

**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

FY 2015 - 16, Qtr 1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Shasta

Court

FY 2015 - 16, Qtr 1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Shasta

Court

FY 2015 - 16, Qtr 1

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)	186	160			

<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							2014/15	
	Fiscal Year 2015/16								
	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							
<b>ASSETS</b>									
Operations	\$ 238,165	\$ 12,308	\$ (188,073)			\$ 70,838	\$ 40,460	\$ 173,699	\$ 640,565
Payroll	\$ (344)	\$ 0				\$ 0		\$ (344)	\$ (2,303)
Jury									
Revolving	\$ 25,000	\$ 0						\$ 25,000	\$ 25,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ (460)
Credit Card									
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 90,205						\$ 632,459	\$ 722,664	\$ 965,266
Cash Outside of the JCC									
Cash Equivalents	\$ 3,388,022						\$ 566,206	\$ 3,954,228	\$ 3,135,393
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,743,683</b>	<b>\$ 12,908</b>	<b>\$ (188,073)</b>			<b>\$ 70,838</b>	<b>\$ 1,239,126</b>	<b>\$ 4,878,482</b>	<b>\$ 4,766,896</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 7,127
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 0							\$ 0	
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 13,758						\$ 13,758	\$ 21,247
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 24,411	\$ 0	\$ 169,005			\$ 0		\$ 193,416	\$ 114,782
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1							\$ 1	\$ 115
<b>Total Receivables</b>	<b>\$ 24,412</b>	<b>\$ 13,758</b>	<b>\$ 169,005</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 207,174</b>	<b>\$ 143,271</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 40							\$ 40	\$ 484
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 40</b>							<b>\$ 40</b>	<b>\$ 484</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 3,768,135</b>	<b>\$ 26,668</b>	<b>\$ (19,068)</b>			<b>\$ 70,838</b>	<b>\$ 1,239,126</b>	<b>\$ 5,085,697</b>	<b>\$ 4,910,451</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 17,197	\$ 74	\$ 0			\$ 1,133	\$ 0	\$ 18,404	\$ 14,379
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 1	\$ 1	\$ 115
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State		\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 262,324	\$ 262,324	\$ 285,779
Due to Other Governments	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 81							\$ 81	\$ 169
Interest							\$ 16	\$ 16	\$ 62
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 17,279</b>	<b>\$ 74</b>	<b>\$ 0</b>			<b>\$ 1,133</b>	<b>\$ 262,340</b>	<b>\$ 280,826</b>	<b>\$ 300,504</b>
Civil							\$ 333,795	\$ 333,795	\$ 588,868
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 632,459	\$ 632,459	\$ 733,035
Trust Interest Payable							\$ 8,245	\$ 8,245	\$ 8,555
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 974,499</b>	<b>\$ 974,499</b>	<b>\$ 1,330,459</b>
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 20,003							\$ 20,003	\$ 26,368
Deferred Compensation Payable	\$ 8,155							\$ 8,155	\$ 0
Deductions Payable	\$ 88,750							\$ 88,750	\$ (39,853)
Payroll Clearing	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 116,908</b>	<b>\$ 0</b>				<b>\$ 0</b>		<b>\$ 116,908</b>	<b>\$ (13,484)</b>
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 22,926	\$ 200	\$ 2,406			\$ 195	\$ 822	\$ 26,548	\$ 22,853
Jury Fees - Non-Interest							\$ 1,464	\$ 1,464	\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ (244)							\$ (244)	\$ (245)
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 22,681</b>	<b>\$ 200</b>	<b>\$ 2,406</b>			<b>\$ 195</b>	<b>\$ 2,286</b>	<b>\$ 27,768</b>	<b>\$ 22,608</b>
<b>Total Liabilities</b>	<b>\$ 156,867</b>	<b>\$ 274</b>	<b>\$ 2,406</b>			<b>\$ 1,328</b>	<b>\$ 1,239,126</b>	<b>\$ 1,400,000</b>	<b>\$ 1,640,086</b>
<b>Total Fund Balance</b>	<b>\$ 3,611,268</b>	<b>\$ 26,392</b>	<b>\$ (21,474)</b>			<b>\$ 69,511</b>		<b>\$ 3,685,696</b>	<b>\$ 3,270,365</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,768,135</b>	<b>\$ 26,666</b>	<b>\$ (19,068)</b>			<b>\$ 70,838</b>	<b>\$ 1,239,126</b>	<b>\$ 5,085,697</b>	<b>\$ 4,910,451</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 2015/16										2014/15	
	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	\$ 5,950,371	\$ 7,400					\$ 5,957,771	\$ 11,737,228	\$ 5,539,944	\$ 10,710,420	
Improvement and Modernization Fund								\$ 24,411	\$ 0	\$ 24,411	
Judges' Compensation (45.25)	\$ 19,261						\$ 19,261	\$ 75,000	\$ 20,625	\$ 71,959	
Court Interpreter (45.45)	\$ 24,102						\$ 24,102	\$ 220,000	\$ 30,456	\$ 267,788	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 146,994						\$ 146,994	\$ 832,560	\$ 80,382	\$ 743,691	
Other Miscellaneous								\$ 262,222		\$ 262,222	
	\$ 6,140,728	\$ 7,400					\$ 6,148,128	\$ 13,151,421	\$ 5,671,407	\$ 12,080,491	
Grants											
AB 1058 Commissioner/Facilitator			\$ 101,188				\$ 101,188	\$ 807,366	\$ 133,043	\$ 802,594	
Other Judicial Council Grants			\$ 46,914				\$ 46,914	\$ 384,875	\$ 10,085	\$ 20,170	
Non-Judicial Council Grants											
			\$ 148,102				\$ 148,102	\$ 1,192,241	\$ 143,128	\$ 822,764	
Other Financing Sources											
Interest Income	\$ 48	\$ 0				\$ 1	\$ 49	\$ 3,490	\$ 131	\$ 7,121	
Investment Income											
Donations											
Local Fees	\$ 45,293	\$ 28,409					\$ 73,702	\$ 284,400	\$ 67,607	\$ 295,061	
Non-Fee Revenues	\$ 51						\$ 51		\$ 137		
Enhanced Collections		\$ 338,577					\$ 338,577	\$ 2,312,013	\$ 441,493	\$ 2,151,817	
Escheatment											
Prior Year Revenue	\$ 0	\$ 0					\$ 0		\$ 2,589		
County Program - Restricted	\$ 26,670	\$ 871				\$ 107,381	\$ 134,922	\$ 464,870	\$ 130,739	\$ 538,467	
Reimbursement Other	\$ 7,134						\$ 7,134	\$ 70,800	\$ 4,598	\$ 13,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 129						\$ 129	\$ 15,000	\$ 17,815		
	\$ 79,325	\$ 367,857				\$ 107,381	\$ 554,564	\$ 3,160,573	\$ 685,109	\$ 3,005,966	
<b>Total Revenues</b>	<b>\$ 6,220,053</b>	<b>\$ 375,257</b>	<b>\$ 148,102</b>			<b>\$ 107,381</b>	<b>\$ 6,890,794</b>	<b>\$ 17,494,235</b>	<b>\$ 6,479,644</b>	<b>\$ 15,909,221</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,551,383	\$ 192,632	\$ 69,007			\$ 87,969	\$ 1,900,990	\$ 8,936,158	\$ 1,996,700	\$ 8,802,418	
Temp Help	\$ 42,851	\$ 2,623					\$ 45,475	\$ 243,839	\$ 65,058	\$ 211,614	
Overtime	\$ 11,538					\$ 80	\$ 11,618		\$ 4,378		
Staff Benefits	\$ 824,447	\$ 89,913	\$ 29,568			\$ 37,376	\$ 981,304	\$ 4,716,952	\$ 1,002,257	\$ 4,229,216	
	\$ 2,430,219	\$ 285,168	\$ 98,575			\$ 125,425	\$ 2,939,387	\$ 13,896,049	\$ 3,068,393	\$ 13,243,248	
Operating Expenses and Equipment											
General Expense	\$ 50,434	\$ 16,052	\$ 6,661			\$ 234	\$ 73,382	\$ 442,980	\$ 64,240	\$ 283,866	
Printing	\$ 1,854	\$ 735	\$ 17				\$ 2,606	\$ 29,730	\$ 1,680	\$ 31,568	
Telecommunications	\$ 7,559	\$ 734	\$ 779			\$ 143	\$ 9,215	\$ 89,170	\$ 16,942	\$ 95,830	
Postage	\$ 16,863	\$ 9,142	\$ 229				\$ 26,234	\$ 153,650	\$ 28,504	\$ 155,430	
Insurance								\$ 8,050	\$ 1,974	\$ 8,432	
In-State Travel	\$ 3,037		\$ 1,403				\$ 4,440	\$ 35,705	\$ 5,426	\$ 14,162	
Out-of-State Travel											
Training	\$ 754		\$ 1,495				\$ 2,249	\$ 9,800	\$ 1,953	\$ 6,240	
Security Services	\$ 1,059						\$ 1,059	\$ 2,300	\$ 406	\$ 2,430	
Facility Operations	\$ 6,626	\$ 18,053	\$ 198			\$ 153	\$ 25,030	\$ 291,282	\$ 21,898	\$ 238,372	
Utilities									\$ 0		
Contracted Services	\$ 335,969	\$ 37,174	\$ 42,900			\$ 144	\$ 416,187	\$ 1,973,388	\$ 326,952	\$ 1,820,176	
Consulting and Professional Services	\$ 200						\$ 200	\$ 16,850	\$ 63	\$ 15,505	
Information Technology	\$ 16,154		\$ 65			\$ 7,702	\$ 23,920	\$ 173,892	\$ 18,850	\$ 161,581	
Major Equipment											
Other Items of Expense	\$ 2,916		\$ 0				\$ 2,916	\$ 15,400	\$ 2,427	\$ 16,895	
	\$ 443,426	\$ 81,890	\$ 53,745			\$ 8,377	\$ 587,438	\$ 3,242,177	\$ 488,315	\$ 2,850,487	
Special Items of Expense											
Grand Jury								\$ 2,050		\$ 70	
Jury Costs	\$ 20,516						\$ 20,516	\$ 87,000	\$ 16,333	\$ 90,017	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 900						\$ 900	\$ 3,600	\$ 900	\$ 1,800	
Capital Costs											
Internal Cost Recovery	\$ (12,892)	\$ 14,103	\$ 17,256			\$ (18,468)	\$ 0	\$ 0	\$ 0	\$ 72,962	
Prior Year Expense Adjustment	\$ (3,231)	\$ (69)					\$ (3,299)				
	\$ 5,293	\$ 14,035	\$ 17,256			\$ (18,468)	\$ 18,117	\$ 92,650	\$ 17,233	\$ 164,849	
<b>Total Expenditures</b>	<b>\$ 2,878,939</b>	<b>\$ 381,093</b>	<b>\$ 169,576</b>			<b>\$ 115,334</b>	<b>\$ 3,544,942</b>	<b>\$ 17,231,776</b>	<b>\$ 3,574,941</b>	<b>\$ 16,258,584</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,341,115	\$ (5,836)	\$ (21,474)			\$ (7,953)	\$ 3,305,852	\$ 262,459	\$ 2,904,704	\$ (349,363)	
Operating Transfers In (Out)	\$ (73,625)					\$ 73,625	\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 343,777	\$ 32,228	\$ 0			\$ 3,839	\$ 379,844	\$ 379,844	\$ 365,662	\$ 365,662	
Ending Balance (Deficit)	\$ 3,611,268	\$ 26,392	\$ (21,474)			\$ 69,511	\$ 3,685,696	\$ 642,303	\$ 3,270,365	\$ 16,299	

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

	For the month ended September									
	Fiscal Year 2015/16							2014/15		
	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	\$ 643,314	\$ 130,815			\$ 845		\$ 774,974	\$ 3,524,401	\$ 734,129	\$ 3,300,431
Traffic & Other Infractions	\$ 155,518	\$ 15,182					\$ 170,701	\$ 1,014,289	\$ 221,770	\$ 967,520
Other Criminal Cases	\$ 127,769	\$ 2,717					\$ 130,485	\$ 897,540	\$ 105,173	\$ 408,817
Civil	\$ 150,559	\$ 5,275			\$ 692		\$ 156,526	\$ 796,830	\$ 156,193	\$ 659,265
Family & Children Services	\$ 218,748	\$ 27,943			\$ 3,672	\$ (859)	\$ 249,505	\$ 1,387,472	\$ 281,318	\$ 1,575,343
Probate, Guardianship & Mental Health Services	\$ 91,186	\$ 803					\$ 91,989	\$ 410,422	\$ 89,107	\$ 414,812
Juvenile Dependency Services	\$ 9,148	\$ 189,506					\$ 198,654	\$ 906,766	\$ 138,971	\$ 826,102
Juvenile Delinquency Services	\$ 28,956	\$ 4,107					\$ 33,063	\$ 180,983	\$ 30,661	\$ 132,222
Other Court Operations	\$ 75,758	\$ 4,276					\$ 80,034	\$ 321,093	\$ 117,181	\$ 459,193
Court Interpreters	\$ 18,120	\$ 49,381					\$ 67,501	\$ 300,467	\$ 69,769	\$ 310,062
Jury Services	\$ 30,095	\$ 6,833	\$ 20,516				\$ 57,444	\$ 281,863	\$ 49,184	\$ 249,527
Security	\$ 520,804	\$ 13,478			\$ (1,777)		\$ 532,505	\$ 2,448,385	\$ 503,593	\$ 2,629,599
Trial Court Operations Program	\$ 2,069,975	\$ 450,316	\$ 20,516		\$ 3,431	\$ (859)	\$ 2,543,379	\$ 12,470,511	\$ 2,497,049	\$ 11,932,893
Enhanced Collections	\$ 285,168	\$ 81,890			\$ 14,103	\$ (69)	\$ 381,093	\$ 1,960,495	\$ 367,375	\$ 1,659,692
Other Non-Court Operations	\$ 125,425	\$ 8,377			\$ (18,468)		\$ 115,334	\$ 581,994	\$ 142,366	\$ 658,075
Non-Court Operations Program	\$ 410,593	\$ 90,267			\$ (4,364)	\$ (69)	\$ 496,427	\$ 2,542,489	\$ 509,741	\$ 2,317,767
Executive Office	\$ 140,384	\$ 11,264	\$ 900		\$ 933		\$ 153,481	\$ 667,805	\$ 171,601	\$ 752,105
Fiscal Services	\$ 103,007	\$ 4,746					\$ 107,753	\$ 528,881	\$ 105,778	\$ 500,973
Human Resources	\$ 19,639	\$ 8,646					\$ 28,285	\$ 270,594	\$ 158,189	\$ 270,299
Business & Facilities Services	\$ 87,487						\$ 87,487	\$ 61,500	\$ 3,623	
Information Technology	\$ 108,302	\$ 22,199					\$ 128,129	\$ 689,996	\$ 128,959	\$ 484,547
Court Administration Program	\$ 458,819	\$ 46,855	\$ 900		\$ 933	\$ (2,372)	\$ 505,135	\$ 2,218,776	\$ 568,150	\$ 2,007,924
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,939,387</b>	<b>\$ 587,438</b>	<b>\$ 21,416</b>		<b>\$ 0</b>	<b>\$ (3,299)</b>	<b>\$ 3,544,942</b>	<b>\$ 17,231,776</b>	<b>\$ 3,574,941</b>	<b>\$ 16,258,584</b>