

**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.

Melissa J. Butler Bradley  
Signature of ~~Presiding Judge~~ or Court Executive

8/2/18  
Date

Shasta  
Court  
FY 2017 - 18, Qtr 4  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Shasta

Court

FY 2017 - 18, Qtr 4

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Shasta

Court

FY 2017 - 18, Qtr 4

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	177	173	169	173

<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 June								2016/17
	Fiscal Year 2017/18								
	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	\$ (283,740)	\$ 190,036	\$ 3,491			\$ 98,186	\$ 23,679	\$ 31,653	\$ 46,562
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Jury									
Revolving	\$ 22,753	\$ 0						\$ 22,753	\$ 22,226
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (47)	\$ (47)	\$ (4,145)
Credit Card									
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 181,506						\$ 893,020	\$ 1,074,526	\$ 1,018,571
Cash Outside of the JCC									
Cash Equivalents	\$ 741,350						\$ 451,685	\$ 1,193,036	\$ 860,676
<b>Total Cash and Cash Equivalents</b>	<b>\$ 664,505</b>	<b>\$ 190,636</b>	<b>\$ 3,491</b>			<b>\$ 98,186</b>	<b>\$ 1,368,336</b>	<b>\$ 2,325,155</b>	<b>\$ 1,947,124</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 2,495	\$ 1,420	\$ 0			\$ 783	\$ 0	\$ 4,698	\$ 3,828
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 4,966							\$ 4,966	\$ 18,083
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 96,295							\$ 96,295	\$ 377,902
Due From Other Governments	\$ 0	\$ 100,360	\$ 0					\$ 100,360	\$ 196,388
Due From Other Courts	\$ 1,459						\$ 0	\$ 1,459	\$ 417
Due From State	\$ 42,283	\$ 8,547	\$ 203,452			\$ 0		\$ 254,283	\$ 267,366
Trust Due To/From							\$ 15	\$ 15	\$ 334
Distribution Due To/From									
Civil Filing Fee Due To/From									\$ 0
General Due To/From									\$ 0
<b>Total Receivables</b>	<b>\$ 147,498</b>	<b>\$ 110,328</b>	<b>\$ 203,452</b>			<b>\$ 783</b>	<b>\$ 15</b>	<b>\$ 462,076</b>	<b>\$ 864,319</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties	\$ 3,425							\$ 3,425	\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 3,425</b>							<b>\$ 3,425</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 815,428</b>	<b>\$ 300,964</b>	<b>\$ 206,943</b>			<b>\$ 98,969</b>	<b>\$ 1,368,351</b>	<b>\$ 2,790,656</b>	<b>\$ 2,811,443</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 24,046	\$ 325	\$ 616			\$ 4,571		\$ 29,559	\$ 64,298
Accounts Payable - General	\$ 9,652	\$ 0	\$ 1,155			\$ 0	\$ 0	\$ 10,807	\$ 43,886
Due to Other Funds	\$ 0	\$ 65,808	\$ 30,488			\$ 0	\$ 15	\$ 96,310	\$ 378,236
Due to Other Courts		\$ 6,827	\$ 0					\$ 6,827	\$ 6,351
Due to State	\$ 0							\$ 0	\$ 128
TC145 Liability							\$ 296,892	\$ 296,892	\$ 305,292
Due to Other Governments	\$ 8,961	\$ 800	\$ 84			\$ 86		\$ 9,931	\$ 14,663
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 277							\$ 277	\$ 297
Interest							\$ 360	\$ 360	\$ 148
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 42,936</b>	<b>\$ 73,760</b>	<b>\$ 32,343</b>			<b>\$ 4,657</b>	<b>\$ 297,267</b>	<b>\$ 450,963</b>	<b>\$ 813,300</b>
Civil							\$ 165,086	\$ 165,086	\$ 208,014
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 893,020	\$ 893,020	\$ 857,781
Trust Interest Payable							\$ 11,859	\$ 11,859	\$ 9,676
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,069,965</b>	<b>\$ 1,069,965</b>	<b>\$ 1,075,471</b>
Accrued Payroll	\$ 251,173	\$ 27,283				\$ 9,560		\$ 288,016	\$ 279,396
Benefits Payable	\$ 21,302							\$ 21,302	\$ 21,248
Deferred Compensation Payable	\$ 14,132							\$ 14,132	\$ 11,610
Deductions Payable	\$ 71,596							\$ 71,596	\$ 30,148
Payroll Clearing	\$ 0							\$ 0	\$ 953
<b>Total Payroll Liabilities</b>	<b>\$ 358,203</b>	<b>\$ 27,283</b>				<b>\$ 9,560</b>		<b>\$ 369,046</b>	<b>\$ 343,356</b>
Revenue Collected in Advance	\$ 500,000		\$ 174,600			\$ 84,557		\$ 759,157	\$ 0
Liabilities For Deposits	\$ 19,750					\$ 195	\$ 822	\$ 20,766	\$ 17,721
Jury Fees - Non-Interest							\$ 359	\$ 359	\$ 359
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ 0						\$ (61)	\$ (61)	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 519,750</b>		<b>\$ 174,600</b>			<b>\$ 84,752</b>	<b>\$ 1,120</b>	<b>\$ 780,222</b>	<b>\$ 18,080</b>
<b>Total Liabilities</b>	<b>\$ 920,889</b>	<b>\$ 101,043</b>	<b>\$ 206,943</b>			<b>\$ 98,969</b>	<b>\$ 1,368,351</b>	<b>\$ 2,696,196</b>	<b>\$ 2,250,207</b>
<b>Total Fund Balance</b>	<b>\$ (105,461)</b>	<b>\$ 199,921</b>	<b>\$ 0</b>			<b>\$ 0</b>		<b>\$ 94,460</b>	<b>\$ 561,236</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 815,428</b>	<b>\$ 300,964</b>	<b>\$ 206,943</b>			<b>\$ 98,969</b>	<b>\$ 1,368,351</b>	<b>\$ 2,790,656</b>	<b>\$ 2,811,443</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 June											
Fiscal Year 2017/18											
2016/17											
	Governmental Funds							Total Funds (Info Purposes Only)	Current Budget (Annual)	Total Funds (Info Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 13,028,050	\$ 48,148						\$ 13,076,198	\$ 13,069,792	\$ 12,756,636	\$ 12,802,130
Improvement and Modernization Fund	\$ 24,411							\$ 24,411	\$ 24,411	\$ 24,411	\$ 24,411
Judges' Compensation (0150019)	\$ 72,041							\$ 72,041	\$ 66,925	\$ 66,925	\$ 66,000
Court Interpreter (0150037)	\$ 302,115							\$ 302,115	\$ 210,250	\$ 260,333	\$ 230,000
Civil Coordination Reimbursement (0150091)	\$ 843,967							\$ 843,967	\$ 837,918	\$ 785,177	\$ 780,642
MOU Reimbursements (0150010 and General)	\$ 262,222							\$ 262,222	\$ 262,222	\$ 262,222	\$ 262,222
Other Miscellaneous											
	\$ 14,532,806	\$ 48,148						\$ 14,580,954	\$ 14,471,518	\$ 14,155,704	\$ 14,165,405
Grants											
AB 1058 Commissioner/Facilitator			\$ 477,696					\$ 477,696	\$ 811,862	\$ 625,165	\$ 771,871
Other Judicial Council Grants			\$ 211,825					\$ 211,825	\$ 348,219	\$ 425,163	\$ 296,718
Non-Judicial Council Grants			\$ 5,582					\$ 5,582			
			\$ 695,103					\$ 695,103	\$ 1,160,091	\$ 1,050,328	\$ 1,068,589
Other Financing Sources											
Interest Income	\$ 30,320	\$ 4,923				\$ 2,071		\$ 37,314	\$ 23,240	\$ 22,718	\$ 9,960
Investment Income											
Donations											
Local Fees	\$ 224,545	\$ 65,647						\$ 290,192	\$ 341,350	\$ 321,013	\$ 324,150
Non-Fee Revenues	\$ 426	\$ 42,644						\$ 43,070		\$ 25,164	
Enhanced Collections		\$ 2,294,854						\$ 2,294,854	\$ 2,524,000	\$ 2,349,212	\$ 2,529,000
Escheatment											
Prior Year Revenue										\$ 21	
County Program - Restricted	\$ 112,352	\$ 2,868				\$ 280,783		\$ 396,003	\$ 480,842	\$ 473,727	\$ 473,730
Reimbursement Other	\$ 49,995					\$ 1,800		\$ 51,795	\$ 6,100	\$ 45,724	\$ 35,900
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,579							\$ 3,579	\$ 1,500	\$ 1,967	\$ 375
	\$ 421,216	\$ 2,410,936				\$ 284,654		\$ 3,116,807	\$ 3,377,032	\$ 3,239,547	\$ 3,373,115
<b>Total Revenues</b>	<b>\$ 14,954,023</b>	<b>\$ 2,459,084</b>	<b>\$ 695,103</b>			<b>\$ 284,654</b>		<b>\$ 18,392,864</b>	<b>\$ 19,008,631</b>	<b>\$ 18,445,579</b>	<b>\$ 18,607,109</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 8,124,010	\$ 1,155,261	\$ 349,866			\$ 355,724		\$ 9,984,861	\$ 10,126,669	\$ 9,397,112	\$ 9,867,091
Temp Help	\$ 264,541	\$ 42,699						\$ 307,240	\$ 246,815	\$ 305,023	\$ 457,613
Overtime	\$ 67,630	\$ 5				\$ 156		\$ 67,790	\$ 36,045	\$ 140,572	
Staff Benefits	\$ 4,431,031	\$ 619,781	\$ 126,516			\$ 159,187		\$ 5,336,516	\$ 5,682,291	\$ 4,885,339	\$ 5,372,023
	\$ 12,887,213	\$ 1,817,745	\$ 476,382			\$ 515,067		\$ 15,696,408	\$ 16,091,620	\$ 14,728,045	\$ 15,696,727
Operating Expenses and Equipment											
General Expense	\$ 283,541	\$ 71,758	\$ 32,149			\$ 2,990		\$ 390,438	\$ 340,224	\$ 389,791	\$ 477,770
Printing	\$ 24,500	\$ 10,703	\$ 412					\$ 35,615	\$ 27,450	\$ 25,352	\$ 29,340
Telecommunications	\$ 77,805	\$ 17,704	\$ 4,520			\$ 2,607		\$ 102,636	\$ 108,695	\$ 112,940	\$ 101,440
Postage	\$ 85,720	\$ 68,215	\$ 1,370					\$ 155,306	\$ 127,100	\$ 139,590	\$ 146,345
Insurance	\$ 4,429							\$ 4,429	\$ 5,000	\$ 4,876	\$ 5,690
In-State Travel	\$ 25,240	\$ 3,638	\$ 2,825			\$ 518		\$ 32,221	\$ 42,920	\$ 20,667	\$ 24,120
Out-of-State Travel	\$ 0							\$ 0		\$ 354	
Training	\$ 5,285							\$ 5,285	\$ 14,865	\$ 4,443	\$ 6,350
Security Services	\$ 4,129							\$ 4,129	\$ 3,550	\$ 4,860	\$ 2,850
Facility Operations	\$ 214,471	\$ 100,138				\$ 4,896		\$ 319,506	\$ 292,455	\$ 318,489	\$ 297,451
Utilities										\$ 382	
Contracted Services	\$ 1,480,708	\$ 268,543	\$ 119,288			\$ 635		\$ 1,869,174	\$ 1,824,448	\$ 1,944,373	\$ 1,924,362
Consulting and Professional Services	\$ 21,140							\$ 21,140	\$ 20,750	\$ 16,900	\$ 25,250
Information Technology	\$ 34,540		\$ 11			\$ 62,079		\$ 96,630	\$ 201,431	\$ 90,873	\$ 115,706
Major Equipment	\$ 35,978							\$ 35,978	\$ 35,000	\$ 129	
Other Items of Expense	\$ 11,453							\$ 11,453	\$ 15,850	\$ 18,386	\$ 15,615
	\$ 2,308,940	\$ 540,700	\$ 160,575			\$ 73,726		\$ 3,083,940	\$ 3,059,738	\$ 3,092,404	\$ 3,172,289
Special Items of Expense											
Grand Jury	\$ 1,178							\$ 1,178	\$ 1,700	\$ 303	\$ 2,000
Jury Costs	\$ 86,726							\$ 86,726	\$ 84,300	\$ 85,022	\$ 100,500
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 2,586							\$ 2,586	\$ 3,600	\$ 607,776	\$ 3,600
Capital Costs											
Internal Cost Recovery	\$ (70,320)	\$ 57,224	\$ 72,301			\$ (59,204)		\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 289	\$ (11,487)						\$ (11,198)		\$ (63,306)	
	\$ 20,459	\$ 45,737	\$ 72,301			\$ (59,204)		\$ 79,292	\$ 89,600	\$ 629,793	\$ 106,100
<b>Total Expenditures</b>	<b>\$ 15,216,612</b>	<b>\$ 2,404,182</b>	<b>\$ 709,258</b>			<b>\$ 529,589</b>		<b>\$ 18,859,640</b>	<b>\$ 19,241,158</b>	<b>\$ 18,450,242</b>	<b>\$ 18,975,116</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (262,589)	\$ 54,902	\$ (14,155)			\$ (244,935)		\$ (466,776)	\$ (232,527)	\$ (4,663)	\$ (368,007)
Operating Transfers In (Out)	\$ (49,342)	\$ (191,345)	\$ 14,155			\$ 226,532		\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 206,470	\$ 336,364	\$ 0			\$ 18,403		\$ 561,236	\$ 561,236	\$ 565,899	\$ 565,899
Ending Balance (Deficit)	\$ (105,461)	\$ 199,921	\$ 0			\$ 0		\$ 94,460	\$ 328,709	\$ 561,236	\$ 197,892

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

	For the month ended June									
	Fiscal Year 2017/18							2016/17		
	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	\$ 3,369,187	\$ 544,903					\$ 3,914,090	\$ 3,890,514	\$ 3,669,172	\$ 3,973,132
Traffic & Other Infractions	\$ 471,285	\$ 95,571				\$ 278	\$ 567,134	\$ 655,526	\$ 605,448	\$ 1,066,428
Other Criminal Cases	\$ 1,032,361	\$ 50,503			\$ (601)		\$ 1,082,263	\$ 987,980	\$ 894,499	\$ 709,816
Civil	\$ 811,462	\$ 54,739			\$ 1,981		\$ 868,182	\$ 719,242	\$ 889,168	\$ 971,730
Family & Children Services	\$ 1,135,167	\$ 181,399			\$ 0		\$ 1,316,566	\$ 1,616,702	\$ 1,433,338	\$ 1,313,786
Probate, Guardianship & Mental Health Services	\$ 462,140	\$ 9,221					\$ 471,361	\$ 408,371	\$ 405,974	\$ 388,680
Juvenile Dependency Services	\$ 124,965	\$ 797,581					\$ 922,546	\$ 925,884	\$ 878,699	\$ 886,537
Juvenile Delinquency Services	\$ 148,618	\$ 27,498					\$ 176,116	\$ 222,575	\$ 186,223	\$ 156,740
Other Court Operations	\$ 606,701	\$ 23,884					\$ 630,585	\$ 648,369	\$ 392,372	\$ 479,225
Court Interpreters	\$ 21,955	\$ 296,840					\$ 318,795	\$ 380,776	\$ 259,413	\$ 348,395
Jury Services	\$ 197,804	\$ 28,347	\$ 86,726				\$ 312,877	\$ 310,596	\$ 327,463	\$ 330,671
Security	\$ 3,011,873	\$ 143,169			\$ (9,045)		\$ 3,145,997	\$ 3,137,982	\$ 2,829,109	\$ 3,138,396
Trial Court Operations Program	\$ 11,393,519	\$ 2,253,655	\$ 86,726		\$ (7,665)	\$ 278	\$ 13,728,512	\$ 13,904,517	\$ 12,770,877	\$ 13,763,536
Enhanced Collections	\$ 1,525,773	\$ 531,112			\$ 57,224	\$ (11,487)	\$ 2,102,621	\$ 2,060,882	\$ 1,886,624	\$ 2,113,086
Other Non-Court Operations	\$ 525,004	\$ 75,789	\$ 1,178		\$ (59,204)		\$ 542,767	\$ 677,503	\$ 633,341	\$ 647,945
Non-Court Operations Program	\$ 2,050,777	\$ 606,901	\$ 1,178		\$ (1,981)	\$ (11,487)	\$ 2,645,389	\$ 2,738,385	\$ 2,519,965	\$ 2,761,031
Executive Office	\$ 768,036	\$ 55,636	\$ 2,100		\$ 9,646	\$ 11	\$ 835,429	\$ 976,589	\$ 906,386	\$ 716,532
Fiscal Services	\$ 561,025	\$ 63,359	\$ (14)				\$ 624,371	\$ 608,010	\$ 557,887	\$ 567,983
Human Resources	\$ 206,992	\$ 23,506	\$ 500				\$ 230,998	\$ 262,259	\$ 293,391	\$ 242,452
Business & Facilities Services	\$ 49,378						\$ 49,378		\$ 756,414	\$ 145,000
Information Technology	\$ 666,681	\$ 80,883					\$ 747,564	\$ 751,398	\$ 645,322	\$ 778,582
Court Administration Program	\$ 2,252,112	\$ 223,385	\$ 2,586		\$ 9,646	\$ 11	\$ 2,487,740	\$ 2,598,256	\$ 3,159,400	\$ 2,450,549
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 15,696,408	\$ 3,083,940	\$ 90,490		\$ 0	\$ (11,198)	\$ 18,859,640	\$ 19,241,158	\$ 18,450,242	\$ 18,975,116

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Shasta

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	(108,886)	-	(108,886)	-	-	-	-	-	-	<b>(108,886)</b>
Restricted	-	-	-	199,921	-	-	-	-	-	<b>199,921</b>
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	3,425	3,425	-	-	-	-	-	-	<b>3,425</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ (108,886)</b>	<b>\$ 3,425</b>	<b>\$ (105,461)</b>	<b>\$ 199,921</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 94,460</b>