733,450           | \$ 791,935            |
| Information Technology                              | \$ 510,578         | \$ 382,466                       |                          |               |                        |                               | \$ 893,044           | \$ 2,413,972            | \$ 853,536           | \$ 2,395,288          |
| Court Administration Program                        | \$ 2,099,088       | \$ 631,930                       | \$ 46                    |               | \$ 0                   | \$ (4,431)                    | \$ 2,726,633         | \$ 4,984,511            | \$ 2,866,090         | \$ 4,697,452          |
| Expenditures Not Distributed or Posted to a Program |                    |                                  |                          |               |                        |                               |                      | \$ 0                    |                      | \$ 0                  |
| Prior Year Adjustments Not Posted to a Program      |                    |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| <b>Total</b>  | \$ 10,320,116      | \$ 1,896,517                     | \$ 54,493                |               | \$ 0                   | \$ (4,003)                    | \$ 12,267,124        | \$ 29,038,085           | \$ 14,001,461        | \$ 27,553,742         |