

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

01/16/2024

Date

Shasta

Court

2023-24 Q2

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) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ 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
 Fiscal Year 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (1,349,644)	\$ 1,312,526	\$ (26,638)			\$ 198	\$ 24,418	\$ (39,141)	\$ 16,899
Payroll	\$ 16,446	\$ 0				\$ 0		\$ 16,446	\$ 24,438
Jury Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other Distribution							\$ 80,378	\$ 80,378	\$ 20,499
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ (573)
Credit Card								\$ 3,210	\$ 3,210
Cash on Hand	\$ 2,610	\$ 600						\$ 3,210	\$ 3,210
Cash with County	\$ 0	\$ 0	\$ 0				\$ 429,533	\$ 429,533	\$ (136,458)
Cash Outside of the JCC	\$ 0							\$ 0	\$ 13,562
Cash Equivalents	\$ 5,317,967						\$ 981,243	\$ 6,299,209	\$ 8,293,739
Total Cash and Cash Equivalents	\$ 4,007,378	\$ 1,313,126	\$ (26,638)			\$ 198	\$ 1,515,571	\$ 6,809,635	\$ 8,255,317
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ (55,236)	\$ 117,873	\$ 0					\$ 62,637	\$ 77,277
Due From Other Courts	\$ 0							\$ 0	\$ 3,886
Due From State	\$ 0	\$ 0	\$ 11,973					\$ 11,973	\$ 288,489
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 4,076	\$ 4,076	\$ 3,189
Civil Filing Fee Due To/From							\$ 161,346	\$ 161,346	\$ 146,490
General Due To/From	\$ 537	\$ 79,252						\$ 79,789	\$ 54,808
Total Receivables	\$ (54,699)	\$ 197,125	\$ 11,973			\$ 0	\$ 165,422	\$ 319,821	\$ 574,137
Prepaid Expenses - General	\$ 230	\$ 0						\$ 230	\$ 20
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 230	\$ 0						\$ 230	\$ 20
Other Assets									
Total Other Assets									
Total Assets	\$ 3,952,909	\$ 1,510,251	\$ (14,665)			\$ 198	\$ 1,680,993	\$ 7,129,686	\$ 8,829,474
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,237	\$ 0	\$ 0			\$ 0	\$ 0	\$ 1,237	\$ 1,237
Due to Other Funds	\$ 4,076	\$ 0	\$ 0			\$ 0	\$ 241,134	\$ 245,211	\$ 204,486
Due to Other Courts	\$ 0	\$ 3,724	\$ 0				\$ 0	\$ 3,724	\$ 23,161
Due to State	\$ 510,075	\$ 0					\$ 0	\$ 510,075	\$ 951,665
TC145 Liability							\$ 305,259	\$ 305,259	\$ 303,067
Due to Other Governments	\$ 0	\$ 0				\$ 0	\$ 590,224	\$ 590,224	\$ 379,879
AB145 Due to Other Government Agency							\$ 16,760	\$ 16,760	\$ 16,812
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 166
Interest							\$ 3,517	\$ 3,517	\$ 3,668
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 515,389	\$ 3,724	\$ 0			\$ 0	\$ 1,156,895	\$ 1,676,008	\$ 1,884,142
Civil	\$ 0						\$ 56,519	\$ 56,519	\$ 118,315
Criminal							\$ 0	\$ 0	\$ 305
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 429,533	\$ 429,533	\$ (136,458)
Trust Interest Payable							\$ 37,163	\$ 37,163	\$ 17,062
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 523,215	\$ 523,215	\$ (777)
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 59,939							\$ 59,939	\$ 32,064
Deferred Compensation Payable	\$ (169)							\$ (169)	\$ (1,874)
Deductions Payable	\$ 3,590							\$ 3,590	\$ 14,037
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 63,360	\$ 0				\$ 0		\$ 63,360	\$ 44,226
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 302,771
Liabilities For Deposits	\$ 35,136	\$ 28				\$ 195	\$ 884	\$ 36,242	\$ 32,270
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0		\$ 3,947					\$ 3,947	\$ 0
Total Other Liabilities	\$ 35,136	\$ 28	\$ 3,947			\$ 195	\$ 884	\$ 40,190	\$ 335,041
Total Liabilities	\$ 613,885	\$ 3,752	\$ 3,947			\$ 195	\$ 1,680,993	\$ 2,302,773	\$ 2,262,632
Total Fund Balance	\$ 3,339,024	\$ 1,506,499	\$ (18,612)			\$ 3		\$ 4,826,913	\$ 6,566,843
Total Liabilities and Fund Balance	\$ 3,952,909	\$ 1,510,251	\$ (14,665)			\$ 198	\$ 1,680,993	\$ 7,129,686	\$ 8,829,474

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

For the month ended December

Fiscal Year 2023/24

2022/23

	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,634,842	\$ 328,805				\$ 5,701	\$ 1,969,347	\$ 5,109,682	\$ 2,106,505	\$ 4,917,019
Traffic & Other Infractions	\$ 111,481	\$ 40,436				\$ 40	\$ 151,957	\$ 676,601	\$ 200,527	\$ 430,035
Other Criminal Cases	\$ 663,277	\$ 96,773			\$ 0	\$ 40	\$ 760,090	\$ 2,776,146	\$ 653,979	\$ 2,876,480
Civil	\$ 539,810	\$ 22,895				\$ 34	\$ 562,739	\$ 1,527,609	\$ 486,524	\$ 1,458,545
Family & Children Services	\$ 571,185	\$ 48,076					\$ 619,262	\$ 2,624,187	\$ 741,473	\$ 2,545,928
Probate, Guardianship & Mental Health Services	\$ 174,190	\$ 8,400					\$ 182,591	\$ 234,205	\$ 171,608	\$ 225,638
Juvenile Dependency Services	\$ 70,219	\$ 404,431					\$ 474,650	\$ 997,150	\$ 475,104	\$ 990,742
Juvenile Delinquency Services	\$ 41,977	\$ 2,107					\$ 44,084	\$ 169,150	\$ 53,120	\$ 191,682
Other Court Operations	\$ 1,563,339	\$ 93,956				\$ (94)	\$ 1,657,201	\$ 478,525	\$ 268,235	\$ 362,798
Court Interpreters	\$ 110,405	\$ 152,436					\$ 262,841	\$ 374,713	\$ 238,682	\$ 391,948
Jury Services	\$ 117,162	\$ 23,959	\$ 41,704				\$ 182,825	\$ 513,883	\$ 185,712	\$ 492,715
Security	\$ 2,552,913	\$ 196,904				\$ 166	\$ 2,749,983	\$ 6,053,845	\$ 2,317,504	\$ 6,157,737
Trial Court Operations Program	\$ 8,150,800	\$ 1,419,178	\$ 41,704		\$ 0	\$ 5,886	\$ 9,617,568	\$ 21,535,696	\$ 7,898,974	\$ 21,041,266
Enhanced Collections	\$ 331,194	\$ 32,043				\$ (46,372)	\$ 316,864	\$ 1,279,504	\$ 487,426	\$ 1,294,404
Other Non-Court Operations	\$ 0	\$ 1,356	\$ 72			\$ 0	\$ 1,428	\$ 1,200	\$ 230,836	\$ 2,500
Non-Court Operations Program	\$ 331,194	\$ 33,398	\$ 72			\$ (46,372)	\$ 318,292	\$ 1,280,704	\$ 718,262	\$ 1,296,904
Executive Office	\$ 316,611	\$ 42,489			\$ 0	\$ 2,270	\$ 361,371	\$ 241,444	\$ 324,595	\$ 239,956
Fiscal Services	\$ 328,093	\$ 28,033					\$ 356,127	\$ 872,366	\$ 370,557	\$ 958,243
Human Resources	\$ 462,020	\$ 20,403					\$ 482,423	\$ 326,303	\$ 933,528	\$ 316,495
Business & Facilities Services	\$ 566,567	\$ 131,056					\$ 697,622	\$ 1,038,897	\$ 606,169	\$ 1,910,201
Information Technology	\$ 621,196	\$ 383,680	\$ 22,305			\$ 4,455	\$ 1,031,635	\$ 2,097,517	\$ 765,408	\$ 2,607,875
Court Administration Program	\$ 2,294,487	\$ 605,661	\$ 22,305		\$ 0	\$ 6,725	\$ 2,929,178	\$ 4,576,527	\$ 3,000,257	\$ 6,032,770
Expenditures Not Distributed or Posted to a Program								\$ 0		\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 10,776,481	\$ 2,058,237	\$ 64,080		\$ 0	\$ (33,761)	\$ 12,865,038	\$ 27,392,927	\$ 11,617,493	\$ 28,370,940