

**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.

*Melissaowleroadley*

Signature of Presiding Judge or Court Executive

8/11/15

Date

Shasta

Court

FY 2014-15, Qtr 4

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Shasta

Court

FY 2014-15, Qtr 4

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Shasta

Court

FY 2014-15, Qtr 4

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)	186	167	167	164	163

<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  
 Statement of Program Expenditures  
 (Unaudited)

	For the month ended June									
	Fiscal Year 2014/15								2013/14	
	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	\$ 3,031,741	\$ 510,344			\$ 2,142		\$ 3,544,227	\$ 3,300,431	\$ 3,512,792	\$ 3,399,403
Traffic & Other Infractions	\$ 854,649	\$ 78,151					\$ 932,800	\$ 967,520	\$ 750,983	\$ 583,338
Other Criminal Cases	\$ 501,358	\$ 30,216					\$ 531,574	\$ 408,817	\$ 738,634	\$ 942,618
Civil	\$ 669,931	\$ 40,343			\$ 3,856		\$ 714,130	\$ 659,265	\$ 1,022,745	\$ 933,007
Family & Children Services	\$ 1,066,545	\$ 159,559			\$ 12,638		\$ 1,238,742	\$ 1,575,343	\$ 1,096,361	\$ 1,269,772
Probate, Guardianship & Mental Health Services	\$ 406,453	\$ 11,222					\$ 417,675	\$ 414,812	\$ 477,205	\$ 420,900
Juvenile Dependency Services	\$ 45,308	\$ 768,567					\$ 813,875	\$ 826,102	\$ 832,402	\$ 754,382
Juvenile Delinquency Services	\$ 126,082	\$ 44,583					\$ 170,666	\$ 132,222	\$ 76,957	\$ 39,829
Other Court Operations	\$ 433,721	\$ 22,390					\$ 456,111	\$ 459,193	\$ 741,752	\$ 601,235
Court Interpreters	\$ 82,705	\$ 223,191					\$ 305,896	\$ 310,062	\$ 403,331	\$ 349,985
Jury Services	\$ 116,470	\$ 63,102	\$ 85,797				\$ 265,370	\$ 249,527	\$ 272,394	\$ 274,516
Security	\$ 2,247,632	\$ 133,978				\$ 5,206	\$ 2,386,815	\$ 2,629,599	\$ 2,397,974	\$ 2,259,982
Trial Court Operations Program	\$ 9,582,596	\$ 2,085,646	\$ 85,797		\$ 18,636	\$ 5,206	\$ 11,777,881	\$ 11,932,893	\$ 12,323,528	\$ 11,828,967
Enhanced Collections	\$ 1,308,609	\$ 374,321			\$ 53,553		\$ 1,736,483	\$ 1,659,692	\$ 1,708,712	\$ 1,685,431
Other Non-Court Operations	\$ 656,020	\$ 162,246	\$ 1,546		\$ (72,189)	\$ 793	\$ 748,416	\$ 658,075	\$ 773,241	\$ 702,065
Non-Court Operations Program	\$ 1,964,630	\$ 536,567	\$ 1,546		\$ (18,636)	\$ 793	\$ 2,484,899	\$ 2,317,767	\$ 2,481,953	\$ 2,387,496
Executive Office	\$ 532,482	\$ 85,061	\$ 3,600				\$ 621,144	\$ 752,105	\$ 703,551	\$ 506,851
Fiscal Services	\$ 469,846	\$ 54,054					\$ 523,900	\$ 500,973	\$ 569,708	\$ 527,400
Human Resources	\$ 253,898	\$ 10,197					\$ 264,094	\$ 270,299	\$ 291,013	\$ 199,675
Business & Facilities Services	\$ 61,776				\$ 0	\$ 259	\$ 62,035		\$ 44,203	
Information Technology	\$ 421,287	\$ 90,978					\$ 512,265	\$ 484,547	\$ 644,400	\$ 593,139
Court Administration Program	\$ 1,739,289	\$ 240,290	\$ 3,600		\$ 0	\$ 259	\$ 1,983,438	\$ 2,007,924	\$ 2,252,875	\$ 1,827,065
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 13,286,515	\$ 2,862,503	\$ 90,943		\$ 0	\$ 6,257	\$ 16,246,218	\$ 16,258,584	\$ 17,058,356	\$ 16,043,528

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 2014/15							2013/14		
	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							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 10,913,924	\$ 44,400					\$ 10,958,324	\$ 10,710,420	\$ 10,411,006	\$ 10,330,209
Improvement and Modernization Fund	\$ 24,411						\$ 24,411	\$ 24,411	\$ 27,416	\$ 52,499
Judges' Compensation (45.25)	\$ 75,637						\$ 75,637	\$ 71,959	\$ 71,959	\$ 82,500
Court Interpreter (45.45)	\$ 210,119						\$ 210,119	\$ 267,788	\$ 239,700	\$ 162,338
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 765,966						\$ 765,966	\$ 743,691	\$ 720,501	\$ 729,230
Other Miscellaneous	\$ 262,222						\$ 262,222	\$ 262,222	\$ 262,222	\$ 262,222
	\$ 12,252,279	\$ 44,400					\$ 12,296,679	\$ 12,080,491	\$ 11,732,804	\$ 11,618,998
Grants										
AB 1058 Commissioner/Facilitator			\$ 714,719				\$ 714,719	\$ 802,594	\$ 614,929	\$ 754,948
Other AOC Grants			\$ 89,511				\$ 89,511	\$ 20,170	\$ 34,184	\$ 48,198
Non-AOC Grants	\$ 0		\$ 1,800				\$ 1,800			
	\$ 0		\$ 806,030				\$ 806,030	\$ 822,764	\$ 649,113	\$ 803,146
Other Financing Sources										
Interest Income	\$ 5,082	\$ 772			\$ 199		\$ 6,054	\$ 7,121	\$ 7,154	\$ 8,118
Investment Income										
Donations										
Local Fees	\$ 188,185	\$ 98,400					\$ 286,585	\$ 295,061	\$ 294,593	\$ 298,817
Non-Fee Revenues	\$ 1,096						\$ 1,096		\$ 617	\$ 215
Enhanced Collections		\$ 2,277,437					\$ 2,277,437	\$ 2,151,817	\$ 2,325,443	\$ 2,209,202
Escheatment									\$ 13,015	
Prior Year Revenue	\$ 8,681	\$ 1,890					\$ 10,571		\$ 52,468	
County Program - Restricted	\$ 108,661	\$ 3,308			\$ 366,813		\$ 478,783	\$ 538,467	\$ 449,674	\$ 441,319
Reimbursement Other	\$ 73,939				\$ 1,800		\$ 75,739	\$ 13,500	\$ 102,670	\$ 8,450
Sale of Fixed Assets									\$ 2,150	
Other Miscellaneous	\$ 21,425						\$ 21,425		\$ 16,881	
	\$ 407,070	\$ 2,381,809			\$ 368,812		\$ 3,157,691	\$ 3,005,966	\$ 3,264,664	\$ 2,966,121
<b>Total Revenues</b>	<b>\$ 12,659,349</b>	<b>\$ 2,426,209</b>	<b>\$ 806,030</b>		<b>\$ 368,812</b>		<b>\$ 16,260,400</b>	<b>\$ 15,909,221</b>	<b>\$ 15,646,581</b>	<b>\$ 15,388,265</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 6,775,490	\$ 968,868	\$ 436,618		\$ 461,472		\$ 8,642,448	\$ 8,802,418	\$ 8,966,812	\$ 8,873,039
Temp Help	\$ 188,172	\$ 12,970					\$ 201,142	\$ 211,614	\$ 431,139	\$ 209,053
Overtime	\$ 18,737	\$ 2,342			\$ 2,943		\$ 24,022		\$ 20,559	
Staff Benefits	\$ 3,548,855	\$ 505,863	\$ 172,579		\$ 191,606		\$ 4,418,903	\$ 4,229,216	\$ 4,175,251	\$ 3,704,124
	\$ 10,531,255	\$ 1,490,043	\$ 609,197		\$ 656,020		\$ 13,286,515	\$ 13,243,248	\$ 13,593,760	\$ 12,786,216
Operating Expenses and Equipment										
General Expense	\$ 274,721	\$ 68,761	\$ 16,736		\$ 2,611		\$ 362,828	\$ 283,866	\$ 457,984	\$ 411,943
Printing	\$ 22,943	\$ 6,837	\$ 420				\$ 30,200	\$ 31,568	\$ 32,068	\$ 36,894
Telecommunications	\$ 69,579	\$ 6,397	\$ 4,868		\$ 1,273		\$ 82,118	\$ 95,830	\$ 97,318	\$ 102,314
Postage	\$ 89,000	\$ 62,703	\$ 1,083				\$ 152,787	\$ 155,430	\$ 153,064	\$ 133,278
Insurance	\$ 6,716						\$ 6,716	\$ 8,432	\$ 8,428	\$ 6,274
In-State Travel	\$ 16,199		\$ 6,694				\$ 22,894	\$ 14,162	\$ 20,506	\$ 45,075
Out-of-State Travel										
Training	\$ 3,673		\$ 860				\$ 4,533	\$ 6,240	\$ 5,826	\$ 3,632
Security Services	\$ 2,096	\$ 0					\$ 2,096	\$ 2,430	\$ 2,534	\$ 2,861
Facility Operations	\$ 204,358	\$ 42,692	\$ 7,440		\$ 5,769		\$ 260,259	\$ 238,372	\$ 354,629	\$ 394,265
Utilities	\$ 0						\$ 0		\$ 31,857	\$ 24,175
Contracted Services	\$ 1,393,313	\$ 190,449	\$ 109,574		\$ 753		\$ 1,694,089	\$ 1,820,176	\$ 1,881,708	\$ 1,754,238
Consulting and Professional Services	\$ 16,570				\$ 175		\$ 16,745	\$ 15,505	\$ 15,752	\$ 16,100
Information Technology	\$ 49,248	\$ 84,507			\$ 63,536		\$ 197,291	\$ 161,581	\$ 270,337	\$ 184,710
Major Equipment	\$ 13,972						\$ 13,972		\$ 22,383	\$ 30,977
Other Items of Expense	\$ 15,975						\$ 15,975	\$ 16,895	\$ 16,777	\$ 15,629
	\$ 2,178,363	\$ 462,346	\$ 147,676		\$ 74,116		\$ 2,862,503	\$ 2,850,487	\$ 3,371,171	\$ 3,162,365
Special Items of Expense										
Grand Jury		\$ 1,546					\$ 1,546	\$ 70	\$ 70	\$ 1,275
Jury Costs	\$ 85,797						\$ 85,797	\$ 90,017	\$ 91,556	\$ 93,672
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 3,600						\$ 3,600	\$ 1,800	\$ 1,800	
Capital Costs										
Internal Cost Recovery	\$ (69,496)	\$ 53,553	\$ 88,133		\$ (72,189)		\$ 0	\$ 72,962	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 5,465	\$ 793					\$ 6,257			
	\$ 25,366	\$ 55,891	\$ 88,133		\$ (72,189)		\$ 97,201	\$ 164,849	\$ 93,426	\$ 94,947
<b>Total Expenditures</b>	<b>\$ 12,734,984</b>	<b>\$ 2,008,280</b>	<b>\$ 845,006</b>		<b>\$ 657,947</b>		<b>\$ 16,246,218</b>	<b>\$ 16,258,584</b>	<b>\$ 17,058,356</b>	<b>\$ 16,043,528</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (75,635)	\$ 417,928	\$ (38,976)		\$ (289,135)		\$ 14,182	\$ (349,363)	\$ (1,411,776)	\$ (655,263)
Operating Transfers In (Out)	\$ 236,082	\$ (540,594)	\$ 38,976		\$ 265,535		\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 183,330	\$ 154,893	\$ 0		\$ 27,439		\$ 365,662	\$ 365,662	\$ 1,777,438	\$ 1,777,438
Ending Balance (Deficit)	\$ 343,777	\$ 32,228	\$ 0		\$ 3,839		\$ 379,844	\$ 16,299	\$ 365,662	\$ 1,122,175



Superior Court of California, County of Shasta  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended June									
Fiscal Year 2014/15									2013/14
	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	\$ (48,885)	\$ 77,504	\$ 2,406			\$ 122,904	\$ 28,938	\$ 182,866	\$ 515,571
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Jury									
Revolving	\$ 25,000	\$ (1,388)						\$ 23,612	\$ 24,830
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (177)	\$ (177)	\$ (219)
Credit Card									
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 91,405						\$ 512,667	\$ 604,072	\$ 775,301
Cash Outside of the AOC									
Total Cash	\$ 70,155	\$ 76,716	\$ 2,406			\$ 122,904	\$ 541,428	\$ 813,609	\$ 1,318,718
Short Term Investment	\$ 2,221,121						\$ 594,662	\$ 2,815,783	\$ 1,119,384
Investment in Financial Institution								\$ 0	\$ 0
Total Investments	\$ 2,221,121						\$ 594,662	\$ 2,815,783	\$ 1,119,384
Accrued Revenue	\$ 1,226	\$ 337	\$ 0			\$ 45	\$ 0	\$ 1,608	\$ 670
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 7,127
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees	\$ 489							\$ 489	
Trust									
Due From Other Funds	\$ 173,532							\$ 173,532	\$ 127,993
Due From Other Governments		\$ 117,749						\$ 117,749	\$ 103,980
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 143,218	\$ 3,700	\$ 105,270			\$ 0		\$ 252,188	\$ 134,164
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 3,629							\$ 3,629	\$ 289
Total Receivables	\$ 322,095	\$ 121,786	\$ 105,270			\$ 45	\$ 0	\$ 549,195	\$ 374,223
Prepaid Expenses - General	\$ 0		\$ 0			\$ 0		\$ 0	\$ 348
Salary and Travel Advances	\$ 0							\$ 0	\$ 2,534
Counties									
Total Prepaid Expenses	\$ 0		\$ 0			\$ 0		\$ 0	\$ 2,882
Other Assets									
Total Other Assets									
Total Assets	\$ 2,613,371	\$ 198,502	\$ 107,676			\$ 122,949	\$ 1,136,090	\$ 4,178,587	\$ 2,815,208
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 41,988	\$ 847	\$ 51			\$ 93,347		\$ 136,232	\$ 99,124
Accounts Payable - General	\$ 6,980	\$ 82	\$ 22			\$ 0	\$ 0	\$ 7,084	\$ 387
Due to Other Funds	\$ 2,424	\$ 95,911	\$ 75,198			\$ 0	\$ 3,629	\$ 177,161	\$ 128,282
Due to Other Courts		\$ 6,339	\$ 5,974					\$ 12,313	\$ 8,304
Due to State	\$ 0	\$ 3,205						\$ 3,205	\$ 8,795
TC145 Liability							\$ 286,893	\$ 286,893	\$ 290,746
Due to Other Governments	\$ 9,496	\$ 1,705	\$ 325			\$ 130		\$ 11,656	\$ 7,003
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 27							\$ 27	\$ 161
Interest							\$ 11	\$ 11	\$ 4
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 60,915	\$ 108,089	\$ 81,570			\$ 93,476	\$ 290,533	\$ 634,582	\$ 542,805
Civil							\$ 323,829	\$ 323,829	\$ 442,228
Criminal							\$ 0	\$ 0	
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 512,667	\$ 512,667	\$ 678,056
Trust Interest Payable							\$ 8,240	\$ 8,240	\$ 8,420
Miscellaneous Trust									
Total Trust Deposits							\$ 844,735	\$ 844,735	\$ 1,128,704
Accrued Payroll	\$ 79,959	\$ 9,664				\$ 4,240		\$ 93,863	\$ 49,008
Benefits Payable	\$ 96,609							\$ 96,609	\$ 99,020
Deferred Compensation Payable	\$ 9,220							\$ 9,220	\$ 8,305
Deductions Payable	\$ 107,939							\$ 107,939	\$ 168,124
Payroll Clearing	\$ 146,660	\$ 48,321				\$ 21,199		\$ 216,180	\$ 231,046
Total Payroll Liabilities	\$ 440,386	\$ 57,986				\$ 25,439		\$ 523,810	\$ 555,504
Revenue Collected in Advance	\$ 1,745,368		\$ 23,700					\$ 1,769,068	\$ 200,000
Liabilities For Deposits	\$ 22,926	\$ 200	\$ 2,406			\$ 195	\$ 822	\$ 26,548	\$ 22,853
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 100
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ (420)
Other Miscellaneous Liabilities	\$ 0						\$ 0	\$ 0	\$ 0
Total Other Liabilities	\$ 1,768,294	\$ 200	\$ 26,106			\$ 195	\$ 822	\$ 1,795,616	\$ 222,533
Total Liabilities	\$ 2,269,594	\$ 166,274	\$ 107,676			\$ 119,110	\$ 1,136,090	\$ 3,798,744	\$ 2,449,546
Total Fund Balance	\$ 343,777	\$ 32,228	\$ 0			\$ 3,839		\$ 379,844	\$ 365,662
Total Liabilities and Fund Balance	\$ 2,613,371	\$ 198,502	\$ 107,676			\$ 122,949	\$ 1,136,090	\$ 4,178,587	\$ 2,815,208

### 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	-	-	-	32,228	-	-	-	-	-	<b>32,228</b>
Committed	343,153	-	343,153	-	-	-	-	3,839	-	<b>346,992</b>
Assigned	-	624	624	-	-	-	-	-	-	<b>624</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 343,153</b>	<b>\$ 624</b>	<b>\$ 343,777</b>	<b>\$ 32,228</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,839</b>	<b>\$ -</b>	<b>\$ 379,844</b>