

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 Jewell Bradley

Signature of ~~Presiding Judge or~~ Court Executive

11/16/2020

Date

Shasta

Court

FY20-21 1st Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Shasta

Court

FY20-21 1st Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

1	Due to CFO transition at fiscal year-end, 1st quarter reports are late and all financial submissions are subject to change and correction.
2	Accrual entries between FY19-20 and FY20-21, have not been verified for accuracy.
3	Any overstatement or understatement of revenue or expense in FY19-20 due to accrual entries will not be corrected, but offset by natural corresponding FY20-21 understatement or overstatement.
4	Reclassification of expenses (both payroll and OE&E) into grant and special programs have been delayed or are incomplete. Reasonable efforts will be made to bring reclassification entries current by the end of the second quarter.
5	Filled Positions Schedule reflects a Total Authorized Positions number based on the Schedule 7A as amended and submitted for review on 11-03-20.
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Shasta

Court

FY20-21 1st Qtr

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)	174.75	172.75			

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 September							2019/20
	Fiscal Year 2020/21							
	Governmental Funds					Proprietary Funds	Fiduciary Funds	
General	Special Revenue		Capital Project	Debt Service				
	Non-Grant	Grant						
ASSETS								
Operations	\$ (211,315)	\$ 285,668	\$ (68,050)		\$ 51,990	\$ 21,604	\$ 79,897	\$ (50,110)
Payroll	\$ 216	\$ 0			\$ 0		\$ 216	\$ 2,232
Jury								
Revolving	\$ 25,000						\$ 25,000	\$ 25,000
Other								
Distribution								
Civil Filing Fees						\$ 0	\$ 0	\$ 0
Trust							\$ (1,578)	\$ (1,068)
Credit Card								
Cash on Hand	\$ 2,635	\$ 600					\$ 3,235	\$ 3,235
Cash with County	\$ 238,021	\$ 0					\$ 715,669	\$ 986,659
Cash Outside of the JCC								
Cash Equivalents	\$ 6,974,642						\$ 757,131	\$ 4,782,375
Total Cash and Cash Equivalents	\$ 7,029,200	\$ 286,268	\$ (68,050)		\$ 51,990	\$ 1,492,826	\$ 8,792,233	\$ 5,748,323
Short-Term Investment								
Investments								
Total Investments								
Accrued Revenue	\$ 0	\$ 0	\$ 0		\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 0						\$ 0	\$ 0
Dishonored Checks								
Due From Employee								
Civil Jury Fees								
Trust								
Due From Other Funds	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 109,007	\$ 1,928				\$ 110,935	\$ 61,098
Due From Other Courts	\$ 567						\$ 567	\$ 0
Due From State	\$ 0	\$ 0	\$ 96,751				\$ 96,751	\$ 13,082
Trust Due To/From							\$ 0	\$ 0
Distribution Due To/From								\$ 0
Civil Filing Fee Due To/From								\$ 0
General Due To/From	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 567	\$ 109,007	\$ 98,679		\$ 0	\$ 0	\$ 208,252	\$ 74,180
Prepaid Expenses - General	\$ 0						\$ 0	\$ 0
Salary and Travel Advances	\$ 1,265						\$ 1,265	\$ 0
Counties								
Total Prepaid Expenses	\$ 1,265						\$ 1,265	\$ 0
Other Assets								
Total Other Assets								
Total Assets	\$ 7,031,032	\$ 395,274	\$ 30,628		\$ 51,990	\$ 1,492,826	\$ 9,001,751	\$ 5,822,504
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 66,546	\$ 0	\$ 0		\$ 0	\$ 0	\$ 66,546	\$ 36,569
Due to Other Funds	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Due to State							\$ 410,883	\$ 0
TC145 Liability							\$ 264,864	\$ 318,428
Due to Other Governments	\$ 0				\$ 0		\$ 0	\$ 0
AB145 Due to Other Government Agency								
Due to Other Public Agencies								
Sales and Use Tax	\$ 54						\$ 54	\$ 498
Interest							\$ 31	\$ 1,449
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ 66,600	\$ 0	\$ 0		\$ 0	\$ 675,778	\$ 742,378	\$ 356,944
Civil							\$ 86,170	\$ 560,474
Criminal								
Unreconciled - Civil and Criminal								
Trust Held Outside of the JCC							\$ 715,669	\$ 969,587
Trust Interest Payable							\$ 14,388	\$ 15,013
Miscellaneous Trust								
Total Trust Deposits							\$ 816,227	\$ 1,545,073
Accrued Payroll	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 22,449						\$ 22,449	\$ 25,258
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 1,916						\$ 1,916	\$ 0
Payroll Clearing								
Total Payroll Liabilities	\$ 24,365	\$ 0			\$ 0		\$ 24,365	\$ 25,258
Revenue Collected in Advance	\$ 0		\$ 50,853		\$ 18,653		\$ 69,507	\$ 84,557
Liabilities For Deposits	\$ 17,384	\$ 13			\$ 195	\$ 822	\$ 18,414	\$ 11,700
Jury Fees - Non-Interest								\$ 0
Fees - Partial Payment & Overpayment								\$ 0
Uncleared Collections								\$ 0
Other Miscellaneous Liabilities	\$ 0						\$ 0	\$ 0
Total Other Liabilities	\$ 17,384	\$ 13	\$ 50,853		\$ 18,848	\$ 822	\$ 87,921	\$ 96,257
Total Liabilities	\$ 108,350	\$ 13	\$ 50,853		\$ 18,848	\$ 1,492,826	\$ 1,670,890	\$ 2,023,533
Total Fund Balance	\$ 6,922,682	\$ 395,261	\$ (20,225)		\$ 33,141		\$ 7,330,860	\$ 3,798,971
Total Liabilities and Fund Balance	\$ 7,031,032	\$ 395,274	\$ 30,628		\$ 51,990	\$ 1,492,826	\$ 9,001,751	\$ 5,822,504

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 2020/21							2019/20			
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 6,807,688	\$ 3,924						\$ 6,811,611		\$ 6,727,028	\$ 15,224,615
Improvement and Modernization Fund	\$ 3,116							\$ 3,116			\$ 39,581
Judges' Compensation (0150019)	\$ 20,625							\$ 20,625		\$ 18,750	\$ 75,000
Court Interpreter (0150037)	\$ 38,939							\$ 38,939		\$ 56,669	\$ 305,000
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,615,241							\$ 2,615,241		\$ 153,019	\$ 1,040,696
Other Miscellaneous											\$ 262,221
	\$ 9,485,608	\$ 3,924						\$ 9,489,532		\$ 6,955,466	\$ 16,947,113
Grants											
AB 1058 Commissioner/Facilitator			\$ (2,144)					\$ (2,144)		\$ (1,041)	\$ 812,762
Other Judicial Council Grants			\$ 5,063					\$ 5,063		\$ 376,866	\$ 236,922
Non-Judicial Council Grants			\$ 9,174					\$ 9,174			
			\$ 12,094					\$ 12,094		\$ 375,824	\$ 1,049,684
Other Financing Sources											
Interest Income	\$ 40	\$ 12					\$ 2	\$ 54		\$ 2,057	\$ 62,120
Investment Income											
Donations											
Local Fees	\$ 52,907	\$ 11,741						\$ 64,648		\$ 72,225	\$ 288,950
Non-Fee Revenues	\$ 70							\$ 70		\$ 110	\$ 6,500
Enhanced Collections			\$ 427,939					\$ 427,939		\$ 406,021	\$ 2,720,000
Escheatment											
Prior Year Revenue	\$ 80,944							\$ 80,944		\$ 266	
County Program - Restricted	\$ 46,590	\$ 434				\$ 117,513		\$ 164,537		\$ 122,825	\$ 491,323
Reimbursement Other	\$ 992		\$ (7,247)					\$ (6,255)		\$ 8,443	\$ 6,900
Sale of Fixed Assets											
Other Miscellaneous	\$ 20							\$ 20		\$ 0	\$ 7,800
	\$ 181,563	\$ 440,126	\$ (7,247)			\$ 117,515		\$ 731,957		\$ 611,947	\$ 3,583,593
Total Revenues	\$ 9,667,171	\$ 444,050	\$ 4,847			\$ 117,515		\$ 10,233,582		\$ 7,943,237	\$ 21,580,390
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,968,893	\$ 178,223	\$ 9,420			\$ 72,926		\$ 2,229,462		\$ 2,205,950	\$ 11,299,150
Temp Help	\$ 40,717	\$ 12,955						\$ 53,672		\$ 69,021	\$ 538,045
Overtime	\$ 4,384	\$ 13						\$ 4,397		\$ 7,398	
Staff Benefits	\$ 1,395,505	\$ 114,413	\$ 8,580			\$ 38,397		\$ 1,556,894		\$ 1,308,596	\$ 6,519,096
	\$ 3,409,498	\$ 305,604	\$ 18,000			\$ 111,323		\$ 3,844,425		\$ 3,590,965	\$ 18,356,291
Operating Expenses and Equipment											
General Expense	\$ 62,080	\$ 9,090	\$ 3,772					\$ 74,941		\$ 84,198	\$ 349,460
Printing	\$ 3,757	\$ 542						\$ 4,300		\$ 5,937	\$ 22,600
Telecommunications	\$ 7,756					\$ 27		\$ 7,783		\$ 12,125	\$ 82,000
Postage	\$ 17,379	\$ 28,233	\$ 160					\$ 45,771		\$ 45,529	\$ 127,900
Insurance											\$ 5,120
In-State Travel	\$ 1,209	\$ 0						\$ 1,209		\$ 14,549	\$ 19,400
Out-of-State Travel											
Training	\$ 588							\$ 588		\$ 2,310	\$ 10,000
Security Services	\$ 566							\$ 566		\$ 263	\$ 2,200
Facility Operations	\$ 55,318	\$ 24,282				\$ 1,201		\$ 80,802		\$ 76,605	\$ 159,265
Utilities											
Contracted Services	\$ 312,356	\$ 50,285	\$ 1,846					\$ 364,466		\$ 500,867	\$ 2,231,804
Consulting and Professional Services	\$ 74							\$ 74		\$ 340	\$ 23,250
Information Technology	\$ 65,906					\$ 6,449		\$ 72,355		\$ 89,826	\$ 83,887
Major Equipment											
Other Items of Expense	\$ 2,857							\$ 2,857		\$ 3,371	\$ 7,400
	\$ 529,846	\$ 112,412	\$ 5,777			\$ 7,677		\$ 655,712		\$ 835,920	\$ 3,124,286
Special Items of Expense											
Grand Jury											\$ 2,500
Jury Costs	\$ 19,840							\$ 19,840		\$ 29,946	\$ 92,000
Judgements, Settlements and Claims											
Debt Service											
Other	\$ (1)							\$ (1)		\$ 943	\$ 3,900
Capital Costs											
Internal Cost Recovery	\$ (1,294)		\$ 1,294					\$ 0		\$ 0	\$ 0
Prior Year Expense Adjustment										\$ 13	
	\$ 18,545		\$ 1,294					\$ 19,839		\$ 30,902	\$ 98,400
Total Expenditures	\$ 3,957,889	\$ 418,016	\$ 25,072			\$ 119,000		\$ 4,519,977		\$ 4,457,768	\$ 21,578,977
Excess (Deficit) of Revenues Over Expenditures	\$ 5,709,281	\$ 26,034	\$ (20,225)			\$ (1,485)		\$ 5,713,605		\$ 3,485,449	\$ 1,413
Operating Transfers In (Out)	\$ (34,627)						\$ 34,627	\$ 0		\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,248,027	\$ 369,228	\$ 0			\$ 0		\$ 1,617,255	\$ 1,617,255	\$ 313,521	\$ 313,521
Ending Balance (Deficit)	\$ 6,922,682	\$ 395,281	\$ (20,225)			\$ 33,141		\$ 7,330,880	\$ 1,617,255	\$ 3,798,971	\$ 314,934

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

For the month ended September										
	Fiscal Year 2020/21							2019/20		
	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	\$ 817,189	\$ 83,174					\$ 900,363		\$ 894,100	\$ 4,701,669
Traffic & Other Infractions	\$ 92,772	\$ 13,659					\$ 106,431		\$ 129,983	\$ 626,927
Other Criminal Cases	\$ 217,918	\$ 7,463					\$ 225,382		\$ 231,981	\$ 1,070,022
Civil	\$ 206,105	\$ 4,967					\$ 211,072		\$ 227,101	\$ 1,060,109
Family & Children Services	\$ 264,163	\$ 29,817			\$ 0		\$ 293,980		\$ 282,025	\$ 1,665,682
Probate, Guardianship & Mental Health Services	\$ 115,562	\$ 1,261					\$ 116,823		\$ 114,569	\$ 538,912
Juvenile Dependency Services	\$ 27,984	\$ 138,709					\$ 166,693		\$ 236,742	\$ 1,052,131
Juvenile Delinquency Services	\$ 18,234	\$ 205					\$ 18,439		\$ 19,184	\$ 101,644
Other Court Operations	\$ 172,157	\$ 2,677					\$ 174,835		\$ 189,548	\$ 749,713
Court Interpreters	\$ 24,394	\$ 59,498					\$ 83,891		\$ 105,640	\$ 433,117
Jury Services	\$ 51,521	\$ 10,013	\$ 19,840				\$ 81,375		\$ 98,643	\$ 356,135
Security	\$ 706,072	\$ 10,408					\$ 716,479		\$ 700,254	\$ 3,837,650
Trial Court Operations Program	\$ 2,714,070	\$ 361,852	\$ 19,840			\$ 0	\$ 3,095,763		\$ 3,229,770	\$ 16,193,711
Enhanced Collections	\$ 305,604	\$ 112,412					\$ 418,016		\$ 461,457	\$ 2,140,320
Other Non-Court Operations	\$ 111,323	\$ 7,677					\$ 119,000		\$ 152,892	\$ 730,483
Non-Court Operations Program	\$ 416,927	\$ 120,089					\$ 537,016		\$ 614,349	\$ 2,870,803
Executive Office	\$ 174,378	\$ 14,603	\$ 0				\$ 188,982		\$ 161,582	\$ 751,811
Fiscal Services	\$ 145,809	\$ 12,889	\$ (1)				\$ 158,697		\$ 147,731	\$ 754,981
Human Resources	\$ 58,560	\$ 7,670					\$ 66,230		\$ 56,451	\$ 229,791
Business & Facilities Services	\$ 174,563						\$ 174,563		\$ 55,225	\$ (62,393)
Information Technology	\$ 160,118	\$ 138,609					\$ 298,727		\$ 192,680	\$ 840,273
Court Administration Program	\$ 713,428	\$ 173,771	\$ (1)				\$ 887,198		\$ 613,669	\$ 2,514,463
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,844,425	\$ 655,712	\$ 19,839			\$ 0	\$ 4,519,977		\$ 4,457,788	\$ 21,578,977