

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 Bentley

Signature of Presiding Judge or Court Executive

2-2-15

Date

Shasta

Court

FY 2014-15, Qtr 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Shasta

Court

FY 2014-15, Qtr 2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Shasta

Court

FY 2014-15, Qtr 2

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	167	167		

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
 Statement of Program Expenditures
 (Unaudited)

	For the month ended December									
	Fiscal Year 2014/15							2013/14		
	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	\$ 1,358,504	\$ 203,464			\$ 1,071		\$ 1,563,040	\$ 3,300,431	\$ 1,594,409	\$ 3,399,403
Traffic & Other Infractions	\$ 398,547	\$ 31,934					\$ 430,481	\$ 967,520	\$ 281,681	\$ 583,338
Other Criminal Cases	\$ 215,279	\$ 14,499					\$ 229,778	\$ 408,817	\$ 395,972	\$ 942,618
Civil	\$ 298,058	\$ 17,909			\$ 1,928		\$ 317,895	\$ 659,265	\$ 449,845	\$ 933,007
Family & Children Services	\$ 497,445	\$ 53,963			\$ 6,319		\$ 557,726	\$ 1,575,343	\$ 529,595	\$ 1,269,772
Probate, Guardianship & Mental Health Services	\$ 181,529	\$ 4,428					\$ 185,956	\$ 414,812	\$ 221,355	\$ 420,900
Juvenile Dependency Services	\$ 20,779	\$ 395,123					\$ 415,901	\$ 826,102	\$ 340,483	\$ 754,382
Juvenile Delinquency Services	\$ 53,631	\$ 11,926					\$ 65,557	\$ 132,222	\$ 24,200	\$ 39,829
Other Court Operations	\$ 204,357	\$ 11,274					\$ 215,631	\$ 459,193	\$ 328,798	\$ 601,235
Court Interpreters	\$ 36,637	\$ 111,028					\$ 147,665	\$ 310,062	\$ 180,888	\$ 349,985
Jury Services	\$ 50,998	\$ 24,375	\$ 41,664				\$ 117,038	\$ 249,527	\$ 121,742	\$ 274,516
Security	\$ 1,017,058	\$ 43,331					\$ 1,060,388	\$ 2,629,599	\$ 1,085,987	\$ 2,259,982
Trial Court Operations Program	\$ 4,332,823	\$ 923,253	\$ 41,664		\$ 9,318		\$ 5,307,058	\$ 11,932,893	\$ 5,554,956	\$ 11,828,967
Enhanced Collections	\$ 589,380	\$ 158,853			\$ 26,776		\$ 775,010	\$ 1,659,692	\$ 763,217	\$ 1,685,431
Other Non-Court Operations	\$ 298,139	\$ 32,416			\$ (36,095)		\$ 294,460	\$ 658,075	\$ 314,127	\$ 702,065
Non-Court Operations Program	\$ 887,519	\$ 191,269			\$ (9,318)		\$ 1,069,470	\$ 2,317,767	\$ 1,077,344	\$ 2,387,496
Executive Office	\$ 254,817	\$ 59,381	\$ 1,800				\$ 315,998	\$ 752,105	\$ 327,984	\$ 506,851
Fiscal Services	\$ 205,696	\$ 4,970					\$ 210,666	\$ 500,973	\$ 259,592	\$ 527,400
Human Resources	\$ 290,214	\$ 3,000					\$ 293,214	\$ 270,299	\$ 112,440	\$ 199,675
Business & Facilities Services	\$ (1,836)						\$ (1,836)		\$ 5,847	
Information Technology	\$ 207,961	\$ 45,566					\$ 253,527	\$ 484,547	\$ 343,612	\$ 593,139
Court Administration Program	\$ 956,852	\$ 112,916	\$ 1,800				\$ 1,071,568	\$ 2,007,924	\$ 1,049,476	\$ 1,827,065
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,177,194	\$ 1,227,438	\$ 43,464		\$ 0		\$ 7,448,096	\$ 16,258,584	\$ 7,681,776	\$ 16,043,528

Superior Court of California, County of Shasta
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended December									
Fiscal Year 2014/15								2013/14	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (75,669)	\$ 325,345	\$ (132,113)			\$ 41,829	\$ 35,613	\$ 195,006	\$ 602,354
Payroll	\$ 143,811	\$ 40,035				\$ 25,565		\$ 209,410	\$ 0
Jury									
Revolving	\$ 25,000	\$ 0						\$ 25,000	\$ 25,000
Other									
Distribution									
Civil Filing Fees							\$ 20	\$ 20	\$ 0
Trust							\$ (5,287)	\$ (5,287)	\$ (2,879)
Credit Card									
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 262,365						\$ 814,033	\$ 1,076,398	\$ 1,162,217
Cash Outside of the AOC									
Total Cash	\$ 358,142	\$ 365,980	\$ (132,113)			\$ 67,394	\$ 844,380	\$ 1,503,783	\$ 1,789,926
Short Term Investment									
Investment in Financial Institution	\$ 1,967,841						\$ 817,059	\$ 2,784,901	\$ 2,619,411
Total Investments	\$ 1,967,841						\$ 817,059	\$ 2,784,901	\$ 2,724,364
Accrued Revenue	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 5,184		\$ 0					\$ 5,184	\$ 0
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 10,228						\$ 10,228	\$ 10,198
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 128,327			\$ 0		\$ 128,327	\$ 176,302
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 131							\$ 131	\$ 81
Total Receivables	\$ 5,315	\$ 10,228	\$ 128,327			\$ 0	\$ 0	\$ 143,870	\$ 186,581
Prepaid Expenses - General	\$ 0		\$ 0			\$ 0		\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 2,059
Counties									
Total Prepaid Expenses	\$ 0		\$ 0			\$ 0		\$ 0	\$ 2,059
Other Assets									
Total Other Assets									
Total Assets	\$ 2,331,299	\$ 376,208	\$ (3,787)			\$ 67,394	\$ 1,661,439	\$ 4,432,553	\$ 4,702,931
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 7,316	\$ 78	\$ 54			\$ 0	\$ 0	\$ 7,448	\$ 10,662
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 131	\$ 131	\$ 81
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 0	\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 270,446	\$ 270,446	\$ 265,849
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	\$ 255							\$ 255	\$ 773
Interest							\$ (52)	\$ (52)	\$ 45
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 7,571	\$ 78	\$ 54			\$ 0	\$ 270,525	\$ 278,228	\$ 277,410
Civil									
Criminal							\$ 566,667	\$ 566,667	\$ 362,079
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 814,033	\$ 814,033	\$ 473,742
Trust Interest Payable							\$ 8,682	\$ 8,682	\$ 8,243
Miscellaneous Trust									
Total Trust Deposits							\$ 1,389,382	\$ 1,389,382	\$ 844,064
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 170,550							\$ 170,550	\$ 268,758
Deferred Compensation Payable	\$ 8,924							\$ 8,924	\$ 0
Deductions Payable	\$ 90,693							\$ 90,693	\$ (3,019)
Payroll Clearing	\$ 0	\$ 0				\$ 0		\$ 0	
Total Payroll Liabilities	\$ 270,167	\$ 0				\$ 0		\$ 270,167	\$ 265,739
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 20,510	\$ 200	\$ 2,406				\$ 603	\$ 23,719	\$ 22,321
Jury Fees - Non-Interest							\$ 928	\$ 928	\$ 450
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ (555)						\$ 0	\$ (555)	\$ (35)
Other Miscellaneous Liabilities									\$ 426
Total Other Liabilities	\$ 19,955	\$ 200	\$ 2,406				\$ 1,532	\$ 24,093	\$ 23,162
Total Liabilities	\$ 297,694	\$ 278	\$ 2,460			\$ 0	\$ 1,661,439	\$ 1,961,871	\$ 1,410,375
Total Fund Balance	\$ 2,033,605	\$ 375,930	\$ (6,246)			\$ 67,394		\$ 2,470,682	\$ 3,292,556
Total Liabilities and Fund Balance	\$ 2,331,299	\$ 376,208	\$ (3,787)			\$ 67,394	\$ 1,661,439	\$ 4,432,553	\$ 4,702,931

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 December										
	Fiscal Year 2014/15								2013/14		
	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	\$ 7,104,046	\$ 18,500					\$ 7,122,546	\$ 10,710,420	\$ 6,689,632	\$ 10,330,209	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 24,411	\$ 3,005	\$ 52,499	
Judges' Compensation (45.25)	\$ 41,250						\$ 41,250	\$ 71,959	\$ 41,250	\$ 82,500	
Court Interpreter (45.45)	\$ 82,061						\$ 82,061	\$ 267,788	\$ 85,635	\$ 162,338	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 362,480						\$ 362,480	\$ 743,691	\$ 354,619	\$ 729,230	
Other Miscellaneous	\$ 262,222						\$ 262,222	\$ 262,222	\$ 262,222	\$ 262,222	
	\$ 7,852,059	\$ 18,500					\$ 7,870,559	\$ 12,080,491	\$ 7,436,363	\$ 11,616,998	
Grants											
AB 1058 Commissioner/Facilitator			\$ 333,940				\$ 333,940	\$ 802,594	\$ 306,262	\$ 754,946	
Other AOC Grants			\$ 10,085				\$ 10,085	\$ 20,170	\$ 24,099	\$ 48,198	
Non-AOC Grants	\$ 1,800						\$ 1,800				
	\$ 1,800		\$ 344,025				\$ 345,825	\$ 822,764	\$ 330,361	\$ 803,146	
Other Financing Sources											
Interest Income	\$ 1,585	\$ 86				\$ 51	\$ 1,722	\$ 7,121	\$ 1,806	\$ 8,118	
Investment Income											
Donations											
Local Fees	\$ 82,771	\$ 48,424					\$ 131,195	\$ 295,061	\$ 129,754	\$ 298,817	
Non-Fee Revenues	\$ 432						\$ 432	\$ 478	\$ 478	\$ 215	
Enhanced Collections		\$ 928,640					\$ 928,640	\$ 2,151,817	\$ 961,260	\$ 2,209,202	
Escheatment											
Prior Year Revenue	\$ 807	\$ 1,890					\$ 2,697		\$ 52,468		
County Program - Restricted	\$ 48,719	\$ 1,677				\$ 190,844	\$ 241,240	\$ 538,467	\$ 231,435	\$ 441,319	
Reimbursement Other	\$ 12,570						\$ 12,570	\$ 13,500	\$ 37,332	\$ 8,450	
Sale of Fixed Assets											
Other Miscellaneous	\$ 18,237						\$ 18,237		\$ 15,638		
	\$ 165,122	\$ 980,717				\$ 190,894	\$ 1,336,733	\$ 3,005,966	\$ 1,430,171	\$ 2,966,121	
Total Revenues	\$ 8,018,981	\$ 999,217	\$ 344,025			\$ 190,894	\$ 9,553,116	\$ 15,909,221	\$ 9,196,895	\$ 15,388,265	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,255,134	\$ 398,972	\$ 176,924			\$ 215,597	\$ 4,046,628	\$ 8,802,418	\$ 4,101,182	\$ 8,873,039	
Temp Help	\$ 93,723	\$ 10,809					\$ 104,533	\$ 211,614	\$ 226,307	\$ 209,053	
Overtime	\$ 10,180	\$ 2,342				\$ 45	\$ 12,566		\$ 7,931		
Staff Benefits	\$ 1,682,588	\$ 177,257	\$ 71,125				\$ 2,013,466	\$ 4,229,216	\$ 1,817,465	\$ 3,704,124	
	\$ 5,041,626	\$ 589,380	\$ 248,049			\$ 298,139	\$ 6,177,194	\$ 13,243,248	\$ 6,152,885	\$ 12,786,216	
Operating Expenses and Equipment											
General Expense	\$ 113,704	\$ 30,227	\$ 7,071			\$ 1,608	\$ 152,608	\$ 283,866	\$ 187,473	\$ 411,943	
Printing	\$ 12,659	\$ 2,964	\$ 354				\$ 15,977	\$ 31,568	\$ 17,907	\$ 36,894	
Telecommunications	\$ 32,913	\$ 2,207	\$ 2,022			\$ 437	\$ 37,578	\$ 95,830	\$ 44,022	\$ 102,314	
Postage	\$ 39,664	\$ 28,175	\$ 302				\$ 68,141	\$ 155,430	\$ 75,343	\$ 133,278	
Insurance	\$ 6,631						\$ 6,631	\$ 8,432	\$ 8,475	\$ 6,274	
In-State Travel	\$ 7,873		\$ 3,116				\$ 10,989	\$ 14,162	\$ 10,941	\$ 45,075	
Out-of-State Travel											
Training	\$ 1,063		\$ 860				\$ 1,923	\$ 6,240	\$ 4,302	\$ 3,632	
Security Services	\$ 755	\$ 0					\$ 755	\$ 2,430	\$ 1,323	\$ 2,861	
Facility Operations	\$ 69,900	\$ 17,165	\$ 2,509			\$ 1,945	\$ 91,520	\$ 238,372	\$ 147,093	\$ 394,265	
Utilities	\$ 0						\$ 0	\$ 16,226	\$ 24,175	\$ 24,175	
Contracted Services	\$ 679,163	\$ 81,285	\$ 27,027			\$ 348	\$ 787,824	\$ 1,820,176	\$ 809,575	\$ 1,754,238	
Consulting and Professional Services	\$ 4,270					\$ 56	\$ 4,326	\$ 15,505	\$ 4,985	\$ 16,100	
Information Technology	\$ 19,852					\$ 24,852	\$ 44,705	\$ 161,581	\$ 126,290	\$ 184,710	
Major Equipment									\$ 23,461	\$ 30,977	
Other Items of Expense	\$ 4,461						\$ 4,461	\$ 16,895	\$ 7,544	\$ 15,629	
	\$ 992,909	\$ 162,023	\$ 43,260			\$ 29,246	\$ 1,227,438	\$ 2,850,487	\$ 1,484,961	\$ 3,162,365	
Special Items of Expense											
Grand Jury								\$ 70	\$ 0	\$ 1,275	
Jury Costs	\$ 41,664						\$ 41,664	\$ 90,017	\$ 43,931	\$ 93,672	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 1,800						\$ 1,800	\$ 1,800			
Capital Costs											
Internal Cost Recovery	\$ (26,766)	\$ 26,776	\$ 36,084			\$ (36,095)	\$ 0	\$ 72,962	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 16,698	\$ 26,776	\$ 36,084			\$ (36,095)	\$ 43,464	\$ 164,849	\$ 43,931	\$ 94,947	
Total Expenditures	\$ 6,051,233	\$ 778,180	\$ 327,393			\$ 291,290	\$ 7,448,096	\$ 16,258,584	\$ 7,681,776	\$ 16,043,528	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,967,747	\$ 221,037	\$ 16,631			\$ (100,395)	\$ 2,105,020	\$ (349,363)	\$ 1,515,118	\$ (655,263)	
Operating Transfers In (Out)	\$ (117,473)		\$ (22,878)			\$ 140,350	\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 183,330	\$ 154,893	\$ 0			\$ 27,439	\$ 365,662	\$ 365,662	\$ 1,777,438	\$ 1,777,438	
Ending Balance (Deficit)	\$ 2,033,605	\$ 375,930	\$ (6,246)			\$ 67,394	\$ 2,470,882	\$ 16,299	\$ 3,292,556	\$ 1,122,175	