


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 2011-12, 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Shasta

Court

FY 2011-12, 4th Quarter

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

FY 2011-12, 4th Quarter

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)	175.50	169.00	169.00	168.00	169.00

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Shasta Superior Court
Trial Court Operations Fund
Balance Sheet
(Unaudited)

		For the month ended Jun						2010/11	
		Fiscal Year 2011/12							
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (255,984)	\$ 272	\$ 0			\$ 77,562	\$ 14,156	\$ (163,994)	\$ (55,681)
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 442,013	\$ 442,013	\$ 249,008
Credit Card									
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 196,977	\$ 0					\$ 512,093	\$ 709,070	\$ 697,982
Cash Outside of the AOC									
Total Cash	\$ (31,372)	\$ 872	\$ 0			\$ 77,562	\$ 968,263	\$ 1,015,324	\$ 919,523
Short Term Investment	\$ 3,997,858						\$ 312,846	\$ 4,310,704	\$ 4,190,928
Investment in Financial Institution									
Total Investments	\$ 3,997,858						\$ 312,846	\$ 4,310,704	\$ 4,190,928
Accrued Revenue	\$ 2,965	\$ 148	\$ 0			\$ 71	\$ 0	\$ 3,184	\$ 4,436
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 817							\$ 817	\$ 334
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 252,658							\$ 252,658	\$ 243,166
Due From Other Governments	\$ 0	\$ 107,789				\$ 19,997		\$ 127,787	\$ 83,830
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 101,322		\$ 244,729			\$ 0		\$ 346,051	\$ 415,559
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 167							\$ 167	\$ 107
Total Receivables	\$ 357,929	\$ 107,937	\$ 244,729			\$ 20,069	\$ 0	\$ 730,664	\$ 747,435
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 4,324,415	\$ 108,810	\$ 244,729			\$ 97,630	\$ 1,281,108	\$ 6,056,693	\$ 5,857,886
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 50,906	\$ 23,397	\$ 30,475			\$ 78,161		\$ 182,939	\$ 92,360
Accounts Payable - General	\$ 948	\$ 0	\$ 0			\$ 0	\$ 0	\$ 948	\$ 3,873
Due to Other Funds	\$ 0	\$ 38,403	\$ 214,255			\$ 0	\$ 167	\$ 252,825	\$ 243,275
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 4,808
Due to State									
TC145 Liability		\$ 0					\$ 319,787	\$ 319,787	\$ 342,234
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 56,481
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 789	\$ 30						\$ 819	\$ 314
Interest							\$ 41	\$ 41	\$ 20
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 52,643	\$ 61,830	\$ 244,729			\$ 78,161	\$ 319,996	\$ 757,360	\$ 743,365
Civil							\$ 431,104	\$ 431,104	\$ 226,826
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 512,093	\$ 512,093	\$ 619,177
Trust Interest Payable							\$ 7,782	\$ 7,782	\$ 7,395
Miscellaneous Trust									
Total Trust Deposits							\$ 950,979	\$ 950,979	\$ 853,399
Accrued Payroll	\$ 407,472	\$ 46,980	\$ 0			\$ 15,118		\$ 469,569	\$ 429,663
Benefits Payable	\$ (38,475)	\$ 0				\$ 0		\$ (38,475)	\$ (52,376)
Deferred Compensation Payable	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Deductions Payable	\$ 0	\$ 0				\$ 0		\$ 0	\$ 110
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 368,997	\$ 46,980	\$ 0			\$ 15,118		\$ 431,094	\$ 377,417
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 14,680						\$ 453	\$ 15,133	\$ 14,585
Jury Fees - Non-Interest							\$ 9,680	\$ 9,680	\$ 14,351
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 25
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 14,680						\$ 10,133	\$ 24,813	\$ 28,960
Total Liabilities	\$ 436,319	\$ 108,810	\$ 244,729			\$ 93,279	\$ 1,281,108	\$ 2,164,246	\$ 2,003,142
Total Fund Balance	\$ 3,888,096	\$ 0	\$ 0			\$ 4,351		\$ 3,892,447	\$ 3,854,744
Total Liabilities and Fund Balance	\$ 4,324,415	\$ 108,810	\$ 244,729			\$ 97,630	\$ 1,281,108	\$ 6,056,693	\$ 5,857,886

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

For the month ended Jun										
	Fiscal Year 2011/12							2010/11		
	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	\$ 3,105,788	\$ 466,937	\$ 10				\$ 3,573,918	\$ 3,437,843	\$ 3,484,720	\$ 3,496,185
Traffic & Other Infractions	\$ 389,793	\$ 80,418					\$ 470,211	\$ 614,172	\$ 539,802	\$ 597,480
Other Criminal Cases	\$ 831,492	\$ 79,872					\$ 911,364	\$ 894,992	\$ 911,073	\$ 956,382
Civil	\$ 863,549	\$ 108,847					\$ 975,355	\$ 609,709	\$ 816,844	\$ 704,432
Family & Children Services	\$ 967,102	\$ 137,250	\$ 20				\$ 1,114,038	\$ 1,539,466	\$ 1,043,833	\$ 1,392,479
Probate, Guardianship & Mental Health Services	\$ 440,291	\$ 16,251					\$ 456,542	\$ 447,806	\$ 429,237	\$ 392,637
Juvenile Dependency Services	\$ 34,086	\$ 524,969					\$ 559,055	\$ 1,165,885	\$ 600,968	\$ 692,030
Juvenile Delinquency Services	\$ 47,874	\$ 7,017					\$ 54,891	\$ 93,126	\$ 97,702	\$ 90,534
Other Court Operations	\$ 360,957	\$ 19,154					\$ 380,111	\$ 277,203	\$ 424,075	\$ 342,365
Court Interpreters	\$ 126,198	\$ 175,263					\$ 301,460	\$ 291,056	\$ 231,606	\$ 253,061
Jury Services	\$ 107,752	\$ 51,197	\$ 85,384				\$ 244,334	\$ 287,615	\$ 265,206	\$ 354,716
Security	\$ 2,425,127	\$ 161,097	\$ 106				\$ 2,586,330	\$ 2,534,441	\$ 2,754,749	\$ 2,494,478
Trial Court Operations Program	\$ 9,700,009	\$ 1,828,271	\$ 85,520			\$ 13,808	\$ 11,627,609	\$ 12,193,314	\$ 11,599,816	\$ 11,766,779
Enhanced Collections	\$ 1,290,552	\$ 420,071				\$ 41,425	\$ 1,752,048	\$ 1,522,552	\$ 1,467,294	\$ 1,504,234
Other Non-Court Operations	\$ 493,616	\$ 230,596	\$ 121			\$ (55,234)	\$ 669,098	\$ 536,435	\$ 599,585	\$ 650,946
Non-Court Operations Program	\$ 1,784,168	\$ 650,666	\$ 121			\$ (13,808)	\$ 2,421,147	\$ 2,058,987	\$ 2,066,878	\$ 2,155,180
Executive Office	\$ 599,178	\$ 95,808					\$ 694,986	\$ 791,336	\$ 657,837	\$ 688,794
Fiscal Services	\$ 666,627	\$ 235,036	\$ 163				\$ 901,827	\$ 724,070	\$ 835,318	\$ 795,027
Human Resources	\$ 316,529	\$ 24,954					\$ 341,482	\$ 364,393	\$ 361,611	\$ 298,667
Business & Facilities Services	\$ 150,630	\$ (28,070)					\$ 122,560	\$ 2,600	\$ 118,670	\$ 10,900
Information Technology	\$ (60,765)	\$ 128,931					\$ 68,166	\$ 443,502	\$ 204,008	\$ 452,806
Court Administration Program	\$ 1,672,199	\$ 456,659	\$ 163				\$ 2,129,022	\$ 2,325,901	\$ 2,177,444	\$ 2,246,194
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 13,156,376	\$ 2,935,597	\$ 85,804			\$ 0	\$ 16,177,777	\$ 16,578,202	\$ 15,844,139	\$ 16,168,153

Shasta Superior Court
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended Jun											
Fiscal Year 2011/12											
	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	\$ 11,355,247						\$ 11,355,247	\$ 11,392,386	\$ 11,962,441	\$ 11,907,946	
Trial Court Improvement Fund	\$ 32,899						\$ 32,899	\$ 42,211	\$ 34,165	\$ 37,406	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 94,339						\$ 94,339	\$ 130,000	\$ 104,132	\$ 127,046	
Court Interpreter (45.45)	\$ 199,875						\$ 199,875	\$ 201,000	\$ 202,137	\$ 240,066	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 688,035						\$ 688,035	\$ 779,503	\$ 800,260	\$ 890,303	
Other Miscellaneous	\$ 165,395						\$ 165,395				
	\$ 12,535,790						\$ 12,535,790	\$ 12,545,100	\$ 13,103,195	\$ 13,210,767	
Grants											
AB 1058 Commissioner/Facilitator			\$ 719,598				\$ 719,598	\$ 760,210	\$ 689,560	\$ 760,209	
Other AOC Grants								\$ 26,794	\$ 85,442	\$ 107,000	
Non-AOC Grants											
			\$ 719,598				\$ 719,598	\$ 787,004	\$ 775,002	\$ 867,209	
Other Financing Sources											
Interest Income	\$ 15,140	\$ 192				\$ 321	\$ 15,652	\$ 12,500	\$ 16,735	\$ 16,664	
Investment Income											
Donations											
Local Fees	\$ 295,638						\$ 295,638	\$ 289,400	\$ 289,235	\$ 279,728	
Non-Fee Revenues	\$ 449	\$ 0					\$ 449	\$ 175	\$ 821	\$ 411	
Enhanced Collections	\$ 0	\$ 2,129,124					\$ 2,129,124	\$ 2,154,800	\$ 1,984,700	\$ 1,843,000	
Escheatment											
Prior Year Revenue									\$ 14,711		
County Program - Restricted	\$ 90,032	\$ 4,159				\$ 330,371	\$ 424,562	\$ 406,605	\$ 404,042	\$ 387,573	
Reimbursement Other	\$ 78,113					\$ 3,600	\$ 81,713	\$ 135,625	\$ 141,380	\$ 17,267	
Sale of Fixed Assets											
Other Miscellaneous	\$ 12,955						\$ 12,955		\$ 8,188		
	\$ 492,326	\$ 2,133,476				\$ 334,292	\$ 2,960,093	\$ 2,999,105	\$ 2,759,813	\$ 2,544,843	
Total Revenues	\$ 13,028,116	\$ 2,133,475	\$ 719,598			\$ 334,292	\$ 16,215,480	\$ 16,331,209	\$ 16,837,950	\$ 16,622,819	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 6,936,997	\$ 778,404	\$ 468,925			\$ 339,845	\$ 8,524,171	\$ 8,824,401	\$ 8,589,653	\$ 8,901,371	
Temp Help	\$ 288,194	\$ 88,551					\$ 376,745		\$ 321,237		
Overtime	\$ 23,675	\$ 1,740				\$ 161	\$ 25,592		\$ 22,751		
Staff Benefits	\$ 3,445,646	\$ 421,852	\$ 209,771			\$ 153,609	\$ 4,220,878	\$ 4,038,440	\$ 4,005,210	\$ 4,001,423	
	\$ 10,694,512	\$ 1,290,552	\$ 677,696			\$ 493,615	\$ 13,156,378	\$ 12,860,860	\$ 12,948,851	\$ 12,902,794	
Operating Expenses and Equipment											
General Expense	\$ 339,393	\$ 94,336	\$ 5,028			\$ 2,342	\$ 441,099	\$ 465,066	\$ 455,305	\$ 373,897	
Printing	\$ 32,112	\$ 6,547	\$ 860				\$ 39,520	\$ 51,135	\$ 44,433	\$ 37,200	
Telecommunications	\$ 91,262	\$ 10,494	\$ 5,718			\$ 2,283	\$ 109,758	\$ 89,265	\$ 86,802	\$ 151,803	
Postage	\$ 85,599	\$ 79,654	\$ 1,078			\$ 0	\$ 167,331	\$ 147,083	\$ 145,225	\$ 154,532	
Insurance	\$ 6,369						\$ 6,369	\$ 1,410	\$ 1,308	\$ 2,100	
In-State Travel	\$ 20,120	\$ 122	\$ 2,711			\$ 2,365	\$ 25,317	\$ 38,573	\$ 33,490	\$ 26,240	
Out-of-State Travel	\$ 654						\$ 654		\$ 50		
Training	\$ 6,202	\$ 285	\$ 850				\$ 7,337	\$ 14,785	\$ 11,861	\$ 3,715	
Security Services	\$ 1,638						\$ 1,638	\$ 1,010	\$ 1,028	\$ 1,010	
Facility Operations	\$ 343,817	\$ 38,950	\$ 40,148			\$ 10,261	\$ 433,199	\$ 420,896	\$ 412,052	\$ 423,862	
Utilities	\$ 1,001	\$ 143	\$ 37			\$ 41	\$ 1,222	\$ 270	\$ 2,300		
Contracted Services	\$ 1,150,693	\$ 202,626	\$ 31,335			\$ 938	\$ 1,385,692	\$ 2,108,164	\$ 1,421,337	\$ 1,609,044	
Consulting and Professional Services	\$ 15,865					\$ 148	\$ 16,034	\$ 27,250	\$ 14,595	\$ 17,600	
Information Technology	\$ 41,118	\$ 1,429				\$ 197,732	\$ 240,278	\$ 156,679	\$ 137,934	\$ 162,214	
Major Equipment	\$ 39,758						\$ 39,758	\$ 650	\$ 20,545		
Other Items of Expense	\$ 20,474	\$ 20					\$ 20,494	\$ 24,000	\$ 24,005	\$ 10,550	
	\$ 2,197,095	\$ 434,606	\$ 87,764			\$ 216,131	\$ 2,935,597	\$ 3,548,320	\$ 2,813,178	\$ 2,973,767	
Special Items of Expense											
Grand Jury		\$ 121					\$ 121		\$ 120		
Jury Costs	\$ 85,394						\$ 85,394	\$ 82,200	\$ 81,562	\$ 113,973	
Judgements, Settlements and Claims									\$ 374		
Debt Service											
Other	\$ 269		\$ 20				\$ 289		\$ 42		
Capital Costs											
Internal Cost Recovery	\$ (104,640)	\$ 41,425	\$ 118,448			\$ (55,234)	\$ 0	\$ 68,825	\$ 0	\$ 177,619	
Prior Year Expense Adjustment											
	\$ (18,976)	\$ 41,546	\$ 118,468			\$ (55,234)	\$ 85,804	\$ 171,026	\$ 82,118	\$ 291,692	
Total Expenditures	\$ 12,872,631	\$ 1,766,705	\$ 883,929			\$ 654,513	\$ 16,177,777	\$ 16,578,202	\$ 15,844,139	\$ 16,168,153	
Excess (Deficit) of Revenues Over Expenditures	\$ 155,485	\$ 366,770	\$ (164,331)			\$ (320,221)	\$ 37,703	\$ (246,993)	\$ 793,811	\$ 454,666	
Operating Transfers In (Out)	\$ (42,824)	\$ (366,770)	\$ 164,331			\$ 245,253	\$ 0	\$ 2	\$ 0	\$ (1)	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,775,435	\$ 0	\$ 0			\$ 79,309	\$ 3,854,744	\$ 3,854,744	\$ 3,060,933	\$ 3,060,933	
Ending Balance (Deficit)	\$ 3,888,096	\$ 0	\$ 0			\$ 4,351	\$ 3,892,447	\$ 3,607,753	\$ 3,854,744	\$ 3,515,598	

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Shasta
as of June 30, 2012

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-
Restricted	1,193,744	-	-	-	-	4,351	-	1,198,095
Committed	-	-	-	-	-	-	-	-
Assigned	2,694,352	-	-	-	-	-	-	2,694,352
Unassigned	-	-	-	-	-	N/A	N/A	-
Total	\$ 3,888,096	\$ -	\$ -	\$ -	\$ -	\$ 4,351	\$ -	\$ 3,892,447