

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.

Melina Jowler Bradley

Signature of ~~Presiding Judge or~~ Court Executive

5/4/17

Date

Shasta

Court

FY 2016 - 17, Qtr 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Shasta

Court

FY 2016 - 17, Qtr 3

Fiscal Year and Ending Quarter

FOOTNOTES

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

Shasta

Court

FY 2016 - 17, Qtr 3

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	166	166.5	

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 March							2015/16	
	Fiscal Year 2016/17								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ 172,414	\$ 219,238	\$ (334,293)			\$ 56,815	\$ 35,520	\$ 149,694	\$ 83,290
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Jury									
Revolving	\$ 25,000	\$ 0						\$ 25,000	\$ 25,000
Other									
Distribution									
Civil Filing Fees									
Trust							\$ (140)	\$ (140)	\$ (117)
Credit Card							\$ (8,388)	\$ (8,388)	\$ (10,391)
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 87,812						\$ 898,729	\$ 986,541	\$ 866,996
Cash Outside of the JCC									
Cash Equivalents	\$ 1,418,253						\$ 718,482	\$ 2,136,735	\$ 1,572,777
Total Cash and Cash Equivalents	\$ 1,706,114	\$ 219,838	\$ (334,293)			\$ 56,815	\$ 1,644,203	\$ 3,292,677	\$ 2,540,789
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 62,359						\$ 62,359	\$ 59,870
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 316,956			\$ 0	\$ 0	\$ 316,956	\$ 309,404
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 0	\$ 62,359	\$ 316,956			\$ 0	\$ 0	\$ 379,315	\$ 369,274
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 1,792							\$ 1,792	\$ 1,679
Counties									
Total Prepaid Expenses	\$ 1,792							\$ 1,792	\$ 1,679
Other Assets									
Total Other Assets									
Total Assets	\$ 1,707,906	\$ 282,197	\$ (17,336)			\$ 56,815	\$ 1,644,203	\$ 3,673,784	\$ 2,911,743
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 42,105	\$ 0	\$ 24			\$ 1,133	\$ 0	\$ 43,261	\$ 16,033
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts								\$ 0	\$ 0
Due to State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 271,200	\$ 271,200	\$ 262,554
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	\$ 56							\$ 56	\$ 75
Interest							\$ 285	\$ 285	\$ 111
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 42,160	\$ 0	\$ 24			\$ 1,133	\$ 271,486	\$ 314,802	\$ 278,772
Civil							\$ 464,087	\$ 464,087	\$ 418,290
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 898,729	\$ 898,729	\$ 785,942
Trust Interest Payable							\$ 9,080	\$ 9,080	\$ 8,319
Miscellaneous Trust									
Total Trust Deposits							\$ 1,371,895	\$ 1,371,895	\$ 1,212,551
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 16,777							\$ 16,777	\$ 18,399
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (73)							\$ (73)	\$ 682
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 16,703	\$ 0				\$ 0		\$ 16,703	\$ 19,081
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 16,704	\$ 0	\$ 0			\$ 195	\$ 822	\$ 17,721	\$ 26,548
Jury Fees - Non-Interest								\$ 0	\$ 3,360
Fees - Partial Payment & Overpayment								\$ 0	\$ 0
Uncleared Collections	\$ (440)	\$ 0						\$ (440)	\$ (181)
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 16,264	\$ 0	\$ 0			\$ 195	\$ 822	\$ 17,281	\$ 29,727
Total Liabilities	\$ 75,128	\$ 0	\$ 24			\$ 1,328	\$ 1,644,203	\$ 1,720,682	\$ 1,540,131
Total Fund Balance	\$ 1,632,778	\$ 282,197	\$ (17,360)			\$ 55,488		\$ 1,953,102	\$ 1,371,611
Total Liabilities and Fund Balance	\$ 1,707,906	\$ 282,197	\$ (17,336)			\$ 56,815	\$ 1,644,203	\$ 3,673,784	\$ 2,911,743

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 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	\$ 9,952,588	\$ 24,413					\$ 9,977,001	\$ 12,802,130	\$ 9,082,016	\$ 11,737,228	
Improvement and Modernization Fund	\$ 24,411						\$ 24,411	\$ 24,411		\$ 24,411	
Judges' Compensation (45.25)	\$ 56,250						\$ 56,250	\$ 66,000	\$ 56,419	\$ 75,000	
Court Interpreter (45.45)	\$ 212,075						\$ 212,075	\$ 230,000	\$ 160,804	\$ 220,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45,10 and General)	\$ 652,036						\$ 652,036	\$ 780,642	\$ 612,498	\$ 832,560	
Other Miscellaneous	\$ 262,222						\$ 262,222	\$ 262,222	\$ 262,222	\$ 262,222	
	\$ 11,159,582	\$ 24,413					\$ 11,183,905	\$ 14,165,405	\$ 10,173,959	\$ 13,161,421	
Grants											
AB 1058 Commissioner/Facilitator			\$ 451,518				\$ 451,518	\$ 771,871	\$ 462,515	\$ 807,366	
Other Judicial Council Grants			\$ 298,732				\$ 298,732	\$ 206,718	\$ 206,822	\$ 384,675	
Non-Judicial Council Grants											
			\$ 750,249				\$ 750,249	\$ 1,068,589	\$ 669,337	\$ 1,192,241	
Other Financing Sources											
Interest Income	\$ 12,063	\$ 648				\$ 236	\$ 12,947	\$ 9,960	\$ 5,674	\$ 3,490	
Investment Income											
Donations											
Local Fees	\$ 185,005	\$ 48,434					\$ 233,439	\$ 324,150	\$ 253,161	\$ 284,400	
Non-Fee Revenues	\$ 326	\$ 10,954					\$ 11,280		\$ 209		
Enhanced Collections		\$ 1,324,696					\$ 1,324,696	\$ 2,529,000	\$ 1,514,478	\$ 2,312,013	
Escheatment											
Prior Year Revenue	\$ 21						\$ 21		\$ 0		
County Program - Restricted	\$ 81,794	\$ 2,330				\$ 276,728	\$ 360,851	\$ 473,730	\$ 345,009	\$ 464,870	
Reimbursement Other	\$ 32,473					\$ 1,800	\$ 34,273	\$ 35,900	\$ 22,588	\$ 70,800	
Sale of Fixed Assets											
Other Miscellaneous	\$ 957						\$ 957	\$ 375	\$ 819	\$ 15,000	
	\$ 312,839	\$ 1,387,062				\$ 278,764	\$ 1,978,464	\$ 3,373,115	\$ 2,141,937	\$ 3,150,573	
Total Revenues	\$ 11,472,221	\$ 1,411,475	\$ 750,249			\$ 278,764	\$ 13,912,709	\$ 18,607,100	\$ 12,985,233	\$ 17,494,235	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,302,355	\$ 639,676	\$ 352,673			\$ 286,023	\$ 6,580,727	\$ 9,867,091	\$ 6,344,596	\$ 8,936,158	
Temp Help	\$ 199,857	\$ 31,741					\$ 231,598	\$ 457,613	\$ 186,157	\$ 243,839	
Overtime	\$ 110,271	\$ 640					\$ 110,964		\$ 35,453		
Staff Benefits	\$ 2,883,845	\$ 352,355	\$ 119,840			\$ 124,995	\$ 3,480,844	\$ 5,372,023	\$ 3,282,717	\$ 4,716,952	
	\$ 8,496,127	\$ 1,024,412	\$ 472,522			\$ 411,071	\$ 10,404,132	\$ 15,696,727	\$ 9,828,923	\$ 13,896,949	
Operating Expenses and Equipment											
General Expense	\$ 110,439	\$ 55,203	\$ 2,773			\$ 2,376	\$ 170,790	\$ 477,770	\$ 243,679	\$ 442,960	
Printing	\$ 19,234	\$ 1,230	\$ 335				\$ 20,799	\$ 29,340	\$ 20,144	\$ 29,730	
Telecommunications	\$ 60,941	\$ 13,024	\$ 2,805			\$ 1,770	\$ 78,540	\$ 101,440	\$ 80,400	\$ 89,170	
Postage	\$ 58,822	\$ 33,895	\$ 958				\$ 93,675	\$ 146,345	\$ 94,890	\$ 153,850	
Insurance	\$ 4,878						\$ 4,878	\$ 5,860	\$ 5,595	\$ 6,050	
In-State Travel	\$ 8,499	\$ 1,301	\$ 4,180				\$ 13,979	\$ 24,120	\$ 17,283	\$ 35,705	
Out-of-State Travel											
Training	\$ 1,114		\$ 950			\$ 736	\$ 2,800	\$ 6,350	\$ 3,756	\$ 9,800	
Security Services	\$ 4,209						\$ 4,209	\$ 2,850	\$ 2,113	\$ 2,300	
Facility Operations	\$ 136,318	\$ 71,077	\$ 0				\$ 211,279	\$ 297,451	\$ 199,405	\$ 291,282	
Utilities	\$ 382						\$ 382				
Contracted Services	\$ 1,083,614	\$ 127,717	\$ 217,966			\$ 597	\$ 1,429,894	\$ 1,924,382	\$ 1,353,510	\$ 1,973,388	
Consulting and Professional Services	\$ 7,780						\$ 7,780	\$ 25,250	\$ 12,465	\$ 16,850	
Information Technology	\$ (13,021)					\$ 68,089	\$ 53,068	\$ 115,706	\$ 53,288	\$ 173,892	
Major Equipment	\$ 43		\$ (43)				\$ 0				
Other Items of Expense	\$ 12,302						\$ 12,302	\$ 15,615	\$ 9,272	\$ 15,400	
	\$ 1,495,551	\$ 303,446	\$ 229,925			\$ 75,452	\$ 2,104,374	\$ 3,172,289	\$ 2,065,800	\$ 3,242,177	
Special Items of Expense											
Grand Jury		\$ 303					\$ 303	\$ 2,000		\$ 2,050	
Jury Costs	\$ 66,887						\$ 66,887	\$ 100,500	\$ 65,648	\$ 87,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 2,697						\$ 2,697	\$ 3,600	\$ 4,200	\$ 3,600	
Capital Costs											
Internal Cost Recovery	\$ (79,957)	\$ 40,357	\$ 81,177			\$ (41,578)	\$ 0	\$ 0	\$ 44	\$ 0	
Prior Year Expense Adjustment	\$ (7,021)	\$ (45,865)					\$ (52,887)		\$ (1,150)		
	\$ (17,394)	\$ (5,208)	\$ 81,177			\$ (41,578)	\$ 17,000	\$ 100,100	\$ 68,742	\$ 92,850	
Total Expenditures	\$ 9,974,284	\$ 1,322,652	\$ 783,624			\$ 444,946	\$ 12,525,500	\$ 18,975,116	\$ 11,993,465	\$ 17,231,778	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,497,937	\$ 88,823	\$ (33,375)			\$ (166,182)	\$ 1,387,203	\$ (368,007)	\$ 991,768	\$ 262,459	
Operating Transfers In (Out)	\$ (236,586)		\$ 16,015				\$ 220,571	\$ 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)	\$ 1,632,778	\$ 282,197	\$ (17,360)			\$ 55,486	\$ 1,953,102	\$ 107,892	\$ 1,371,611	\$ 642,303	

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

For the month ended March										
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	\$ 2,005,102	\$ 494,840			\$ 0	\$ (2,808)	\$ 2,497,133	\$ 3,973,132	\$ 2,550,411	\$ 3,524,401
Traffic & Other Infractions	\$ 380,033	\$ 63,792					\$ 443,825	\$ 1,066,428	\$ 590,650	\$ 1,014,289
Other Criminal Cases	\$ 601,037	\$ 26,219					\$ 625,818	\$ 709,816	\$ 455,046	\$ 897,540
Civil	\$ 603,048	\$ 32,845			\$ (1,438)		\$ 637,113	\$ 971,730	\$ 563,800	\$ 796,830
Family & Children Services	\$ 916,314	\$ 138,154			\$ 1,220		\$ 1,054,474	\$ 1,313,786	\$ 970,408	\$ 1,387,472
Probate, Guardianship & Mental Health Services	\$ 281,208	\$ 7,542			\$ 6		\$ 288,749	\$ 388,680	\$ 303,583	\$ 410,422
Juvenile Dependency Services	\$ 65,778	\$ 586,256					\$ 652,034	\$ 886,537	\$ 593,530	\$ 906,766
Juvenile Delinquency Services	\$ 97,305	\$ 33,490					\$ 130,795	\$ 156,740	\$ 106,912	\$ 180,983
Other Court Operations	\$ 253,639	\$ 14,054					\$ 267,693	\$ 479,225	\$ 270,589	\$ 321,093
Court Interpreters	\$ 37,439	\$ 173,869					\$ 211,308	\$ 348,395	\$ 232,337	\$ 300,467
Jury Services	\$ 135,911	\$ 37,388	\$ 66,887				\$ 240,186	\$ 330,671	\$ 194,645	\$ 281,863
Security	\$ 1,906,236	\$ 90,972			\$ (15,671)		\$ 1,981,537	\$ 3,138,396	\$ 1,818,149	\$ 2,448,385
Trial Court Operations Program	\$ 7,283,049	\$ 1,699,421	\$ 66,887		\$ (15,884)	\$ (2,808)	\$ 9,030,665	\$ 13,763,536	\$ 8,650,058	\$ 12,470,511
Enhanced Collections	\$ 1,024,412	\$ 303,186			\$ 40,357	\$ (45,865)	\$ 1,322,089	\$ 2,113,086	\$ 1,333,332	\$ 1,960,495
Other Non-Court Operations	\$ 411,071	\$ 75,713	\$ 303		\$ (41,578)		\$ 445,509	\$ 647,945	\$ 430,020	\$ 581,994
Non-Court Operations Program	\$ 1,435,483	\$ 378,898	\$ 303		\$ (1,220)	\$ (45,865)	\$ 1,767,598	\$ 2,761,031	\$ 1,763,351	\$ 2,542,489
Executive Office	\$ 585,699	\$ 72,239	\$ 2,700		\$ 17,357		\$ 677,994	\$ 716,532	\$ 554,370	\$ 667,805
Fiscal Services	\$ 351,856	\$ 36,241	\$ (3)				\$ 388,094	\$ 567,983	\$ 368,068	\$ 528,881
Human Resources	\$ 184,863	\$ 18,556					\$ 203,419	\$ 242,452	\$ 87,512	\$ 270,594
Business & Facilities Services	\$ 108,803	\$ (8,596)	\$ 0			\$ 358	\$ 100,565	\$ 145,000	\$ 151,348	\$ 61,500
Information Technology	\$ 454,380	\$ (92,385)			\$ (253)	\$ (4,571)	\$ 357,171	\$ 778,582	\$ 418,757	\$ 689,996
Court Administration Program	\$ 1,685,600	\$ 26,055	\$ 2,697		\$ 17,104	\$ (4,213)	\$ 1,727,243	\$ 2,450,549	\$ 1,580,056	\$ 2,218,776
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 10,404,132	\$ 2,104,374	\$ 69,887		\$ 0	\$ (52,887)	\$ 12,525,506	\$ 18,975,116	\$ 11,993,465	\$ 17,231,776