

**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.

*Julissa Fowler-Bradley*

Signature of ~~Presiding Judge or~~ Court Executive

4/19/23

Date

Shasta



Court

2022-23 Q3



Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Shasta

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Court

2022-23 Q3

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	191.95	157.25	161.25	166.00	

<sup>1</sup> Total Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Shasta



Court

2022-23 Q3



Fiscal Year and Ending Quarter

**FOOTNOTES**

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Superior Court of California, County of Shasta  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

		For the month ended March							2021/22	
		Fiscal Year 2022/23								
		Governmental Funds							Total Funds	Total Funds
		Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
		General	Non-Grant	Grant						
<b>ASSETS</b>										
Operations		\$ (531,788)	\$ 1,272,950	\$ (419,349)		\$ (343,071)	\$ 26,380	\$ 5,121	\$ 571,119	
Payroll		\$ 17,707	\$ 0			\$ 0		\$ 17,707	\$ 9,234	
Jury										
Revolving		\$ 20,000						\$ 20,000	\$ 0	
Other										
Distribution							\$ 8,415	\$ 8,415	\$ 5,767	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (250)	\$ (250)	\$ (270)	
Credit Card										
Cash on Hand		\$ 2,610	\$ 600	\$ 0				\$ 3,210	\$ 3,235	
Cash with County		\$ (56,216)	\$ 60,083	\$ (3,867)			\$ 273,538	\$ 273,538	\$ 651,774	
Cash Outside of the JCC		\$ 13,517						\$ 13,517	\$ 18,173	
Cash Equivalents		\$ 4,944,237					\$ 1,755,147	\$ 6,699,384	\$ 10,103,843	
Total Cash and Cash Equivalents		\$ 4,410,068	\$ 1,333,633	\$ (423,216)		\$ (343,071)	\$ 2,063,230	\$ 7,040,643	\$ 11,362,875	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue		\$ 0	\$ 0			\$ 0		\$ 0	\$ 0	
Accounts Receivable - General		\$ 0						\$ 0	\$ 0	
Dishonored Checks									\$ 40	
Due From Employee									\$ 0	
Civil Jury Fees										
Trust										
Due From Other Funds		\$ 569,077						\$ 569,077	\$ 0	
Due From Other Governments		\$ 13,328	\$ 52,710	\$ 0				\$ 66,038	\$ 191,698	
Due From Other Courts		\$ 2,606						\$ 2,606	\$ 0	
Due From State		\$ 10,930	\$ 0	\$ 398,408				\$ 409,339	\$ 313,023	
Trust Due To/From							\$ 0	\$ 0	\$ 318,508	
Distribution Due To/From							\$ 4,505	\$ 4,505	\$ 256,389	
Civil Filing Fee Due To/From							\$ 159,083	\$ 159,083	\$ 0	
General Due To/From		\$ 2,772	\$ 94,401					\$ 97,174	\$ 1,023	
Total Receivables		\$ 598,714	\$ 147,112	\$ 398,408		\$ 0	\$ 163,588	\$ 1,307,822	\$ 1,080,681	
Prepaid Expenses - General		\$ 20						\$ 20	\$ 0	
Salary and Travel Advances		\$ 0						\$ 0	\$ 0	
Counties										
Total Prepaid Expenses		\$ 20						\$ 20	\$ 0	
Other Assets										
Total Other Assets										
Total Assets		\$ 5,008,801	\$ 1,480,744	\$ (24,808)		\$ (343,071)	\$ 2,226,818	\$ 8,348,485	\$ 12,443,556	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General		\$ 23,842	\$ 0	\$ 0		\$ 0	\$ 0	\$ 23,842	\$ 65,774	
Due to Other Funds		\$ 4,505	\$ 0	\$ 0		\$ 0	\$ 825,334	\$ 829,839	\$ 575,920	
Due to Other Courts		\$ 0	\$ 14,305	\$ 0			\$ 392	\$ 14,697	\$ 6,630	
Due to State		\$ 382,589	\$ 0				\$ 0	\$ 382,589	\$ 3,531,216	
TC145 Liability							\$ 289,141	\$ 289,141	\$ 153,201	
Due to Other Governments		\$ 0	\$ 0	\$ 0		\$ 0	\$ 678,207	\$ 678,207	\$ 13,779	
AB145 Due to Other Government Agency							\$ 16,812	\$ 16,812	\$ 213,790	
Due to Other Public Agencies										
Sales and Use Tax		\$ 354						\$ 354	\$ 120	
Interest							\$ 5,300	\$ 5,300	\$ 412	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.		\$ 411,290	\$ 14,305	\$ 0		\$ 0	\$ 1,815,186	\$ 2,240,782	\$ 4,560,843	
Civil		\$ 0					\$ 118,140	\$ 118,140	\$ 104,209	
Criminal							\$ 0	\$ 0	\$ 1,285,143	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 273,538	\$ 273,538	\$ 259,259	
Trust Interest Payable							\$ 19,070	\$ 19,070	\$ 14,415	
Miscellaneous Trust										
Total Trust Deposits		\$ 0					\$ 410,749	\$ 410,749	\$ 1,663,027	
Accrued Payroll		\$ 0	\$ 0			\$ 0		\$ 0	\$ 0	
Benefits Payable		\$ (7,443)						\$ (7,443)	\$ 28,061	
Deferred Compensation Payable		\$ 126						\$ 126	\$ 0	
Deductions Payable		\$ 11,904						\$ 11,904	\$ 86,694	
Payroll Clearing		\$ 0						\$ 0	\$ 0	
Total Payroll Liabilities		\$ 4,587	\$ 0			\$ 0		\$ 4,587	\$ 114,755	
Revenue Collected in Advance		\$ 162,058	\$ 0	\$ 0		\$ 0		\$ 162,058	\$ 99,827	
Liabilities For Deposits		\$ 31,664	\$ 28			\$ 195	\$ 884	\$ 32,770	\$ 27,382	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 5,741	
Fees - Partial Payment & Overpayment							\$ 0	\$ 0		
Uncleared Collections										
Other Miscellaneous Liabilities		\$ 0		\$ 200				\$ 200	\$ 43,335	
Total Other Liabilities		\$ 193,722	\$ 28	\$ 200		\$ 195	\$ 884	\$ 195,028	\$ 176,285	
Total Liabilities		\$ 609,599	\$ 14,333	\$ 200		\$ 195	\$ 2,226,818	\$ 2,851,146	\$ 6,514,909	
Total Fund Balance		\$ 4,399,202	\$ 1,466,411	\$ (25,008)		\$ (343,266)		\$ 5,497,339	\$ 5,928,647	
Total Liabilities and Fund Balance		\$ 5,008,801	\$ 1,480,744	\$ (24,808)		\$ (343,071)	\$ 2,226,818	\$ 8,348,485	\$ 12,443,556	

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 March									
	Fiscal Year 2022/23								2021/22	
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
Non-Grant		Grant								
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 14,301,339	\$ 28,075					\$ 14,329,414	\$ 18,661,960	\$ 14,309,169	\$ 17,043,561
Improvement and Modernization Fund	\$ (210)						\$ (210)	\$ 22,595		\$ 22,595
Judges' Compensation (0150019)	\$ 61,875						\$ 61,875	\$ 82,500	\$ 61,875	\$ 82,500
Court Interpreter (0150037)	\$ 288,447						\$ 288,447	\$ 369,512	\$ 362,231	\$ 368,523
Civil Coordination Reimbursement (0150091)	\$ 2,325,883						\$ 2,325,883	\$ 2,222,891	\$ 666,284	\$ 4,553,147
MOU Reimbursements (0150010 and General)	\$ 262,221	\$ 921,673					\$ 1,183,894	\$ 1,184,704	\$ 948,293	\$ 948,292
Other Miscellaneous							\$ 18,189,303	\$ 22,564,162	\$ 16,347,851	\$ 23,018,618
	\$ 17,239,555	\$ 949,748								
Grants										
AB 1058 Commissioner/Facilitator			\$ 437,295				\$ 437,295	\$ 716,114	\$ 127,188	\$ 697,947
Other Judicial Council Grants			\$ 55,834				\$ 55,834	\$ 95,540	\$ 33,127	\$ 87,840
Non-Judicial Council Grants								\$ 6,000	\$ 2,283	\$ 6,000
			\$ 493,129				\$ 493,129	\$ 817,654	\$ 162,598	\$ 791,787
Other Financing Sources										
Interest Income	\$ 152,362	\$ 28,866				\$ 12	\$ 181,240	\$ 40,700	\$ 7,003	\$ 13,927
Investment Income										
Donations	\$ (1,126)	\$ 16,126					\$ 15,000		\$ 26,500	
Local Fees	\$ 672	\$ 22,793					\$ 23,465	\$ 90,330	\$ 150,554	\$ 165,378
Non-Fee Revenues	\$ 80						\$ 80	\$ 300	\$ 90	\$ 130
Enhanced Collections		\$ 951,724					\$ 951,724	\$ 1,750,000	\$ 1,485,181	\$ 1,619,187
Escheatment										
Prior Year Revenue	\$ 3,829						\$ 3,829		\$ 24,733	
County Program - Restricted		\$ 1,613					\$ 1,613	\$ 230,928	\$ 130,652	\$ 196,296
Reimbursement Other	\$ 288,082						\$ 288,082	\$ 5,765	\$ 1,884	
Sale of Fixed Assets										
Other Miscellaneous	\$ 3,766						\$ 3,766	\$ 14,210	\$ 520	\$ 620
	\$ 447,665	\$ 1,021,122				\$ 12	\$ 1,468,799	\$ 2,132,233	\$ 1,827,117	\$ 1,995,538
<b>Total Revenues</b>	<b>\$ 17,687,220</b>	<b>\$ 1,970,871</b>	<b>\$ 493,129</b>			<b>\$ 12</b>	<b>\$ 20,161,232</b>	<b>\$ 25,514,048</b>	<b>\$ 18,337,566</b>	<b>\$ 25,805,943</b>
<b>EXPENDITURES</b>										
Personnel Services										
Salaries - Permanent	\$ 7,498,982	\$ 364,114	\$ 235,135			\$ 217,490	\$ 8,315,720	\$ 12,941,532	\$ 7,206,888	\$ 11,295,164
Temp Help	\$ 238,672	\$ 45,284					\$ 283,956	\$ 512,863	\$ 193,041	\$ 576,359
Overtime	\$ 39,735	\$ 10,398				\$ 905	\$ 51,038	\$ 77,028	\$ 180,153	\$ 51,700
Staff Benefits	\$ 5,183,940	\$ 205,610	\$ 123,349			\$ 97,650	\$ 5,610,548	\$ 8,065,554	\$ 4,753,330	\$ 8,740,921
	\$ 12,961,329	\$ 625,405	\$ 358,483			\$ 316,045	\$ 14,261,282	\$ 21,596,977	\$ 12,333,412	\$ 20,664,144
Operating Expenses and Equipment										
General Expense	\$ 273,936	\$ 11,309	\$ 25,851				\$ 311,096	\$ 547,656	\$ 210,970	\$ 406,553
Printing	\$ 22,925	\$ 1,257	\$ 347				\$ 24,530	\$ 26,000	\$ 23,132	\$ 28,600
Telecommunications	\$ 38,965	\$ 29				\$ 111	\$ 39,106	\$ 173,514	\$ 32,604	\$ 100,298
Postage	\$ 63,459	\$ 24,839	\$ 541				\$ 88,839	\$ 114,000	\$ 98,242	\$ 126,100
Insurance	\$ 7,136						\$ 7,136	\$ 7,140	\$ 6,085	\$ 6,885
In-State Travel	\$ 8,248	\$ 68	\$ 552				\$ 8,868	\$ 18,560	\$ 11,188	\$ 11,900
Out-of-State Travel										
Training	\$ 8,764						\$ 8,764	\$ 113,610	\$ 3,852	\$ 7,290
Security Services	\$ 3,127						\$ 3,127	\$ 3,500	\$ 3,088	\$ 3,600
Facility Operations	\$ 534,926	\$ 21,062				\$ 3,376	\$ 559,365	\$ 1,954,235	\$ 216,907	\$ 1,920,862
Utilities										
Contracted Services	\$ 1,337,195	\$ 207,454	\$ 58,684				\$ 1,603,332	\$ 2,636,754	\$ 1,909,115	\$ 2,359,105
Consulting and Professional Services	\$ 37,855						\$ 37,855	\$ 130,852	\$ 35,317	\$ 43,231
Information Technology	\$ 392,729	\$ 15,000	\$ 3,452			\$ 23,745	\$ 434,927	\$ 701,402	\$ 85,900	\$ 1,610,700
Major Equipment	\$ 44,123						\$ 44,123	\$ 210,540	\$ (36)	\$ 333,012
Other Items of Expense	\$ 15,446		\$ 0				\$ 15,446	\$ 53,710	\$ 13,977	\$ 52,960
	\$ 2,788,636	\$ 281,018	\$ 89,427			\$ 27,233	\$ 3,186,314	\$ 6,691,573	\$ 2,650,340	\$ 7,011,096
Special Items of Expense										
Grand Jury		\$ 357					\$ 357	\$ 2,500	\$ 2,098	\$ 2,100
Jury Costs	\$ 69,812						\$ 69,812	\$ 81,065	\$ 59,584	\$ 76,900
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (77,083)	\$ 6,856	\$ 70,227				\$ 0	\$ (1,175)	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (20,316)	\$ 26,187					\$ 5,871		\$ (11,496)	
	\$ (27,587)	\$ 33,400	\$ 70,227				\$ 76,041	\$ 82,390	\$ 50,175	\$ 78,000
<b>Total Expenditures</b>	<b>\$ 15,722,378</b>	<b>\$ 939,824</b>	<b>\$ 518,137</b>			<b>\$ 343,278</b>	<b>\$ 17,523,817</b>	<b>\$ 28,370,940</b>	<b>\$ 15,033,926</b>	<b>\$ 27,754,240</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 1,964,842	\$ 1,031,047	\$ (25,008)			\$ (343,266)	\$ 2,627,615	\$ (2,856,891)	\$ 3,303,640	\$ (1,948,297)
Operating Transfers In (Out)								\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 2,434,360	\$ 435,364	\$ 0			\$ 0	\$ 2,869,725	\$ 2,869,725	\$ 2,625,008	\$ 2,625,008
Ending Balance (Deficit)	\$ 4,399,202	\$ 1,466,411	\$ (25,008)			\$ (343,266)	\$ 5,497,339	\$ 12,834	\$ 5,928,647	\$ 878,711

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

	For the month ended March									
	Fiscal Year 2022/23								2021/22	
	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	\$ 2,724,229	\$ 595,588				\$ 25	\$ 3,319,842	\$ 4,917,019	\$ 3,022,110	\$ 5,549,862
Traffic & Other Infractions	\$ 222,030	\$ 71,674				\$ 41	\$ 293,745	\$ 430,035	\$ 371,584	\$ 408,343
Other Criminal Cases	\$ 1,044,402	\$ 103,931				\$ 25	\$ 1,144,918	\$ 2,876,480	\$ 781,586	\$ 2,617,816
Civil	\$ 816,235	\$ 79,310				\$ 75	\$ 895,620	\$ 1,458,545	\$ 734,920	\$ 1,567,312
Family & Children Services	\$ 1,060,540	\$ 123,605				\$ 75	\$ 1,184,220	\$ 2,545,928	\$ 949,945	\$ 2,555,644
Probate, Guardianship & Mental Health Services	\$ 282,802	\$ 7,406				\$ 0	\$ 290,208	\$ 225,638	\$ 418,117	\$ 237,396
Juvenile Dependency Services	\$ 113,020	\$ 606,333					\$ 719,352	\$ 990,742	\$ 710,429	\$ 975,090
Juvenile Delinquency Services	\$ 80,090	\$ 2,892					\$ 82,982	\$ 191,682	\$ 78,982	\$ 200,030
Other Court Operations	\$ 319,563	\$ 98,900					\$ 418,418	\$ 362,798	\$ 335,716	\$ 434,658
Court Interpreters	\$ 199,084	\$ 191,874				\$ (45)	\$ 390,958	\$ 391,948	\$ 316,702	\$ 388,023
Jury Services	\$ 187,127	\$ 46,173	\$ 69,812				\$ 303,112	\$ 492,715	\$ 260,129	\$ 517,058
Security	\$ 3,191,743	\$ 128,103				\$ 24	\$ 3,319,871	\$ 6,157,737	\$ 2,777,764	\$ 5,947,235
Trial Court Operations Program	\$ 10,240,864	\$ 2,055,790	\$ 69,812			\$ 220	\$ 12,363,246	\$ 21,041,266	\$ 10,757,983	\$ 21,398,467
Enhanced Collections	\$ 629,821	\$ 177,572				\$ 1,017	\$ 808,410	\$ 1,294,404	\$ 917,875	\$ 1,550,041
Other Non-Court Operations	\$ 316,045	\$ 27,233	\$ 357				\$ 343,635	\$ 2,500	\$ 406,215	
Non-Court Operations Program	\$ 945,866	\$ 204,805	\$ 357			\$ 1,017	\$ 1,152,045	\$ 1,296,904	\$ 1,324,090	\$ 1,550,041
Executive Office	\$ 466,877	\$ 43,586			\$ 3,440	\$ 0	\$ 513,904	\$ 239,956	\$ 438,968	\$ 246,282
Fiscal Services	\$ 549,416	\$ 65,176					\$ 614,592	\$ 958,243	\$ 581,313	\$ 918,290
Human Resources	\$ 575,135	\$ 20,742					\$ 595,876	\$ 316,495	\$ 191,493	\$ 226,133
Business & Facilities Services	\$ 757,614	\$ 354,440					\$ 1,112,054	\$ 1,910,201	\$ 551,386	\$ 1,879,862
Information Technology	\$ 725,490	\$ 441,776					\$ 1,171,899	\$ 2,607,875	\$ 1,188,694	\$ 1,535,166
Court Administration Program	\$ 3,074,533	\$ 925,719			\$ 3,440	\$ 4,633	\$ 4,008,325	\$ 6,032,770	\$ 2,951,854	\$ 4,805,732
Expenditures Not Distributed or Posted to a Program								\$ 0		\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,261,262	\$ 3,186,314	\$ 70,169		\$ 0	\$ 5,871	\$ 17,523,617	\$ 28,370,940	\$ 15,033,926	\$ 27,754,240