

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.

Allison Jewell Bradley
Signature of ~~Presiding Judge or~~ Court Executive

2/3/2020
Date

Shasta
Court
FY 2019 - 20, Qtr 2
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Shasta

Court

FY 2019 - 20, Qtr 2

Fiscal Year and Ending Quarter

FOOTNOTES

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

Shasta

Court

FY 2019 - 20, Qtr 2

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)	198	168	170		

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 December									
Fiscal Year 2019/20									
	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	\$ (288,236)	\$ 370,470	\$ (38,779)			\$ 140,380	\$ 7,114	\$ 190,949	\$ 237,485
Payroll	\$ (8,229)	\$ 0				\$ 0		\$ (8,229)	\$ (690)
Jury									
Revolving	\$ 25,000	\$ 0						\$ 25,000	\$ 25,000
Other									
Distribution									
Civil Filing Fees							\$ 16	\$ 16	\$ 0
Trust							\$ (91,180)	\$ (91,180)	\$ (2,450)
Credit Card									
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 267,841						\$ 924,158	\$ 1,191,999	\$ 1,221,048
Cash Outside of the JCC									
Cash Equivalents	\$ 3,319,565						\$ 541,499	\$ 3,861,064	\$ 2,682,421
Total Cash and Cash Equivalents	\$ 3,318,575	\$ 371,070	\$ (38,779)			\$ 140,380	\$ 1,381,607	\$ 5,172,853	\$ 4,166,050
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									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 24,050						\$ 24,050	\$ 70,493
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 586
Due From State	\$ 0	\$ 0	\$ 225,153			\$ 0		\$ 225,153	\$ 230,943
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From								\$ 0	\$ 0
Civil Filing Fee Due To/From								\$ 0	\$ 0
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 0	\$ 24,050	\$ 225,153			\$ 0	\$ 0	\$ 249,203	\$ 302,022
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									\$ 0
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3,318,575	\$ 395,120	\$ 186,374			\$ 140,380	\$ 1,381,607	\$ 5,422,055	\$ 4,468,071
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 18,209	\$ 0	\$ 0			\$ 0	\$ 0	\$ 18,209	\$ 12,220
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							\$ 298,468	\$ 298,468	\$ 266,109
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	\$ 550							\$ 550	\$ 564
Interest							\$ 1,092	\$ 1,092	\$ 790
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 18,759	\$ 0	\$ 0			\$ 0	\$ 299,559	\$ 318,318	\$ 279,682
Civil									
Criminal							\$ 143,614	\$ 143,614	\$ 158,840
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 924,158	\$ 924,158	\$ 1,038,925
Trust Interest Payable							\$ 13,454	\$ 13,454	\$ 12,278
Miscellaneous Trust									
Total Trust Deposits							\$ 1,081,225	\$ 1,081,225	\$ 1,210,043
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 164,779							\$ 164,779	\$ 24,989
Deferred Compensation Payable	\$ 17,506							\$ 17,506	\$ 14,701
Deductions Payable	\$ 140,462							\$ 140,462	\$ 126,621
Payroll Clearing									
Total Payroll Liabilities	\$ 322,748	\$ 0				\$ 0		\$ 322,748	\$ 166,311
Revenue Collected in Advance	\$ 0		\$ 0			\$ 60,398		\$ 60,398	\$ 84,557
Liabilities For Deposits	\$ 10,683					\$ 195	\$ 822	\$ 11,700	\$ 8,197
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ (85)
Total Other Liabilities	\$ 10,683		\$ 0			\$ 60,593	\$ 822	\$ 72,098	\$ 92,670
Total Liabilities	\$ 352,190	\$ 0	\$ 0			\$ 60,593	\$ 1,381,607	\$ 1,704,390	\$ 1,748,706
Total Fund Balance	\$ 2,966,385	\$ 395,120	\$ 186,374			\$ 79,787		\$ 3,627,665	\$ 2,719,365
Total Liabilities and Fund Balance	\$ 3,318,575	\$ 395,120	\$ 186,374			\$ 140,380	\$ 1,381,607	\$ 5,422,055	\$ 4,468,071

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 December											
Fiscal Year 2019/20											
	Governmental Funds							2018/19			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 10,653,269	\$ 16,093					\$ 10,669,362	\$ 15,224,615	\$ 9,467,400	\$ 15,072,789	
Improvement and Modernization Fund								\$ 39,581		\$ 61,345	
Judges' Compensation (0150019)	\$ 37,500						\$ 37,500	\$ 75,000	\$ 37,500	\$ 75,000	
Court Interpreter (0150037)	\$ 140,602						\$ 140,602	\$ 305,000	\$ 95,670	\$ 300,000	
Civil Coordination Reimbursement (0150091)	\$ 439,329						\$ 439,329	\$ 1,040,696	\$ 440,049	\$ 865,596	
MOU Reimbursements (0150010 and General)	\$ 262,221						\$ 262,221	\$ 262,221	\$ 262,221	\$ 262,221	
Other Miscellaneous											
	\$ 11,532,921	\$ 16,093					\$ 11,549,014	\$ 16,947,113	\$ 10,902,840	\$ 16,636,951	
Grants											
AB 1058 Commissioner/Facilitator			\$ 224,078				\$ 224,078	\$ 812,762	\$ 210,289	\$ 811,862	
Other Judicial Council Grants			\$ 256,427				\$ 256,427	\$ 236,922	\$ 271,788	\$ 294,036	
Non-Judicial Council Grants									\$ 2,336	\$ 2,336	
			\$ 480,505				\$ 480,505	\$ 1,049,684	\$ 484,413	\$ 1,108,234	
Other Financing Sources											
Interest Income	\$ 17,566	\$ 1,743			\$ 936		\$ 20,245	\$ 62,120	\$ 16,843	\$ 35,400	
Investment Income											
Donations											
Local Fees	\$ 110,650	\$ 28,725					\$ 139,375	\$ 288,950	\$ 125,346	\$ 293,307	
Non-Fee Revenues	\$ 239						\$ 239	\$ 6,500	\$ 51	\$ 40,000	
Enhanced Collections		\$ 1,072,258					\$ 1,072,258	\$ 2,720,000	\$ 816,176	\$ 2,263,253	
Escheatment									\$ 12,569		
Prior Year Revenue	\$ 246	\$ 20					\$ 266				
County Program - Restricted	\$ 79,601	\$ 1,170			\$ 205,741		\$ 286,512	\$ 491,323	\$ 235,761	\$ 472,338	
Reimbursement Other	\$ 16,388						\$ 16,388	\$ 6,900	\$ 50,584	\$ 1,800	
Sale of Fixed Assets											
Other Miscellaneous	\$ 221						\$ 221	\$ 7,800	\$ 994	\$ 3,000	
	\$ 224,912	\$ 1,103,916				\$ 206,676	\$ 1,535,505	\$ 3,583,593	\$ 1,258,323	\$ 3,109,098	
Total Revenues	\$ 11,757,833	\$ 1,120,009	\$ 480,505			\$ 206,676	\$ 13,565,023	\$ 21,580,390	\$ 12,046,575	\$ 20,854,283	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,383,865	\$ 414,896	\$ 143,838			\$ 169,907	\$ 5,112,506	\$ 11,299,150	\$ 4,951,369	\$ 10,523,369	
Temp Help	\$ 144,643	\$ 26,826					\$ 171,469	\$ 538,045	\$ 151,911	\$ 410,286	
Overtime	\$ 15,028	\$ 2,278				\$ 445	\$ 17,751		\$ 80,564		
Staff Benefits	\$ 2,444,900	\$ 233,421	\$ 60,899			\$ 82,932	\$ 2,822,151	\$ 6,519,098	\$ 2,711,384	\$ 5,834,813	
	\$ 6,988,435	\$ 677,421	\$ 204,737			\$ 253,283	\$ 6,123,677	\$ 18,366,291	\$ 7,895,228	\$ 16,768,468	
Operating Expenses and Equipment											
General Expense	\$ 147,597	\$ 37,239	\$ 7,615			\$ 1,077	\$ 193,529	\$ 349,460	\$ 166,197	\$ 368,888	
Printing	\$ 8,317	\$ 6,345					\$ 14,662	\$ 22,800	\$ 20,306	\$ 36,330	
Telecommunications	\$ 30,549	\$ 4,106	\$ 1,115			\$ 914	\$ 36,684	\$ 82,000	\$ 45,778	\$ 187,743	
Postage	\$ 36,552	\$ 36,321	\$ 320				\$ 73,193	\$ 127,900	\$ 64,713	\$ 146,600	
Insurance	\$ 5,323						\$ 5,323	\$ 5,120	\$ 10	\$ 4,100	
In-State Travel	\$ 10,014	\$ 246	\$ 6,114			\$ 1,548	\$ 17,921	\$ 19,400	\$ 7,577	\$ 28,420	
Out-of-State Travel											
Training	\$ 1,045		\$ 1,465			\$ 0	\$ 2,510	\$ 10,000	\$ 1,743	\$ 12,245	
Security Services	\$ 2,665						\$ 2,665	\$ 2,200	\$ 2,426	\$ 3,650	
Facility Operations	\$ 117,235	\$ 55,468				\$ 2,535	\$ 175,238	\$ 159,265	\$ 143,183	\$ 307,183	
Utilities	\$ 382						\$ 382		\$ 382		
Contracted Services	\$ 1,195,791	\$ 200,970	\$ 41,543			\$ 330	\$ 1,438,833	\$ 2,231,804	\$ 927,807	\$ 1,944,284	
Consulting and Professional Services	\$ 870						\$ 870	\$ 23,250	\$ 200	\$ 21,250	
Information Technology	\$ 81,620					\$ 53,895	\$ 135,516	\$ 83,887	\$ 71,914	\$ 120,331	
Major Equipment									\$ 82,256	\$ 80,000	
Other Items of Expense	\$ 5,841		\$ 179			\$ 19	\$ 6,040	\$ 7,400	\$ 4,263	\$ 7,800	
	\$ 1,643,802	\$ 340,694	\$ 58,351			\$ 60,319	\$ 2,103,186	\$ 3,124,266	\$ 1,538,757	\$ 3,268,824	
Special Items of Expense											
Grand Jury								\$ 2,500		\$ 1,700	
Jury Costs	\$ 55,340						\$ 55,340	\$ 92,000	\$ 40,117	\$ 88,000	
Judgements, Settlements and Claims											
Debt Service	\$ 0						\$ 0				
Other	\$ 1,918						\$ 1,918	\$ 3,900	\$ 1,800	\$ 3,600	
Capital Costs											
Internal Cost Recovery	\$ (28,730)	\$ (1,252)	\$ 31,042			\$ (1,060)	\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 13	\$ (33,434)					\$ (33,421)		\$ (55,232)		
	\$ 28,541	\$ (34,686)	\$ 31,042			\$ (1,060)	\$ 23,637	\$ 98,400	\$ (13,315)	\$ 93,300	
Total Expenditures	\$ 8,660,778	\$ 983,429	\$ 294,131			\$ 312,542	\$ 10,250,879	\$ 21,578,977	\$ 9,420,670	\$ 20,130,592	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,097,056	\$ 136,580	\$ 186,374			\$ (105,865)	\$ 3,314,144	\$ 1,413	\$ 2,624,905	\$ 723,691	
Operating Transfers In (Out)	\$ (185,652)					\$ 185,652	\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 54,981	\$ 258,540	\$ 0			\$ 0	\$ 313,521	\$ 313,521	\$ 94,460	\$ 94,460	
Ending Balance (Deficit)	\$ 2,966,385	\$ 395,120	\$ 186,374			\$ 79,787	\$ 3,627,665	\$ 314,934	\$ 2,719,365	\$ 818,151	

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

For the month ended December										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,775,193	\$ 245,597				\$ 0	\$ 2,020,791	\$ 4,701,669	\$ 1,904,160	\$ 4,360,937
Traffic & Other Infractions	\$ 248,877	\$ 49,436			\$ 1,252		\$ 299,565	\$ 626,927	\$ 261,226	\$ 543,067
Other Criminal Cases	\$ 508,670	\$ 25,230					\$ 533,900	\$ 1,070,022	\$ 509,077	\$ 1,229,329
Civil	\$ 488,467	\$ 26,167			\$ 1,060		\$ 515,694	\$ 1,060,109	\$ 472,040	\$ 1,277,351
Family & Children Services	\$ 591,778	\$ 70,182			\$ 0		\$ 661,959	\$ 1,665,682	\$ 678,138	\$ 1,569,790
Probate, Guardianship & Mental Health Services	\$ 271,274	\$ 7,147					\$ 278,420	\$ 538,912	\$ 257,510	\$ 487,485
Juvenile Dependency Services	\$ 65,336	\$ 416,847					\$ 482,183	\$ 1,052,131	\$ 468,437	\$ 958,582
Juvenile Delinquency Services	\$ 42,685	\$ 5,964					\$ 48,649	\$ 101,644	\$ 57,125	\$ 145,333
Other Court Operations	\$ 387,765	\$ 12,101					\$ 399,866	\$ 749,713	\$ 361,297	\$ 582,452
Court Interpreters	\$ 34,642	\$ 159,895					\$ 194,537	\$ 433,117	\$ 152,330	\$ 338,282
Jury Services	\$ 105,223	\$ 36,956	\$ 55,340				\$ 197,519	\$ 356,135	\$ 163,836	\$ 298,906
Security	\$ 1,557,327	\$ 60,707					\$ 1,618,034	\$ 3,837,650	\$ 1,621,920	\$ 3,290,612
Trial Court Operations Program	\$ 6,077,236	\$ 1,116,230	\$ 55,340		\$ 2,312	\$ 0	\$ 7,251,118	\$ 16,193,711	\$ 6,907,096	\$ 15,082,126
Enhanced Collections	\$ 677,421	\$ 340,694			\$ (1,252)	\$ (33,434)	\$ 983,429	\$ 2,140,320	\$ 982,764	\$ 2,157,774
Other Non-Court Operations	\$ 253,283	\$ 60,319			\$ (1,060)		\$ 312,542	\$ 730,483	\$ 312,125	\$ 654,579
Non-Court Operations Program	\$ 930,704	\$ 401,013			\$ (2,312)	\$ (33,434)	\$ 1,295,971	\$ 2,870,803	\$ 1,294,889	\$ 2,812,353
Executive Office	\$ 331,363	\$ 42,453	\$ 1,918			\$ 13	\$ 375,746	\$ 751,811	\$ 373,595	\$ 712,050
Fiscal Services	\$ 316,172	\$ 21,760	\$ 0				\$ 337,932	\$ 754,981	\$ 294,183	\$ 563,519
Human Resources	\$ 114,666	\$ 13,477					\$ 128,142	\$ 229,791	\$ 107,101	\$ 219,445
Business & Facilities Services	\$ 873	\$ 382					\$ 1,255	\$ (62,393)	\$ 57,962	
Information Technology	\$ 352,864	\$ 507,852					\$ 860,715	\$ 840,273	\$ 385,845	\$ 741,099
Court Administration Program	\$ 1,115,937	\$ 585,923	\$ 1,918			\$ 13	\$ 1,703,791	\$ 2,514,463	\$ 1,218,686	\$ 2,236,113
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,123,877	\$ 2,103,166	\$ 57,258		\$ 0	\$ (33,421)	\$ 10,250,879	\$ 21,578,977	\$ 9,420,670	\$ 20,130,592