

**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

2024-25 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) <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 September								2023/24
	Fiscal Year 2024/25								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (1,339,639)	\$ 1,369,473	\$ (191,280)			\$ 0	\$ 19,209	\$ (142,237)	\$ 53,478
Payroll	\$ 56,753	\$ 0						\$ 56,753	\$ 18,545
Jury									
Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other									
Distribution							\$ 61,584	\$ 61,584	\$ 42,666
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 9,805	\$ 9,805	\$ (33,160)
Credit Card									
Cash on Hand	\$ 2,250	\$ 600						\$ 2,850	\$ 3,210
Cash with County	\$ 0	\$ 0	\$ 0				\$ 214,326	\$ 214,326	\$ 349,992
Cash Outside of the JCC	\$ 0							\$ 0	\$ 13,517
Cash Held with the JCC	\$ 300,317							\$ 300,317	\$ 0
Cash Equivalents	\$ 4,848,519						\$ 1,022,070	\$ 5,870,589	\$ 7,110,009
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,888,201</b>	<b>\$ 1,370,073</b>	<b>\$ (191,280)</b>			<b>\$ 0</b>	<b>\$ 1,326,994</b>	<b>\$ 6,393,988</b>	<b>\$ 7,578,259</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	\$ 215	\$ 199						\$ 414	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 3,268	\$ 119,109	\$ 0					\$ 122,377	\$ 265,441
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 181,488					\$ 181,488	\$ 85,195
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 4,323	\$ 4,323	\$ 3,576
Civil Filing Fee Due To/From							\$ 164,007	\$ 164,007	\$ 139,162
General Due To/From	\$ 805	\$ 76,393						\$ 77,198	\$ 67,136
<b>Total Receivables</b>	<b>\$ 4,287</b>	<b>\$ 195,702</b>	<b>\$ 181,488</b>			<b>\$ 0</b>	<b>\$ 168,329</b>	<b>\$ 549,806</b>	<b>\$ 560,510</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 230
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 230</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>\$ 3,892,488</b>	<b>\$ 1,565,774</b>	<b>\$ (9,792)</b>			<b>\$ 0</b>	<b>\$ 1,495,323</b>	<b>\$ 6,943,794</b>	<b>\$ 8,138,999</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,237	\$ 0	\$ 0			\$ 0	\$ 435	\$ 1,672	\$ 48,400
Due to Other Funds	\$ 4,323	\$ 0	\$ 0			\$ 0	\$ 241,205	\$ 245,527	\$ 209,874
Due to Other Courts	\$ 0	\$ 2,703	\$ 0				\$ 0	\$ 2,703	\$ 2,229
Due to State	\$ 500,629	\$ 298,726					\$ 0	\$ 799,355	\$ 666,662
TC145 Liability							\$ 332,064	\$ 332,064	\$ 309,351
Due to Other Governments	\$ 0	\$ 0	\$ 0			\$ 0	\$ 583,160	\$ 583,160	\$ 475,517
AB145 Due to Other Government Agency							\$ 15,885	\$ 15,885	\$ 16,760
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 3,267	\$ 3,267	\$ 6,474
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 506,189</b>	<b>\$ 301,429</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 1,176,015</b>	<b>\$ 1,983,633</b>	<b>\$ 1,735,268</b>
Civil	\$ 0						\$ 63,034	\$ 63,034	\$ 65,269
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 214,326	\$ 214,326	\$ 349,992
Trust Interest Payable							\$ 41,064	\$ 41,064	\$ 34,683
Miscellaneous Trust									
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 318,425</b>	<b>\$ 318,425</b>	<b>\$ 449,944</b>
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 175,099							\$ 175,099	\$ 174,867
Deferred Compensation Payable	\$ 18,189							\$ 18,189	\$ 17,237
Deductions Payable	\$ 102,822							\$ 102,822	\$ 98,336
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 296,111</b>	<b>\$ 0</b>				<b>\$ 0</b>		<b>\$ 296,111</b>	<b>\$ 290,440</b>
Revenue Collected in Advance	\$ 0		\$ 0			\$ 0		\$ 0	\$ 0
Liabilities For Deposits	\$ 57,924	\$ 28				\$ 0	\$ 884	\$ 58,836	\$ 34,959
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0		\$ 825					\$ 825	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 57,924</b>	<b>\$ 28</b>	<b>\$ 825</b>			<b>\$ 0</b>	<b>\$ 884</b>	<b>\$ 59,661</b>	<b>\$ 34,959</b>
<b>Total Liabilities</b>	<b>\$ 860,224</b>	<b>\$ 301,457</b>	<b>\$ 825</b>			<b>\$ 0</b>	<b>\$ 1,495,323</b>	<b>\$ 2,657,829</b>	<b>\$ 2,510,612</b>
<b>Total Fund Balance</b>	<b>\$ 3,032,264</b>	<b>\$ 1,264,317</b>	<b>\$ (10,617)</b>			<b>\$ 0</b>		<b>\$ 4,285,965</b>	<b>\$ 5,628,387</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,892,488</b>	<b>\$ 1,565,774</b>	<b>\$ (9,792)</b>			<b>\$ 0</b>	<b>\$ 1,495,323</b>	<b>\$ 6,943,794</b>	<b>\$ 8,138,999</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 September											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 9,226,474	\$ 4,025					\$ 9,230,499	\$ 20,164,145	\$ 8,813,924	\$ 19,849,468	
Improvement and Modernization Fund								\$ 23,076	\$ 0	\$ 22,595	
Judges' Compensation (0150019)	\$ 20,625						\$ 20,625	\$ 82,500	\$ 20,625	\$ 82,500	
Court Interpreter (0150037)	\$ (78,575)						\$ (78,575)	\$ 487,550	\$ (56,814)	\$ 373,674	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 963,214						\$ 963,214	\$ 1,933,317	\$ 1,019,626	\$ 1,358,186	
Other Miscellaneous		\$ 244,031					\$ 244,031	\$ 506,252	\$ 702,600	\$ 964,821	
	<b>\$ 10,131,739</b>	<b>\$ 248,056</b>					<b>\$ 10,379,794</b>	<b>\$ 23,196,840</b>	<b>\$ 10,499,962</b>	<b>\$ 22,651,244</b>	
Grants											
AB 1058 Commissioner/Facilitator								\$ 683,748		\$ 727,480	
Other Judicial Council Grants			\$ 5,583				\$ 5,583	\$ 44,819	\$ 0	\$ 58,585	
Non-Judicial Council Grants											
			<b>\$ 5,583</b>				<b>\$ 5,583</b>	<b>\$ 728,567</b>	<b>\$ 0</b>	<b>\$ 786,065</b>	
Other Financing Sources											
Interest Income	\$ 46,943	\$ 1				\$ 0	\$ 46,944	\$ 269,304	\$ 61,357	\$ 85,001	
Investment Income											
Donations									\$ 7,229		
Local Fees	\$ 62	\$ 8,566					\$ 8,628	\$ 31,870	\$ 8,136	\$ 90,330	
Non-Fee Revenues								\$ 80	\$ 20	\$ 300	
Enhanced Collections		\$ 349,354					\$ 349,354	\$ 1,279,184	\$ 290,678	\$ 1,129,205	
Escheatment											
Prior Year Revenue	\$ 854						\$ 854		\$ 2,570		
County Program - Restricted		\$ 268,308					\$ 268,308	\$ 947,417	\$ 234,303	\$ 1,066,148	
Reimbursement Other	\$ 1,580						\$ 1,580	\$ 54,579	\$ 1,639	\$ 12,906	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,588						\$ 1,588	\$ 14,740	\$ 9,656	\$ 14,210	
	<b>\$ 51,027</b>	<b>\$ 626,229</b>				<b>\$ 0</b>	<b>\$ 677,257</b>	<b>\$ 2,597,174</b>	<b>\$ 615,587</b>	<b>\$ 2,398,100</b>	
<b>Total Revenues</b>	<b>\$ 10,182,765</b>	<b>\$ 874,285</b>	<b>\$ 5,583</b>			<b>\$ 0</b>	<b>\$ 11,062,633</b>	<b>\$ 26,522,581</b>	<b>\$ 11,115,549</b>	<b>\$ 25,835,409</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 2,814,818	\$ 104,736					\$ 2,919,553	\$ 12,751,117	\$ 2,734,830	\$ 12,418,311	
Temp Help	\$ 77,510	\$ 9,171					\$ 86,681	\$ 484,754	\$ 81,929	\$ 530,593	
Overtime	\$ 5,691						\$ 5,691	\$ 66,471	\$ 23,330	\$ 40,782	
Staff Benefits	\$ 4,379,517	\$ 41,524					\$ 4,421,041	\$ 9,131,261	\$ 3,583,838	\$ 8,894,928	
	<b>\$ 7,277,535</b>	<b>\$ 155,431</b>					<b>\$ 7,432,967</b>	<b>\$ 22,433,603</b>	<b>\$ 6,423,928</b>	<b>\$ 21,884,614</b>	
Operating Expenses and Equipment											
General Expense	\$ 67,218	\$ 1,384	\$ 434				\$ 69,037	\$ 453,367	\$ 96,406	\$ 509,583	
Printing	\$ 5,430						\$ 5,430	\$ 31,258	\$ 7,710	\$ 26,300	
Telecommunications	\$ 12,373	\$ 18					\$ 12,391	\$ 219,483	\$ 10,088	\$ 164,286	
Postage	\$ 37,548	\$ 14,377	\$ 220				\$ 52,145	\$ 86,712	\$ 26,392	\$ 111,200	
Insurance	\$ 400						\$ 400	\$ 20,165	\$ 442	\$ 7,136	
In-State Travel	\$ 1,178		\$ 2,325				\$ 3,503	\$ 1	\$ 6,072	\$ 19,162	
Out-of-State Travel											
Training			\$ 910				\$ 910	\$ 8,300	\$ 4,633	\$ 7,454	
Security Services	\$ 41						\$ 41	\$ 3,100	\$ 1,001	\$ 3,500	
Facility Operations	\$ 67,254						\$ 67,254	\$ 791,935	\$ 74,774	\$ 1,085,704	
Utilities											
Contracted Services	\$ 434,288	\$ 24,360	\$ 5,583				\$ 464,230	\$ 2,258,826	\$ 477,164	\$ 2,638,123	
Consulting and Professional Services	\$ 9,035						\$ 9,035	\$ 64,682	\$ 410	\$ 108,945	
Information Technology	\$ 284,229		\$ 6,367				\$ 290,597	\$ 646,474	\$ 301,520	\$ 615,200	
Major Equipment									\$ 66,597	\$ 87,591	
Other Items of Expense	\$ 7,319		\$ 360				\$ 7,679	\$ 25,723	\$ 7,132	\$ 28,623	
	<b>\$ 926,313</b>	<b>\$ 40,139</b>	<b>\$ 16,200</b>				<b>\$ 982,652</b>	<b>\$ 4,610,026</b>	<b>\$ 1,080,339</b>	<b>\$ 5,412,807</b>	
Special Items of Expense											
Grand Jury								\$ 1,700		\$ 1,200	
Jury Costs	\$ 50,063						\$ 50,063	\$ 503,613	\$ 18,681	\$ 94,306	
Judgements, Settlements and Claims									\$ 22,305		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (3,273)	\$ 3,273					\$ 0	\$ 4,800	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 943	\$ 604					\$ 1,546		\$ 12,706		
	<b>\$ 47,733</b>	<b>\$ 3,876</b>					<b>\$ 51,610</b>	<b>\$ 510,113</b>	<b>\$ 53,691</b>	<b>\$ 95,506</b>	
<b>Total Expenditures</b>	<b>\$ 8,251,581</b>	<b>\$ 199,447</b>	<b>\$ 16,200</b>				<b>\$ 8,467,228</b>	<b>\$ 27,553,742</b>	<b>\$ 7,557,958</b>	<b>\$ 27,392,927</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,931,184	\$ 674,838	\$ (10,617)			\$ 0	\$ 2,595,405	\$ (1,031,161)	\$ 3,557,591	\$ (1,557,518)	
Operating Transfers In (Out)								\$ 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)	<b>\$ 3,032,264</b>	<b>\$ 1,264,317</b>	<b>\$ (10,617)</b>			<b>\$ 0</b>	<b>\$ 4,285,965</b>	<b>\$ 659,398</b>	<b>\$ 5,628,387</b>	<b>\$ 513,278</b>	

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

For the month ended September										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 823,660	\$ 114,152					\$ 937,812	\$ 4,776,273	\$ 943,039	\$ 5,109,682
Traffic & Other Infractions	\$ 55,101	\$ 20,767					\$ 75,868	\$ 763,034	\$ 72,104	\$ 676,601
Other Criminal Cases	\$ 337,696	\$ 0					\$ 337,696	\$ 2,305,116	\$ 332,643	\$ 2,776,146
Civil	\$ 309,303	\$ 3,841					\$ 313,144	\$ 1,702,387	\$ 260,773	\$ 1,527,609
Family & Children Services	\$ 306,057	\$ 26,697					\$ 332,754	\$ 2,772,472	\$ 284,087	\$ 2,624,187
Probate, Guardianship & Mental Health Services	\$ 72,553						\$ 72,553	\$ 217,172	\$ 81,388	\$ 234,205
Juvenile Dependency Services	\$ 38,583	\$ 211,650					\$ 250,233	\$ 1,122,828	\$ 235,542	\$ 997,150
Juvenile Delinquency Services	\$ 20,040	\$ 0					\$ 20,040	\$ 191,058	\$ 20,764	\$ 169,150
Other Court Operations	\$ 1,975,763	\$ 43,903					\$ 2,019,666	\$ 599,672	\$ 1,528,054	\$ 478,525
Court Interpreters	\$ 68,869	\$ 87,249					\$ 156,118	\$ 488,004	\$ 131,446	\$ 374,713
Jury Services	\$ 87,671	\$ 8,666	\$ 50,063			\$ 875	\$ 147,275	\$ 1,011,748	\$ 87,257	\$ 513,883
Security	\$ 2,004,413	\$ 8,275				\$ 16	\$ 2,012,704	\$ 6,037,367	\$ 1,746,660	\$ 6,053,845
Trial Court Operations Program	\$ 6,099,709	\$ 525,199	\$ 50,063			\$ 891	\$ 6,675,863	\$ 21,987,131	\$ 5,723,759	\$ 21,535,696
Enhanced Collections	\$ 142,628	\$ 40,139				\$ 604	\$ 183,371	\$ 867,460	\$ 183,889	\$ 1,279,504
Other Non-Court Operations								\$ 1,700	\$ 0	\$ 1,200
Non-Court Operations Program	\$ 142,628	\$ 40,139				\$ 604	\$ 183,371	\$ 869,160	\$ 183,889	\$ 1,280,704
Executive Office	\$ 163,799	\$ 2,129			\$ 0	\$ 15	\$ 165,943	\$ 287,766	\$ 161,166	\$ 241,444
Fiscal Services	\$ 163,769	\$ 9,851				\$ 36	\$ 173,656	\$ 976,003	\$ 169,524	\$ 872,366
Human Resources	\$ 403,924	\$ 7,225					\$ 411,149	\$ 246,461	\$ 397,261	\$ 326,303
Business & Facilities Services	\$ 223,545	\$ 93,187					\$ 316,732	\$ 791,935	\$ 291,583	\$ 1,038,897
Information Technology	\$ 235,593	\$ 304,922					\$ 540,515	\$ 2,395,288	\$ 630,775	\$ 2,097,517
Court Administration Program	\$ 1,190,630	\$ 417,313			\$ 0	\$ 52	\$ 1,607,995	\$ 4,697,452	\$ 1,650,310	\$ 4,576,527
Expenditures Not Distributed or Posted to a Program								\$ 0		\$ 0
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 7,432,967	\$ 982,652	\$ 50,063		\$ 0	\$ 1,546	\$ 8,467,228	\$ 27,553,742	\$ 7,557,958	\$ 27,392,927