


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 2016 - 17, Qtr 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Shasta

Court

FY 2016 - 17, Qtr 1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Shasta

Court

FY 2016 - 17, Qtr 1

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	186	163			

¹ 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									
Fiscal Year 2016/17									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						
ASSETS									
Operations	\$ 211,683	\$ 76,010	\$ (243,657)			\$ 59,029	\$ 46,356	\$ 149,422	\$ 173,699
Payroll	\$ (3,831)	\$ 0				\$ 0		\$ (3,831)	\$ (344)
Jury Revolving	\$ 25,000	\$ 0						\$ 25,000	\$ 25,000
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees Trust							\$ (2,475)	\$ (2,475)	\$ 0
Credit Card								\$ 3,235	\$ 3,235
Cash on Hand	\$ 2,635	\$ 600						\$ 814,090	\$ 722,664
Cash with County	\$ 15,764						\$ 798,327	\$ 814,090	\$ 722,664
Cash Outside of the JCC								\$ 402,912	\$ 3,954,228
Cash Equivalents	\$ 4,101,028						\$ 402,912	\$ 4,503,940	\$ 3,954,228
Total Cash and Cash Equivalents	\$ 4,352,278	\$ 76,610	\$ (243,657)			\$ 59,029	\$ 1,245,120	\$ 5,489,381	\$ 4,878,482
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									\$ 0
Due From Employee									
Civil Jury Fees Trust									\$ 0
Due From Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 83,068						\$ 83,068	\$ 13,758
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 4,765	\$ 0	\$ 213,458			\$ 0		\$ 218,223	\$ 193,416
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 1
Total Receivables	\$ 4,765	\$ 83,068	\$ 213,458			\$ 0	\$ 0	\$ 301,290	\$ 207,174
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances Counties	\$ 0							\$ 0	\$ 40
Total Prepaid Expenses	\$ 0							\$ 0	\$ 40
Other Assets									
Total Other Assets									
Total Assets	\$ 4,357,043	\$ 159,678	\$ (30,199)			\$ 59,029	\$ 1,245,120	\$ 5,790,671	\$ 5,085,697
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 42,351	\$ 0	\$ 24			\$ 4,322	\$ 0	\$ 46,698	\$ 18,404
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 1
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 0	\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 272,220	\$ 272,220	\$ 262,324
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	\$ 421							\$ 421	\$ 81
Interest							\$ 38	\$ 38	\$ 16
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 42,772	\$ 0	\$ 24			\$ 4,322	\$ 272,258	\$ 319,377	\$ 280,826
Civil							\$ 164,688	\$ 164,688	\$ 333,795
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 798,327	\$ 798,327	\$ 632,459
Trust Interest Payable							\$ 8,564	\$ 8,564	\$ 8,245
Miscellaneous Trust									
Total Trust Deposits							\$ 971,578	\$ 971,578	\$ 974,499
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 21,809							\$ 21,809	\$ 20,003
Deferred Compensation Payable	\$ 0							\$ 0	\$ 8,155
Deductions Payable	\$ 138							\$ 138	\$ 88,750
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 21,947	\$ 0				\$ 0		\$ 21,947	\$ 116,908
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 24,535	\$ 200	\$ 2,406			\$ 195	\$ 822	\$ 28,158	\$ 26,548
Jury Fees - Non-Interest							\$ 463	\$ 463	\$ 1,464
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ (311)							\$ (311)	\$ (244)
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 24,225	\$ 200	\$ 2,406			\$ 195	\$ 1,285	\$ 28,310	\$ 27,768
Total Liabilities	\$ 88,945	\$ 200	\$ 2,430			\$ 4,517	\$ 1,245,120	\$ 1,341,212	\$ 1,400,000
Total Fund Balance	\$ 4,268,099	\$ 159,478	\$ (32,629)			\$ 54,511		\$ 4,449,459	\$ 3,685,696
Total Liabilities and Fund Balance	\$ 4,357,043	\$ 159,678	\$ (30,199)			\$ 59,029	\$ 1,245,120	\$ 5,790,671	\$ 5,085,697

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 2016/17										2015/16	
	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	\$ 6,421,155	\$ 315						\$ 6,421,470	\$ 12,802,130	\$ 5,957,771	\$ 11,737,228
Improvement and Modernization Fund									\$ 24,411		\$ 24,411
Judges' Compensation (45.25)	\$ 18,750							\$ 18,750	\$ 66,000	\$ 19,261	\$ 75,000
Court Interpreter (45.45)	\$ 91,584							\$ 91,584	\$ 230,000	\$ 24,102	\$ 220,000
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 155,481							\$ 155,481	\$ 780,642	\$ 146,994	\$ 832,560
Other Miscellaneous									\$ 262,222		\$ 262,222
	\$ 6,686,970	\$ 315						\$ 6,687,285	\$ 14,165,405	\$ 6,148,128	\$ 13,151,421
Grants											
AB 1058 Commissioner/Facilitator			\$ 102,829					\$ 102,829	\$ 771,871	\$ 101,188	\$ 807,366
Other Judicial Council Grants			\$ 55,718					\$ 55,718	\$ 296,718	\$ 46,914	\$ 384,875
Non-Judicial Council Grants											
			\$ 158,547					\$ 158,547	\$ 1,068,589	\$ 148,102	\$ 1,192,241
Other Financing Sources											
Interest Income	\$ 746	\$ 9				\$ 4		\$ 759	\$ 9,960	\$ 49	\$ 3,490
Investment Income											
Donations											
Local Fees	\$ 62,356	\$ 16,982						\$ 79,338	\$ 324,150	\$ 73,702	\$ 284,400
Non-Fee Revenues		\$ 10,954						\$ 10,954		\$ 51	
Enhanced Collections		\$ 315,367						\$ 315,367	\$ 2,529,000	\$ 338,577	\$ 2,312,013
Escheatment											
Prior Year Revenue	\$ 9							\$ 9		\$ 0	
County Program - Restricted	\$ 27,265	\$ 751				\$ 107,892		\$ 135,907	\$ 473,730	\$ 134,922	\$ 464,870
Reimbursement Other	\$ 3,316							\$ 3,316	\$ 35,900	\$ 7,134	\$ 70,800
Sale of Fixed Assets											
Other Miscellaneous	\$ 109							\$ 109	\$ 375	\$ 129	\$ 15,000
	\$ 93,801	\$ 344,062				\$ 107,896		\$ 545,759	\$ 3,373,115	\$ 554,564	\$ 3,150,573
Total Revenues	\$ 6,780,771	\$ 344,377	\$ 158,547			\$ 107,896		\$ 7,391,590	\$ 18,607,109	\$ 6,850,794	\$ 17,494,235
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,562,257	\$ 182,465	\$ 72,342			\$ 75,006		\$ 1,892,070	\$ 9,867,091	\$ 1,900,990	\$ 8,936,158
Temp Help	\$ 62,611	\$ 9,587						\$ 72,198	\$ 457,613	\$ 45,475	\$ 243,839
Overtime	\$ 21,483	\$ 632				\$ 25		\$ 22,139		\$ 11,618	
Staff Benefits	\$ 839,258	\$ 99,480	\$ 30,013			\$ 34,440		\$ 1,003,191	\$ 5,372,023	\$ 981,304	\$ 4,716,952
	\$ 2,485,609	\$ 292,164	\$ 102,355			\$ 109,470		\$ 2,989,598	\$ 15,696,727	\$ 2,939,387	\$ 13,896,949
Operating Expenses and Equipment											
General Expense	\$ (27,627)	\$ 10,033	\$ (321)			\$ 3,186		\$ (14,730)	\$ 477,770	\$ 73,382	\$ 442,960
Printing	\$ 3,578	\$ 0	\$ 40					\$ 3,618	\$ 29,340	\$ 2,606	\$ 29,730
Telecommunications	\$ 16,815	\$ 4,108	\$ 931			\$ (132)		\$ 21,722	\$ 101,440	\$ 9,215	\$ 89,170
Postage	\$ 17,726	\$ 6,983	\$ 271					\$ 24,979	\$ 146,345	\$ 26,234	\$ 153,650
Insurance									\$ 5,690		\$ 8,050
In-State Travel	\$ 4,365	\$ 1,084	\$ 1,137					\$ 6,585	\$ 24,120	\$ 4,440	\$ 35,705
Out-of-State Travel											
Training	\$ 300		\$ 1,130			\$ 967		\$ 2,397	\$ 6,350	\$ 2,249	\$ 9,800
Security Services	\$ 544							\$ 544	\$ 2,850	\$ 1,059	\$ 2,300
Facility Operations	\$ 30,586	\$ 20,537				\$ 793		\$ 51,916	\$ 297,451	\$ 25,030	\$ 291,282
Utilities											
Contracted Services	\$ 328,591	\$ 29,883	\$ 68,049			\$ 196		\$ 426,720	\$ 1,924,362	\$ 416,187	\$ 1,973,388
Consulting and Professional Services	\$ (8,360)							\$ (8,360)	\$ 25,250	\$ 200	\$ 16,850
Information Technology	\$ (50,330)					\$ 33,110		\$ (17,219)	\$ 115,706	\$ 23,920	\$ 173,892
Major Equipment	\$ 0							\$ 0			
Other Items of Expense	\$ 3,604							\$ 3,604	\$ 15,615	\$ 2,916	\$ 15,400
	\$ 319,792	\$ 72,626	\$ 71,236			\$ 38,121		\$ 501,775	\$ 3,172,289	\$ 587,438	\$ 3,242,177
Special Items of Expense											
Grand Jury									\$ 2,000		\$ 2,050
Jury Costs	\$ 15,579							\$ 15,579	\$ 100,500	\$ 20,516	\$ 87,000
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 900							\$ 900	\$ 3,600	\$ 900	\$ 3,600
Capital Costs											
Internal Cost Recovery	\$ (17,315)	\$ 13,482	\$ 17,585			\$ (13,752)		\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 178							\$ 178		\$ (3,299)	
	\$ (658)	\$ 13,482	\$ 17,585			\$ (13,752)		\$ 16,657	\$ 106,100	\$ 18,117	\$ 92,650
Total Expenditures	\$ 2,804,743	\$ 378,273	\$ 191,176			\$ 133,839		\$ 3,508,030	\$ 18,975,116	\$ 3,544,942	\$ 17,231,776
Excess (Deficit) of Revenues Over Expenditures	\$ 3,976,028	\$ (33,896)	\$ (32,629)			\$ (25,944)		\$ 3,883,560	\$ (368,007)	\$ 3,305,852	\$ 262,459
Operating Transfers In (Out)	\$ (79,357)					\$ 79,357		\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 371,427	\$ 193,374	\$ 0			\$ 1,098		\$ 565,899	\$ 565,899	\$ 379,844	\$ 379,844
Ending Balance (Deficit)	\$ 4,268,099	\$ 159,478	\$ (32,629)			\$ 54,511		\$ 4,449,459	\$ 197,892	\$ 3,685,696	\$ 642,303

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

For the month ended September										
Fiscal Year 2016/17									2015/16	
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 570,311	\$ 117,891			\$ 0		\$ 688,202	\$ 3,973,132	\$ 774,974	\$ 3,524,401
Traffic & Other Infractions	\$ 176,749	\$ 17,393					\$ 194,142	\$ 1,066,428	\$ 170,701	\$ 1,014,289
Other Criminal Cases	\$ 126,553	\$ 7,971			\$ (193)		\$ 134,332	\$ 709,816	\$ 130,485	\$ 897,540
Civil	\$ 163,718	\$ 7,839			\$ 270		\$ 171,827	\$ 971,730	\$ 156,526	\$ 796,830
Family & Children Services	\$ 278,625	\$ 50,833			\$ 0		\$ 329,458	\$ 1,313,786	\$ 249,505	\$ 1,387,472
Probate, Guardianship & Mental Health Services	\$ 79,587	\$ 1,979					\$ 81,566	\$ 388,680	\$ 91,989	\$ 410,422
Juvenile Dependency Services	\$ 18,810	\$ 191,371					\$ 210,181	\$ 886,537	\$ 198,654	\$ 906,766
Juvenile Delinquency Services	\$ 28,389	\$ 8,607					\$ 36,996	\$ 156,740	\$ 33,063	\$ 180,983
Other Court Operations	\$ 71,672	\$ 4,387					\$ 76,059	\$ 479,225	\$ 80,034	\$ 321,093
Court Interpreters	\$ 18,330	\$ 56,613					\$ 74,943	\$ 348,395	\$ 67,501	\$ 300,467
Jury Services	\$ 38,698	\$ (23,313)	\$ 15,579				\$ 30,964	\$ 330,671	\$ 57,444	\$ 281,863
Security	\$ 530,728	\$ 28,628			\$ (2,383)		\$ 556,974	\$ 3,138,396	\$ 532,505	\$ 2,448,385
Trial Court Operations Program	\$ 2,102,171	\$ 470,197	\$ 15,579		\$ (2,306)		\$ 2,585,642	\$ 13,763,536	\$ 2,543,379	\$ 12,470,511
Enhanced Collections	\$ 292,164	\$ 72,626			\$ 13,482		\$ 378,273	\$ 2,113,086	\$ 381,093	\$ 1,960,495
Other Non-Court Operations	\$ 109,470	\$ 38,121			\$ (13,752)		\$ 133,839	\$ 647,945	\$ 115,334	\$ 581,994
Non-Court Operations Program	\$ 401,634	\$ 110,748			\$ (270)		\$ 512,112	\$ 2,761,031	\$ 496,427	\$ 2,542,489
Executive Office	\$ 157,131	\$ 11,227	\$ 900		\$ 2,632		\$ 171,889	\$ 716,532	\$ 153,481	\$ 667,805
Fiscal Services	\$ 101,750	\$ 4,742					\$ 106,491	\$ 567,983	\$ 107,753	\$ 528,881
Human Resources	\$ 48,006	\$ 10,368					\$ 58,374	\$ 242,452	\$ 28,285	\$ 270,594
Business & Facilities Services	\$ 49,191	\$ (525)	\$ 0			\$ 178	\$ 48,844	\$ 145,000	\$ 87,487	\$ 61,500
Information Technology	\$ 129,715	\$ (104,982)			\$ (56)		\$ 24,678	\$ 778,582	\$ 128,129	\$ 689,996
Court Administration Program	\$ 485,793	\$ (79,170)	\$ 900		\$ 2,576	\$ 178	\$ 410,277	\$ 2,450,549	\$ 505,135	\$ 2,218,776
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,989,598	\$ 501,775	\$ 16,479		\$ 0	\$ 178	\$ 3,508,030	\$ 18,975,116	\$ 3,544,942	\$ 17,231,776