

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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.

Melissa Fowler Bradley

Signature of Presiding Judge or Court Executive

4/8/22

Date

Shasta

Court

FY21-22 1st Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Shasta

Court

FY21-22 1st Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Shasta

Court

FY21-22 1st Quarter

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	174.5	153.7			

¹ The 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 2021/22									2020/21
	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	\$ 43,395	\$ 479,716	\$ 2,463			\$ (115,993)	\$ 17,513	\$ 427,093	\$ 79,897
Payroll	\$ 1,365	\$ 0				\$ 0		\$ 1,365	\$ 216
Jury									
Revolving	\$ 0							\$ 0	\$ 25,000
Other								\$ 0	
Distribution							\$ 0	\$ 0	
Civil Filing Fees							\$ 20	\$ 20	\$ 0
Trust							\$ (40)	\$ (40)	\$ (1,578)
Credit Card									
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 199,016	\$ 68,077					\$ 763,237	\$ 1,030,330	\$ 953,690
Cash Outside of the JCC	\$ 14,563							\$ 14,563	\$ 0
Cash Equivalents	\$ 5,614,594							\$ 9,654,186	\$ 7,731,773
Total Cash and Cash Equivalents	\$ 5,875,568	\$ 548,393	\$ 2,463			\$ (115,993)	\$ 4,820,322	\$ 11,130,753	\$ 8,792,233
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks							\$ 0	\$ 0	\$ 0
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 64,052	\$ 1,304					\$ 65,356	\$ 110,935
Due From Other Courts	\$ 0							\$ 0	\$ 567
Due From State	\$ 130,000	\$ 0	\$ 31,252					\$ 161,252	\$ 96,751
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 34	\$ 0						\$ 34	\$ 0
Total Receivables	\$ 130,034	\$ 64,052	\$ 32,556			\$ 0	\$ 0	\$ 226,642	\$ 208,252
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 1,265
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 1,265
Other Assets									
Total Other Assets									
Total Assets	\$ 6,005,602	\$ 612,444	\$ 35,020			\$ (115,993)	\$ 4,820,322	\$ 11,357,395	\$ 9,001,751
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 68,022	\$ 0	\$ 0			\$ 0	\$ 20	\$ 68,042	\$ 66,546
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 34	\$ 34	\$ 0
Due to Other Courts	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to State							\$ 3,531,216	\$ 3,531,216	\$ 410,883
TC145 Liability							\$ 312,957	\$ 312,957	\$ 264,864
Due to Other Governments	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 101							\$ 101	\$ 54
Interest							\$ 17	\$ 17	\$ 31
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 68,123	\$ 0	\$ 0			\$ 0	\$ 3,844,244	\$ 3,912,368	\$ 742,378
Civil	\$ 0						\$ 197,565	\$ 197,565	\$ 86,170
Criminal							\$ 0	\$ 0	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 763,237	\$ 763,237	\$ 715,669
Trust Interest Payable							\$ 14,411	\$ 14,411	\$ 14,388
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 975,214	\$ 975,214	\$ 816,227
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 53,021							\$ 53,021	\$ 22,449
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (2,946)							\$ (2,946)	\$ 1,916
Payroll Clearing									
Total Payroll Liabilities	\$ 50,074	\$ 0				\$ 0		\$ 50,074	\$ 24,365
Revenue Collected in Advance	\$ 99,827		\$ 0			\$ 0		\$ 99,827	\$ 69,507
Liabilities For Deposits	\$ 23,956	\$ 13				\$ 195	\$ 864	\$ 25,028	\$ 18,414
Jury Fees - Non-Interest							\$ 0	\$ 0	
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ (7,166)		\$ 35,831					\$ 28,665	\$ 0
Total Other Liabilities	\$ 116,617	\$ 13	\$ 35,831			\$ 195	\$ 864	\$ 153,520	\$ 87,921
Total Liabilities	\$ 234,815	\$ 13	\$ 35,831			\$ 195	\$ 4,820,322	\$ 5,091,176	\$ 1,670,880
Total Fund Balance	\$ 5,770,788	\$ 612,431	\$ (812)			\$ (116,188)		\$ 6,286,219	\$ 7,330,860
Total Liabilities and Fund Balance	\$ 6,005,602	\$ 612,444	\$ 35,020			\$ (115,993)	\$ 4,820,322	\$ 11,357,395	\$ 9,001,751

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 2021/22											
	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	\$ 7,289,412	\$ 4,031					\$ 7,303,443	\$ 17,043,561	\$ 6,811,611	\$ 14,890,597	
Improvement and Modernization Fund								\$ 22,585	\$ 3,116	\$ 25,711	
Judges' Compensation (0150019)	\$ 20,625						\$ 20,625	\$ 82,500	\$ 20,625	\$ 82,500	
Court Interpreter (0150037)	\$ 100,621						\$ 100,621	\$ 368,523	\$ 38,939	\$ 530,255	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 149,684						\$ 149,684	\$ 4,553,147	\$ 2,615,241	\$ 4,372,902	
Other Miscellaneous								\$ 948,282		\$ 262,221	
	\$ 7,570,343	\$ 4,031					\$ 7,574,374	\$ 23,018,618	\$ 9,489,632	\$ 20,164,186	
Grants											
AB 1058 Commissioner/Facilitator								\$ 697,947	\$ (2,144)	\$ 540,792	
Other Judicial Council Grants			\$ 2,587				\$ 2,587	\$ 87,840	\$ 5,063	\$ 132,290	
Non-Judicial Council Grants			\$ 2,283				\$ 2,283	\$ 6,000	\$ 9,174	\$ 6,000	
			\$ 4,870				\$ 4,870	\$ 791,787	\$ 12,064	\$ 679,082	
Other Financing Sources											
Interest Income	\$ 44	\$ 5				\$ 0	\$ 49	\$ 13,927	\$ 54	\$ 70,750	
Investment Income											
Donations	\$ 20,000						\$ 20,000				
Local Fees	\$ 57,519	\$ 11,767					\$ 69,286	\$ 165,378	\$ 64,648	\$ 277,141	
Non-Fee Revenues	\$ 65						\$ 65	\$ 130	\$ 70	\$ 494	
Enhanced Collections		\$ 534,346					\$ 534,346	\$ 1,619,187	\$ 427,939	\$ 2,761,627	
Escheatment											
Prior Year Revenue		\$ 6,080			\$ 18,653		\$ 24,733		\$ 80,944		
County Program - Restricted	\$ 39,027	\$ 419					\$ 39,447	\$ 196,296	\$ 164,537	\$ 336,448	
Reimbursement Other	\$ 416						\$ 416		\$ (6,255)	\$ 18,617	
Sale of Fixed Assets											
Other Miscellaneous	\$ 48						\$ 48	\$ 620	\$ 20		
	\$ 117,119	\$ 552,617				\$ 18,653	\$ 688,390	\$ 1,995,638	\$ 731,957	\$ 3,465,077	
Total Revenues	\$ 7,687,462	\$ 556,648	\$ 4,870			\$ 18,653	\$ 8,297,322	\$ 25,110,843	\$ 10,233,582	\$ 24,308,345	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,756,309	\$ 104,754	\$ 1,838			\$ 72,951	\$ 1,935,851	\$ 11,295,164	\$ 2,229,462	\$ 10,813,454	
Temp Help	\$ 43,199	\$ 5,042					\$ 48,240	\$ 576,359	\$ 53,672	\$ 389,996	
Overtime	\$ 35,074	\$ 11,848				\$ 3,021	\$ 49,943	\$ 51,700	\$ 4,397	\$ 50,000	
Staff Benefits	\$ 1,428,214	\$ 75,045	\$ 256			\$ 34,975	\$ 1,538,491	\$ 8,740,921	\$ 1,556,894	\$ 6,962,768	
	\$ 3,262,795	\$ 196,688	\$ 2,094			\$ 110,947	\$ 3,572,525	\$ 20,664,144	\$ 3,844,428	\$ 18,216,218	
Operating Expenses and Equipment											
General Expense	\$ 35,661	\$ 5,989	\$ 648				\$ 42,299	\$ 406,553	\$ 74,941	\$ 489,978	
Printing	\$ 2,506	\$ 1,124					\$ 3,631	\$ 28,600	\$ 4,300	\$ 29,996	
Telecommunications	\$ 3,587	\$ 12			\$ 29		\$ 3,627	\$ 100,298	\$ 7,783	\$ 100,242	
Postage	\$ 14,586	\$ 3,421	\$ 83				\$ 18,091	\$ 126,100	\$ 45,771	\$ 156,073	
Insurance	\$ 342						\$ 342	\$ 6,885		\$ 7,100	
In-State Travel	\$ 3,280		\$ 0				\$ 3,280	\$ 11,900	\$ 1,209	\$ 18,031	
Out-of-State Travel											
Training	\$ 1,090						\$ 1,090	\$ 7,290	\$ 588	\$ 2,043	
Security Services	\$ 498	\$ 11					\$ 509	\$ 3,600	\$ 566	\$ 3,600	
Facility Operations	\$ 39,945	\$ 2,316				\$ 886	\$ 43,147	\$ 1,920,862	\$ 80,802	\$ 409,801	
Utilities										\$ 382	
Contracted Services	\$ 740,925	\$ 106,720	\$ 2,587				\$ 850,232	\$ 2,359,105	\$ 364,466	\$ 1,890,925	
Consulting and Professional Services	\$ 5,471						\$ 5,471	\$ 43,231	\$ 74	\$ 22,400	
Information Technology	\$ 9,089					\$ 23,002	\$ 32,091	\$ 1,610,700	\$ 72,355	\$ 3,619,631	
Major Equipment	\$ (36)						\$ (36)	\$ 333,012		\$ 843,788	
Other Items of Expense	\$ 4,268		\$ 80				\$ 4,348	\$ 52,960	\$ 2,857	\$ 18,034	
	\$ 861,213	\$ 119,594	\$ 3,399			\$ 23,916	\$ 1,008,122	\$ 7,011,096	\$ 865,712	\$ 7,612,234	
Special Items of Expense											
Grand Jury		\$ 300					\$ 300	\$ 2,100			
Jury Costs	\$ 34,233						\$ 34,233	\$ 76,900	\$ 19,840	\$ 96,200	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ (1)	\$ 400	
Capital Costs											
Internal Cost Recovery	\$ (167)		\$ 189			\$ (22)	\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 6,308	\$ 4,934					\$ 11,243				
	\$ 40,374	\$ 5,234	\$ 189			\$ (22)	\$ 45,776	\$ 79,000	\$ 19,839	\$ 96,600	
Total Expenditures	\$ 4,184,382	\$ 321,516	\$ 5,691			\$ 134,842	\$ 4,628,422	\$ 27,754,240	\$ 4,519,977	\$ 25,925,052	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,523,080	\$ 235,132	\$ (812)			\$ (116,189)	\$ 3,641,211	\$ (1,948,297)	\$ 5,713,605	\$ (1,616,707)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,247,708	\$ 377,300	\$ 0			\$ 0	\$ 2,625,008	\$ 2,625,008	\$ 1,617,255	\$ 1,617,255	
Ending Balance (Deficit)	\$ 5,770,788	\$ 612,431	\$ (812)			\$ (116,189)	\$ 6,265,219	\$ 670,711	\$ 7,330,800	\$ 548	

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

	For the month ended September									
	Fiscal Year 2021/22								2020/21	
	Personal 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	\$ 762,685	\$ 121,192	\$ 200			\$ 71	\$ 884,148	\$ 5,549,862	\$ 900,363	\$ 5,338,087
Traffic & Other Infractions	\$ 82,921	\$ 12,158					\$ 95,079	\$ 408,343	\$ 106,431	\$ 308,840
Other Criminal Cases	\$ 218,110	\$ 4,771					\$ 222,881	\$ 2,617,816	\$ 225,382	\$ 1,169,898
Civil	\$ 216,116	\$ 4,863					\$ 220,978	\$ 1,567,312	\$ 211,072	\$ 823,445
Family & Children Services	\$ 254,993	\$ 12,642					\$ 267,636	\$ 2,555,644	\$ 293,980	\$ 1,656,272
Probate, Guardianship & Mental Health Services	\$ 118,492	\$ 1,479					\$ 119,971	\$ 237,396	\$ 116,823	\$ 596,480
Juvenile Dependency Services	\$ 29,453	\$ 197,530					\$ 226,983	\$ 975,090	\$ 166,693	\$ 1,076,664
Juvenile Delinquency Services	\$ 19,976	\$ 431					\$ 20,407	\$ 200,030	\$ 18,439	\$ 156,550
Other Court Operations	\$ 84,548	\$ 2,129					\$ 86,677	\$ 434,658	\$ 174,835	\$ 357,800
Court Interpreters	\$ 33,459	\$ 63,168					\$ 96,627	\$ 388,023	\$ 83,891	\$ 360,085
Jury Services	\$ 55,680	\$ 6,935	\$ 34,032				\$ 96,647	\$ 517,058	\$ 81,375	\$ 354,437
Security	\$ 734,897	\$ 17,708			\$ 22		\$ 752,627	\$ 5,947,235	\$ 716,479	\$ 4,148,874
Trial Court Operations Program	\$ 2,611,330	\$ 445,007	\$ 34,233		\$ 22	\$ 71	\$ 3,090,662	\$ 21,398,467	\$ 3,095,763	\$ 16,347,432
Enhanced Collections	\$ 196,688	\$ 119,594				\$ 4,934	\$ 321,216	\$ 1,550,041	\$ 418,016	\$ 2,008,634
Other Non-Court Operations	\$ 110,947	\$ 23,916	\$ 300		\$ (22)		\$ 135,142		\$ 119,000	
Non-Court Operations Program	\$ 307,635	\$ 143,510	\$ 300		\$ (22)	\$ 4,934	\$ 456,358	\$ 1,550,041	\$ 537,016	\$ 2,008,634
Executive Office	\$ 101,313	\$ 10,760				\$ 1,917	\$ 113,990	\$ 246,282	\$ 188,982	\$ 748,103
Fiscal Services	\$ 148,590	\$ 8,225					\$ 156,815	\$ 918,290	\$ 158,697	\$ 839,553
Human Resources	\$ 34,966	\$ 2,609					\$ 37,575	\$ 226,133	\$ 66,230	\$ 259,647
Business & Facilities Services	\$ 210,502						\$ 210,502	\$ 1,879,862	\$ 174,563	\$ 301,970
Information Technology	\$ 158,189	\$ 398,011				\$ 4,320	\$ 560,520	\$ 1,535,166	\$ 298,727	\$ 5,419,713
Court Administration Program	\$ 653,560	\$ 419,605				\$ 6,237	\$ 1,079,402	\$ 4,805,732	\$ 887,198	\$ 7,568,986
Expenditures Not Distributed or Posted to a Program								\$ 0		
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,572,525	\$ 1,008,122	\$ 34,533		\$ 0	\$ 11,243	\$ 4,626,422	\$ 27,754,240	\$ 4,519,977	\$ 25,925,052