

**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 2013-14, Qtr 4

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Shasta

Court

FY 2013-14, Qtr 4

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Shasta

Court

FY 2013-14, Qtr 4

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)	186	169	174	171	169

<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  
 Statement of Program Expenditures  
 (Unaudited)

For the month ended June										
	Fiscal Year 2013/14								2012/13	
	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	\$ 2,901,458	\$ 611,334					\$ 3,512,792	\$ 3,399,403	\$ 3,274,511	\$ 3,127,580
Traffic & Other Infractions	\$ 689,334	\$ 61,649					\$ 750,983	\$ 583,338	\$ 528,606	\$ 460,902
Other Criminal Cases	\$ 658,233	\$ 80,401					\$ 738,634	\$ 942,618	\$ 934,864	\$ 875,377
Civil	\$ 927,588	\$ 91,506			\$ 3,651		\$ 1,022,745	\$ 933,007	\$ 946,270	\$ 892,486
Family & Children Services	\$ 981,029	\$ 103,364			\$ 11,968		\$ 1,096,361	\$ 1,269,772	\$ 1,228,284	\$ 1,109,845
Probate, Guardianship & Mental Health Services	\$ 463,366	\$ 13,840					\$ 477,205	\$ 420,900	\$ 459,481	\$ 447,801
Juvenile Dependency Services	\$ 29,312	\$ 803,090					\$ 832,402	\$ 754,382	\$ 567,288	\$ 622,743
Juvenile Delinquency Services	\$ 44,264	\$ 32,693					\$ 76,957	\$ 39,829	\$ 47,641	\$ 79,404
Other Court Operations	\$ 645,863	\$ 95,889					\$ 741,752	\$ 601,235	\$ 503,261	\$ 274,691
Court Interpreters	\$ 153,064	\$ 250,266					\$ 403,331	\$ 349,985	\$ 348,367	\$ 308,409
Jury Services	\$ 116,243	\$ 64,596	\$ 91,556				\$ 272,394	\$ 274,516	\$ 249,674	\$ 187,547
Security	\$ 2,124,605	\$ 273,369					\$ 2,397,974	\$ 2,259,982	\$ 2,169,177	\$ 2,182,150
Trial Court Operations Program	\$ 9,734,358	\$ 2,481,996	\$ 91,556		\$ 15,619		\$ 12,323,528	\$ 11,828,967	\$ 11,257,424	\$ 10,568,935
Enhanced Collections	\$ 1,301,965	\$ 358,069			\$ 48,678		\$ 1,708,712	\$ 1,685,431	\$ 1,703,493	\$ 1,703,908
Other Non-Court Operations	\$ 612,845	\$ 224,623	\$ 70		\$ (64,297)		\$ 773,241	\$ 702,065	\$ 534,372	\$ 619,915
Non-Court Operations Program	\$ 1,914,810	\$ 582,691	\$ 70		\$ (15,619)		\$ 2,481,953	\$ 2,387,496	\$ 2,237,865	\$ 2,323,823
Executive Office	\$ 610,940	\$ 90,811	\$ 1,800				\$ 703,551	\$ 506,851	\$ 773,661	\$ 678,925
Fiscal Services	\$ 508,876	\$ 60,832					\$ 569,708	\$ 527,400	\$ 745,487	\$ 884,806
Human Resources	\$ 278,362	\$ 12,651					\$ 291,013	\$ 199,675	\$ 233,380	\$ 193,079
Business & Facilities Services	\$ 44,203	\$ 0					\$ 44,203		\$ (9,159)	\$ 2,600
Information Technology	\$ 502,212	\$ 142,188					\$ 644,400	\$ 593,139	\$ 769,533	\$ 604,771
Court Administration Program	\$ 1,944,592	\$ 306,483	\$ 1,800				\$ 2,252,875	\$ 1,827,065	\$ 2,512,902	\$ 2,364,181
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 13,593,760</b>	<b>\$ 3,371,171</b>	<b>\$ 93,426</b>		<b>\$ 0</b>		<b>\$ 17,058,356</b>	<b>\$ 16,043,528</b>	<b>\$ 16,008,191</b>	<b>\$ 15,256,939</b>

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

For the month ended June									
Fiscal Year 2013/14									2012/13
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (170,193)	\$ 149,763	\$ 2,406			\$ 56,241	\$ 477,355	\$ 515,571	\$ 310,384
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Jury									
Revolving	\$ 24,001	\$ 829						\$ 24,830	\$ 12,399
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (219)	\$ (219)	\$ 0
Credit Card									
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 97,244						\$ 678,056	\$ 775,301	\$ 1,681,959
Cash Outside of the AOC									
Total Cash	\$ (46,312)	\$ 151,192	\$ 2,406			\$ 56,241	\$ 1,155,193	\$ 1,318,718	\$ 2,007,976
Short Term Investment	\$ 854,530						\$ 264,854	\$ 1,119,384	\$ 876,577
Investment in Financial Institution							\$ 0	\$ 0	\$ 100,000
Total Investments	\$ 854,530						\$ 264,854	\$ 1,119,384	\$ 976,577
Accrued Revenue	\$ 555	\$ 104	\$ 0			\$ 10	\$ 0	\$ 670	\$ 371
Accounts Receivable - General	\$ 7,127		\$ 0					\$ 7,127	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 5,839
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 127,993							\$ 127,993	\$ 567,843
Due From Other Governments		\$ 103,980						\$ 103,980	\$ 114,174
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 35,326	\$ 3,700	\$ 95,138			\$ 0		\$ 134,164	\$ 515,077
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 289							\$ 289	\$ 336
Total Receivables	\$ 171,291	\$ 107,785	\$ 95,138			\$ 10	\$ 0	\$ 374,223	\$ 1,203,641
Prepaid Expenses - General	\$ 0	\$ 0	\$ 348			\$ 0		\$ 348	\$ 84,894
Salary and Travel Advances	\$ 2,534							\$ 2,534	\$ 0
Counties									
Total Prepaid Expenses	\$ 2,534	\$ 0	\$ 348			\$ 0		\$ 2,882	\$ 84,894
Other Assets									
Total Other Assets									
Total Assets	\$ 982,042	\$ 258,976	\$ 97,892			\$ 56,251	\$ 1,420,047	\$ 2,815,208	\$ 4,273,088
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 95,449	\$ 1,346	\$ 271			\$ 2,058		\$ 99,124	\$ 55,559
Accounts Payable - General	\$ 387	\$ 0	\$ 0			\$ 0	\$ 0	\$ 387	\$ 401
Due to Other Funds	\$ 0	\$ 35,209	\$ 92,784			\$ 0	\$ 289	\$ 128,282	\$ 568,179
Due to Other Courts		\$ 5,952	\$ 2,352					\$ 8,304	\$ 4,271
Due to State	\$ 288	\$ 8,507						\$ 8,795	\$ 854
TC145 Liability							\$ 290,746	\$ 290,746	\$ 348,238
Due to Other Governments	\$ 6,400	\$ 385	\$ 79			\$ 140		\$ 7,003	\$ 4,615
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 161							\$ 161	\$ 209
Interest							\$ 4	\$ 4	\$ 10
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 102,685	\$ 51,397	\$ 95,486			\$ 2,198	\$ 291,039	\$ 542,805	\$ 982,336
Civil							\$ 442,228	\$ 442,228	\$ 321,379
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 678,056	\$ 678,056	\$ 604,317
Trust Interest Payable							\$ 8,420	\$ 8,420	\$ 8,093
Miscellaneous Trust									
Total Trust Deposits							\$ 1,128,704	\$ 1,128,704	\$ 933,789
Accrued Payroll	\$ 41,756	\$ 4,833	\$ 0			\$ 2,419		\$ 49,008	\$ 473,706
Benefits Payable	\$ 99,020	\$ 0					\$ 0	\$ 99,020	\$ 81,376
Deferred Compensation Payable	\$ 8,305	\$ 0				\$ 0		\$ 8,305	\$ 0
Deductions Payable	\$ 168,124	\$ 0				\$ 0		\$ 168,124	\$ (394)
Payroll Clearing	\$ 159,198	\$ 47,654				\$ 24,195		\$ 231,046	
Total Payroll Liabilities	\$ 476,403	\$ 52,486	\$ 0			\$ 26,614	\$ 0	\$ 555,504	\$ 554,688
Revenue Collected in Advance	\$ 200,000							\$ 200,000	\$ 0
Liabilities For Deposits	\$ 19,644	\$ 200	\$ 2,406				\$ 603	\$ 22,853	\$ 22,321
Jury Fees - Non-Interest							\$ 100	\$ 100	\$ 2,517
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ (20)						\$ (400)	\$ (420)	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 219,624	\$ 200	\$ 2,406				\$ 304	\$ 222,533	\$ 24,838
Total Liabilities	\$ 798,712	\$ 104,084	\$ 97,892			\$ 28,812	\$ 1,420,047	\$ 2,449,546	\$ 2,495,650
Total Fund Balance	\$ 183,330	\$ 154,893	\$ 0			\$ 27,439		\$ 365,662	\$ 1,777,438
Total Liabilities and Fund Balance	\$ 982,042	\$ 258,976	\$ 97,892			\$ 56,251	\$ 1,420,047	\$ 2,815,208	\$ 4,273,088



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 2013/14											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 10,366,606	\$ 44,400					\$ 10,411,006	\$ 10,330,209	\$ 8,953,752	\$ 8,682,189	
Improvement and Modernization Fund	\$ 27,416						\$ 27,416	\$ 52,499	\$ 24,411	\$ 32,898	
Judges' Compensation (45.25)	\$ 71,959						\$ 71,959	\$ 82,500	\$ 78,750	\$ 106,237	
Court Interpreter (45.45)	\$ 239,700						\$ 239,700	\$ 162,338	\$ 162,338	\$ 179,358	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 720,501						\$ 720,501	\$ 729,230	\$ 709,622	\$ 787,004	
Other Miscellaneous	\$ 262,222						\$ 262,222	\$ 262,222	\$ 338,760	\$ 165,395	
	\$ 11,688,404	\$ 44,400					\$ 11,732,804	\$ 11,618,998	\$ 10,267,633	\$ 9,953,081	
Grants											
AB 1058 Commissioner/Facilitator			\$ 614,929				\$ 614,929	\$ 754,948	\$ 890,315	\$ 589,475	
Other AOC Grants			\$ 34,184				\$ 34,184	\$ 48,198	\$ 10,320	\$ 10,000	
Non-AOC Grants											
			\$ 649,113				\$ 649,113	\$ 803,146	\$ 700,635	\$ 599,475	
Other Financing Sources											
Interest Income	\$ 6,799	\$ 220			\$ 135		\$ 7,154	\$ 8,118	\$ 9,662	\$ 5,970	
Investment Income											
Donations											
Local Fees	\$ 184,104	\$ 110,489					\$ 294,593	\$ 298,817	\$ 260,850	\$ 295,566	
Non-Fee Revenues	\$ 617						\$ 617	\$ 215	\$ 229	\$ 80	
Enhanced Collections		\$ 2,325,443					\$ 2,325,443	\$ 2,209,202	\$ 2,161,932	\$ 2,475,000	
Escheatment	\$ 13,015						\$ 13,015		\$ 5,601		
Prior Year Revenue	\$ 52,468						\$ 52,468		\$ 37,229		
County Program - Restricted	\$ 91,419	\$ 3,682			\$ 354,573		\$ 449,674	\$ 441,319	\$ 391,274	\$ 411,362	
Reimbursement Other	\$ 100,854	\$ 16			\$ 1,800		\$ 102,670	\$ 8,450	\$ 56,933	\$ 15,744	
Sale of Fixed Assets	\$ 2,150						\$ 2,150				
Other Miscellaneous	\$ 16,881						\$ 16,881		\$ 1,203		
	\$ 468,306	\$ 2,439,850			\$ 356,508		\$ 3,264,664	\$ 2,966,121	\$ 2,924,914	\$ 3,203,722	
<b>Total Revenues</b>	<b>\$ 12,156,710</b>	<b>\$ 2,484,250</b>	<b>\$ 649,113</b>		<b>\$ 356,508</b>		<b>\$ 15,646,581</b>	<b>\$ 15,388,265</b>	<b>\$ 13,893,182</b>	<b>\$ 13,756,278</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 7,230,059	\$ 860,762	\$ 428,845		\$ 447,146		\$ 8,966,812	\$ 8,873,039	\$ 8,514,637	\$ 8,396,142	
Temp Help	\$ 397,638	\$ 33,501					\$ 431,139	\$ 209,053	\$ 332,915		
Overtime	\$ 18,560	\$ 1,619			\$ 380		\$ 20,559		\$ 23,397		
Staff Benefits	\$ 3,438,159	\$ 406,084	\$ 165,689		\$ 165,319		\$ 4,175,251	\$ 3,704,124	\$ 3,982,483	\$ 3,901,789	
	\$ 11,084,416	\$ 1,301,965	\$ 594,533		\$ 612,845		\$ 13,593,760	\$ 12,786,216	\$ 12,853,432	\$ 12,297,931	
Operating Expenses and Equipment											
General Expense	\$ 368,878	\$ 71,098	\$ 17,194		\$ 814		\$ 457,984	\$ 411,943	\$ 394,613	\$ 469,689	
Printing	\$ 26,019	\$ 5,864	\$ 185				\$ 32,068	\$ 36,894	\$ 37,761	\$ 44,180	
Telecommunications	\$ 85,048	\$ 6,240	\$ 4,868		\$ 1,162		\$ 97,318	\$ 102,314	\$ 104,653	\$ 77,735	
Postage	\$ 88,114	\$ 63,764	\$ 1,185				\$ 153,064	\$ 133,278	\$ 132,450	\$ 144,372	
Insurance	\$ 8,248	\$ 180					\$ 8,428	\$ 6,274	\$ 6,274	\$ 1,410	
In-State Travel	\$ 14,700	\$ 663	\$ 5,143				\$ 20,506	\$ 45,075	\$ 39,486	\$ 33,228	
Out-of-State Travel									\$ 0		
Training	\$ 4,516	\$ 300	\$ 1,010		\$ 0		\$ 5,826	\$ 3,632	\$ 4,022	\$ 15,885	
Security Services	\$ 2,475	\$ 59					\$ 2,534	\$ 2,861	\$ 2,863	\$ 1,010	
Facility Operations	\$ 265,883	\$ 52,263	\$ 29,169		\$ 7,313		\$ 354,629	\$ 394,265	\$ 386,807	\$ 373,949	
Utilities	\$ 21,811	\$ 2,438	\$ 7,196		\$ 412		\$ 31,857	\$ 24,175	\$ 36,595	\$ 270	
Contracted Services	\$ 1,666,051	\$ 166,506	\$ 48,288		\$ 863		\$ 1,881,708	\$ 1,754,238	\$ 1,537,649	\$ 1,490,777	
Consulting and Professional Services	\$ 15,505				\$ 247		\$ 15,752	\$ 16,100	\$ 16,185	\$ 15,900	
Information Technology	\$ 67,830	\$ 0			\$ 202,507		\$ 270,337	\$ 184,710	\$ 139,908	\$ 179,092	
Major Equipment	\$ 22,383						\$ 22,383	\$ 30,977	\$ 104,940	\$ 650	
Other Items of Expense	\$ 16,777						\$ 16,777	\$ 15,629	\$ 15,631	\$ 25,760	
	\$ 2,674,239	\$ 369,375	\$ 114,240		\$ 213,316		\$ 3,371,171	\$ 3,162,365	\$ 2,959,837	\$ 2,873,907	
Special Items of Expense											
Grand Jury		\$ 70					\$ 70	\$ 1,275	\$ 1,275		
Jury Costs	\$ 91,556						\$ 91,556	\$ 93,672	\$ 93,647	\$ 85,100	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 1,800						\$ 1,800		\$ 100,000		
Capital Costs											
Internal Cost Recovery	\$ (66,330)	\$ 48,678	\$ 81,949		\$ (64,297)		\$ 0	\$ 0	\$ 0	\$ 1	
Prior Year Expense Adjustment											
	\$ 27,026	\$ 48,748	\$ 81,949		\$ (64,297)		\$ 93,426	\$ 94,947	\$ 194,922	\$ 85,101	
<b>Total Expenditures</b>	<b>\$ 13,785,681</b>	<b>\$ 1,720,089</b>	<b>\$ 790,722</b>		<b>\$ 761,865</b>		<b>\$ 17,058,356</b>	<b>\$ 16,043,528</b>	<b>\$ 16,008,191</b>	<b>\$ 15,256,939</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,628,971)	\$ 764,161	\$ (141,609)		\$ (405,357)		\$ (1,411,776)	\$ (655,263)	\$ (2,115,010)	\$ (1,500,661)	
Operating Transfers In (Out)	\$ 62,306	\$ (609,271)	\$ 141,609		\$ 405,357		\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,749,996	\$ 3	\$ 0		\$ 27,439		\$ 1,777,438	\$ 1,777,438	\$ 3,892,447	\$ 3,892,447	
Ending Balance (Deficit)	\$ 183,330	\$ 154,893	\$ 0		\$ 27,439		\$ 365,662	\$ 1,122,175	\$ 1,777,438	\$ 2,391,786	

## Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Shasta

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	2,882	-	-	-	-	-	-	<b>2,882</b>
Restricted	-	154,893	-	-	-	-	-	<b>154,893</b>
Committed	175,945	-	-	-	-	-	-	<b>175,945</b>
Assigned	4,503	-	-	-	-	27,439	-	<b>31,942</b>
Unassigned	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 183,330</b>	<b>\$ 154,893</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,439</b>	<b>\$ -</b>	<b>\$ 365,662</b>