

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.

Melissa Fowler Bradley

Signature of Presiding Judge or Court Executive

04/19/2021

Date

Shasta

Court

FY20-21 3rd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Shasta

Court

FY20-21 3rd Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Shasta

Court

FY20-21 3rd Qtr

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)	174.75	172.75	175.75	182.25	

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 March									
Fiscal Year 2020/21									2019/20
	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	\$ (524,346)	\$ 858,092	\$ (296,573)			\$ (42,107)	\$ 21,832	\$ 16,898	\$ 143,858
Payroll	\$ 10,048	\$ 0				\$ 0		\$ 10,048	\$ (91)
Jury Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other Distribution									
Civil Filing Fees							\$ (8,608)	\$ (8,608)	\$ 0
Trust							\$ (21,272)	\$ (21,272)	\$ (673)
Credit Card									
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 184,140	\$ 0					\$ 580,882	\$ 765,021	\$ 1,187,151
Cash Outside of the JCC									
Cash Equivalents	\$ 4,318,428						\$ 3,554,839	\$ 7,873,267	\$ 3,977,036
Total Cash and Cash Equivalents	\$ 4,015,905	\$ 858,692	\$ (296,573)			\$ (42,107)	\$ 4,127,673	\$ 8,663,589	\$ 5,335,515
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 24,909	\$ 0					\$ 24,909	\$ 36,175
Due From Other Courts	\$ (341)						\$ 0	\$ (341)	\$ 599
Due From State	\$ 0	\$ 0	\$ 314,958					\$ 314,958	\$ 129,283
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 85							\$ 85	\$ 0
Total Receivables	\$ (256)	\$ 24,909	\$ 314,958			\$ 0	\$ 0	\$ 339,611	\$ 166,057
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 1,265							\$ 1,265	\$ 860
Counties									
Total Prepaid Expenses	\$ 1,265							\$ 1,265	\$ 860
Other Assets									
Total Other Assets									
Total Assets	\$ 4,016,914	\$ 883,601	\$ 18,384			\$ (42,107)	\$ 4,127,673	\$ 9,004,465	\$ 5,502,432
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 67,356	\$ 0	\$ 0			\$ 0	\$ 0	\$ 67,356	\$ 8,037
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 85	\$ 85	\$ 0
Due to Other Courts	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to State							\$ 3,073,777	\$ 3,073,777	\$ 1,284,609
TC145 Liability							\$ 298,730	\$ 298,730	\$ 256,108
Due to Other Governments	\$ 0					\$ 0		\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 67							\$ 67	\$ 6
Interest							\$ 75	\$ 75	\$ 621
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 67,423	\$ 0	\$ 0			\$ 0	\$ 3,372,667	\$ 3,440,090	\$ 1,549,381
Civil							\$ 158,860	\$ 158,860	\$ 67,183
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 580,882	\$ 580,882	\$ 957,130
Trust Interest Payable							\$ 14,400	\$ 14,400	\$ 13,515
Miscellaneous Trust									
Total Trust Deposits							\$ 754,142	\$ 754,142	\$ 1,037,828
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 15,615							\$ 15,615	\$ 15,256
Deferred Compensation Payable	\$ 56							\$ 56	\$ 0
Deductions Payable	\$ 683							\$ 683	\$ 197
Payroll Clearing									
Total Payroll Liabilities	\$ 16,354	\$ 0				\$ 0		\$ 16,354	\$ 15,452
Revenue Collected in Advance	\$ 0		\$ 50,853			\$ 18,653		\$ 69,507	\$ 36,239
Liabilities For Deposits	\$ 21,849	\$ 13				\$ 195	\$ 864	\$ 22,920	\$ 11,700
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 111							\$ 111	\$ 0
Total Other Liabilities	\$ 21,959	\$ 13	\$ 50,853			\$ 18,848	\$ 864	\$ 92,538	\$ 47,939
Total Liabilities	\$ 105,736	\$ 13	\$ 50,853			\$ 18,848	\$ 4,127,673	\$ 4,303,123	\$ 2,650,601
Total Fund Balance	\$ 3,911,179	\$ 883,588	\$ (32,469)			\$ (60,955)		\$ 4,701,342	\$ 2,851,832
Total Liabilities and Fund Balance	\$ 4,016,914	\$ 883,601	\$ 18,384			\$ (42,107)	\$ 4,127,673	\$ 9,004,465	\$ 5,502,432

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 2020/21										2019/20	
	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	\$ 13,101,706	\$ 28,049					\$ 13,129,755	\$ 14,890,597	\$ 12,991,903	\$ 15,224,615	
Improvement and Modernization Fund	\$ 3,116						\$ 3,116	\$ 25,711		\$ 39,581	
Judges' Compensation (0150019)	\$ 61,875						\$ 61,875	\$ 82,500	\$ 56,250	\$ 75,000	
Court Interpreter (0150037)	\$ 343,754						\$ 343,754	\$ 530,255	\$ 187,131	\$ 305,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,536,482						\$ 1,536,482	\$ 4,372,902	\$ 1,700,213	\$ 1,040,696	
Other Miscellaneous	\$ 262,221						\$ 262,221	\$ 262,221	\$ 262,221	\$ 262,221	
	\$ 15,309,153	\$ 28,049					\$ 15,337,202	\$ 20,164,186	\$ 15,197,718	\$ 16,947,113	
Grants											
AB 1058 Commissioner/Facilitator			\$ 293,816				\$ 293,816	\$ 540,792	\$ 346,320	\$ 812,762	
Other Judicial Council Grants			\$ 56,827				\$ 56,827	\$ 132,290	\$ 148,076	\$ 236,922	
Non-Judicial Council Grants			\$ 9,174				\$ 9,174	\$ 6,000			
			\$ 359,817				\$ 359,817	\$ 679,082	\$ 494,396	\$ 1,049,684	
Other Financing Sources											
Interest Income	\$ 22,168	\$ 1,446				\$ 132	\$ 23,746	\$ 70,750	\$ 44,500	\$ 62,120	
Investment Income											
Donations	\$ 20,015						\$ 20,015				
Local Fees	\$ 147,565	\$ 32,930					\$ 180,494	\$ 277,141	\$ 229,702	\$ 288,950	
Non-Fee Revenues	\$ 289						\$ 289	\$ 494	\$ 349	\$ 6,500	
Enhanced Collections		\$ 1,648,534					\$ 1,648,534	\$ 2,761,627	\$ 1,731,109	\$ 2,720,000	
Escheatment											
Prior Year Revenue	\$ 80,944		\$ 0				\$ 80,944		\$ 266		
County Program - Restricted	\$ 115,802	\$ 1,261				\$ 293,782	\$ 410,844	\$ 336,448	\$ 368,744	\$ 491,323	
Reimbursement Other	\$ 50,927		\$ (7,247)				\$ 43,681	\$ 18,617	\$ 21,048	\$ 6,900	
Sale of Fixed Assets											
Other Miscellaneous	\$ 30,760						\$ 30,760		\$ 1,026	\$ 7,800	
	\$ 468,471	\$ 1,684,170	\$ (7,247)			\$ 293,914	\$ 2,439,308	\$ 3,465,077	\$ 2,396,745	\$ 3,583,593	
Total Revenues	\$ 15,777,624	\$ 1,712,219	\$ 352,571			\$ 293,914	\$ 18,136,328	\$ 24,308,345	\$ 18,088,859	\$ 21,580,390	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 6,548,538	\$ 547,874	\$ 205,609			\$ 252,690	\$ 7,554,711	\$ 10,813,454	\$ 7,520,439	\$ 11,299,150	
Temp Help	\$ 109,271	\$ 36,995					\$ 146,266	\$ 389,996	\$ 251,302	\$ 538,045	
Overtime	\$ 15,477	\$ 13				\$ 4,455	\$ 19,946	\$ 50,000	\$ 24,974		
Staff Benefits	\$ 4,081,162	\$ 306,165	\$ 96,142			\$ 119,297	\$ 4,602,766	\$ 6,962,768	\$ 4,327,097	\$ 6,519,096	
	\$ 10,754,448	\$ 891,047	\$ 301,751			\$ 376,443	\$ 12,323,689	\$ 18,216,218	\$ 12,123,812	\$ 18,356,291	
Operating Expenses and Equipment											
General Expense	\$ 271,084	\$ 34,531	\$ 6,101			\$ 400	\$ 312,115	\$ 489,978	\$ 305,284	\$ 349,460	
Printing	\$ 14,687	\$ 7,554	\$ 154				\$ 22,396	\$ 29,996	\$ 25,727	\$ 22,600	
Telecommunications	\$ 58,482	\$ 12				\$ 107	\$ 58,602	\$ 100,242	\$ 64,902	\$ 82,000	
Postage	\$ 52,378	\$ 42,043	\$ 631				\$ 95,052	\$ 156,073	\$ 100,559	\$ 127,900	
Insurance	\$ 6,109						\$ 6,109	\$ 7,100	\$ 5,617	\$ 5,120	
In-State Travel	\$ 2,845	\$ 51					\$ 2,896	\$ 18,031	\$ 22,660	\$ 19,400	
Out-of-State Travel											
Training	\$ 731						\$ 731	\$ 2,043	\$ 3,373	\$ 10,000	
Security Services	\$ 2,903						\$ 2,903	\$ 3,800	\$ 3,257	\$ 2,200	
Facility Operations	\$ 203,715	\$ 92,981				\$ 4,338	\$ 301,034	\$ 409,801	\$ 280,563	\$ 159,265	
Utilities								\$ 382	\$ 382		
Contracted Services	\$ 1,564,485	\$ 161,633	\$ 50,312				\$ 1,776,430	\$ 1,890,925	\$ 2,284,007	\$ 2,231,804	
Consulting and Professional Services	\$ 19,601						\$ 19,601	\$ 22,400	\$ 1,030	\$ 23,250	
Information Technology	\$ 111,177					\$ 8,207	\$ 119,384	\$ 3,619,631	\$ 297,780	\$ 83,887	
Major Equipment								\$ 843,798	\$ 10,138		
Other Items of Expense	\$ 6,581						\$ 6,581	\$ 18,034	\$ 8,745	\$ 7,400	
	\$ 2,314,778	\$ 338,806	\$ 57,198			\$ 13,053	\$ 2,723,835	\$ 7,612,234	\$ 3,414,024	\$ 3,124,286	
Special Items of Expense											
Grand Jury										\$ 2,500	
Jury Costs	\$ 36,755						\$ 36,755	\$ 96,200	\$ 91,018	\$ 92,000	
Judgements, Settlements and Claims											
Debt Service									\$ 0		
Other	\$ (1)						\$ (1)	\$ 400	\$ 2,927	\$ 3,900	
Capital Costs											
Internal Cost Recovery	\$ (26,090)		\$ 26,090				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (43)	\$ (31,994)					\$ (32,037)		\$ (81,233)		
	\$ 10,621	\$ (31,994)	\$ 26,090				\$ 4,717	\$ 96,600	\$ 12,712	\$ 98,400	
Total Expenditures	\$ 13,079,847	\$ 1,197,859	\$ 385,040			\$ 389,496	\$ 15,052,241	\$ 25,925,052	\$ 15,550,548	\$ 21,578,977	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,697,778	\$ 514,360	\$ (32,469)			\$ (95,582)	\$ 3,084,087	\$ (1,616,707)	\$ 2,538,310	\$ 1,413	
Operating Transfers In (Out)	\$ (34,627)					\$ 34,627	\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,248,027	\$ 369,228	\$ 0			\$ 0	\$ 1,617,255	\$ 1,617,255	\$ 313,521	\$ 313,521	
Ending Balance (Deficit)	\$ 3,911,179	\$ 883,588	\$ (32,469)			\$ (60,955)	\$ 4,701,342	\$ 548	\$ 2,851,832	\$ 314,934	

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

For the month ended March

Fiscal Year 2020/21 2019/20

	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	\$ 2,649,266	\$ 360,191					\$ 3,009,457	\$ 5,338,087	\$ 3,013,108	\$ 4,701,669
Traffic & Other Infractions	\$ 272,531	\$ 63,792					\$ 336,323	\$ 308,840	\$ 442,052	\$ 626,927
Other Criminal Cases	\$ 719,839	\$ 27,016					\$ 746,855	\$ 1,169,898	\$ 781,017	\$ 1,070,022
Civil	\$ 630,052	\$ 25,973			\$ 0		\$ 656,024	\$ 823,445	\$ 772,196	\$ 1,060,109
Family & Children Services	\$ 872,405	\$ 90,289			\$ 0		\$ 962,694	\$ 1,656,272	\$ 976,748	\$ 1,665,682
Probate, Guardianship & Mental Health Services	\$ 391,433	\$ 4,555					\$ 395,988	\$ 596,480	\$ 421,251	\$ 538,912
Juvenile Dependency Services	\$ 93,852	\$ 595,799					\$ 689,651	\$ 1,076,664	\$ 721,226	\$ 1,052,131
Juvenile Delinquency Services	\$ 63,910	\$ 15,028				\$ (43)	\$ 78,894	\$ 156,550	\$ 69,983	\$ 101,644
Other Court Operations	\$ 532,175	\$ 11,307					\$ 543,483	\$ 357,800	\$ 590,425	\$ 749,713
Court Interpreters	\$ 79,922	\$ 228,315					\$ 308,237	\$ 360,085	\$ 274,203	\$ 433,117
Jury Services	\$ 159,405	\$ 26,332	\$ 36,755				\$ 222,492	\$ 354,437	\$ 292,266	\$ 356,135
Security	\$ 2,287,358	\$ 52,682				\$ 0	\$ 2,340,040	\$ 4,148,874	\$ 2,387,461	\$ 3,837,650
Trial Court Operations Program	\$ 8,752,148	\$ 1,501,280	\$ 36,755		\$ 0	\$ (43)	\$ 10,290,139	\$ 16,347,432	\$ 10,741,937	\$ 16,193,711
Enhanced Collections	\$ 922,647	\$ 338,560				\$ (31,994)	\$ 1,229,213	\$ 2,008,634	\$ 1,411,336	\$ 2,140,320
Other Non-Court Operations	\$ 376,443	\$ 13,053					\$ 389,496		\$ 442,677	\$ 730,483
Non-Court Operations Program	\$ 1,299,090	\$ 351,612				\$ (31,994)	\$ 1,618,709	\$ 2,008,634	\$ 1,854,013	\$ 2,870,803
Executive Office	\$ 497,645	\$ 58,603	\$ 0				\$ 556,248	\$ 748,103	\$ 549,627	\$ 751,811
Fiscal Services	\$ 470,457	\$ 56,612	\$ (1)				\$ 527,069	\$ 839,553	\$ 524,529	\$ 754,981
Human Resources	\$ 191,908	\$ 19,258					\$ 211,166	\$ 259,647	\$ 199,983	\$ 229,791
Business & Facilities Services	\$ 546,328	\$ 240					\$ 546,568	\$ 301,970	\$ 59,304	\$ (62,393)
Information Technology	\$ 566,113	\$ 736,229					\$ 1,302,342	\$ 5,419,713	\$ 1,621,156	\$ 840,273
Court Administration Program	\$ 2,272,452	\$ 870,943	\$ (1)				\$ 3,143,394	\$ 7,568,986	\$ 2,954,598	\$ 2,514,463
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 12,323,689	\$ 2,723,835	\$ 36,754		\$ 0	\$ (32,037)	\$ 15,052,241	\$ 25,925,052	\$ 15,550,548	\$ 21,578,977