


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 2017 - 18, Qtr 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Shasta

Court

FY 2017 - 18, Qtr 1

Fiscal Year and Ending Quarter

FOOTNOTES

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

Shasta

Court

FY 2017 - 18, Qtr 1

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)	186	177			

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									
Fiscal Year 2017/18									2016/17
	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	\$ (444,967)	\$ 230,594	\$ 90,283			\$ 88,358	\$ 21,262	\$ (14,471)	\$ 149,422
Payroll	\$ 758	\$ 0				\$ 0		\$ 758	\$ (3,831)
Jury Revolving	\$ 25,000	\$ 0						\$ 25,000	\$ 25,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (371)	\$ (371)	\$ (2,475)
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 182,782						\$ 914,991	\$ 1,097,773	\$ 814,090
Cash Outside of the JCC									
Cash Equivalents	\$ 3,991,711						\$ 429,325	\$ 4,421,036	\$ 4,503,940
Total Cash and Cash Equivalents	\$ 3,757,919	\$ 231,194	\$ 90,283			\$ 88,358	\$ 1,365,206	\$ 5,532,960	\$ 5,489,381
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ (280)		\$ 0					\$ (280)	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 35,390	\$ 0					\$ 35,390	\$ 83,068
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 82,797			\$ 0		\$ 82,797	\$ 218,223
Trust Due To/From							\$ 115	\$ 115	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									\$ 0
Total Receivables	\$ (280)	\$ 35,390	\$ 82,797			\$ 0	\$ 115	\$ 118,022	\$ 301,290
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	\$ 3,757,639	\$ 266,584	\$ 173,080			\$ 88,358	\$ 1,365,321	\$ 5,650,982	\$ 5,790,671
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 9,451	\$ 0	\$ 0			\$ 0	\$ 115	\$ 9,566	\$ 46,698
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 115	\$ 115	\$ 0
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 281,572	\$ 281,572	\$ 272,220
Due to Other Governments	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 348							\$ 348	\$ 421
Interest							\$ 307	\$ 307	\$ 38
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 9,798	\$ 0	\$ 0			\$ 0	\$ 282,109	\$ 291,908	\$ 319,377
Civil							\$ 157,068	\$ 157,068	\$ 164,688
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 914,991	\$ 914,991	\$ 798,327
Trust Interest Payable							\$ 9,972	\$ 9,972	\$ 8,564
Miscellaneous Trust									
Total Trust Deposits							\$ 1,082,031	\$ 1,082,031	\$ 971,578
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 10,791							\$ 10,791	\$ 21,809
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (138)							\$ (138)	\$ 138
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ 10,653	\$ 0				\$ 0		\$ 10,653	\$ 21,947
Revenue Collected in Advance	\$ 0		\$ 213,802					\$ 213,802	\$ 0
Liabilities For Deposits	\$ 19,161					\$ 195	\$ 822	\$ 20,178	\$ 28,158
Jury Fees - Non-Interest							\$ 359	\$ 359	\$ 463
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ (311)
Other Miscellaneous Liabilities	\$ 197							\$ 197	\$ 0
Total Other Liabilities	\$ 19,358		\$ 213,802			\$ 195	\$ 1,181	\$ 234,536	\$ 28,310
Total Liabilities	\$ 39,809	\$ 0	\$ 213,802			\$ 195	\$ 1,365,321	\$ 1,619,127	\$ 1,341,212
Total Fund Balance	\$ 3,717,830	\$ 266,584	\$ (40,722)			\$ 88,163		\$ 4,031,855	\$ 4,449,459
Total Liabilities and Fund Balance	\$ 3,757,639	\$ 266,584	\$ 173,080			\$ 88,358	\$ 1,365,321	\$ 5,650,982	\$ 5,790,671

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 2017/18									2016/17		
	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	\$ 6,563,612	\$ 4,000					\$ 6,567,612	\$ 13,069,792	\$ 6,421,470	\$ 12,802,130	
Improvement and Modernization Fund								\$ 24,411		\$ 24,411	
Judges' Compensation (0150019)	\$ 18,750						\$ 18,750	\$ 66,925	\$ 18,750	\$ 66,000	
Court Interpreter (0150037)	\$ 14,520						\$ 14,520	\$ 210,250	\$ 91,584	\$ 230,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 145,374						\$ 145,374	\$ 837,918	\$ 155,481	\$ 780,642	
Other Miscellaneous								\$ 262,222		\$ 262,222	
	\$ 6,742,256	\$ 4,000					\$ 6,746,256	\$ 14,471,518	\$ 6,687,285	\$ 14,165,405	
Grants											
AB 1058 Commissioner/Facilitator			\$ 26,744				\$ 26,744	\$ 811,862	\$ 102,829	\$ 771,871	
Other Judicial Council Grants			\$ 40,860				\$ 40,860	\$ 348,219	\$ 55,718	\$ 296,718	
Non-Judicial Council Grants											
			\$ 67,603				\$ 67,603	\$ 1,160,081	\$ 158,547	\$ 1,068,589	
Other Financing Sources											
Interest Income	\$ 707	\$ 35				\$ 10	\$ 752	\$ 23,240	\$ 759	\$ 9,960	
Investment Income											
Donations											
Local Fees	\$ 58,821	\$ 16,497					\$ 75,319	\$ 341,350	\$ 79,338	\$ 324,150	
Non-Fee Revenues	\$ 116						\$ 116		\$ 10,954		
Enhanced Collections		\$ 323,800					\$ 323,800	\$ 2,524,000	\$ 315,367	\$ 2,529,000	
Escheatment										\$ 9	
Prior Year Revenue											
County Program - Restricted	\$ 28,088	\$ 215				\$ 91,335	\$ 119,638	\$ 480,842	\$ 135,907	\$ 473,730	
Reimbursement Other	\$ 11,704						\$ 11,704	\$ 6,100	\$ 3,316	\$ 35,900	
Sale of Fixed Assets											
Other Miscellaneous	\$ 934						\$ 934	\$ 1,500	\$ 109	\$ 375	
	\$ 100,370	\$ 340,547				\$ 91,345	\$ 532,262	\$ 3,377,032	\$ 545,759	\$ 3,373,115	
Total Revenues	\$ 6,842,626	\$ 344,547	\$ 67,603			\$ 91,345	\$ 7,346,121	\$ 19,008,631	\$ 7,391,590	\$ 18,607,109	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,721,606	\$ 184,081	\$ 47,211			\$ 76,848	\$ 2,029,747	\$ 10,126,669	\$ 1,892,070	\$ 9,867,091	
Temp Help	\$ 43,846	\$ 11,312					\$ 55,158	\$ 246,815	\$ 72,198	\$ 457,613	
Overtime	\$ 13,493						\$ 13,493	\$ 36,045	\$ 22,139		
Staff Benefits	\$ 989,421	\$ 112,315	\$ 20,508			\$ 34,664	\$ 1,156,907	\$ 5,682,291	\$ 1,003,191	\$ 5,372,023	
	\$ 2,768,366	\$ 307,707	\$ 67,719			\$ 111,512	\$ 3,255,304	\$ 16,091,820	\$ 2,989,598	\$ 15,696,727	
Operating Expenses and Equipment											
General Expense	\$ 45,507	\$ 12,102	\$ 8,510			\$ 1,323	\$ 67,443	\$ 340,224	\$ (14,730)	\$ 477,770	
Printing	\$ 4,015	\$ 542	\$ 0				\$ 4,558	\$ 27,450	\$ 3,618	\$ 29,340	
Telecommunications	\$ 10,375	\$ 3,074	\$ 630			\$ 491	\$ 14,570	\$ 108,695	\$ 21,722	\$ 101,440	
Postage	\$ 14,597	\$ 6,660	\$ 177				\$ 21,435	\$ 127,100	\$ 24,979	\$ 146,345	
Insurance								\$ 5,000		\$ 5,690	
In-State Travel	\$ 2,021		\$ 716				\$ 2,737	\$ 42,920	\$ 6,585	\$ 24,120	
Out-of-State Travel	\$ 0						\$ 0				
Training	\$ 669						\$ 669	\$ 14,865	\$ 2,397	\$ 6,350	
Security Services	\$ 446						\$ 446	\$ 3,550	\$ 544	\$ 2,850	
Facility Operations	\$ 41,244	\$ 23,171				\$ 927	\$ 65,341	\$ 292,455	\$ 51,916	\$ 297,451	
Utilities											
Contracted Services	\$ 321,910	\$ 46,764	\$ 28,383			\$ 114	\$ 397,171	\$ 1,824,448	\$ 426,720	\$ 1,924,362	
Consulting and Professional Services	\$ 0						\$ 0	\$ 20,750	\$ (8,360)	\$ 25,250	
Information Technology	\$ 3,295					\$ 7,634	\$ 10,929	\$ 201,431	\$ (17,219)	\$ 115,706	
Major Equipment	\$ 8,580						\$ 8,580	\$ 35,000	\$ 0		
Other Items of Expense	\$ 2,697						\$ 2,697	\$ 15,850	\$ 3,604	\$ 15,615	
	\$ 455,357	\$ 92,313	\$ 38,417			\$ 10,488	\$ 596,574	\$ 3,059,738	\$ 501,775	\$ 3,172,289	
Special Items of Expense											
Grand Jury								\$ 1,700		\$ 2,000	
Jury Costs	\$ 24,223						\$ 24,223	\$ 84,300	\$ 15,579	\$ 100,500	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ (600)						\$ (600)	\$ 3,600	\$ 900	\$ 3,600	
Capital Costs											
Internal Cost Recovery	\$ (4,016)	\$ 14,306	\$ 4,511			\$ (14,801)	\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 178		
	\$ 19,607	\$ 14,306	\$ 4,511			\$ (14,801)	\$ 23,623	\$ 89,600	\$ 16,657	\$ 106,100	
Total Expenditures	\$ 3,243,330	\$ 414,326	\$ 110,647			\$ 107,199	\$ 3,875,502	\$ 19,241,158	\$ 3,508,030	\$ 18,975,116	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,599,296	\$ (69,779)	\$ (43,044)			\$ (15,854)	\$ 3,470,619	\$ (232,527)	\$ 3,883,560	\$ (368,007)	
Operating Transfers In (Out)	\$ (87,936)		\$ 2,321			\$ 85,614	\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 206,470	\$ 336,364	\$ 0			\$ 18,403	\$ 561,236	\$ 561,236	\$ 565,899	\$ 565,899	
Ending Balance (Deficit)	\$ 3,717,830	\$ 266,584	\$ (40,722)			\$ 88,163	\$ 4,031,855	\$ 328,709	\$ 4,449,459	\$ 197,892	

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

For the month ended September										
Fiscal Year 2017/18									2016/17	
	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	\$ 678,039	\$ 105,071					\$ 783,110	\$ 3,890,514	\$ 688,202	\$ 3,973,132
Traffic & Other Infractions	\$ 105,253	\$ 14,977					\$ 120,230	\$ 655,526	\$ 194,142	\$ 1,066,428
Other Criminal Cases	\$ 195,397	\$ 8,746			\$ (71)		\$ 204,072	\$ 987,980	\$ 134,332	\$ 709,816
Civil	\$ 164,614	\$ 7,982			\$ 495		\$ 173,091	\$ 719,242	\$ 171,827	\$ 971,730
Family & Children Services	\$ 235,926	\$ 34,657			\$ 0		\$ 270,584	\$ 1,616,702	\$ 329,458	\$ 1,313,786
Probate, Guardianship & Mental Health Services	\$ 81,331	\$ 1,743					\$ 83,074	\$ 408,371	\$ 81,566	\$ 388,680
Juvenile Dependency Services	\$ 24,929	\$ 200,429					\$ 225,358	\$ 925,884	\$ 210,181	\$ 886,537
Juvenile Delinquency Services	\$ 37,484	\$ 7,939					\$ 45,422	\$ 222,575	\$ 36,996	\$ 156,740
Other Court Operations	\$ 130,981	\$ 4,884					\$ 135,865	\$ 648,369	\$ 76,059	\$ 479,225
Court Interpreters	\$ 4,591	\$ 38,727					\$ 43,318	\$ 380,776	\$ 74,943	\$ 348,395
Jury Services	\$ 42,092	\$ (20,812)	\$ 24,223				\$ 45,504	\$ 310,596	\$ 30,964	\$ 330,671
Security	\$ 634,912	\$ 19,268			\$ (1,104)		\$ 653,077	\$ 3,137,982	\$ 556,974	\$ 3,138,396
Trial Court Operations Program	\$ 2,335,550	\$ 423,611	\$ 24,223		\$ (680)		\$ 2,782,705	\$ 13,904,517	\$ 2,585,642	\$ 13,763,536
Enhanced Collections	\$ 307,707	\$ 92,235			\$ 14,306		\$ 414,249	\$ 2,060,882	\$ 378,273	\$ 2,113,086
Other Non-Court Operations	\$ 111,512	\$ 10,566			\$ (14,801)		\$ 107,276	\$ 677,503	\$ 133,839	\$ 647,945
Non-Court Operations Program	\$ 419,219	\$ 102,801			\$ (495)		\$ 521,525	\$ 2,738,385	\$ 512,112	\$ 2,761,031
Executive Office	\$ 140,859	\$ 13,616	\$ (600)		\$ 1,175		\$ 155,050	\$ 976,589	\$ 171,889	\$ 716,532
Fiscal Services	\$ 115,463	\$ 570	\$ 0				\$ 116,033	\$ 608,010	\$ 106,491	\$ 567,983
Human Resources	\$ 49,846	\$ 12,983					\$ 62,829	\$ 262,259	\$ 58,374	\$ 242,452
Business & Facilities Services	\$ 50,407						\$ 50,407		\$ 48,844	\$ 145,000
Information Technology	\$ 143,960	\$ 42,994					\$ 186,954	\$ 751,398	\$ 24,678	\$ 778,582
Court Administration Program	\$ 500,535	\$ 70,162	\$ (600)		\$ 1,175		\$ 571,272	\$ 2,598,256	\$ 410,277	\$ 2,450,549
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,255,304	\$ 596,574	\$ 23,623		\$ 0		\$ 3,875,502	\$ 19,241,158	\$ 3,508,030	\$ 18,975,116