


**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 2019 - 20, Qtr 3

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Shasta

Court

FY 2019 - 20, Qtr 3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Shasta

Court

FY 2019 - 20, Qtr 3

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)	198	168	170	174	

<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 March									
Fiscal Year 2019/20									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	\$ (588,932)	\$ 620,078	\$ (34,421)			\$ 137,372	\$ 9,761	\$ 143,858	\$ 96,251
Payroll	\$ (91)	\$ 0				\$ 0		\$ (91)	\$ (2,547)
Jury Revolving	\$ 25,000	\$ 0						\$ 25,000	\$ 25,000
Other Distribution							\$ 0	\$ 0	\$ 20
Civil Filing Fees Trust							\$ (673)	\$ (673)	\$ (832)
Credit Card								\$ 3,235	\$ 3,235
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 230,021						\$ 957,130	\$ 1,187,151	\$ 1,303,243
Cash Outside of the JCC									
Cash Equivalents	\$ 2,363,265						\$ 1,613,771	\$ 3,977,036	\$ 1,365,438
Total Cash and Cash Equivalents	\$ 2,031,898	\$ 620,678	\$ (34,421)			\$ 137,372	\$ 2,579,988	\$ 5,335,515	\$ 2,789,808
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									\$ 0
Due From Employee									\$ 0
Civil Jury Fees Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 36,175						\$ 36,175	\$ 37,151
Due From Other Courts	\$ 599						\$ 0	\$ 599	\$ 0
Due From State	\$ 0	\$ 0	\$ 129,283			\$ 0		\$ 129,283	\$ 212,471
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 0							\$ 0	
Total Receivables	\$ 599	\$ 36,175	\$ 129,283			\$ 0	\$ 0	\$ 166,057	\$ 249,622
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances Counties	\$ 860							\$ 860	\$ 0
Total Prepaid Expenses	\$ 860							\$ 860	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,033,357	\$ 656,853	\$ 94,862			\$ 137,372	\$ 2,579,988	\$ 5,502,432	\$ 3,039,430
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 8,037	\$ 0	\$ 0			\$ 0	\$ 0	\$ 8,037	\$ 13,441
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 0						\$ 1,284,609	\$ 1,284,609	
TC145 Liability							\$ 256,108	\$ 256,108	\$ 292,094
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	\$ 6							\$ 6	\$ 182
Interest							\$ 621	\$ 621	\$ 904
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 8,042	\$ 0	\$ 0			\$ 0	\$ 1,541,338	\$ 1,549,381	\$ 306,621
Civil Unreconciled - Civil and Criminal							\$ 67,183	\$ 67,183	\$ 171,547
Trust Held Outside of the JCC							\$ 957,130	\$ 957,130	\$ 1,127,702
Trust Interest Payable							\$ 13,515	\$ 13,515	\$ 13,115
Miscellaneous Trust									
Total Trust Deposits							\$ 1,037,828	\$ 1,037,828	\$ 1,312,365
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 15,256							\$ 15,256	\$ 15,830
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 197							\$ 197	\$ 12
Payroll Clearing									
Total Payroll Liabilities	\$ 15,452	\$ 0				\$ 0		\$ 15,452	\$ 15,843
Revenue Collected in Advance	\$ 0		\$ 0			\$ 36,239		\$ 36,239	\$ 84,557
Liabilities For Deposits	\$ 10,683					\$ 195	\$ 822	\$ 11,700	\$ 8,197
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 10,683		\$ 0			\$ 36,434	\$ 822	\$ 47,939	\$ 92,755
Total Liabilities	\$ 34,178	\$ 0	\$ 0			\$ 36,434	\$ 2,579,988	\$ 2,650,601	\$ 1,727,583
Total Fund Balance	\$ 1,999,178	\$ 656,853	\$ 94,862			\$ 100,938		\$ 2,851,832	\$ 1,311,847
Total Liabilities and Fund Balance	\$ 2,033,357	\$ 656,853	\$ 94,862			\$ 137,372	\$ 2,579,988	\$ 5,502,432	\$ 3,039,430

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 March											
Fiscal Year 2019/20										2018/19	
	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	\$ 12,963,837	\$ 28,066						\$ 12,991,903	\$ 15,224,615	\$ 11,554,080	\$ 15,072,789
Improvement and Modernization Fund									\$ 39,581		\$ 61,345
Judges' Compensation (0150019)	\$ 56,250							\$ 56,250	\$ 75,000	\$ 56,250	\$ 75,000
Court Interpreter (0150037)	\$ 187,131							\$ 187,131	\$ 305,000	\$ 216,127	\$ 300,000
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,700,213							\$ 1,700,213	\$ 1,040,696	\$ 722,414	\$ 865,596
Other Miscellaneous	\$ 262,221							\$ 262,221	\$ 262,221	\$ 262,221	\$ 262,221
	\$ 15,169,652	\$ 28,066						\$ 15,197,718	\$ 16,947,113	\$ 12,811,092	\$ 16,636,951
Grants											
AB 1058 Commissioner/Facilitator			\$ 346,320					\$ 346,320	\$ 812,762	\$ 302,253	\$ 811,862
Other Judicial Council Grants			\$ 148,076					\$ 148,076	\$ 236,922	\$ 287,998	\$ 294,036
Non-Judicial Council Grants										\$ 2,336	\$ 2,336
			\$ 494,396					\$ 494,396	\$ 1,049,684	\$ 592,586	\$ 1,108,234
Other Financing Sources											
Interest Income	\$ 39,243	\$ 3,455				\$ 1,803		\$ 44,500	\$ 62,120	\$ 41,383	\$ 35,400
Investment Income											
Donations											
Local Fees	\$ 184,362	\$ 45,340						\$ 229,702	\$ 288,950	\$ 219,105	\$ 293,307
Non-Fee Revenues	\$ 349							\$ 349	\$ 6,500	\$ 6,651	\$ 40,000
Enhanced Collections		\$ 1,731,109						\$ 1,731,109	\$ 2,720,000	\$ 1,356,280	\$ 2,263,253
Escheatment										\$ 12,569	
Prior Year Revenue	\$ 246	\$ 20						\$ 266			
County Program - Restricted	\$ 102,345	\$ 1,876				\$ 264,524		\$ 368,744	\$ 491,323	\$ 353,697	\$ 472,338
Reimbursement Other	\$ 21,048							\$ 21,048	\$ 6,900	\$ 70,647	\$ 1,800
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,026							\$ 1,026	\$ 7,800	\$ 6,720	\$ 3,000
	\$ 348,618	\$ 1,781,800				\$ 266,327		\$ 2,396,745	\$ 3,583,593	\$ 2,067,051	\$ 3,109,098
Total Revenues	\$ 15,518,270	\$ 1,809,866	\$ 494,396			\$ 266,327		\$ 18,088,859	\$ 21,580,390	\$ 15,470,728	\$ 20,854,283
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 6,455,263	\$ 613,234	\$ 199,478			\$ 252,464		\$ 7,520,439	\$ 11,299,150	\$ 7,449,009	\$ 10,523,369
Temp Help	\$ 213,565	\$ 37,737						\$ 251,302	\$ 538,045	\$ 225,864	\$ 410,286
Overtime	\$ 22,220	\$ 2,278				\$ 477		\$ 24,974	\$ 87,002	\$ 87,002	
Staff Benefits	\$ 3,765,211	\$ 353,540	\$ 83,133			\$ 125,214		\$ 4,327,097	\$ 6,519,096	\$ 4,080,706	\$ 5,834,813
	\$ 10,456,258	\$ 1,006,788	\$ 282,611			\$ 378,155		\$ 12,123,812	\$ 18,356,291	\$ 11,842,581	\$ 16,768,468
Operating Expenses and Equipment											
General Expense	\$ 238,476	\$ 56,209	\$ 8,982			\$ 1,616		\$ 305,284	\$ 349,460	\$ 276,251	\$ 368,888
Printing	\$ 18,731	\$ 6,959	\$ 37					\$ 25,727	\$ 22,600	\$ 24,977	\$ 36,330
Telecommunications	\$ 55,041	\$ 6,539	\$ 1,800			\$ 1,521		\$ 64,902	\$ 82,000	\$ 76,180	\$ 187,743
Postage	\$ 56,781	\$ 43,242	\$ 536					\$ 100,559	\$ 127,900	\$ 92,150	\$ 146,600
Insurance	\$ 5,617							\$ 5,617	\$ 5,120	\$ 4,731	\$ 4,100
In-State Travel	\$ 14,518	\$ 354	\$ 6,240			\$ 1,548		\$ 22,660	\$ 19,400	\$ 11,752	\$ 28,420
Out-of-State Travel											
Training	\$ 1,908		\$ 1,465			\$ 0		\$ 3,373	\$ 10,000	\$ 3,018	\$ 12,245
Security Services	\$ 3,164	\$ 93						\$ 3,257	\$ 2,200	\$ 3,019	\$ 3,650
Facility Operations	\$ 191,792	\$ 84,596				\$ 4,175		\$ 280,563	\$ 159,265	\$ 233,391	\$ 307,183
Utilities	\$ 382							\$ 382		\$ 382	
Contracted Services	\$ 1,943,060	\$ 289,831	\$ 50,614			\$ 502		\$ 2,284,007	\$ 2,231,804	\$ 1,474,826	\$ 1,944,284
Consulting and Professional Services	\$ 1,030							\$ 1,030	\$ 23,250	\$ 280	\$ 21,250
Information Technology	\$ 241,796					\$ 55,983		\$ 297,780	\$ 83,887	\$ 94,626	\$ 120,331
Major Equipment	\$ 10,138							\$ 10,138		\$ 89,898	\$ 80,000
Other Items of Expense	\$ 8,546		\$ 179			\$ 19		\$ 8,745	\$ 7,400	\$ 5,362	\$ 7,800
	\$ 2,790,981	\$ 487,825	\$ 69,853			\$ 65,365		\$ 3,414,024	\$ 3,124,286	\$ 2,390,843	\$ 3,268,824
Special Items of Expense											
Grand Jury									\$ 2,500		\$ 1,700
Jury Costs	\$ 91,018							\$ 91,018	\$ 92,000	\$ 72,450	\$ 88,000
Judgements, Settlements and Claims											
Debt Service	\$ 0							\$ 0			
Other	\$ 2,927							\$ 2,927	\$ 3,900	\$ 2,700	\$ 3,600
Capital Costs											
Internal Cost Recovery	\$ (44,196)	\$ (1,815)	\$ 47,070			\$ (1,060)		\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 13	\$ (81,246)						\$ (81,233)		\$ (55,232)	
	\$ 49,762	\$ (83,061)	\$ 47,070			\$ (1,060)		\$ 12,712	\$ 98,400	\$ 19,918	\$ 93,300
Total Expenditures	\$ 13,297,001	\$ 1,411,553	\$ 399,534			\$ 442,460		\$ 15,550,548	\$ 21,578,977	\$ 14,253,342	\$ 20,130,592
Excess (Deficit) of Revenues Over Expenditures	\$ 2,221,268	\$ 398,313	\$ 94,862			\$ (176,133)		\$ 2,538,310	\$ 1,413	\$ 1,217,387	\$ 723,691
Operating Transfers In (Out)	\$ (277,071)					\$ 277,071		\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 54,981	\$ 258,540	\$ 0			\$ 0		\$ 313,521	\$ 313,521	\$ 94,460	\$ 94,460
Ending Balance (Deficit)	\$ 1,999,178	\$ 656,853	\$ 94,862			\$ 100,938		\$ 2,851,832	\$ 314,934	\$ 1,311,847	\$ 818,151

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

For the month ended March

Fiscal Year 2019/20 2018/19

	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	\$ 2,631,038	\$ 382,070				\$ 0	\$ 3,013,108	\$ 4,701,669	\$ 2,871,430	\$ 4,360,937
Traffic & Other Infractions	\$ 363,068	\$ 77,169			\$ 1,815		\$ 442,052	\$ 626,927	\$ 387,378	\$ 543,067
Other Criminal Cases	\$ 739,102	\$ 41,915					\$ 781,017	\$ 1,070,022	\$ 769,857	\$ 1,229,329
Civil	\$ 727,956	\$ 43,180			\$ 1,060		\$ 772,196	\$ 1,060,109	\$ 712,530	\$ 1,277,351
Family & Children Services	\$ 882,932	\$ 93,816			\$ 0		\$ 976,748	\$ 1,665,682	\$ 998,919	\$ 1,569,790
Probate, Guardianship & Mental Health Services	\$ 410,291	\$ 10,961					\$ 421,251	\$ 538,912	\$ 389,673	\$ 487,485
Juvenile Dependency Services	\$ 95,272	\$ 625,954					\$ 721,226	\$ 1,052,131	\$ 708,722	\$ 958,582
Juvenile Delinquency Services	\$ 63,423	\$ 6,560					\$ 69,983	\$ 101,644	\$ 82,152	\$ 145,333
Other Court Operations	\$ 569,415	\$ 21,010					\$ 590,425	\$ 749,713	\$ 550,513	\$ 582,452
Court Interpreters	\$ 60,318	\$ 213,884					\$ 274,203	\$ 433,117	\$ 284,526	\$ 338,282
Jury Services	\$ 155,209	\$ 46,039	\$ 91,018				\$ 292,266	\$ 356,135	\$ 269,154	\$ 298,906
Security	\$ 2,294,524	\$ 92,937					\$ 2,387,461	\$ 3,837,650	\$ 2,344,769	\$ 3,290,612
Trial Court Operations Program	\$ 8,992,548	\$ 1,655,496	\$ 91,018		\$ 2,875	\$ 0	\$ 10,741,937	\$ 16,193,711	\$ 10,369,622	\$ 15,082,126
Enhanced Collections	\$ 1,006,788	\$ 487,608			\$ (1,815)	\$ (81,246)	\$ 1,411,336	\$ 2,140,320	\$ 1,508,116	\$ 2,157,774
Other Non-Court Operations	\$ 378,155	\$ 65,582			\$ (1,060)		\$ 442,677	\$ 730,483	\$ 517,376	\$ 654,579
Non-Court Operations Program	\$ 1,384,943	\$ 553,190			\$ (2,875)	\$ (81,246)	\$ 1,854,013	\$ 2,870,803	\$ 2,025,493	\$ 2,812,353
Executive Office	\$ 494,659	\$ 52,027	\$ 2,927			\$ 13	\$ 549,627	\$ 751,811	\$ 556,292	\$ 712,050
Fiscal Services	\$ 482,851	\$ 41,679	\$ 0				\$ 524,529	\$ 754,981	\$ 456,036	\$ 563,519
Human Resources	\$ 181,112	\$ 18,871					\$ 199,983	\$ 229,791	\$ 157,785	\$ 219,445
Business & Facilities Services	\$ 58,922	\$ 382					\$ 59,304	\$ (62,393)	\$ 106,821	
Information Technology	\$ 528,778	\$ 1,092,378					\$ 1,621,156	\$ 840,273	\$ 581,294	\$ 741,099
Court Administration Program	\$ 1,746,321	\$ 1,205,337	\$ 2,927			\$ 13	\$ 2,954,598	\$ 2,514,463	\$ 1,858,227	\$ 2,236,113
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 12,123,812	\$ 3,414,024	\$ 93,945		\$ 0	\$ (81,233)	\$ 15,550,548	\$ 21,578,977	\$ 14,253,342	\$ 20,130,592