

**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

\_\_\_\_\_  
Court

FY21-22 2nd Quarter

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Shasta

Court

FY21-22 2nd Quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Shasta

Court

FY21-22 2nd Quarter

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)	174.5	153.7	156.7		

<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 December							2020/21	
	Fiscal Year 2021/22								
	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	\$ (1,006,692)	\$ 1,293,676	\$ (11,912)			\$ (273,941)	\$ 18,264	\$ 19,394	\$ (3,760)
Payroll	\$ 8,267	\$ 0				\$ 0		\$ 8,267	\$ (966)
Jury Revolving	\$ 0							\$ 0	\$ 25,000
Other Distribution							\$ (4,034)	\$ (4,034)	
Civil Filing Fees							\$ 4,840	\$ 4,840	\$ (752)
Trust Credit Card							\$ (63,020)	\$ (63,020)	\$ 120
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 467,102	\$ 60,083					\$ 688,077	\$ 1,235,262	\$ 675,720
Cash Outside of the JCC	\$ 5,967							\$ 5,967	\$ 0
Cash Equivalents	\$ 5,460,546						\$ 3,971,953	\$ 9,432,499	\$ 7,509,172
<b>Total Cash and Cash Equivalents</b>	<b>\$ 4,957,825</b>	<b>\$ 1,354,359</b>	<b>\$ (11,912)</b>			<b>\$ (273,941)</b>	<b>\$ 4,616,080</b>	<b>\$ 10,642,411</b>	<b>\$ 8,207,769</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks							\$ 40	\$ 40	\$ 0
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees								\$ 0	\$ 0
Trust								\$ 0	\$ 0
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 87,854	\$ 0					\$ 87,854	\$ 961
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 130,000	\$ 0	\$ 38,579					\$ 168,579	\$ 118,668
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	\$ 30	\$ 0						\$ 30	\$ 41
<b>Total Receivables</b>	<b>\$ 130,030</b>	<b>\$ 87,854</b>	<b>\$ 38,579</b>			<b>\$ 0</b>	<b>\$ 40</b>	<b>\$ 258,503</b>	<b>\$ 119,670</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 1,265
Counties								\$ 0	\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 1,265</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 5,087,855</b>	<b>\$ 1,442,213</b>	<b>\$ 26,667</b>			<b>\$ (273,941)</b>	<b>\$ 4,616,120</b>	<b>\$ 10,898,913</b>	<b>\$ 8,328,704</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 121,711	\$ 3,029	\$ 333			\$ 1,158	\$ 0	\$ 126,230	\$ 62,322
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 30	\$ 30	\$ 41
Due to Other Courts	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to State							\$ 3,531,216	\$ 3,531,216	\$ 410,883
TC145 Liability							\$ 277,296	\$ 277,296	\$ 267,128
Due to Other Governments	\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies								\$ 0	\$ 0
Sales and Use Tax	\$ 103							\$ 103	\$ 63
Interest							\$ 17	\$ 17	\$ 17
Miscellaneous Accts. Pay. and Accrued Liab.								\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 121,814</b>	<b>\$ 3,029</b>	<b>\$ 333</b>			<b>\$ 1,158</b>	<b>\$ 3,808,559</b>	<b>\$ 3,934,892</b>	<b>\$ 740,453</b>
Civil	\$ 0						\$ 104,209	\$ 104,209	\$ 86,377
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal								\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 688,077	\$ 688,077	\$ 499,398
Trust Interest Payable							\$ 14,411	\$ 14,411	\$ 14,398
Miscellaneous Trust								\$ 0	\$ 0
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 806,698</b>	<b>\$ 806,698</b>	<b>\$ 600,172</b>
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 33,120							\$ 33,120	\$ 20,699
Deferred Compensation Payable	\$ 0							\$ 0	\$ (33,252)
Deductions Payable	\$ 79,550							\$ 79,550	\$ 35,884
Payroll Clearing								\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 112,671</b>	<b>\$ 0</b>				<b>\$ 0</b>		<b>\$ 112,671</b>	<b>\$ 23,332</b>
Revenue Collected in Advance	\$ 99,827		\$ 0			\$ 0		\$ 99,827	\$ 69,507
Liabilities For Deposits	\$ 24,927	\$ 13				\$ 195	\$ 864	\$ 25,998	\$ 20,915
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment								\$ 0	\$ 0
Uncleared Collections								\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ (7,166)		\$ 35,831					\$ 28,665	\$ 111
<b>Total Other Liabilities</b>	<b>\$ 117,587</b>	<b>\$ 13</b>	<b>\$ 35,831</b>			<b>\$ 195</b>	<b>\$ 864</b>	<b>\$ 154,490</b>	<b>\$ 90,532</b>
<b>Total Liabilities</b>	<b>\$ 352,072</b>	<b>\$ 3,042</b>	<b>\$ 36,164</b>			<b>\$ 1,353</b>	<b>\$ 4,616,120</b>	<b>\$ 5,008,750</b>	<b>\$ 1,454,489</b>
<b>Total Fund Balance</b>	<b>\$ 4,735,783</b>	<b>\$ 1,439,171</b>	<b>\$ (9,497)</b>			<b>\$ (275,294)</b>		<b>\$ 5,890,163</b>	<b>\$ 6,874,215</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,087,855</b>	<b>\$ 1,442,213</b>	<b>\$ 26,667</b>			<b>\$ (273,941)</b>	<b>\$ 4,616,120</b>	<b>\$ 10,898,913</b>	<b>\$ 8,328,704</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 December											
Fiscal Year 2021/22										2020/21	
	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	\$ 10,502,614	\$ 16,055					\$ 10,518,669	\$ 17,043,561	\$ 10,426,943	\$ 14,890,597	
Improvement and Modernization Fund								\$ 22,595	\$ 3,116	\$ 25,711	
Judges' Compensation (0150019)	\$ 41,250						\$ 41,250	\$ 82,500	\$ 41,250	\$ 82,500	
Court Interpreter (0150037)	\$ 237,844						\$ 237,844	\$ 368,523	\$ 191,069	\$ 530,255	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 375,830						\$ 375,830	\$ 4,553,147	\$ 2,894,992	\$ 4,372,902	
Other Miscellaneous	\$ 262,221	\$ 686,072					\$ 948,293	\$ 948,292	\$ 262,221	\$ 262,221	
	<b>\$ 11,419,759</b>	<b>\$ 702,127</b>					<b>\$ 12,121,866</b>	<b>\$ 23,018,618</b>	<b>\$ 13,819,591</b>	<b>\$ 20,164,186</b>	
Grants											
AB 1058 Commissioner/Facilitator								\$ 697,947	\$ 97,499	\$ 540,792	
Other Judicial Council Grants			\$ 12,501				\$ 12,501	\$ 87,840	\$ 35,820	\$ 132,290	
Non-Judicial Council Grants			\$ 2,283				\$ 2,283	\$ 6,000	\$ 9,174	\$ 6,000	
			<b>\$ 14,784</b>				<b>\$ 14,784</b>	<b>\$ 791,787</b>	<b>\$ 142,493</b>	<b>\$ 678,082</b>	
Other Financing Sources											
Interest Income	\$ 2,769	\$ 228				\$ 0	\$ 2,997	\$ 13,927	\$ 11,809	\$ 70,750	
Investment Income											
Donations	\$ 24,500						\$ 24,500		\$ 20,000		
Local Fees	\$ 100,681	\$ 23,726					\$ 124,407	\$ 165,378	\$ 113,742	\$ 277,141	
Non-Fee Revenues	\$ 65						\$ 65	\$ 130	\$ 160	\$ 494	
Enhanced Collections		\$ 965,014					\$ 965,014	\$ 1,619,187	\$ 1,044,092	\$ 2,761,627	
Escheatment											
Prior Year Revenue		\$ 6,080				\$ 18,653	\$ 24,733		\$ 80,944		
County Program - Restricted	\$ 83,014	\$ 709					\$ 83,723	\$ 196,296	\$ 246,967	\$ 336,448	
Reimbursement Other	\$ 1,164						\$ 1,164		\$ 11,087	\$ 18,617	
Sale of Fixed Assets											
Other Miscellaneous	\$ 321						\$ 321	\$ 620	\$ 357		
	<b>\$ 212,514</b>	<b>\$ 995,757</b>				<b>\$ 18,653</b>	<b>\$ 1,226,924</b>	<b>\$ 1,995,536</b>	<b>\$ 1,529,159</b>	<b>\$ 3,465,077</b>	
<b>Total Revenues</b>	<b>\$ 11,632,273</b>	<b>\$ 1,697,884</b>	<b>\$ 14,784</b>			<b>\$ 18,653</b>	<b>\$ 13,363,694</b>	<b>\$ 25,805,943</b>	<b>\$ 15,491,243</b>	<b>\$ 24,308,345</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 4,392,778	\$ 252,589	\$ 1,838			\$ 175,032	\$ 4,822,237	\$ 11,295,164	\$ 5,136,770	\$ 10,813,454	
Temp Help	\$ 105,330	\$ 20,491					\$ 125,821	\$ 576,359	\$ 115,875	\$ 389,996	
Overtime	\$ 89,644	\$ 28,137				\$ 15,288	\$ 133,068	\$ 51,700	\$ 11,721	\$ 50,000	
Staff Benefits	\$ 2,987,882	\$ 152,535	\$ 256			\$ 76,737	\$ 3,217,410	\$ 8,740,921	\$ 3,131,791	\$ 6,962,768	
	<b>\$ 7,575,633</b>	<b>\$ 463,752</b>	<b>\$ 2,094</b>			<b>\$ 267,056</b>	<b>\$ 9,298,536</b>	<b>\$ 20,664,144</b>	<b>\$ 8,398,157</b>	<b>\$ 18,216,218</b>	
Operating Expenses and Equipment											
General Expense	\$ 120,795	\$ 19,945	\$ 2,014				\$ 142,754	\$ 406,553	\$ 218,241	\$ 489,978	
Printing	\$ 12,746	\$ 6,309	\$ 90				\$ 19,145	\$ 28,600	\$ 19,337	\$ 29,996	
Telecommunications	\$ 24,309	\$ 14				\$ 72	\$ 24,395	\$ 100,298	\$ 32,528	\$ 100,242	
Postage	\$ 44,864	\$ 31,931	\$ 408				\$ 77,203	\$ 126,100	\$ 70,280	\$ 156,073	
Insurance	\$ 6,085						\$ 6,085	\$ 6,885	\$ 5,284	\$ 7,100	
In-State Travel	\$ 8,347		\$ 0				\$ 8,347	\$ 11,900	\$ 1,250	\$ 18,031	
Out-of-State Travel											
Training	\$ 3,358						\$ 3,358	\$ 7,290	\$ 731	\$ 2,043	
Security Services	\$ 2,524	\$ 11					\$ 2,535	\$ 3,600	\$ 1,432	\$ 3,800	
Facility Operations	\$ 93,451	\$ 5,773				\$ 2,080	\$ 101,304	\$ 1,920,862	\$ 176,854	\$ 409,801	
Utilities										\$ 382	
Contracted Services	\$ 1,166,136	\$ 136,734	\$ 19,405				\$ 1,322,278	\$ 2,359,105	\$ 1,189,801	\$ 1,890,925	
Consulting and Professional Services	\$ 11,497						\$ 11,497	\$ 43,231	\$ 5,314	\$ 22,400	
Information Technology	\$ 18,575					\$ 24,760	\$ 43,335	\$ 1,610,700	\$ 80,324	\$ 3,619,631	
Major Equipment	\$ (36)						\$ (36)	\$ 333,012	\$ 0	\$ 843,798	
Other Items of Expense	\$ 4,726		\$ 80				\$ 4,806	\$ 52,960	\$ 4,958	\$ 18,034	
	<b>\$ 1,517,379</b>	<b>\$ 200,717</b>	<b>\$ 21,998</b>			<b>\$ 26,913</b>	<b>\$ 1,767,908</b>	<b>\$ 7,011,096</b>	<b>\$ 1,808,314</b>	<b>\$ 7,612,234</b>	
Special Items of Expense											
Grand Jury		\$ 2,088					\$ 2,088	\$ 2,100			
Jury Costs	\$ 44,283						\$ 44,283	\$ 76,900	\$ 31,855	\$ 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	\$ 7,070	\$ (20,545)					\$ (13,475)		\$ (43)		
	<b>\$ 51,185</b>	<b>\$ (18,457)</b>	<b>\$ 189</b>			<b>\$ (22)</b>	<b>\$ 32,595</b>	<b>\$ 70,000</b>	<b>\$ 31,811</b>	<b>\$ 96,600</b>	
<b>Total Expenditures</b>	<b>\$ 9,144,198</b>	<b>\$ 636,012</b>	<b>\$ 24,281</b>			<b>\$ 293,947</b>	<b>\$ 10,098,438</b>	<b>\$ 27,754,240</b>	<b>\$ 10,234,283</b>	<b>\$ 25,925,052</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,488,075	\$ 1,061,872	\$ (9,497)			\$ (275,294)	\$ 3,265,156	\$ (1,948,297)	\$ 5,256,960	\$ (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)	<b>\$ 4,735,783</b>	<b>\$ 1,439,171</b>	<b>\$ (9,497)</b>			<b>\$ (275,294)</b>	<b>\$ 5,690,163</b>	<b>\$ 676,711</b>	<b>\$ 8,874,216</b>	<b>\$ 548</b>	

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

	For the month ended December									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,733,029	\$ 293,513	\$ 0			\$ 71	\$ 2,026,613	\$ 5,549,862	\$ 2,020,089	\$ 5,338,087
Traffic & Other Infractions	\$ 210,560	\$ 45,554					\$ 256,114	\$ 408,343	\$ 236,262	\$ 308,840
Other Criminal Cases	\$ 510,428	\$ 14,608					\$ 525,036	\$ 2,617,816	\$ 507,932	\$ 1,169,898
Civil	\$ 497,186	\$ 14,183					\$ 511,368	\$ 1,567,312	\$ 453,469	\$ 823,445
Family & Children Services	\$ 593,314	\$ 45,923					\$ 639,238	\$ 2,555,644	\$ 650,908	\$ 1,656,272
Probate, Guardianship & Mental Health Services	\$ 274,696	\$ 3,713					\$ 278,408	\$ 237,396	\$ 276,675	\$ 596,480
Juvenile Dependency Services	\$ 68,474	\$ 399,524					\$ 467,998	\$ 975,090	\$ 463,162	\$ 1,076,664
Juvenile Delinquency Services	\$ 48,986	\$ 3,680					\$ 52,666	\$ 200,030	\$ 57,785	\$ 156,550
Other Court Operations	\$ 201,440	\$ 7,222					\$ 208,662	\$ 434,658	\$ 389,664	\$ 357,800
Court Interpreters	\$ 88,492	\$ 128,872					\$ 217,365	\$ 388,023	\$ 202,287	\$ 360,085
Jury Services	\$ 110,587	\$ 18,963	\$ 44,283				\$ 173,832	\$ 517,058	\$ 160,484	\$ 354,437
Security	\$ 1,769,291	\$ 42,124			\$ 22		\$ 1,811,437	\$ 5,947,235	\$ 1,587,374	\$ 4,148,874
Trial Court Operations Program	\$ 6,106,483	\$ 1,017,880	\$ 44,283		\$ 22	\$ 71	\$ 7,168,738	\$ 21,398,467	\$ 7,006,092	\$ 16,347,432
Enhanced Collections	\$ 453,752	\$ 200,717				\$ (20,545)	\$ 633,925	\$ 1,550,041	\$ 865,544	\$ 2,008,634
Other Non-Court Operations	\$ 267,056	\$ 26,913	\$ 2,088		\$ (22)		\$ 296,035		\$ 261,311	
Non-Court Operations Program	\$ 720,808	\$ 227,630	\$ 2,088		\$ (22)	\$ (20,545)	\$ 929,960	\$ 1,550,041	\$ 1,126,855	\$ 2,008,634
Executive Office	\$ 250,423	\$ 50,818				\$ 2,679	\$ 303,920	\$ 246,282	\$ 381,625	\$ 748,103
Fiscal Services	\$ 348,196	\$ 22,525					\$ 370,720	\$ 918,290	\$ 347,231	\$ 839,553
Human Resources	\$ 99,796	\$ 18,284					\$ 118,080	\$ 226,133	\$ 124,928	\$ 259,647
Business & Facilities Services	\$ 373,723						\$ 373,723	\$ 1,879,862	\$ 358,152	\$ 301,970
Information Technology	\$ 399,107	\$ 429,870				\$ 4,320	\$ 833,297	\$ 1,535,166	\$ 889,401	\$ 5,419,713
Court Administration Program	\$ 1,471,245	\$ 521,497				\$ 6,998	\$ 1,999,740	\$ 4,805,732	\$ 2,101,336	\$ 7,568,986
Expenditures Not Distributed or Posted to a Program								\$ 0		
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 8,298,536	\$ 1,767,006	\$ 46,371		\$ 0	\$ (13,475)	\$ 10,098,438	\$ 27,754,240	\$ 10,234,283	\$ 25,925,052