

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.

Auliana Fowler-Bradley

Signature of Presiding Judge or Court Executive

09/13/2021

Date

Shasta

Court

FY20-21 4th Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Shasta

Court

FY20-21 4th Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Shasta

Court

FY20-21 4th 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	175.75	182.25	183.20

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								2019/20
	Fiscal Year 2020/21								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (332,469)	\$ 266,530	\$ 0			\$ 35,801	\$ 14,577	\$ (15,562)	\$ 128,028
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Jury									
Revolving	\$ 0							\$ 0	\$ 25,000
Other									
Distribution									
Civil Filing Fees							\$ 20,190	\$ 20,190	\$ 0
Trust							\$ (60)	\$ (60)	\$ (698)
Credit Card									
Cash on Hand	\$ 2,615	\$ 600						\$ 3,215	\$ 3,235
Cash with County	\$ (13,688)	\$ 101,546						\$ 667,403	\$ 1,057,096
Cash Outside of the JCC	\$ 20,788						\$ 579,545	\$ 20,788	
Cash Equivalents	\$ 1,669,250						\$ 5,266,822	\$ 6,936,072	\$ 3,127,010
Total Cash and Cash Equivalents	\$ 1,346,495	\$ 368,676	\$ 0			\$ 35,801	\$ 5,881,073	\$ 7,632,045	\$ 4,338,671
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 2,582	\$ 623	\$ 0			\$ 0		\$ 3,205	\$ 6,921
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 252							\$ 252	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 1,665,346							\$ 1,665,346	\$ 158,301
Due From Other Governments	\$ 727	\$ 200,225	\$ 0					\$ 200,952	\$ 158,050
Due From Other Courts	\$ 1,908							\$ 1,908	\$ 811
Due From State	\$ 210,654	\$ 8,296	\$ 295,858					\$ 514,809	\$ 156,142
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 107							\$ 107	\$ 0
Total Receivables	\$ 1,881,575	\$ 209,145	\$ 295,858			\$ 0	\$ 0	\$ 2,386,578	\$ 480,228
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	\$ 3,229,336	\$ 577,820	\$ 295,858			\$ 35,801	\$ 5,881,073	\$ 10,019,889	\$ 4,819,897
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 296,240	\$ 8,111	\$ 8,927			\$ 13		\$ 313,291	\$ 96,031
Accounts Payable - General	\$ 71,694	\$ 0	\$ 0			\$ 0	\$ 0	\$ 71,694	\$ 202,355
Due to Other Funds	\$ 0	\$ 166,388	\$ 235,263			\$ 0	\$ 1,263,802	\$ 1,665,452	\$ 158,301
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 22,293
Due to State							\$ 3,531,216	\$ 3,531,216	\$ 410,883
TC145 Liability							\$ 311,502	\$ 311,502	\$ 285,014
Due to Other Governments	\$ 0					\$ 0		\$ 0	\$ 18,112
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 101							\$ 101	\$ 37
Interest							\$ 1	\$ 1	\$ 18
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 368,035	\$ 174,498	\$ 244,190			\$ 13	\$ 5,106,522	\$ 5,893,258	\$ 1,193,045
Civil	\$ 0						\$ 179,733	\$ 179,733	\$ 720,202
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 579,545	\$ 579,545	\$ 716,412
Trust Interest Payable							\$ 14,409	\$ 14,409	\$ 14,338
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 773,688	\$ 773,688	\$ 1,450,952
Accrued Payroll	\$ 437,658	\$ 26,009				\$ 16,939		\$ 480,607	\$ 449,441
Benefits Payable	\$ 32,715							\$ 32,715	\$ 27,997
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 470,372	\$ 26,009				\$ 16,939		\$ 513,321	\$ 477,437
Revenue Collected in Advance	\$ 119,827		\$ 23,004			\$ 18,653		\$ 161,484	\$ 69,507
Liabilities For Deposits	\$ 23,283	\$ 13				\$ 195	\$ 864	\$ 24,355	\$ 11,700
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 111		\$ 28,665					\$ 28,776	\$ 0
Total Other Liabilities	\$ 143,221	\$ 13	\$ 51,669			\$ 18,848	\$ 864	\$ 214,614	\$ 81,207
Total Liabilities	\$ 981,628	\$ 200,521	\$ 295,858			\$ 35,801	\$ 5,881,073	\$ 7,894,881	\$ 3,202,642
Total Fund Balance	\$ 2,247,708	\$ 377,300	\$ 0			\$ 0		\$ 2,625,008	\$ 1,617,255
Total Liabilities and Fund Balance	\$ 3,229,336	\$ 577,820	\$ 295,858			\$ 35,801	\$ 5,881,073	\$ 10,019,889	\$ 4,819,897

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 2020/21							2019/20			
	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	\$ 14,921,213	\$ 48,476					\$ 14,969,689	\$ 14,890,597	\$ 15,526,812	\$ 15,224,615	
Improvement and Modernization Fund	\$ 25,710						\$ 25,710	\$ 25,711	\$ 19,479	\$ 39,581	
Judges' Compensation (0150019)	\$ 81,308						\$ 81,308	\$ 82,500	\$ 81,875	\$ 75,000	
Court Interpreter (0150037)	\$ 424,483						\$ 424,483	\$ 530,255	\$ 238,317	\$ 305,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 3,061,035						\$ 3,061,035	\$ 4,372,902	\$ 2,808,746	\$ 1,040,696	
Other Miscellaneous	\$ 262,221						\$ 262,221	\$ 262,221	\$ 262,221	\$ 262,221	
	\$ 18,775,971	\$ 48,476					\$ 18,824,447	\$ 20,164,186	\$ 18,937,450	\$ 16,947,113	
Grants											
AB 1058 Commissioner/Facilitator			\$ 502,483				\$ 502,483	\$ 540,792	\$ 486,756	\$ 812,762	
Other Judicial Council Grants	\$ 33,560		\$ 106,120				\$ 139,680	\$ 132,290	\$ 118,286	\$ 236,922	
Non-Judicial Council Grants			\$ 8,610				\$ 8,610	\$ 6,000	\$ 4,763		
	\$ 33,560		\$ 617,214				\$ 650,774	\$ 679,082	\$ 619,805	\$ 1,049,684	
Other Financing Sources											
Interest Income	\$ 30,682	\$ 2,534			\$ 132		\$ 33,348	\$ 70,750	\$ 70,750	\$ 62,120	
Investment Income											
Donations	\$ 15						\$ 15				
Local Fees	\$ 196,951	\$ 43,603					\$ 240,554	\$ 277,141	\$ 277,140	\$ 288,950	
Non-Fee Revenues	\$ 409						\$ 409	\$ 494	\$ 493	\$ 6,500	
Enhanced Collections		\$ 2,427,380					\$ 2,427,380	\$ 2,761,627	\$ 2,761,627	\$ 2,720,000	
Escheatment											
Prior Year Revenue	\$ 196,557		\$ 0				\$ 196,557		\$ 266		
County Program - Restricted	\$ 138,761	\$ 1,672			\$ 324,270		\$ 464,703	\$ 336,448	\$ 472,907	\$ 491,323	
Reimbursement Other	\$ 53,903		\$ 0				\$ 53,903	\$ 18,617	\$ 29,185	\$ 6,900	
Sale of Fixed Assets											
Other Miscellaneous	\$ 31,696						\$ 31,696		\$ 23,316	\$ 7,800	
	\$ 648,973	\$ 2,475,190	\$ 0		\$ 324,402		\$ 3,448,566	\$ 3,465,077	\$ 3,635,684	\$ 3,583,593	
Total Revenues	\$ 19,458,505	\$ 2,523,866	\$ 617,214		\$ 324,402		\$ 22,923,787	\$ 24,308,346	\$ 23,192,939	\$ 21,580,390	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 9,169,864	\$ 733,782	\$ 323,826		\$ 356,446		\$ 10,583,917	\$ 10,813,454	\$ 10,861,516	\$ 11,299,150	
Temp Help	\$ 179,218	\$ 46,446					\$ 225,665	\$ 389,996	\$ 297,197	\$ 538,045	
Overtime	\$ 33,886	\$ 3,463			\$ 6,270		\$ 43,618	\$ 50,000	\$ 30,521	\$ 5,096	
Staff Benefits	\$ 5,705,078	\$ 399,010	\$ 147,993		\$ 166,615		\$ 6,418,697	\$ 6,962,768	\$ 6,135,272	\$ 6,519,095	
	\$ 15,088,046	\$ 1,182,701	\$ 471,819		\$ 529,330		\$ 17,271,897	\$ 18,216,218	\$ 17,324,505	\$ 18,356,291	
Operating Expenses and Equipment											
General Expense	\$ 449,936	\$ 50,289	\$ 7,918		\$ 1,082		\$ 509,225	\$ 489,978	\$ 442,840	\$ 349,460	
Printing	\$ 19,070	\$ 8,097	\$ 154				\$ 27,321	\$ 29,996	\$ 30,007	\$ 22,600	
Telecommunications	\$ 90,783	\$ 16			\$ 161		\$ 90,960	\$ 100,242	\$ 101,784	\$ 82,000	
Postage	\$ 78,242	\$ 48,754	\$ 973				\$ 127,969	\$ 156,073	\$ 126,066	\$ 127,900	
Insurance	\$ 6,109						\$ 6,109	\$ 7,100	\$ 5,987	\$ 5,120	
In-State Travel	\$ 6,686	\$ 85	\$ 696				\$ 7,466	\$ 18,031	\$ 23,790	\$ 19,400	
Out-of-State Travel											
Training	\$ 1,406						\$ 1,406	\$ 2,043	\$ 3,561	\$ 10,000	
Security Services	\$ 3,433						\$ 3,433	\$ 3,800	\$ 3,743	\$ 2,200	
Facility Operations	\$ 336,075	\$ 126,001			\$ 7,258		\$ 469,334	\$ 409,801	\$ 411,076	\$ 459,265	
Utilities								\$ 382	\$ 382		
Contracted Services	\$ 2,654,531	\$ 331,351	\$ 77,350				\$ 3,063,232	\$ 1,890,925	\$ 3,025,733	\$ 2,231,804	
Consulting and Professional Services	\$ 39,265						\$ 39,265	\$ 22,400	\$ 23,310	\$ 23,250	
Information Technology	\$ 204,375				\$ 9,536		\$ 213,912	\$ 3,619,631	\$ 3,18,557	\$ 83,987	
Major Equipment	\$ 48,169						\$ 48,169	\$ 843,798	\$ 10,138		
Other Items of Expense	\$ 15,267						\$ 15,267	\$ 18,034	\$ 18,170	\$ 7,400	
	\$ 3,953,345	\$ 564,593	\$ 87,091		\$ 18,037		\$ 4,623,067	\$ 7,612,234	\$ 4,545,143	\$ 3,124,288	
Special Items of Expense											
Grand Jury		\$ 794					\$ 794			\$ 2,500	
Jury Costs	\$ 57,484						\$ 57,484	\$ 96,200	\$ 96,189	\$ 92,000	
Judgements, Settlements and Claims									\$ 0		
Debt Service								\$ 400	\$ 4,606	\$ 3,900	
Other	\$ (1)						\$ (1)				
Capital Costs											
Internal Cost Recovery	\$ (79,462)		\$ 79,897		\$ (434)		\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (47,483)	\$ 16,026	\$ (5,750)				\$ (37,206)		\$ (81,238)		
	\$ (69,462)	\$ 16,819	\$ 74,147		\$ (434)		\$ 21,071	\$ 96,600	\$ 19,558	\$ 98,400	
Total Expenditures	\$ 18,971,930	\$ 1,764,113	\$ 633,058		\$ 546,933		\$ 21,918,034	\$ 25,926,052	\$ 21,889,206	\$ 21,578,977	
Excess (Deficit) of Revenues Over Expenditures	\$ 486,575	\$ 759,552	\$ (15,844)		\$ (222,531)		\$ 1,007,753	\$ (1,616,707)	\$ 1,303,734	\$ 1,413	
Operating Transfers In (Out)	\$ 513,106	\$ (751,480)	\$ 15,844		\$ 222,531		\$ 0	\$ 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)	\$ 2,247,708	\$ 377,300	\$ 0		\$ 0		\$ 2,625,008	\$ 548	\$ 1,617,255	\$ 314,934	

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

	For the month ended June									
	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	\$ 3,620,095	\$ 540,858					\$ 4,160,953	\$ 5,338,087	\$ 4,331,141	\$ 4,701,669
Traffic & Other Infractions	\$ 388,712	\$ 101,270				\$ 0	\$ 489,982	\$ 308,840	\$ 644,216	\$ 626,927
Other Criminal Cases	\$ 987,403	\$ 43,031					\$ 1,030,434	\$ 1,169,898	\$ 1,069,880	\$ 1,070,022
Civil	\$ 872,684	\$ 40,440			\$ 0	\$ 0	\$ 913,123	\$ 823,445	\$ 1,097,032	\$ 1,060,109
Family & Children Services	\$ 1,239,714	\$ 131,991			\$ 0	\$ 0	\$ 1,371,705	\$ 1,656,272	\$ 1,391,052	\$ 1,665,682
Probate, Guardianship & Mental Health Services	\$ 546,244	\$ 8,155					\$ 554,399	\$ 596,480	\$ 586,660	\$ 538,912
Juvenile Dependency Services	\$ 132,925	\$ 793,044					\$ 925,969	\$ 1,076,664	\$ 971,395	\$ 1,052,131
Juvenile Delinquency Services	\$ 91,297	\$ 20,851				\$ (43)	\$ 112,105	\$ 156,550	\$ 97,676	\$ 101,644
Other Court Operations	\$ 686,766	\$ 18,772					\$ 705,538	\$ 357,800	\$ 836,803	\$ 749,713
Court Interpreters	\$ 128,392	\$ 316,477					\$ 444,869	\$ 360,085	\$ 356,099	\$ 433,117
Jury Services	\$ 232,613	\$ 55,251	\$ 57,484				\$ 345,347	\$ 354,437	\$ 388,470	\$ 356,135
Security	\$ 3,203,608	\$ 109,103			\$ 434	\$ (5,169)	\$ 3,307,976	\$ 4,148,874	\$ 3,443,477	\$ 3,837,650
Trial Court Operations Program	\$ 12,130,454	\$ 2,179,242	\$ 57,484		\$ 434	\$ (5,213)	\$ 14,362,403	\$ 16,347,432	\$ 15,213,900	\$ 16,193,711
Enhanced Collections	\$ 1,189,869	\$ 564,539				\$ (31,994)	\$ 1,722,414	\$ 2,008,634	\$ 1,934,573	\$ 2,140,320
Other Non-Court Operations	\$ 529,330	\$ 18,122	\$ 794		\$ (434)		\$ 547,812		\$ 677,332	\$ 730,483
Non-Court Operations Program	\$ 1,719,199	\$ 582,661	\$ 794		\$ (434)	\$ (31,994)	\$ 2,270,226	\$ 2,008,634	\$ 2,611,906	\$ 2,870,803
Executive Office	\$ 678,773	\$ 71,992	\$ 0				\$ 750,765	\$ 748,103	\$ 782,969	\$ 751,811
Fiscal Services	\$ 675,059	\$ 91,040	\$ (1)				\$ 766,098	\$ 839,553	\$ 772,456	\$ 754,981
Human Resources	\$ 264,808	\$ 29,153					\$ 293,961	\$ 259,647	\$ 280,391	\$ 229,791
Business & Facilities Services	\$ 1,004,776	\$ 240					\$ 1,005,016	\$ 301,970	\$ 117,696	\$ (62,393)
Information Technology	\$ 798,827	\$ 1,668,738			\$ 0	\$ 0	\$ 2,467,565	\$ 5,419,713	\$ 2,109,888	\$ 840,273
Court Administration Program	\$ 3,422,243	\$ 1,861,164	\$ (1)		\$ 0	\$ 0	\$ 5,283,406	\$ 7,568,986	\$ 4,063,400	\$ 2,514,463
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 17,271,897	\$ 4,623,067	\$ 58,277		\$ 0	\$ (37,206)	\$ 21,916,034	\$ 25,925,052	\$ 21,889,206	\$ 21,578,977

Constraints on Fiscal Year-End Fund Balance - Summary

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	1,265	-	1,265	-	-	-	-	-	-	1,265
Restricted	-	-	-	377,300	-	-	-	-	-	377,300
Committed	1,588,962	-	1,588,962	-	-	-	-	-	-	1,588,962
Assigned	657,481	-	657,481	-	-	-	-	-	-	657,481
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 2,247,708	\$ -	\$ 2,247,708	\$ 377,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,625,008