

**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.

*Alesia Fuchs Bradley*

Signature of ~~Presiding Judge~~ or Court Executive

11/13/19

Date

Shasta

Court

FY 2019 - 20, Qtr 1

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Shasta

Court

FY 2019 - 20, Qtr 1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Shasta

Court

FY 2019 - 20, 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)	198	168			

<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								
	Fiscal Year 2019/20							2018/19	
	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	\$ (608,983)	\$ 182,247	\$ 261,403			\$ 105,492	\$ 9,731	\$ (50,110)	\$ 85,364
Payroll	\$ 2,232	\$ 0				\$ 0		\$ 2,232	\$ 7,773
Jury									
Revolving	\$ 25,000	\$ 0						\$ 25,000	\$ 25,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,068)	\$ (1,068)	\$ (20,449)
Credit Card									
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 17,073						\$ 969,587	\$ 986,659	\$ 922,064
Cash Outside of the JCC									
Cash Equivalents	\$ 3,894,728						\$ 887,647	\$ 4,782,375	\$ 4,119,589
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,332,685</b>	<b>\$ 182,847</b>	<b>\$ 261,403</b>			<b>\$ 105,492</b>	<b>\$ 1,865,897</b>	<b>\$ 5,748,323</b>	<b>\$ 5,142,575</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 61,098						\$ 61,098	\$ 39,732
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 13,082			\$ 0		\$ 13,082	\$ 78,285
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From								\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0							\$ 0	\$ 0
<b>Total Receivables</b>	<b>\$ 0</b>	<b>\$ 61,098</b>	<b>\$ 13,082</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 74,180</b>	<b>\$ 118,016</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 3,332,685</b>	<b>\$ 243,945</b>	<b>\$ 274,485</b>			<b>\$ 105,492</b>	<b>\$ 1,865,897</b>	<b>\$ 5,822,504</b>	<b>\$ 5,260,591</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 14,944	\$ 21,500	\$ 0			\$ 0	\$ 125	\$ 36,569	\$ 26,410
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							\$ 318,428	\$ 318,428	\$ 313,610
Due to Other Governments	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies								\$ 498	\$ 374
Sales and Use Tax	\$ 498							\$ 498	\$ 719
Interest							\$ 1,449	\$ 1,449	\$ 719
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 15,442</b>	<b>\$ 21,500</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 320,002</b>	<b>\$ 356,944</b>	<b>\$ 341,113</b>
Civil							\$ 560,474	\$ 560,474	\$ 158,159
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 969,587	\$ 969,587	\$ 787,136
Trust Interest Payable							\$ 15,013	\$ 15,013	\$ 12,091
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,545,073</b>	<b>\$ 1,545,073</b>	<b>\$ 957,386</b>
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 25,258							\$ 25,258	\$ 19,768
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 3
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 25,258</b>	<b>\$ 0</b>				<b>\$ 0</b>		<b>\$ 25,258</b>	<b>\$ 19,771</b>
Revenue Collected in Advance	\$ 0		\$ 0			\$ 84,557		\$ 84,557	\$ 84,557
Liabilities For Deposits	\$ 10,683					\$ 195	\$ 822	\$ 11,700	\$ 20,766
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 1,173
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 10,683</b>		<b>\$ 0</b>			<b>\$ 84,752</b>	<b>\$ 822</b>	<b>\$ 96,257</b>	<b>\$ 106,497</b>
<b>Total Liabilities</b>	<b>\$ 51,384</b>	<b>\$ 21,500</b>	<b>\$ 0</b>			<b>\$ 84,752</b>	<b>\$ 1,865,897</b>	<b>\$ 2,023,533</b>	<b>\$ 1,424,766</b>
<b>Total Fund Balance</b>	<b>\$ 3,281,301</b>	<b>\$ 222,445</b>	<b>\$ 274,485</b>			<b>\$ 20,740</b>		<b>\$ 3,798,971</b>	<b>\$ 3,835,826</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,332,685</b>	<b>\$ 243,945</b>	<b>\$ 274,485</b>			<b>\$ 105,492</b>	<b>\$ 1,865,897</b>	<b>\$ 5,822,504</b>	<b>\$ 5,260,591</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 2019/20								2018/19		
	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	\$ 6,723,080	\$ 3,948						\$ 6,727,028	\$ 15,224,615	\$ 6,913,135	\$ 15,072,789
Improvement and Modernization Fund									\$ 39,581		\$ 61,345
Judges' Compensation (0150019)	\$ 18,750							\$ 18,750	\$ 75,000	\$ 18,750	\$ 75,000
Court Interpreter (0150037)	\$ 56,669							\$ 56,669	\$ 305,000	\$ 25,707	\$ 300,000
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 153,019							\$ 153,019	\$ 1,040,698	\$ 154,359	\$ 865,586
Other Miscellaneous									\$ 262,221		\$ 262,221
	\$ 6,951,518	\$ 3,948						\$ 6,955,466	\$ 16,947,113	\$ 7,111,951	\$ 16,636,951
Grants											
AB 1058 Commissioner/Facilitator			\$ (1,041)					\$ (1,041)	\$ 812,762	\$ 63,321	\$ 811,862
Other Judicial Council Grants			\$ 376,866					\$ 376,866	\$ 236,922	\$ 224,646	\$ 294,036
Non-Judicial Council Grants										\$ 2,336	\$ 2,336
			\$ 375,824					\$ 375,824	\$ 1,049,684	\$ 290,303	\$ 1,108,234
Other Financing Sources											
Interest Income	\$ 1,931	\$ 80						\$ 2,057	\$ 62,120	\$ 1,431	\$ 35,400
Investment Income											
Donations											
Local Fees	\$ 57,467	\$ 14,758						\$ 72,225	\$ 288,950	\$ 62,070	\$ 293,307
Non-Fee Revenues	\$ 110							\$ 110	\$ 6,500	\$ 17	\$ 40,000
Enhanced Collections		\$ 406,021						\$ 406,021	\$ 2,720,000	\$ 306,268	\$ 2,263,253
Escheatment											
Prior Year Revenue	\$ 246	\$ 20						\$ 266			
County Program - Restricted	\$ 34,115	\$ 535						\$ 122,825	\$ 491,323	\$ 117,588	\$ 472,338
Reimbursement Other	\$ 8,443							\$ 8,443	\$ 6,900	\$ 3,080	\$ 1,800
Sale of Fixed Assets											
Other Miscellaneous	\$ 0							\$ 0	\$ 7,800	\$ 101	\$ 3,000
	\$ 102,312	\$ 421,414						\$ 88,221	\$ 3,583,593	\$ 490,555	\$ 3,109,098
Total Revenues	\$ 7,053,830	\$ 425,362	\$ 375,824					\$ 88,221	\$ 7,943,237	\$ 21,580,390	\$ 7,892,808
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,907,373	\$ 179,236	\$ 45,847					\$ 73,494	\$ 2,205,950	\$ 11,299,150	\$ 2,126,726
Temp Help	\$ 56,753	\$ 12,268							\$ 69,021	\$ 538,045	\$ 50,362
Overtime	\$ 6,544	\$ 854							\$ 7,398		\$ 45,497
Staff Benefits	\$ 1,144,664	\$ 104,020	\$ 22,959					\$ 36,953	\$ 1,308,596	\$ 6,519,096	\$ 1,245,765
	\$ 3,115,334	\$ 296,378	\$ 68,806					\$ 110,447	\$ 3,580,965	\$ 18,356,291	\$ 3,468,350
Operating Expenses and Equipment											
General Expense	\$ 61,960	\$ 16,534	\$ 5,344					\$ 360	\$ 84,198	\$ 349,460	\$ 86,570
Printing	\$ 5,395	\$ 542							\$ 5,937	\$ 22,600	\$ 4,395
Telecommunications	\$ 9,562	\$ 1,822	\$ 396					\$ 343	\$ 12,125	\$ 82,000	\$ 18,436
Postage	\$ 17,652	\$ 27,712	\$ 165						\$ 45,529	\$ 127,900	\$ 34,397
Insurance										\$ 5,120	\$ 10
In-State Travel	\$ 6,992	\$ 86	\$ 5,923					\$ 1,548	\$ 14,549	\$ 19,400	\$ 1,067
Out-of-State Travel											
Training	\$ 3,995		\$ 1,465					\$ (3,150)	\$ 2,310	\$ 10,000	\$ 12,245
Security Services	\$ 263								\$ 263	\$ 2,200	\$ 705
Facility Operations	\$ 49,326	\$ 26,215						\$ 1,064	\$ 76,605	\$ 159,265	\$ 54,240
Utilities											
Contracted Services	\$ 401,258	\$ 81,396	\$ 18,107					\$ 106	\$ 500,867	\$ 2,231,804	\$ 444,289
Consulting and Professional Services	\$ 340								\$ 340	\$ 23,250	\$ 160
Information Technology	\$ 36,016								\$ 53,810	\$ 89,826	\$ 21,531
Major Equipment											
Other Items of Expense	\$ 3,172		\$ 179					\$ 19	\$ 3,371	\$ 7,400	\$ 1,476
	\$ 595,931	\$ 154,307	\$ 31,581					\$ 54,101	\$ 835,920	\$ 3,124,286	\$ 667,275
Special Items of Expense											
Grand Jury										\$ 2,500	\$ 1,700
Jury Costs	\$ 29,946								\$ 29,946	\$ 92,000	\$ 14,917
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 943								\$ 943	\$ 3,900	\$ 900
Capital Costs											
Internal Cost Recovery	\$ (68)	\$ 10,772	\$ 953					\$ (11,656)	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 13								\$ 13		
	\$ 30,834	\$ 10,772	\$ 953					\$ (11,656)	\$ 30,902	\$ 98,400	\$ 15,817
Total Expenditures	\$ 3,742,099	\$ 461,457	\$ 101,340					\$ 152,892	\$ 4,457,788	\$ 21,578,977	\$ 4,151,443
Excess (Deficit) of Revenues Over Expenditures	\$ 3,311,731	\$ (36,095)	\$ 274,485					\$ (64,671)	\$ 3,485,449	\$ 1,413	\$ 3,741,365
Operating Transfers In/(Out)	\$ (85,411)							\$ 85,411	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 54,981	\$ 258,540	\$ 0					\$ 0	\$ 313,521	\$ 313,521	\$ 94,460
Ending Balance (Deficit)	\$ 3,281,301	\$ 222,445	\$ 274,485					\$ 20,740	\$ 3,798,971	\$ 314,934	\$ 3,835,826

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

For the month ended September										
Fiscal Year 2019/20								2018/19		
	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	\$ 782,435	\$ 111,665				\$ 0	\$ 894,100	\$ 4,701,669	\$ 845,499	\$ 4,360,937
Traffic & Other Infractions	\$ 106,988	\$ 22,640			\$ 355		\$ 129,983	\$ 626,927	\$ 117,115	\$ 543,067
Other Criminal Cases	\$ 221,551	\$ 10,430					\$ 231,981	\$ 1,070,022	\$ 218,115	\$ 1,229,329
Civil	\$ 216,215	\$ 10,356			\$ 530		\$ 227,101	\$ 1,060,109	\$ 199,095	\$ 1,277,351
Family & Children Services	\$ 245,560	\$ 36,464			\$ 0		\$ 282,025	\$ 1,665,682	\$ 290,647	\$ 1,569,790
Probate, Guardianship & Mental Health Services	\$ 111,642	\$ 2,927					\$ 114,569	\$ 538,912	\$ 105,686	\$ 487,485
Juvenile Dependency Services	\$ 28,449	\$ 208,293					\$ 236,742	\$ 1,052,131	\$ 226,573	\$ 958,582
Juvenile Delinquency Services	\$ 18,555	\$ 629					\$ 19,184	\$ 101,644	\$ 30,901	\$ 145,333
Other Court Operations	\$ 184,466	\$ 5,082					\$ 189,548	\$ 749,713	\$ 150,361	\$ 582,452
Court Interpreters	\$ 14,770	\$ 90,870					\$ 105,640	\$ 433,117	\$ 69,774	\$ 338,282
Jury Services	\$ 43,266	\$ 25,431	\$ 29,946				\$ 98,643	\$ 356,135	\$ 58,405	\$ 298,906
Security	\$ 672,902	\$ 27,352					\$ 700,254	\$ 3,837,650	\$ 743,720	\$ 3,290,612
Trial Court Operations Program	\$ 2,646,800	\$ 552,139	\$ 29,946		\$ 885	\$ 0	\$ 3,229,770	\$ 16,193,711	\$ 3,055,890	\$ 15,082,126
Enhanced Collections	\$ 296,378	\$ 154,307			\$ 10,772		\$ 461,457	\$ 2,140,320	\$ 468,270	\$ 2,157,774
Other Non-Court Operations	\$ 110,447	\$ 54,101			\$ (11,656)		\$ 152,892	\$ 730,483	\$ 131,788	\$ 654,579
Non-Court Operations Program	\$ 406,825	\$ 208,408			\$ (885)		\$ 614,349	\$ 2,870,803	\$ 600,057	\$ 2,812,353
Executive Office	\$ 144,308	\$ 16,319	\$ 943			\$ 13	\$ 161,582	\$ 751,811	\$ 157,684	\$ 712,050
Fiscal Services	\$ 138,228	\$ 9,503					\$ 147,731	\$ 754,981	\$ 127,049	\$ 563,519
Human Resources	\$ 46,220	\$ 10,231					\$ 56,451	\$ 229,791	\$ 45,984	\$ 219,445
Business & Facilities Services	\$ 55,225						\$ 55,225	\$ (62,393)	\$ 53,184	
Information Technology	\$ 153,360	\$ 39,320					\$ 192,680	\$ 840,273	\$ 111,594	\$ 741,099
Court Administration Program	\$ 537,340	\$ 75,373	\$ 943			\$ 13	\$ 613,669	\$ 2,514,463	\$ 495,495	\$ 2,236,113
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,590,965	\$ 835,920	\$ 30,889		\$ 0	\$ 13	\$ 4,457,788	\$ 21,578,977	\$ 4,151,443	\$ 20,130,592