

**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 2018 - 19, Qtr 4

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Shasta

Court

FY 2018 - 19, Qtr 4

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Shasta

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Court

FY 2018 - 19, Qtr 4

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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)	197.5	171	175	172	168

<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  
 Balance Sheet  
 (Unaudited)

	For the month ended June								2017/18	
	Fiscal Year 2018/19									
	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	\$ (338,061)	\$ 248,120	\$ 0			\$ 100,844	\$ 22,007	\$ 32,910	\$ 31,653	
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0	
Jury										
Revolving	\$ 17,383	\$ (50)						\$ 17,333	\$ 22,753	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (27,644)	\$ (27,644)	\$ (47)	
Credit Card										
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235	
Cash with County	\$ 86,803						\$ 916,683	\$ 1,003,485	\$ 1,074,526	
Cash Outside of the JCC										
Cash Equivalents	\$ 1,021,466						\$ 1,021,200	\$ 2,042,666	\$ 1,193,036	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 790,226</b>	<b>\$ 248,670</b>	<b>\$ 0</b>			<b>\$ 100,844</b>	<b>\$ 1,932,246</b>	<b>\$ 3,071,985</b>	<b>\$ 2,325,155</b>	
<b>Short-Term Investment</b>										
Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 6,389	\$ 1,665	\$ 0			\$ 622	\$ 0	\$ 8,676	\$ 4,698	
Accounts Receivable - General			\$ 0					\$ 0	\$ 0	
Dishonored Checks										
Due From Employee	\$ 0							\$ 0	\$ 4,966	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 181,823							\$ 181,823	\$ 96,295	
Due From Other Governments	\$ 180	\$ 83,004						\$ 83,184	\$ 100,360	
Due From Other Courts	\$ 2,344						\$ 0	\$ 2,344	\$ 1,459	
Due From State	\$ 33,223	\$ 8,239	\$ 308,230			\$ 0		\$ 349,692	\$ 254,283	
Trust Due To/From							\$ 89	\$ 89	\$ 15	
Distribution Due To/From										
Civil Filing Fee Due To/From							\$ 56	\$ 56		
General Due To/From										
<b>Total Receivables</b>	<b>\$ 223,959</b>	<b>\$ 92,908</b>	<b>\$ 308,230</b>			<b>\$ 622</b>	<b>\$ 146</b>	<b>\$ 625,865</b>	<b>\$ 462,076</b>	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances	\$ 0							\$ 0	\$ 0	
Counties	\$ 0							\$ 0	\$ 3,425	
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 3,425</b>	
<b>Other Assets</b>										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 1,014,185</b>	<b>\$ 341,578</b>	<b>\$ 308,230</b>			<b>\$ 101,466</b>	<b>\$ 1,932,391</b>	<b>\$ 3,697,850</b>	<b>\$ 2,790,656</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 45,183	\$ 2,702	\$ 7,876			\$ 6,971		\$ 62,732	\$ 29,559	
Accounts Payable - General	\$ 15,092	\$ 0	\$ 0			\$ 0	\$ 0	\$ 15,092	\$ 10,907	
Due to Other Funds	\$ 56	\$ 44,254	\$ 137,569			\$ 0	\$ 89	\$ 181,969	\$ 96,310	
Due to Other Courts		\$ 9,746	\$ 349					\$ 10,096	\$ 6,827	
Due to State	\$ 3,790							\$ 3,790	\$ 0	
TC145 Liability							\$ 314,088	\$ 314,088	\$ 296,892	
Due to Other Governments	\$ 5,360	\$ 801	\$ 90			\$ 92		\$ 6,343	\$ 9,931	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 305							\$ 305	\$ 277	
Interest							\$ 507	\$ 507	\$ 360	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 69,786</b>	<b>\$ 57,503</b>	<b>\$ 145,884</b>			<b>\$ 7,063</b>	<b>\$ 314,684</b>	<b>\$ 594,921</b>	<b>\$ 450,963</b>	
Civil							\$ 686,085	\$ 686,085	\$ 165,086	
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 916,683	\$ 916,683	\$ 893,020	
Trust Interest Payable							\$ 14,118	\$ 14,118	\$ 11,859	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 1,616,865</b>	<b>\$ 1,616,865</b>	<b>\$ 1,069,965</b>	
Accrued Payroll	\$ 268,231	\$ 25,535				\$ 9,651		\$ 303,416	\$ 286,016	
Benefits Payable	\$ 18,022							\$ 18,022	\$ 21,302	
Deferred Compensation Payable	\$ 17,322							\$ 17,322	\$ 14,132	
Deductions Payable	\$ 75,160							\$ 75,160	\$ 71,596	
Payroll Clearing									\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 378,735</b>	<b>\$ 25,535</b>				<b>\$ 9,651</b>		<b>\$ 413,920</b>	<b>\$ 395,046</b>	
Revenue Collected in Advance	\$ 500,000		\$ 162,346			\$ 84,557		\$ 746,903	\$ 759,157	
Liabilities For Deposits	\$ 10,683	\$ 0				\$ 195	\$ 822	\$ 11,700	\$ 20,766	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 359	
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0	
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ (61)	
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0	
<b>Total Other Liabilities</b>	<b>\$ 510,683</b>	<b>\$ 0</b>	<b>\$ 162,346</b>			<b>\$ 84,752</b>	<b>\$ 822</b>	<b>\$ 758,603</b>	<b>\$ 780,222</b>	
<b>Total Liabilities</b>	<b>\$ 959,204</b>	<b>\$ 83,038</b>	<b>\$ 308,230</b>			<b>\$ 101,466</b>	<b>\$ 1,932,391</b>	<b>\$ 3,384,329</b>	<b>\$ 2,696,196</b>	
<b>Total Fund Balance</b>	<b>\$ 54,981</b>	<b>\$ 258,540</b>	<b>\$ 0</b>			<b>\$ 0</b>		<b>\$ 313,521</b>	<b>\$ 94,460</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,014,185</b>	<b>\$ 341,578</b>	<b>\$ 308,230</b>			<b>\$ 101,466</b>	<b>\$ 1,932,391</b>	<b>\$ 3,697,850</b>	<b>\$ 2,790,656</b>	

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 2018/19							2017/18		
	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	\$ 15,015,698	\$ 48,777					\$ 15,064,475	\$ 15,072,789	\$ 13,076,198	\$ 13,069,792
Improvement and Modernization Fund	\$ 22,595						\$ 22,595	\$ 61,345	\$ 24,411	\$ 24,411
Judges' Compensation (0150019)	\$ 75,000						\$ 75,000	\$ 75,000	\$ 72,041	\$ 66,925
Court Interpreter (0150037)	\$ 305,378						\$ 305,378	\$ 300,000	\$ 302,115	\$ 210,250
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 871,275						\$ 871,275	\$ 865,596	\$ 843,987	\$ 837,918
Other Miscellaneous	\$ 262,221						\$ 262,221	\$ 262,221	\$ 262,222	\$ 262,222
	\$ 16,552,166	\$ 48,777					\$ 16,600,943	\$ 16,636,951	\$ 14,580,654	\$ 14,471,518
Grants										
AB 1058 Commissioner/Facilitator			\$ 551,351				\$ 551,351	\$ 811,862	\$ 477,696	\$ 811,862
Other Judicial Council Grants	\$ 0		\$ 168,584				\$ 168,584	\$ 294,036	\$ 211,825	\$ 348,219
Non-Judicial Council Grants			\$ 2,336				\$ 2,336	\$ 2,336	\$ 5,582	
	\$ 0		\$ 722,270				\$ 722,270	\$ 1,108,234	\$ 695,103	\$ 1,160,081
Other Financing Sources										
Interest Income	\$ 56,530	\$ 5,551			\$ 2,761		\$ 64,862	\$ 35,400	\$ 37,314	\$ 23,240
Investment Income										
Donations										
Local Fees	\$ 218,285	\$ 63,583					\$ 281,868	\$ 293,307	\$ 290,192	\$ 341,350
Non-Fee Revenues	\$ 203	\$ 6,509					\$ 6,712	\$ 40,000	\$ 43,070	
Enhanced Collections		\$ 2,295,446					\$ 2,295,446	\$ 2,263,253	\$ 2,294,854	\$ 2,524,000
Escheatment	\$ 12,569						\$ 12,569			
Prior Year Revenue	\$ 2,122						\$ 2,122			
County Program - Restricted	\$ 116,273	\$ 2,165				\$ 353,194	\$ 471,632	\$ 472,338	\$ 396,003	\$ 480,842
Reimbursement Other	\$ 73,549					\$ 1,800	\$ 75,349	\$ 1,800	\$ 51,795	\$ 6,100
Sale of Fixed Assets										
Other Miscellaneous	\$ 7,797						\$ 7,797	\$ 3,000	\$ 3,579	\$ 1,500
	\$ 487,328	\$ 2,373,255			\$ 357,775		\$ 3,218,358	\$ 3,109,098	\$ 3,116,807	\$ 3,377,032
<b>Total Revenues</b>	<b>\$ 17,039,494</b>	<b>\$ 2,422,032</b>	<b>\$ 722,270</b>		<b>\$ 357,775</b>		<b>\$ 20,541,571</b>	<b>\$ 20,854,283</b>	<b>\$ 18,392,864</b>	<b>\$ 19,008,631</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 8,657,242	\$ 973,293	\$ 352,754			\$ 476,331	\$ 10,459,621	\$ 10,523,369	\$ 9,984,861	\$ 10,126,669
Temp Help	\$ 275,977	\$ 43,283					\$ 319,270	\$ 410,286	\$ 307,240	\$ 246,815
Overtime	\$ 94,152	\$ 892				\$ 892	\$ 95,937	\$ 97,790	\$ 67,790	\$ 36,045
Staff Benefits	\$ 4,771,039	\$ 541,091	\$ 153,870			\$ 186,460	\$ 5,652,460	\$ 5,834,813	\$ 5,339,516	\$ 5,682,291
	\$ 13,798,411	\$ 1,558,569	\$ 506,624			\$ 663,683	\$ 16,527,286	\$ 16,766,468	\$ 15,696,408	\$ 16,091,820
Operating Expenses and Equipment										
General Expense	\$ 296,510	\$ 72,000	\$ 19,718			\$ 1,921	\$ 380,148	\$ 368,888	\$ 390,438	\$ 340,224
Printing	\$ 24,057	\$ 6,184	\$ 295				\$ 30,536	\$ 36,330	\$ 35,615	\$ 27,450
Telecommunications	\$ 167,257	\$ 16,406	\$ 3,452		\$ 2,130		\$ 189,245	\$ 187,743	\$ 102,636	\$ 108,695
Postage	\$ 77,571	\$ 48,061	\$ 889				\$ 126,521	\$ 146,600	\$ 155,306	\$ 127,100
Insurance	\$ 5,103						\$ 5,103	\$ 4,100	\$ 4,429	\$ 5,000
In-State Travel	\$ 12,011	\$ 132	\$ 6,203			\$ 687	\$ 19,034	\$ 28,420	\$ 32,221	\$ 42,920
Out-of-State Travel									\$ 0	
Training	\$ 2,840		\$ 1,205			\$ 3,150	\$ 7,195	\$ 12,245	\$ 5,285	\$ 14,865
Security Services	\$ 3,126						\$ 3,126	\$ 3,650	\$ 4,129	\$ 3,550
Facility Operations	\$ 245,469	\$ 117,774	\$ 3			\$ 4,318	\$ 367,564	\$ 307,183	\$ 319,506	\$ 292,455
Utilities	\$ 382						\$ 382			
Contracted Services	\$ 1,637,813	\$ 335,314	\$ 121,488			\$ 513	\$ 2,095,128	\$ 1,944,284	\$ 1,869,174	\$ 1,824,448
Consulting and Professional Services	\$ 20,575						\$ 20,575	\$ 21,250	\$ 21,140	\$ 20,750
Information Technology	\$ 101,292					\$ 53,701	\$ 154,994	\$ 120,331	\$ 96,630	\$ 201,431
Major Equipment	\$ 94,215						\$ 94,215	\$ 80,000	\$ 35,978	\$ 35,000
Other Items of Expense	\$ 6,979						\$ 6,979	\$ 7,800	\$ 11,453	\$ 15,850
	\$ 2,685,199	\$ 595,872	\$ 153,253			\$ 66,420	\$ 3,500,744	\$ 3,268,824	\$ 3,083,940	\$ 3,059,738
Special Items of Expense										
Grand Jury								\$ 1,700	\$ 1,178	\$ 1,700
Jury Costs	\$ 96,111						\$ 96,111	\$ 88,000	\$ 86,726	\$ 84,300
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 253,600						\$ 253,600	\$ 3,600	\$ 2,586	\$ 3,600
Capital Costs										
Internal Cost Recovery	\$ (75,756)	\$ 54,761	\$ 76,809			\$ (55,815)	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 0	\$ (55,232)					\$ (55,232)		\$ (11,198)	
	\$ 273,955	\$ (470)	\$ 76,809			\$ (55,815)	\$ 294,479	\$ 93,300	\$ 79,292	\$ 89,600
<b>Total Expenditures</b>	<b>\$ 16,757,565</b>	<b>\$ 2,153,971</b>	<b>\$ 736,686</b>		<b>\$ 674,288</b>		<b>\$ 20,322,510</b>	<b>\$ 20,130,592</b>	<b>\$ 18,859,640</b>	<b>\$ 19,241,158</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 281,929	\$ 268,061	\$ (14,415)			\$ (316,513)	\$ 219,061	\$ 723,691	\$ (466,776)	\$ (232,527)
Operating Transfers In (Out)	\$ (121,487)	\$ (209,441)	\$ 14,415			\$ 316,513	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ (105,461)	\$ 199,921	\$ 0			\$ 0	\$ 94,460	\$ 94,460	\$ 561,236	\$ 561,236
Ending Balance (Deficit)	\$ 54,981	\$ 258,540	\$ 0			\$ 0	\$ 313,521	\$ 818,151	\$ 94,460	\$ 328,709

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

For the month ended June										
	Fiscal Year 2018/19							2017/18		
	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	\$ 3,517,770	\$ 584,804				\$ (2,104)	\$ 4,100,470	\$ 4,360,937	\$ 3,914,090	\$ 3,890,514
Traffic & Other Infractions	\$ 440,803	\$ 101,795					\$ 542,598	\$ 543,067	\$ 567,134	\$ 655,526
Other Criminal Cases	\$ 1,038,074	\$ 51,801					\$ 1,089,875	\$ 1,229,329	\$ 1,082,263	\$ 987,980
Civil	\$ 938,730	\$ 55,154			\$ 1,053		\$ 994,937	\$ 1,277,351	\$ 868,182	\$ 719,242
Family & Children Services	\$ 1,209,999	\$ 211,926			\$ 0		\$ 1,421,924	\$ 1,569,790	\$ 1,316,566	\$ 1,616,702
Probate, Guardianship & Mental Health Services	\$ 536,190	\$ 13,680					\$ 549,870	\$ 487,485	\$ 471,361	\$ 408,371
Juvenile Dependency Services	\$ 123,992	\$ 830,265					\$ 954,257	\$ 958,582	\$ 922,546	\$ 925,884
Juvenile Delinquency Services	\$ 82,893	\$ 27,860					\$ 110,752	\$ 145,333	\$ 176,116	\$ 222,575
Other Court Operations	\$ 768,192	\$ 25,877					\$ 794,069	\$ 582,452	\$ 630,585	\$ 648,369
Court Interpreters	\$ 42,890	\$ 365,980					\$ 408,870	\$ 338,282	\$ 318,795	\$ 380,776
Jury Services	\$ 240,725	\$ 61,942	\$ 96,111				\$ 398,778	\$ 298,906	\$ 312,877	\$ 310,596
Security	\$ 3,165,664	\$ 111,368					\$ 3,277,032	\$ 3,290,612	\$ 3,145,997	\$ 3,137,982
Trial Court Operations Program	\$ 12,105,921	\$ 2,442,452	\$ 96,111		\$ 1,053	\$ (2,104)	\$ 14,643,433	\$ 15,082,126	\$ 13,726,512	\$ 13,904,517
Enhanced Collections	\$ 1,490,603	\$ 595,727			\$ 54,761	\$ (55,232)	\$ 2,085,860	\$ 2,157,774	\$ 2,102,621	\$ 2,060,882
Other Non-Court Operations	\$ 663,683	\$ 67,142			\$ (55,815)		\$ 675,010	\$ 654,579	\$ 542,767	\$ 677,503
Non-Court Operations Program	\$ 2,154,286	\$ 662,869			\$ (1,053)	\$ (55,232)	\$ 2,760,871	\$ 2,812,353	\$ 2,645,389	\$ 2,738,385
Executive Office	\$ 703,044	\$ 66,084	\$ 3,600				\$ 772,729	\$ 712,050	\$ 835,429	\$ 976,589
Fiscal Services	\$ 604,821	\$ 69,561					\$ 674,381	\$ 563,519	\$ 624,371	\$ 608,010
Human Resources	\$ 211,155	\$ 12,797					\$ 223,952	\$ 219,445	\$ 230,998	\$ 262,259
Business & Facilities Services	\$ 106,876	\$ 437	\$ 250,000			\$ 2,104	\$ 359,417	\$ 741,099	\$ 49,378	\$ 751,398
Information Technology	\$ 641,184	\$ 246,544					\$ 887,728	\$ 741,099	\$ 747,564	\$ 751,398
Court Administration Program	\$ 2,267,080	\$ 395,423	\$ 253,600			\$ 2,104	\$ 2,918,207	\$ 2,236,113	\$ 2,487,740	\$ 2,598,256
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 16,527,286</b>	<b>\$ 3,500,744</b>	<b>\$ 349,711</b>		<b>\$ 0</b>	<b>\$ (55,232)</b>	<b>\$ 20,322,510</b>	<b>\$ 20,130,592</b>	<b>\$ 18,859,640</b>	<b>\$ 19,241,158</b>

### 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	-	-	-	258,541	-	-	-	-	-	258,541
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	54,980	54,980	-	-	-	-	-	-	54,980
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 54,980</b>	<b>\$ 54,980</b>	<b>\$ 258,541</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 313,521</b>