


## 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 3

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Shasta

Court

FY 2015 - 16, Qtr 3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Shasta

Court

FY 2015 - 16, Qtr 3

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	158	155	

<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 March									
Fiscal Year 2015/16									2014/15
	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	\$ 30,545	\$ 275,215	\$ (330,497)			\$ 60,627	\$ 47,400	\$ 83,290	\$ 64,876
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 7,553
Jury Revolving	\$ 25,000	\$ 0						\$ 25,000	\$ 25,000
Other Distribution									
Civil Filing Fees							\$ (117)	\$ (117)	\$ (1,369)
Trust							\$ (10,391)	\$ (10,391)	\$ (219)
Credit Card									
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 81,054						\$ 785,942	\$ 866,996	\$ 1,157,000
Cash Outside of the JCC									
Cash Equivalents	\$ 916,214						\$ 656,563	\$ 1,572,777	\$ 1,766,281
Total Cash and Cash Equivalents	\$ 1,055,448	\$ 275,815	\$ (330,497)			\$ 60,627	\$ 1,479,397	\$ 2,540,789	\$ 3,022,357
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 4,536
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 0							\$ 0	
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 59,870						\$ 59,870	\$ 83,968
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 309,404			\$ 0		\$ 309,404	\$ 126,778
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 0	\$ 59,870	\$ 309,404			\$ 0	\$ 0	\$ 369,274	\$ 215,281
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 1,679							\$ 1,679	\$ 0
Counties									
Total Prepaid Expenses	\$ 1,679							\$ 1,679	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,057,126	\$ 335,685	\$ (21,093)			\$ 60,627	\$ 1,479,397	\$ 2,911,743	\$ 3,237,638
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 14,901	\$ 0	\$ 0			\$ 1,133	\$ 0	\$ 16,033	\$ 15,684
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State		\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 262,554	\$ 262,554	\$ 313,275
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	\$ 75							\$ 75	\$ 18
Interest							\$ 111	\$ 111	\$ 14
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 14,975	\$ 0	\$ 0			\$ 1,133	\$ 262,664	\$ 278,772	\$ 328,991
Civil							\$ 418,290	\$ 418,290	\$ 467,156
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 785,942	\$ 785,942	\$ 859,915
Trust Interest Payable							\$ 8,319	\$ 8,319	\$ 8,533
Miscellaneous Trust									
Total Trust Deposits							\$ 1,212,551	\$ 1,212,551	\$ 1,335,603
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 18,399							\$ 18,399	\$ 34,279
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 682							\$ 682	\$ 81,624
Payroll Clearing	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Total Payroll Liabilities	\$ 19,081	\$ 0				\$ 0		\$ 19,081	\$ 115,902
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 22,926	\$ 200	\$ 2,406			\$ 195	\$ 822	\$ 26,548	\$ 25,151
Jury Fees - Non-Interest							\$ 3,360	\$ 3,360	\$ 1,463
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ (181)							\$ (181)	\$ (50)
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 31
Total Other Liabilities	\$ 22,745	\$ 200	\$ 2,406			\$ 195	\$ 4,182	\$ 29,727	\$ 26,595
Total Liabilities	\$ 56,801	\$ 200	\$ 2,406			\$ 1,328	\$ 1,479,397	\$ 1,540,131	\$ 1,807,092
Total Fund Balance	\$ 1,000,326	\$ 335,485	\$ (23,499)			\$ 59,299		\$ 1,371,611	\$ 1,430,547
Total Liabilities and Fund Balance	\$ 1,057,126	\$ 335,685	\$ (21,093)			\$ 60,627	\$ 1,479,397	\$ 2,911,743	\$ 3,237,638

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 March											
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	\$ 9,052,416	\$ 29,600						\$ 9,082,016	\$ 11,737,228	\$ 8,868,098	\$ 10,710,420
Improvement and Modernization Fund									\$ 24,411	\$ 0	\$ 24,411
Judges' Compensation (45.25)	\$ 56,419							\$ 56,419	\$ 75,000	\$ 61,875	\$ 71,959
Court Interpreter (45.45)	\$ 160,804							\$ 160,804	\$ 220,000	\$ 135,713	\$ 267,788
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 612,498							\$ 612,498	\$ 832,560	\$ 571,507	\$ 743,691
Other Miscellaneous	\$ 262,222							\$ 262,222	\$ 262,222	\$ 262,222	\$ 262,222
	<b>\$ 10,144,359</b>	<b>\$ 29,600</b>						<b>\$ 10,173,959</b>	<b>\$ 13,151,421</b>	<b>\$ 9,899,415</b>	<b>\$ 12,080,491</b>
Grants											
AB 1058 Commissioner/Facilitator			\$ 462,515					\$ 462,515	\$ 807,366	\$ 533,061	\$ 802,594
Other Judicial Council Grants			\$ 206,822					\$ 206,822	\$ 384,875	\$ 10,085	\$ 20,170
Non-Judicial Council Grants										\$ 1,800	
			<b>\$ 669,337</b>					<b>\$ 669,337</b>	<b>\$ 1,192,241</b>	<b>\$ 544,946</b>	<b>\$ 822,764</b>
Other Financing Sources											
Interest Income	\$ 5,388	\$ 122				\$ 164		\$ 5,674	\$ 3,490	\$ 3,624	\$ 7,121
Investment Income											
Donations											
Local Fees	\$ 163,469	\$ 89,691						\$ 253,161	\$ 284,400	\$ 215,039	\$ 295,061
Non-Fee Revenues	\$ 209							\$ 209		\$ 904	
Enhanced Collections		\$ 1,514,478						\$ 1,514,478	\$ 2,312,013	\$ 1,588,099	\$ 2,151,817
Escheatment											
Prior Year Revenue	\$ 0	\$ 0						\$ 0		\$ 2,697	
County Program - Restricted	\$ 64,881	\$ 2,698				\$ 277,430		\$ 345,009	\$ 464,870	\$ 364,975	\$ 538,467
Reimbursement Other	\$ 20,788					\$ 1,800		\$ 22,588	\$ 70,800	\$ 18,236	\$ 13,500
Sale of Fixed Assets											
Other Miscellaneous	\$ 819							\$ 819	\$ 15,000	\$ 18,668	
	<b>\$ 255,554</b>	<b>\$ 1,606,990</b>				<b>\$ 279,394</b>		<b>\$ 2,141,937</b>	<b>\$ 3,150,573</b>	<b>\$ 2,212,241</b>	<b>\$ 3,005,966</b>
<b>Total Revenues</b>	<b>\$ 10,399,913</b>	<b>\$ 1,636,590</b>	<b>\$ 669,337</b>			<b>\$ 279,394</b>		<b>\$ 12,985,233</b>	<b>\$ 17,494,235</b>	<b>\$ 12,656,602</b>	<b>\$ 15,909,221</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 5,089,784	\$ 648,372	\$ 303,577			\$ 302,863		\$ 6,344,596	\$ 8,936,158	\$ 6,320,544	\$ 8,802,418
Temp Help	\$ 162,054	\$ 24,103						\$ 186,157	\$ 243,839	\$ 139,131	\$ 211,614
Overtime	\$ 35,249	\$ 21				\$ 183		\$ 35,453		\$ 18,924	
Staff Benefits	\$ 2,692,230	\$ 333,115	\$ 112,725			\$ 124,647		\$ 3,262,717	\$ 4,716,952	\$ 3,221,092	\$ 4,229,216
	<b>\$ 7,979,316</b>	<b>\$ 1,005,611</b>	<b>\$ 416,303</b>			<b>\$ 427,693</b>		<b>\$ 9,828,923</b>	<b>\$ 13,896,949</b>	<b>\$ 9,699,691</b>	<b>\$ 13,243,248</b>
Operating Expenses and Equipment											
General Expense	\$ 180,413	\$ 51,007	\$ 9,574			\$ 2,686		\$ 243,679	\$ 442,960	\$ 235,566	\$ 283,866
Printing	\$ 18,181	\$ 1,831	\$ 131					\$ 20,144	\$ 29,730	\$ 20,472	\$ 31,568
Telecommunications	\$ 57,974	\$ 8,074	\$ 12,656			\$ 1,695		\$ 80,400	\$ 89,170	\$ 57,764	\$ 95,830
Postage	\$ 62,656	\$ 31,446	\$ 789					\$ 94,890	\$ 153,650	\$ 102,499	\$ 155,430
Insurance	\$ 5,595							\$ 5,595	\$ 8,050	\$ 6,631	\$ 8,432
In-State Travel	\$ 12,473	\$ 183	\$ 4,627					\$ 17,283	\$ 35,705	\$ 13,982	\$ 14,162
Out-of-State Travel											
Training	\$ 2,212		\$ 1,495			\$ 49		\$ 3,756	\$ 9,800	\$ 3,232	\$ 6,240
Security Services	\$ 2,113							\$ 2,113	\$ 2,300	\$ 1,319	\$ 2,430
Facility Operations	\$ 126,747	\$ 65,480	\$ 3,984			\$ 3,193		\$ 199,405	\$ 291,282	\$ 146,284	\$ 238,372
Utilities										\$ 0	
Contracted Services	\$ 1,018,560	\$ 127,415	\$ 184,471			\$ 23,064		\$ 1,353,510	\$ 1,973,388	\$ 1,168,472	\$ 1,820,176
Consulting and Professional Services	\$ 12,465							\$ 12,465	\$ 16,850	\$ 4,620	\$ 15,505
Information Technology	\$ 26,220		\$ 27			\$ 27,042		\$ 53,288	\$ 173,892	\$ 56,353	\$ 161,581
Major Equipment											
Other Items of Expense	\$ 9,272		\$ 0					\$ 9,272	\$ 15,400	\$ 15,549	\$ 16,895
	<b>\$ 1,534,881</b>	<b>\$ 285,437</b>	<b>\$ 217,753</b>			<b>\$ 57,729</b>		<b>\$ 2,095,800</b>	<b>\$ 3,242,177</b>	<b>\$ 1,832,742</b>	<b>\$ 2,850,487</b>
Special Items of Expense											
Grand Jury									\$ 2,050	\$ 240	\$ 70
Jury Costs	\$ 65,648							\$ 65,648	\$ 87,000	\$ 55,418	\$ 90,017
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 4,200							\$ 4,200	\$ 3,600	\$ 2,700	\$ 1,800
Capital Costs											
Internal Cost Recovery	\$ (50,739)	\$ 42,353	\$ 63,833			\$ (55,403)		\$ 44	\$ 0	\$ 0	\$ 72,962
Prior Year Expense Adjustment	\$ (1,081)	\$ (69)						\$ (1,150)		\$ 926	
	<b>\$ 18,027</b>	<b>\$ 42,284</b>	<b>\$ 63,833</b>			<b>\$ (55,403)</b>		<b>\$ 68,742</b>	<b>\$ 92,650</b>	<b>\$ 59,284</b>	<b>\$ 164,849</b>
<b>Total Expenditures</b>	<b>\$ 9,532,225</b>	<b>\$ 1,333,332</b>	<b>\$ 697,889</b>			<b>\$ 430,020</b>		<b>\$ 11,993,465</b>	<b>\$ 17,231,776</b>	<b>\$ 11,591,717</b>	<b>\$ 16,258,584</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 867,689	\$ 303,258	\$ (28,553)			\$ (150,626)		\$ 991,768	\$ 262,459	\$ 1,064,885	\$ (349,363)
Operating Transfers In (Out)	\$ (211,140)		\$ 5,054			\$ 206,086		\$ 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)	\$ 1,000,326	\$ 335,485	\$ (23,499)			\$ 59,299		\$ 1,371,611	\$ 642,303	\$ 1,430,547	\$ 16,299

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

For the month ended March										
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	\$ 2,081,058	\$ 468,508			\$ 845		\$ 2,550,411	\$ 3,524,401	\$ 2,524,182	\$ 3,300,431
Traffic & Other Infractions	\$ 521,614	\$ 66,886				\$ 2,149	\$ 590,650	\$ 1,014,289	\$ 687,098	\$ 967,520
Other Criminal Cases	\$ 432,631	\$ 22,749			\$ (334)		\$ 455,046	\$ 897,540	\$ 378,842	\$ 408,817
Civil	\$ 529,209	\$ 32,516			\$ 2,076		\$ 563,800	\$ 796,830	\$ 515,722	\$ 659,265
Family & Children Services	\$ 831,793	\$ 128,499			\$ 10,974	\$ (859)	\$ 970,408	\$ 1,387,472	\$ 896,897	\$ 1,575,343
Probate, Guardianship & Mental Health Services	\$ 296,474	\$ 7,109					\$ 303,583	\$ 410,422	\$ 301,053	\$ 414,812
Juvenile Dependency Services	\$ 25,453	\$ 568,077					\$ 593,530	\$ 906,766	\$ 604,199	\$ 826,102
Juvenile Delinquency Services	\$ 89,170	\$ 17,743					\$ 106,912	\$ 180,983	\$ 121,405	\$ 132,222
Other Court Operations	\$ 252,340	\$ 18,249					\$ 270,589	\$ 321,093	\$ 336,760	\$ 459,193
Court Interpreters	\$ 61,063	\$ 171,274					\$ 232,337	\$ 300,467	\$ 217,325	\$ 310,062
Jury Services	\$ 98,157	\$ 31,016	\$ 65,471				\$ 194,645	\$ 281,863	\$ 174,532	\$ 249,527
Security	\$ 1,727,556	\$ 93,045			\$ (2,452)		\$ 1,818,149	\$ 2,448,385	\$ 1,712,532	\$ 2,629,599
Trial Court Operations Program	\$ 6,946,519	\$ 1,625,671	\$ 65,471		\$ 11,108	\$ 1,290	\$ 8,650,058	\$ 12,470,511	\$ 8,470,546	\$ 11,932,893
Enhanced Collections	\$ 1,005,611	\$ 285,437			\$ 42,353	\$ (69)	\$ 1,333,332	\$ 1,960,495	\$ 1,226,213	\$ 1,659,692
Other Non-Court Operations	\$ 427,693	\$ 57,729			\$ (55,403)		\$ 430,020	\$ 581,994	\$ 469,708	\$ 658,075
Non-Court Operations Program	\$ 1,433,304	\$ 343,166			\$ (13,050)	\$ (69)	\$ 1,763,351	\$ 2,542,489	\$ 1,695,922	\$ 2,317,767
Executive Office	\$ 499,386	\$ 48,180	\$ 4,377		\$ 2,426		\$ 554,370	\$ 667,805	\$ 448,879	\$ 752,105
Fiscal Services	\$ 332,768	\$ 35,300					\$ 368,068	\$ 528,881	\$ 364,982	\$ 500,973
Human Resources	\$ 72,057	\$ 15,454					\$ 87,512	\$ 270,594	\$ 206,035	\$ 270,299
Business & Facilities Services	\$ 148,635	\$ 2,669			\$ 44		\$ 151,348	\$ 61,500	\$ 20,678	
Information Technology	\$ 396,253	\$ 25,360			\$ (484)	\$ (2,372)	\$ 418,757	\$ 689,996	\$ 384,675	\$ 484,547
Court Administration Program	\$ 1,449,100	\$ 126,964	\$ 4,377		\$ 1,987	\$ (2,372)	\$ 1,580,056	\$ 2,218,776	\$ 1,425,250	\$ 2,007,924
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 9,828,923	\$ 2,095,800	\$ 69,848		\$ 44	\$ (1,150)	\$ 11,993,465	\$ 17,231,776	\$ 11,591,717	\$ 16,258,584