


## 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.

  
\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

  
\_\_\_\_\_  
Date

Shasta Superior Court

\_\_\_\_\_  
Court

FY 2022-23 1st Qtr.

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Shasta Superior Court

Court

FY 2022-23 1st Qtr.

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Shasta Superior Court

Court

FY 2022-23 1st Qtr.

Fiscal Year and Ending Quarter

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

<sup>1</sup> 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							2021/22	
	Fiscal Year 2022/23								
	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	\$ (712,752)	\$ 1,241,890	\$ (271,979)			\$ (124,542)	\$ 44,429	\$ 177,046	\$ 427,093
Payroll	\$ 10,789	\$ 0				\$ 0		\$ 10,789	\$ 1,365
Jury Revolving	\$ 0							\$ 0	\$ 0
Other Distribution							\$ 34,054	\$ 34,054	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 20
Trust Credit Card							\$ (12,264)	\$ (12,264)	\$ (40)
Cash on Hand	\$ 2,610	\$ 600	\$ 0					\$ 3,210	\$ 3,235
Cash with County	\$ 216,148	\$ 60,083	\$ (3,867)				\$ (61,353)	\$ 211,011	\$ 1,030,330
Cash Outside of the JCC	\$ 17,748							\$ 17,748	\$ 14,563
Cash Equivalents	\$ 6,994,483						\$ 1,462,070	\$ 8,456,553	\$ 9,654,186
<b>Total Cash and Cash Equivalents</b>	<b>\$ 6,529,026</b>	<b>\$ 1,302,573</b>	<b>\$ (275,845)</b>			<b>\$ (124,542)</b>	<b>\$ 1,466,936</b>	<b>\$ 8,698,147</b>	<b>\$ 11,130,763</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks								\$ 0	\$ 0
Due From Employee								\$ 0	\$ 0
Civil Jury Fees								\$ 0	\$ 0
Trust								\$ 0	\$ 0
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 39,406	\$ 56,157	\$ 0					\$ 95,563	\$ 65,356
Due From Other Courts	\$ 919							\$ 919	\$ 0
Due From State	\$ 129,081	\$ 0	\$ 269,361					\$ 398,442	\$ 161,252
Trust Due To/From							\$ 36,766	\$ 36,766	\$ 0
Distribution Due To/From							\$ 7,695	\$ 7,695	\$ 0
Civil Filing Fee Due To/From							\$ 134,466	\$ 134,466	\$ 0
General Due To/From	\$ 1,251	\$ 53,574						\$ 54,824	\$ 34
<b>Total Receivables</b>	<b>\$ 170,657</b>	<b>\$ 109,731</b>	<b>\$ 269,361</b>			<b>\$ 0</b>	<b>\$ 178,927</b>	<b>\$ 728,675</b>	<b>\$ 226,642</b>
Prepaid Expenses - General	\$ 20							\$ 20	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties								\$ 0	\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 20</b>							<b>\$ 20</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 6,699,703</b>	<b>\$ 1,412,303</b>	<b>\$ (6,485)</b>			<b>\$ (124,542)</b>	<b>\$ 1,645,863</b>	<b>\$ 9,626,842</b>	<b>\$ 11,357,395</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,420	\$ 0	\$ 0			\$ 0	\$ 0	\$ 4,420	\$ 68,042
Due to Other Funds	\$ 36,192	\$ 0	\$ 0			\$ 0	\$ 197,560	\$ 233,751	\$ 34
Due to Other Courts	\$ 0	\$ 10,014	\$ 0				\$ 55	\$ 10,069	\$ 0
Due to State	\$ 393,945	\$ 0					\$ 569,077	\$ 963,022	\$ 3,531,216
TC145 Liability							\$ 281,116	\$ 281,116	\$ 312,957
Due to Other Governments	\$ 0	\$ 0	\$ 0			\$ 0	\$ 491,040	\$ 491,040	\$ 0
AB145 Due to Other Government Agency							\$ 16,836	\$ 16,836	\$ 0
Due to Other Public Agencies								\$ 0	\$ 0
Sales and Use Tax	\$ 149							\$ 149	\$ 101
Interest							\$ 2,426	\$ 2,426	\$ 17
Miscellaneous Accts. Pay. and Accrued Liab.								\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 434,706</b>	<b>\$ 10,014</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 1,558,110</b>	<b>\$ 2,002,830</b>	<b>\$ 3,912,368</b>
Civil	\$ 0						\$ 123,959	\$ 123,959	\$ 197,565
Criminal							\$ 7,823	\$ 7,823	\$ 0
Unreconciled - Civil and Criminal								\$ 0	\$ 0
Trust Held Outside of the JCC							\$ (61,354)	\$ (61,354)	\$ 763,237
Trust Interest Payable							\$ 16,461	\$ 16,461	\$ 14,411
Miscellaneous Trust								\$ 0	\$ 0
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 86,889</b>	<b>\$ 86,889</b>	<b>\$ 975,214</b>
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 6,987							\$ 6,987	\$ 53,021
Deferred Compensation Payable	\$ 126							\$ 126	\$ 0
Deductions Payable	\$ 603,440							\$ 603,440	\$ (2,946)
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 610,553</b>	<b>\$ 0</b>				<b>\$ 0</b>		<b>\$ 610,553</b>	<b>\$ 50,074</b>
Revenue Collected in Advance	\$ 302,771	\$ 0	\$ 0			\$ 0		\$ 302,771	\$ 99,827
Liabilities For Deposits	\$ 29,046	\$ 28				\$ 195	\$ 864	\$ 30,133	\$ 25,028
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment								\$ 0	\$ 0
Uncleared Collections								\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0		\$ 40					\$ 40	\$ 28,665
<b>Total Other Liabilities</b>	<b>\$ 331,817</b>	<b>\$ 28</b>	<b>\$ 40</b>			<b>\$ 195</b>	<b>\$ 864</b>	<b>\$ 332,944</b>	<b>\$ 183,820</b>
<b>Total Liabilities</b>	<b>\$ 1,377,076</b>	<b>\$ 10,042</b>	<b>\$ 40</b>			<b>\$ 195</b>	<b>\$ 1,645,863</b>	<b>\$ 3,033,216</b>	<b>\$ 5,081,176</b>
<b>Total Fund Balance</b>	<b>\$ 5,322,626</b>	<b>\$ 1,402,262</b>	<b>\$ (6,525)</b>			<b>\$ (124,737)</b>		<b>\$ 6,593,626</b>	<b>\$ 6,266,219</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 6,699,703</b>	<b>\$ 1,412,303</b>	<b>\$ (6,485)</b>			<b>\$ (124,542)</b>	<b>\$ 1,645,863</b>	<b>\$ 9,626,842</b>	<b>\$ 11,357,395</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 2022/23								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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 8,050,351	\$ 4,225					\$ 8,054,576		\$ 7,303,443	\$ 17,043,561	
Improvement and Modernization Fund	\$ (210)						\$ (210)			\$ 22,595	
Judges' Compensation (0150019)	\$ 20,625						\$ 20,625		\$ 20,625	\$ 82,500	
Court Interpreter (0150037)	\$ 137,842						\$ 137,842		\$ 100,621	\$ 368,523	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,155,406						\$ 1,155,406		\$ 149,684	\$ 4,553,147	
Other Miscellaneous		\$ 921,673					\$ 921,673		\$ 948,292	\$ 948,292	
	\$ 9,364,014	\$ 925,898					\$ 10,289,912		\$ 7,574,374	\$ 23,018,618	
Grants											
AB 1058 Commissioner/Facilitator			\$ 127,312				\$ 127,312			\$ 697,947	
Other Judicial Council Grants			\$ 10,944				\$ 10,944		\$ 2,587	\$ 87,840	
Non-Judicial Council Grants									\$ 2,283	\$ 6,000	
			\$ 138,256				\$ 138,256		\$ 4,870	\$ 791,787	
Other Financing Sources											
Interest Income	\$ 20,675	\$ 3,726				\$ 12	\$ 24,413		\$ 49	\$ 13,927	
Investment Income											
Donations		\$ 15,000					\$ 15,000		\$ 20,000		
Local Fees	\$ 390	\$ 6,557					\$ 6,938		\$ 69,286	\$ 165,378	
Non-Fee Revenues									\$ 65	\$ 130	
Enhanced Collections		\$ 291,404					\$ 291,404		\$ 534,346	\$ 1,619,187	
Escheatment											
Prior Year Revenue	\$ 3,702						\$ 3,702		\$ 24,733		
County Program - Restricted		\$ 459					\$ 459		\$ 39,447	\$ 196,296	
Reimbursement Other	\$ 141,105						\$ 141,105		\$ 416		
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,459						\$ 2,459		\$ 48	\$ 620	
	\$ 168,322	\$ 317,146				\$ 12	\$ 485,480		\$ 688,390	\$ 1,995,538	
<b>Total Revenues</b>	<b>\$ 9,532,335</b>	<b>\$ 1,243,045</b>	<b>\$ 138,266</b>			<b>\$ 12</b>	<b>\$ 10,913,649</b>		<b>\$ 8,267,633</b>	<b>\$ 25,805,943</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,194,508	\$ 115,741	\$ 65,834			\$ 68,765	\$ 2,444,848		\$ 1,935,851	\$ 11,295,164	
Temp Help	\$ 71,349	\$ 10,844					\$ 82,193		\$ 48,240	\$ 576,359	
Overtime	\$ 14,195	\$ 3,451				\$ 619	\$ 18,265		\$ 49,943	\$ 51,700	
Staff Benefits	\$ 3,572,206	\$ 62,437	\$ 39,451			\$ 31,580	\$ 3,705,675		\$ 1,538,491	\$ 8,740,921	
	\$ 5,852,258	\$ 192,473	\$ 105,286			\$ 100,964	\$ 6,260,980		\$ 3,572,525	\$ 20,664,144	
Operating Expenses and Equipment											
General Expense	\$ 46,025	\$ 6,572	\$ 1,126				\$ 53,723		\$ 42,299	\$ 406,553	
Printing	\$ 5,695	\$ 0					\$ 5,695		\$ 3,631	\$ 28,600	
Telecommunications	\$ 3,313	\$ 5				\$ 14	\$ 3,332		\$ 3,627	\$ 100,299	
Postage	\$ 7,888	\$ 18,769	\$ 193				\$ 26,849		\$ 18,091	\$ 126,100	
Insurance	\$ 437						\$ 437		\$ 342	\$ 6,885	
In-State Travel	\$ 957		\$ 0				\$ 957		\$ 3,280	\$ 11,900	
Out-of-State Travel											
Training	\$ 3,000						\$ 3,000		\$ 1,090	\$ 7,290	
Security Services	\$ 730						\$ 730		\$ 509	\$ 3,600	
Facility Operations	\$ 53,257	\$ 2,230				\$ 686	\$ 56,173		\$ 43,147	\$ 1,920,862	
Utilities											
Contracted Services	\$ 354,588	\$ 27,675	\$ 17,552				\$ 399,815		\$ 850,232	\$ 2,359,105	
Consulting and Professional Services	\$ 6,372						\$ 6,372		\$ 5,471	\$ 43,231	
Information Technology	\$ 335,036					\$ 23,085	\$ 358,121		\$ 32,091	\$ 1,610,700	
Major Equipment									\$ (36)	\$ 333,012	
Other Items of Expense	\$ 7,567		\$ 0				\$ 7,567		\$ 4,348	\$ 52,960	
	\$ 824,865	\$ 55,250	\$ 18,870			\$ 23,785	\$ 922,770		\$ 1,008,122	\$ 7,011,096	
Special Items of Expense											
Grand Jury									\$ 300	\$ 2,100	
Jury Costs	\$ 14,633						\$ 14,633		\$ 34,233	\$ 76,900	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (22,516)	\$ 1,891	\$ 20,625				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (25,170)	\$ 26,534					\$ 1,364		\$ 11,243		
	\$ (33,053)	\$ 28,424	\$ 20,625				\$ 15,897		\$ 46,776	\$ 79,000	
<b>Total Expenditures</b>	<b>\$ 6,644,070</b>	<b>\$ 276,147</b>	<b>\$ 144,781</b>			<b>\$ 124,749</b>	<b>\$ 7,189,747</b>		<b>\$ 4,626,422</b>	<b>\$ 27,764,240</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,888,266	\$ 966,897	\$ (6,525)			\$ (124,737)	\$ 3,723,901		\$ 3,641,211	\$ (1,948,297)	
Operating Transfers In (Out)										\$ 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)	\$ 5,322,626	\$ 1,402,262	\$ (6,525)			\$ (124,737)	\$ 6,593,626	\$ 2,869,725	\$ 6,288,219	\$ 678,711	

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

	For the month ended September									
	Fiscal Year 2022/23							2021/22		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 839,040	\$ 150,272					\$ 989,312		\$ 884,148	\$ 5,549,862
Traffic & Other Infractions	\$ 72,176	\$ 21,305					\$ 93,481		\$ 95,079	\$ 408,343
Other Criminal Cases	\$ 273,686	\$ 6,301			\$ 0	\$ 0	\$ 279,987		\$ 222,881	\$ 2,617,816
Civil	\$ 202,874	\$ 8,199			\$ 0		\$ 211,073		\$ 220,978	\$ 1,567,312
Family & Children Services	\$ 311,222	\$ 40,567			\$ 0		\$ 351,789		\$ 267,636	\$ 2,555,644
Probate, Guardianship & Mental Health Services	\$ 76,281	\$ 1,346					\$ 77,627		\$ 119,971	\$ 237,396
Juvenile Dependency Services	\$ 33,659	\$ 201,844					\$ 235,503		\$ 226,983	\$ 975,090
Juvenile Delinquency Services	\$ 25,079	\$ 605					\$ 25,684		\$ 20,407	\$ 200,030
Other Court Operations	\$ 79,594	\$ 12,288					\$ 91,882		\$ 86,677	\$ 434,658
Court Interpreters	\$ 55,304	\$ 53,892					\$ 109,196		\$ 96,627	\$ 388,023
Jury Services	\$ 56,037	\$ 10,114	\$ 14,633				\$ 80,783		\$ 96,647	\$ 517,058
Security	\$ 1,672,970	\$ 24,602				\$ 0	\$ 1,697,571		\$ 752,627	\$ 5,947,235
Trial Court Operations Program	\$ 3,697,921	\$ 531,335	\$ 14,633		\$ 0	\$ 0	\$ 4,243,888		\$ 3,090,662	\$ 21,398,467
Enhanced Collections	\$ 174,839	\$ 55,254				\$ 1,364	\$ 231,457		\$ 321,216	\$ 1,550,041
Other Non-Court Operations	\$ 100,964	\$ 23,785					\$ 124,749		\$ 135,142	
Non-Court Operations Program	\$ 275,803	\$ 79,040				\$ 1,364	\$ 356,206		\$ 456,358	\$ 1,550,041
Executive Office	\$ 132,412	\$ 20,378			\$ 0	\$ 0	\$ 152,790		\$ 113,990	\$ 246,282
Fiscal Services	\$ 161,676	\$ 10,210					\$ 171,886		\$ 156,815	\$ 918,290
Human Resources	\$ 1,552,329	\$ 8,576					\$ 1,560,905		\$ 37,575	\$ 226,133
Business & Facilities Services	\$ 242,453	\$ 0					\$ 242,453		\$ 210,502	\$ 1,879,862
Information Technology	\$ 188,387	\$ 273,231					\$ 461,618		\$ 560,520	\$ 1,535,166
Court Administration Program	\$ 2,277,257	\$ 312,395			\$ 0	\$ 0	\$ 2,589,653		\$ 1,079,402	\$ 4,805,732
Expenditures Not Distributed or Posted to a Program										\$ 0
Prior Year Adjustments Not Posted to a Program										\$ 0
<b>Total</b>	<b>\$ 6,250,980</b>	<b>\$ 922,770</b>	<b>\$ 14,633</b>		<b>\$ 0</b>	<b>\$ 1,364</b>	<b>\$ 7,189,747</b>		<b>\$ 4,626,422</b>	<b>\$ 27,754,240</b>