

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.

Melissa Fowler-Bradley / jr
Signature of Presiding Judge or Court Executive

8/15/2023
Date

Shasta

Court

2022-23 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Shasta

Court

2022-23 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Shasta

Court

2022-23 Q4

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	191.95	157.25	161.25	166	165.95

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 June
 Fiscal Year 2022/23

2021/22

	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	\$ (1,191,034)	\$ 1,100,528	\$ 0			\$ 16,152	\$ 130,801	\$ 56,447	\$ (37,174)
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Jury Revolving	\$ 20,000							\$ 20,000	\$ 0
Other Distribution							\$ 41,136	\$ 41,136	\$ 27,873
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ 843,175	\$ 843,175	\$ (36,953)
Cash on Hand	\$ 2,252	\$ 600	\$ 0					\$ 2,852	\$ 2,825
Cash with County	\$ 0	\$ 0	\$ 0				\$ 256,283	\$ 256,283	\$ 313,192
Cash Outside of the JCC	\$ 13,517							\$ 13,517	\$ 4,829
Cash Equivalents	\$ 4,402,947						\$ 1,817,487	\$ 6,220,434	\$ 5,605,671
Total Cash and Cash Equivalents	\$ 3,247,682	\$ 1,101,128	\$ 0			\$ 16,152	\$ 3,088,882	\$ 7,453,844	\$ 5,880,263
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 728	\$ 1,247	\$ 0			\$ 0		\$ 1,976	\$ 63,657
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									\$ 0
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 288,052							\$ 288,052	\$ 1,017,644
Due From Other Governments	\$ 12,113	\$ 29,252	\$ 0					\$ 41,365	\$ 126,100
Due From Other Courts	\$ 2,998							\$ 2,998	\$ 919
Due From State	\$ 247,247	\$ 8,192	\$ 223,405					\$ 478,844	\$ 529,428
Trust Due To/From							\$ 0	\$ 0	\$ 36,766
Distribution Due To/From							\$ 3,929	\$ 3,929	\$ 7,388
Civil Filing Fee Due To/From							\$ 154,513	\$ 154,513	\$ 187,703
General Due To/From	\$ 1,193	\$ 80,841						\$ 82,033	\$ 126,484
Total Receivables	\$ 552,332	\$ 119,532	\$ 223,405			\$ 0	\$ 158,442	\$ 1,053,710	\$ 2,096,088
Prepaid Expenses - General	\$ 25,862	\$ 0						\$ 25,862	\$ 5,023
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 25,862	\$ 0						\$ 25,862	\$ 5,023
Other Assets									
Total Other Assets									
Total Assets	\$ 3,825,876	\$ 1,220,660	\$ 223,405			\$ 16,152	\$ 3,247,324	\$ 8,533,416	\$ 7,981,374
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 118,099	\$ 7,822	\$ 57					\$ 125,978	\$ 70,617
Accounts Payable - General	\$ 1,237	\$ 0	\$ 0			\$ 0	\$ 843,425	\$ 844,662	\$ 71,468
Due to Other Funds	\$ 3,929	\$ 64,904	\$ 223,148			\$ 0	\$ 236,546	\$ 528,527	\$ 1,375,984
Due to Other Courts	\$ 0	\$ 7,896	\$ 0				\$ 392	\$ 8,288	\$ 2,927
Due to State	\$ 496,854	\$ 0					\$ 0	\$ 496,854	\$ 962,626
TC145 Liability							\$ 304,896	\$ 304,896	\$ 351,323
Due to Other Governments	\$ 68,412	\$ 137,381	\$ 0			\$ 689	\$ 592,876	\$ 799,358	\$ 598,257
AB145 Due to Other Government Agency							\$ 16,719	\$ 16,719	\$ 11,758
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 149
Interest							\$ 728	\$ 728	\$ 129
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 688,530	\$ 218,003	\$ 223,205			\$ 689	\$ 1,995,582	\$ 3,126,009	\$ 3,445,240
Civil	\$ 0						\$ 968,579	\$ 968,579	\$ 95,084
Criminal							\$ 0	\$ 0	\$ 7,823
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 256,283	\$ 256,283	\$ 14,315
Trust Interest Payable							\$ 25,956	\$ 25,956	\$ 15,478
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 1,250,818	\$ 1,250,818	\$ 132,701
Accrued Payroll	\$ 603,761	\$ 28,182				\$ 15,268		\$ 647,211	\$ 552,163
Benefits Payable	\$ 24,460							\$ 24,460	\$ 12,605
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 121,500							\$ 121,500	\$ 6,574
Payroll Clearing	\$ (101,954)							\$ (101,954)	\$ (70,996)
Total Payroll Liabilities	\$ 647,767	\$ 28,182				\$ 15,268		\$ 691,218	\$ 500,346
Revenue Collected in Advance	\$ 897,113	\$ 456,985	\$ 0			\$ 0		\$ 1,354,097	\$ 985,199
Liabilities For Deposits	\$ 31,827	\$ 7,256				\$ 195	\$ 884	\$ 40,162	\$ 43,144
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 4,980
Fees - Partial Payment & Overpayment							\$ 40	\$ 40	
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 76		\$ 200					\$ 276	\$ 40
Total Other Liabilities	\$ 929,016	\$ 464,241	\$ 200			\$ 195	\$ 924	\$ 1,394,575	\$ 1,033,363
Total Liabilities	\$ 2,265,313	\$ 710,427	\$ 223,405			\$ 16,152	\$ 3,247,324	\$ 6,462,620	\$ 5,111,650
Total Fund Balance	\$ 1,560,563	\$ 510,233	\$ 0			\$ 0		\$ 2,070,796	\$ 2,869,725
Total Liabilities and Fund Balance	\$ 3,825,876	\$ 1,220,660	\$ 223,405			\$ 16,152	\$ 3,247,324	\$ 8,533,416	\$ 7,981,374

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 June											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 18,672,037	\$ 48,169					\$ 18,720,206	\$ 18,661,960	\$ 16,910,831	\$ 17,043,561	
Improvement and Modernization Fund	\$ 41,166						\$ 41,166	\$ 22,595	\$ 22,595	\$ 22,595	
Judges' Compensation (0150019)	\$ 69,986						\$ 69,986	\$ 82,500	\$ 82,500	\$ 82,500	
Court Interpreter (0150037)	\$ 554,384						\$ 554,384	\$ 389,512	\$ 442,466	\$ 368,523	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,834,701						\$ 1,834,701	\$ 2,222,891	\$ 4,016,001	\$ 4,553,147	
Other Miscellaneous	\$ 262,221	\$ 464,689					\$ 726,910	\$ 1,184,704	\$ 266,674	\$ 948,292	
	\$ 21,434,494	\$ 512,858					\$ 21,947,352	\$ 22,564,162	\$ 21,741,067	\$ 23,018,618	
Grants											
AB 1058 Commissioner/Facilitator			\$ 623,696				\$ 623,696	\$ 716,114	\$ 482,887	\$ 697,947	
Other Judicial Council Grants			\$ 95,246				\$ 95,246	\$ 95,540	\$ 46,763	\$ 87,840	
Non-Judicial Council Grants								\$ 6,000	\$ 8,337	\$ 6,000	
			\$ 718,942				\$ 718,942	\$ 817,654	\$ 537,988	\$ 791,787	
Other Financing Sources											
Interest Income	\$ 212,444	\$ 48,653				\$ 12	\$ 261,109	\$ 40,700	\$ 27,159	\$ 13,927	
Investment Income											
Donations	\$ 0	\$ 10,521					\$ 10,521		\$ 11,500		
Local Fees	\$ 734	\$ 31,455					\$ 32,189	\$ 90,330	\$ 163,479	\$ 165,378	
Non-Fee Revenues	\$ 100						\$ 100	\$ 300	\$ 210	\$ 130	
Enhanced Collections	\$ 179,273	\$ 1,109,932					\$ 1,289,205	\$ 1,750,000	\$ 2,258,057	\$ 1,619,187	
Escheatment											
Prior Year Revenue	\$ 78,902	\$ 309					\$ 79,210		\$ 24,733		
County Program - Restricted	\$ 154,528	\$ 2,036					\$ 156,564	\$ 230,928	\$ 159,221	\$ 196,296	
Reimbursement Other	\$ 204,733						\$ 204,733	\$ 5,765	\$ 11,019		
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,092						\$ 5,092	\$ 14,210	\$ 10,836	\$ 620	
	\$ 835,807	\$ 1,202,906				\$ 12	\$ 2,038,725	\$ 2,132,233	\$ 2,666,212	\$ 1,995,538	
Total Revenues	\$ 22,270,301	\$ 1,715,764	\$ 718,942			\$ 12	\$ 24,705,019	\$ 25,514,049	\$ 24,945,267	\$ 25,805,943	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 10,627,865	\$ 562,866	\$ 347,259			\$ 12	\$ 11,538,001	\$ 12,941,532	\$ 10,761,211	\$ 11,295,164	
Temp Help	\$ 336,531	\$ 51,902					\$ 388,433	\$ 512,863	\$ 269,870	\$ 576,359	
Overtime	\$ 64,366	\$ 13,583				\$ 0	\$ 77,949	\$ 77,028	\$ 226,996	\$ 51,700	
Staff Benefits	\$ 7,998,812	\$ 291,684	\$ 179,286			\$ 0	\$ 8,469,782	\$ 8,065,554	\$ 8,867,571	\$ 8,740,921	
	\$ 19,027,573	\$ 920,035	\$ 526,544			\$ 12	\$ 20,474,164	\$ 21,596,977	\$ 20,125,648	\$ 20,664,144	
Operating Expenses and Equipment											
General Expense	\$ 584,661	\$ 14,485	\$ 37,141				\$ 636,287	\$ 547,656	\$ 844,907	\$ 406,553	
Printing	\$ 27,841	\$ 2,048	\$ 347				\$ 30,237	\$ 26,000	\$ 29,327	\$ 28,600	
Telecommunications	\$ 276,698	\$ 42				\$ 0	\$ 276,740	\$ 173,614	\$ 92,135	\$ 100,298	
Postage	\$ 100,644	\$ 31,034	\$ 786				\$ 132,464	\$ 114,000	\$ 133,141	\$ 126,100	
Insurance	\$ 7,136						\$ 7,136	\$ 7,140	\$ 7,140	\$ 6,885	
In-State Travel	\$ 18,375	\$ 833	\$ 952				\$ 20,160	\$ 18,560	\$ 15,295	\$ 11,900	
Out-of-State Travel											
Training	\$ 22,476						\$ 22,476	\$ 113,610	\$ 9,737	\$ 7,290	
Security Services	\$ 3,421						\$ 3,421	\$ 3,500	\$ 3,332	\$ 3,600	
Facility Operations	\$ 753,055	\$ 29,723				\$ 0	\$ 782,778	\$ 1,954,235	\$ 361,440	\$ 1,920,862	
Utilities											
Contracted Services	\$ 1,951,541	\$ 441,134	\$ 64,218				\$ 2,456,893	\$ 2,636,754	\$ 1,947,635	\$ 2,359,105	
Consulting and Professional Services	\$ 43,183						\$ 43,183	\$ 130,852	\$ 41,778	\$ 43,231	
Information Technology	\$ 472,649	\$ 15,000	\$ 3,588			\$ 0	\$ 491,237	\$ 701,402	\$ 920,864	\$ 1,610,700	
Major Equipment	\$ 53,847						\$ 53,847	\$ 210,540	\$ 73,143	\$ 333,012	
Other Items of Expense	\$ 19,664		\$ 0				\$ 19,664	\$ 53,710	\$ 17,289	\$ 52,960	
	\$ 4,335,192	\$ 534,299	\$ 107,033			\$ 0	\$ 4,976,525	\$ 6,691,573	\$ 4,497,162	\$ 7,011,096	
Special Items of Expense											
Grand Jury		\$ 1,241					\$ 1,241	\$ 2,500	\$ 2,517	\$ 2,100	
Jury Costs	\$ 112,778						\$ 112,778	\$ 81,065	\$ 78,019	\$ 76,900	
Judgements, Settlements and Claims									\$ 9,000		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (255,837)	\$ 160,374	\$ 95,463				\$ 0	\$ (1,175)	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (86,947)	\$ 26,187	\$ 0				\$ (60,760)		\$ (11,796)		
	\$ (230,006)	\$ 187,802	\$ 95,463				\$ 53,259	\$ 82,390	\$ 77,739	\$ 79,000	
Total Expenditures	\$ 23,132,760	\$ 1,642,136	\$ 729,040			\$ 12	\$ 25,503,947	\$ 28,370,940	\$ 24,700,550	\$ 27,754,240	
Excess (Deficit) of Revenues Over Expenditures	\$ (862,459)	\$ 73,628	\$ (10,098)			\$ 0	\$ (798,929)	\$ (2,856,891)	\$ 244,717	\$ (1,948,297)	
Operating Transfers In (Out)	\$ (11,339)	\$ 1,241	\$ 10,098				\$ 0	\$ 0	\$ 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)	\$ 1,560,563	\$ 510,233	\$ 0			\$ 0	\$ 2,070,796	\$ 12,834	\$ 2,869,725	\$ 676,711	

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

For the month ended June										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 3,774,888	\$ 872,772			\$ 223	\$ (321)	\$ 4,647,563	\$ 4,917,019	\$ 4,467,731	\$ 5,549,862
Traffic & Other Infractions	\$ 289,958	\$ 98,458			\$ 15	\$ 25	\$ 388,456	\$ 430,035	\$ 524,642	\$ 408,343
Other Criminal Cases	\$ 1,476,773	\$ 303,169			\$ (3,353)	\$ 25	\$ 1,776,613	\$ 2,876,480	\$ 1,182,203	\$ 2,617,816
Civil	\$ 1,156,410	\$ 105,482			\$ 71	\$ 75	\$ 1,262,038	\$ 1,458,545	\$ 1,037,481	\$ 1,567,312
Family & Children Services	\$ 1,448,046	\$ 148,435			\$ 7	\$ 75	\$ 1,596,563	\$ 2,545,928	\$ 1,532,280	\$ 2,555,644
Probate, Guardianship & Mental Health Services	\$ 395,047	\$ 15,639			\$ 23		\$ 410,709	\$ 225,638	\$ 544,562	\$ 237,396
Juvenile Dependency Services	\$ 155,806	\$ 809,063			\$ 10		\$ 964,878	\$ 990,742	\$ 961,868	\$ 975,090
Juvenile Delinquency Services	\$ 108,570	\$ 4,025			\$ 5		\$ 112,600	\$ 191,682	\$ 112,694	\$ 200,030
Other Court Operations	\$ 527,006	\$ 178,702			\$ 30	\$ (45)	\$ 705,693	\$ 362,798	\$ 478,546	\$ 434,658
Court Interpreters	\$ 277,806	\$ 276,962			\$ 18	\$ 0	\$ 554,786	\$ 391,948	\$ 442,612	\$ 388,023
Jury Services	\$ 252,813	\$ 94,304	\$ 112,778		\$ 14		\$ 459,909	\$ 492,715	\$ 407,200	\$ 517,058
Security	\$ 4,292,543	\$ 401,159			\$ 244	\$ 24	\$ 4,693,971	\$ 6,157,737	\$ 4,077,939	\$ 5,947,235
Trial Court Operations Program	\$ 14,155,665	\$ 3,308,171	\$ 112,778		\$ (2,694)	\$ (141)	\$ 17,573,778	\$ 21,041,266	\$ 15,769,759	\$ 21,398,467
Enhanced Collections	\$ 837,029	\$ 241,549			\$ 42	\$ 1,017	\$ 1,079,637	\$ 1,294,404	\$ 1,226,896	\$ 1,550,041
Other Non-Court Operations	\$ 432,455	\$ 35,129	\$ 1,241		\$ 25		\$ 468,851	\$ 2,500	\$ 559,973	
Non-Court Operations Program	\$ 1,269,484	\$ 276,678	\$ 1,241		\$ 67	\$ 1,017	\$ 1,548,488	\$ 1,296,904	\$ 1,786,869	\$ 1,550,041
Executive Office	\$ 663,979	\$ 74,803			\$ 2,508	\$ (800)	\$ 740,490	\$ 239,956	\$ 623,446	\$ 246,282
Fiscal Services	\$ 758,891	\$ 86,004			\$ 44		\$ 844,939	\$ 958,243	\$ 853,184	\$ 918,290
Human Resources	\$ 282,631	\$ 24,027			\$ 13		\$ 306,670	\$ 316,495	\$ 296,171	\$ 226,133
Business & Facilities Services	\$ 2,328,775	\$ 544,756			\$ 0		\$ 2,873,531	\$ 1,910,201	\$ 2,940,700	\$ 1,879,862
Information Technology	\$ 1,014,740	\$ 662,086			\$ 62	\$ (60,836)	\$ 1,616,051	\$ 2,607,875	\$ 2,430,422	\$ 1,535,166
Court Administration Program	\$ 5,049,015	\$ 1,391,676			\$ 2,627	\$ (61,636)	\$ 6,381,681	\$ 6,032,770	\$ 7,143,922	\$ 4,805,732
Expenditures Not Distributed or Posted to a Program		\$ 0			\$ 0		\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 20,474,164	\$ 4,976,525	\$ 114,019		\$ 0	\$ (60,760)	\$ 25,503,947	\$ 28,370,940	\$ 24,700,550	\$ 27,754,240