

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 2019 - 20, Qtr 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Shasta

Court

FY 2019 - 20, Qtr 4

Fiscal Year and Ending Quarter

FOOTNOTES

1	An Application for TCTF Funds Held on Behalf of the Court is currently pending. The amount of the request will be adjusted to \$471,670.00 to match the amount of fund balance the Court has in excess of our 3% cap.
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Shasta

Court

FY 2019 - 20, Qtr 4

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	174	175

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 June										
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	\$ (286,467)	\$ 365,474	\$ 0			\$ 33,001	\$ 16,020	\$ 128,028	\$ 32,910	
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0	
Jury										
Revolving	\$ 25,000	\$ 0						\$ 25,000	\$ 17,333	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (698)	\$ (698)	\$ (27,644)	
Credit Card										
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235	
Cash with County	\$ 340,684	\$ 0					\$ 716,412	\$ 1,057,096	\$ 1,003,485	
Cash Outside of the JCC										
Cash Equivalents	\$ 1,711,055						\$ 1,415,955	\$ 3,127,010	\$ 2,042,666	
Total Cash and Cash Equivalents	\$ 1,792,907	\$ 366,074	\$ 0			\$ 33,001	\$ 2,147,689	\$ 4,339,671	\$ 3,071,985	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 5,024	\$ 1,329	\$ 0			\$ 568	\$ 0	\$ 6,921	\$ 8,676	
Accounts Receivable - General			\$ 0					\$ 0	\$ 0	
Dishonored Checks										
Due From Employee									\$ 0	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 158,301							\$ 158,301	\$ 181,823	
Due From Other Governments	\$ 811	\$ 149,992	\$ 7,247					\$ 158,050	\$ 83,184	
Due From Other Courts	\$ 811	\$ 0	\$ 0				\$ 0	\$ 811	\$ 2,344	
Due From State	\$ 37,958	\$ 8,169	\$ 110,015			\$ 0		\$ 156,142	\$ 349,692	
Trust Due To/From							\$ 0	\$ 0	\$ 89	
Distribution Due To/From										
Civil Filing Fee Due To/From								\$ 0	\$ 56	
General Due To/From	\$ 0							\$ 0	\$ 0	
Total Receivables	\$ 202,906	\$ 159,490	\$ 117,261			\$ 568	\$ 0	\$ 480,226	\$ 625,865	
Prepaid Expenses - General	\$ 0	\$ 0						\$ 0	\$ 0	
Salary and Travel Advances	\$ 0							\$ 0	\$ 0	
Counties									\$ 0	
Total Prepaid Expenses	\$ 0	\$ 0						\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,995,813	\$ 525,564	\$ 117,261			\$ 33,570	\$ 2,147,689	\$ 4,819,897	\$ 3,697,850	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 76,706	\$ 3,557	\$ 15,768			\$ 0		\$ 96,031	\$ 82,732	
Accounts Payable - General	\$ 202,335	\$ 0	\$ 21			\$ 0	\$ 0	\$ 202,355	\$ 15,092	
Due to Other Funds	\$ 0	\$ 112,345	\$ 45,140			\$ 817	\$ 0	\$ 158,301	\$ 181,969	
Due to Other Courts	\$ 13,718	\$ 3,086	\$ 5,479					\$ 22,293	\$ 10,096	
Due to State	\$ 0						\$ 410,883	\$ 410,883	\$ 3,790	
TC145 Liability							\$ 285,014	\$ 285,014	\$ 314,088	
Due to Other Governments	\$ 18,102	\$ 0	\$ 0			\$ 10		\$ 18,112	\$ 6,343	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 37	\$ 0				\$ 0		\$ 37	\$ 305	
Interest							\$ 18	\$ 18	\$ 507	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 310,898	\$ 118,998	\$ 66,408			\$ 826	\$ 695,915	\$ 1,193,045	\$ 594,921	
Civil							\$ 720,202	\$ 720,202	\$ 686,085	
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 716,412	\$ 716,412	\$ 916,683	
Trust Interest Payable							\$ 14,338	\$ 14,338	\$ 14,118	
Miscellaneous Trust										
Total Trust Deposits							\$ 1,450,952	\$ 1,450,952	\$ 1,616,885	
Accrued Payroll	\$ 398,207	\$ 37,338				\$ 13,895		\$ 449,441	\$ 303,416	
Benefits Payable	\$ 27,997							\$ 27,997	\$ 18,022	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 17,322	
Deductions Payable	\$ 0							\$ 0	\$ 75,160	
Payroll Clearing										
Total Payroll Liabilities	\$ 426,204	\$ 37,338				\$ 13,895		\$ 477,437	\$ 413,920	
Revenue Collected in Advance	\$ 0		\$ 50,853			\$ 18,653		\$ 69,507	\$ 746,903	
Liabilities For Deposits	\$ 10,683	\$ 0				\$ 195	\$ 822	\$ 11,700	\$ 11,700	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0	
Uncleared Collections	\$ 0							\$ 0	\$ 0	
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0	
Total Other Liabilities	\$ 10,683	\$ 0	\$ 50,853			\$ 18,848	\$ 822	\$ 81,207	\$ 758,603	
Total Liabilities	\$ 747,786	\$ 156,336	\$ 117,261			\$ 33,570	\$ 2,147,689	\$ 3,202,642	\$ 3,384,329	
Total Fund Balance	\$ 1,248,027	\$ 369,228	\$ 0			\$ 0		\$ 1,617,255	\$ 313,521	
Total Liabilities and Fund Balance	\$ 1,995,813	\$ 525,564	\$ 117,261			\$ 33,570	\$ 2,147,689	\$ 4,819,897	\$ 3,697,850	

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 2019/20							2018/19			
	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	\$ 15,478,420	\$ 48,392						\$ 15,526,812	\$ 15,224,615	\$ 15,064,475	\$ 15,072,789
Improvement and Modernization Fund	\$ 19,479							\$ 19,479	\$ 39,581	\$ 22,595	\$ 61,345
Judges' Compensation (0150019)	\$ 81,875							\$ 81,875	\$ 75,000	\$ 75,000	\$ 75,000
Court Interpreter (0150037)	\$ 238,317							\$ 238,317	\$ 305,000	\$ 305,378	\$ 300,000
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,808,746							\$ 2,808,746	\$ 1,040,696	\$ 871,275	\$ 865,596
Other Miscellaneous	\$ 262,221							\$ 262,221	\$ 262,221	\$ 262,221	\$ 262,221
	\$ 18,889,058	\$ 48,392						\$ 18,937,450	\$ 16,947,113	\$ 16,600,943	\$ 16,636,951
Grants											
AB 1058 Commissioner/Facilitator			\$ 496,756					\$ 496,756	\$ 812,762	\$ 551,351	\$ 811,862
Other Judicial Council Grants			\$ 118,288					\$ 118,288	\$ 236,922	\$ 168,584	\$ 294,036
Non-Judicial Council Grants			\$ 4,763					\$ 4,763		\$ 2,336	\$ 2,336
			\$ 619,805					\$ 619,805	\$ 1,049,684	\$ 722,270	\$ 1,108,234
Other Financing Sources											
Interest Income	\$ 61,106	\$ 6,480				\$ 3,164		\$ 70,750	\$ 62,120	\$ 64,862	\$ 35,400
Investment Income											
Donations											
Local Fees	\$ 223,727	\$ 53,414						\$ 277,140	\$ 288,950	\$ 281,668	\$ 293,307
Non-Fee Revenues	\$ 493							\$ 493	\$ 6,500	\$ 6,712	\$ 40,000
Enhanced Collections		\$ 2,761,627						\$ 2,761,627	\$ 2,720,000	\$ 2,295,446	\$ 2,263,253
Escheatment										\$ 12,569	
Prior Year Revenue	\$ 246	\$ 20						\$ 266		\$ 2,122	
County Program - Restricted	\$ 136,460	\$ 2,403				\$ 334,045		\$ 472,907	\$ 491,323	\$ 471,632	\$ 472,338
Reimbursement Other	\$ 21,938		\$ 7,247					\$ 29,185	\$ 6,900	\$ 75,349	\$ 1,800
Sale of Fixed Assets											
Other Miscellaneous	\$ 23,316							\$ 23,316	\$ 7,800	\$ 7,797	\$ 3,000
	\$ 467,286	\$ 2,823,942	\$ 7,247			\$ 337,209		\$ 3,635,684	\$ 3,583,593	\$ 3,218,358	\$ 3,109,098
Total Revenues	\$ 19,356,344	\$ 2,872,334	\$ 627,052			\$ 337,209		\$ 23,192,939	\$ 21,580,390	\$ 20,541,571	\$ 20,854,283
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 9,269,457	\$ 855,684	\$ 320,150			\$ 416,225		\$ 10,861,516	\$ 11,299,150	\$ 10,459,621	\$ 10,523,369
Temp Help	\$ 250,347	\$ 46,850						\$ 297,197	\$ 538,045	\$ 319,270	\$ 410,266
Overtime	\$ 27,461	\$ 2,278				\$ 782		\$ 30,521		\$ 95,937	
Staff Benefits	\$ 5,317,237	\$ 490,545	\$ 136,278			\$ 191,211		\$ 6,135,272	\$ 6,519,096	\$ 5,652,460	\$ 5,834,813
	\$ 14,864,502	\$ 1,395,358	\$ 456,428			\$ 608,218		\$ 17,324,505	\$ 18,356,291	\$ 16,527,286	\$ 16,768,468
Operating Expenses and Equipment											
General Expense	\$ 352,546	\$ 73,279	\$ 15,057			\$ 1,959		\$ 442,840	\$ 349,460	\$ 380,148	\$ 368,888
Printing	\$ 23,011	\$ 6,959	\$ 37					\$ 30,007	\$ 22,600	\$ 30,536	\$ 36,330
Telecommunications	\$ 89,997	\$ 7,762	\$ 2,174			\$ 1,850		\$ 101,784	\$ 82,000	\$ 189,245	\$ 187,743
Postage	\$ 79,623	\$ 45,734	\$ 709					\$ 126,066	\$ 127,900	\$ 126,521	\$ 146,600
Insurance	\$ 5,987							\$ 5,987	\$ 5,120	\$ 5,103	\$ 4,100
In-State Travel	\$ 15,482	\$ 445	\$ 6,315			\$ 1,548		\$ 23,790	\$ 19,400	\$ 19,034	\$ 28,420
Out-of-State Travel											
Training	\$ 2,096		\$ 1,465			\$ 0		\$ 3,561	\$ 10,000	\$ 7,195	\$ 12,245
Security Services	\$ 3,649	\$ 93						\$ 3,743	\$ 2,200	\$ 3,126	\$ 3,650
Facility Operations	\$ 288,618	\$ 116,224				\$ 6,233		\$ 411,076	\$ 159,265	\$ 367,564	\$ 307,183
Utilities	\$ 382							\$ 382		\$ 382	
Contracted Services	\$ 2,577,352	\$ 371,628	\$ 76,147			\$ 606		\$ 3,025,733	\$ 2,231,804	\$ 2,095,128	\$ 1,944,284
Consulting and Professional Services	\$ 23,310							\$ 23,310	\$ 23,250	\$ 20,575	\$ 21,250
Information Technology	\$ 261,289					\$ 57,268		\$ 318,557	\$ 83,887	\$ 154,994	\$ 120,331
Major Equipment	\$ 10,138							\$ 10,138		\$ 94,215	\$ 60,000
Other Items of Expense	\$ 17,971		\$ 179			\$ 19		\$ 18,170	\$ 7,400	\$ 6,979	\$ 7,800
	\$ 3,751,451	\$ 622,125	\$ 102,083			\$ 69,484		\$ 4,545,143	\$ 3,124,286	\$ 3,500,744	\$ 3,268,824
Special Items of Expense											
Grand Jury									\$ 2,500		\$ 1,700
Jury Costs	\$ 96,189							\$ 96,189	\$ 92,000	\$ 96,111	\$ 98,000
Judgements, Settlements and Claims											
Debt Service	\$ 0							\$ 0			
Other	\$ 4,606							\$ 4,606	\$ 3,900	\$ 253,600	\$ 3,600
Capital Costs											
Internal Cost Recovery	\$ (64,931)	\$ (2,550)	\$ 68,541			\$ (1,060)		\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 0	\$ (81,246)						\$ (81,238)		\$ (55,232)	
	\$ 35,872	\$ (83,796)	\$ 68,541			\$ (1,060)		\$ 19,556	\$ 98,400	\$ 294,479	\$ 93,300
Total Expenditures	\$ 18,651,824	\$ 1,933,687	\$ 627,052			\$ 676,643		\$ 21,889,206	\$ 21,578,977	\$ 20,322,510	\$ 20,130,592
Excess (Deficit) of Revenues Over Expenditures	\$ 704,520	\$ 938,648	\$ 0			\$ (339,433)		\$ 1,303,734	\$ 1,413	\$ 219,061	\$ 723,691
Operating Transfers In (Out)	\$ 488,527	\$ (827,960)				\$ 339,434		\$ 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)	\$ 1,248,027	\$ 369,228	\$ 0			\$ 0		\$ 1,617,255	\$ 314,934	\$ 313,521	\$ 818,151

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

For the month ended June										
	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	\$ 3,804,832	\$ 526,309				\$ 0	\$ 4,331,141	\$ 4,701,669	\$ 4,100,470	\$ 4,360,937
Traffic & Other Infractions	\$ 540,604	\$ 101,062			\$ 2,550		\$ 644,216	\$ 626,927	\$ 542,598	\$ 543,067
Other Criminal Cases	\$ 1,012,799	\$ 57,081					\$ 1,069,880	\$ 1,070,022	\$ 1,089,875	\$ 1,229,329
Civil	\$ 1,034,172	\$ 61,805			\$ 1,060	\$ (5)	\$ 1,097,032	\$ 1,060,109	\$ 994,937	\$ 1,277,351
Family & Children Services	\$ 1,253,752	\$ 137,301			\$ 0		\$ 1,391,052	\$ 1,665,682	\$ 1,421,924	\$ 1,569,790
Probate, Guardianship & Mental Health Services	\$ 572,000	\$ 14,660					\$ 586,660	\$ 538,912	\$ 549,870	\$ 487,485
Juvenile Dependency Services	\$ 136,283	\$ 835,112					\$ 971,395	\$ 1,052,131	\$ 954,257	\$ 958,582
Juvenile Delinquency Services	\$ 90,013	\$ 7,663					\$ 97,676	\$ 101,644	\$ 110,752	\$ 145,333
Other Court Operations	\$ 803,457	\$ 33,346					\$ 836,803	\$ 749,713	\$ 794,069	\$ 582,452
Court Interpreters	\$ 93,073	\$ 263,026					\$ 356,099	\$ 433,117	\$ 408,870	\$ 338,282
Jury Services	\$ 223,398	\$ 68,883	\$ 96,189				\$ 388,470	\$ 356,135	\$ 398,778	\$ 298,906
Security	\$ 3,292,900	\$ 150,577					\$ 3,443,477	\$ 3,837,650	\$ 3,277,032	\$ 3,290,612
Trial Court Operations Program	\$ 12,857,282	\$ 2,256,824	\$ 96,189			\$ (5)	\$ 15,213,900	\$ 16,193,711	\$ 14,643,433	\$ 15,082,126
Enhanced Collections	\$ 1,395,358	\$ 623,011			\$ (2,550)	\$ (81,246)	\$ 1,934,573	\$ 2,140,320	\$ 2,085,860	\$ 2,157,774
Other Non-Court Operations	\$ 608,218	\$ 70,174			\$ (1,060)		\$ 677,332	\$ 730,483	\$ 675,010	\$ 654,579
Non-Court Operations Program	\$ 2,003,576	\$ 693,185			\$ (3,609)	\$ (81,246)	\$ 2,611,906	\$ 2,870,803	\$ 2,760,871	\$ 2,812,353
Executive Office	\$ 702,339	\$ 76,410	\$ 4,206			\$ 13	\$ 782,969	\$ 751,811	\$ 772,729	\$ 712,050
Fiscal Services	\$ 699,159	\$ 72,897	\$ 400				\$ 772,456	\$ 754,981	\$ 674,381	\$ 563,519
Human Resources	\$ 254,853	\$ 25,538					\$ 280,391	\$ 229,791	\$ 223,952	\$ 219,445
Business & Facilities Services	\$ 117,314	\$ 382					\$ 117,696	\$ (62,393)	\$ 359,417	
Information Technology	\$ 689,983	\$ 1,419,906					\$ 2,109,888	\$ 840,273	\$ 887,728	\$ 741,099
Court Administration Program	\$ 2,463,647	\$ 1,595,133	\$ 4,606			\$ 13	\$ 4,063,400	\$ 2,514,463	\$ 2,918,207	\$ 2,236,113
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 17,324,505	\$ 4,545,143	\$ 100,795		\$ 0	\$ (81,238)	\$ 21,889,206	\$ 21,578,977	\$ 20,322,510	\$ 20,130,592

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	-	-	-	-	-	-	-	-	-	
Restricted	591,351	-	591,351	369,228	-	-	-	-	960,579	
Committed	-	-	-	-	-	-	-	-	-	
Assigned	656,676	-	656,676	-	-	-	-	-	656,676	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 1,248,027	\$ -	\$ 1,248,027	\$ 369,228	\$ -	\$ -	\$ -	\$ -	\$ 1,617,255	