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.

Melina Fowler-Bradley
Signature of Presiding Judge or Court Executive

2/4/14
Date

Shasta
Court

FY 2013-14, Qtr 2
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Shasta

Court

FY 2013-14, Qtr 2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Shasta

Court

FY 2013-14, 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	169	174		

[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 December								
	Fiscal Year 2013/14								2012/13
	Governmental Funds							Total Funds	Total Funds
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	$ 139,358	$ 172,418	$ (169,156)			$ 72,508	$ 387,225	$ 602,354	$ 195,622
Payroll	$ 0	$ 0				$ 0		$ 0	$ (1,102)
Jury									
Revolving	$ 25,000	$ 0						$ 25,000	$ 25,000
Other									
Distribution									
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (2,879)	$ (2,879)	$ (3,148)
Credit Card									
Cash on Hand	$ 2,635	$ 600						$ 3,235	$ 3,235
Cash with County	$ 688,475						$ 473,742	$ 1,162,217	$ 1,515,404
Cash Outside of the AOC									
Total Cash	$ 855,468	$ 173,018	$ (169,156)			$ 72,508	$ 858,088	$ 1,789,926	$ 1,735,011
Short Term Investment	$ 2,365,761						$ 253,650	$ 2,619,411	$ 2,152,155
Investment in Financial Institution							$ 104,953	$ 104,953	
Total Investments	$ 2,365,761						$ 358,604	$ 2,724,364	$ 2,152,155
Accrued Revenue	$ 0	$ 0	$ 0			$ 0	$ 0	$ 0	$ 0
Accounts Receivable - General	$ 0		$ 0					$ 0	$ 0
Dishonored Checks									
Due From Employee	$ 0							$ 0	$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	$ 0							$ 0	$ 0
Due From Other Governments		$ 10,198						$ 10,198	$ 61,452
Due From Other Courts							$ 0	$ 0	$ 0
Due From State	$ 0	$ 0	$ 176,302			$ 0		$ 176,302	$ 178,052
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	$ 81							$ 81	$ 185
Total Receivables	$ 81	$ 10,198	$ 176,302			$ 0	$ 0	$ 186,581	$ 239,690
Prepaid Expenses - General	$ 0	$ 0				$ 0		$ 0	$ 0
Salary and Travel Advances	$ 2,059							$ 2,059	$ 227
Counties									
Total Prepaid Expenses	$ 2,059	$ 0				$ 0		$ 2,059	$ 227
Other Assets									
Total Other Assets									
Total Assets	$ 3,223,369	$ 183,216	$ 7,147			$ 72,508	$ 1,216,692	$ 4,702,931	$ 4,127,084
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 0	$ 0	$ 0			$ 0		$ 0	$ 0
Accounts Payable - General	$ 9,866	$ 0	$ 0			$ 0	$ 797	$ 10,662	$ 0
Due to Other Funds	$ 0	$ 0	$ 0			$ 0	$ 81	$ 81	$ 185
Due to Other Courts		$ 0	$ 0					$ 0	$ 0
Due to State		$ 0						$ 0	
TC145 Liability							$ 265,849	$ 265,849	$ 318,652
Due to Other Governments	$ 0							$ 0	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	$ 773							$ 773	$ 868
Interest							$ 45	$ 45	$ 54
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 10,639	$ 0	$ 0			$ 0	$ 266,772	$ 277,410	$ 319,760
Civil							$ 362,079	$ 362,079	$ 167,368
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							$ 473,742	$ 473,742	$ 644,182
Trust Interest Payable							$ 8,243	$ 8,243	$ 7,906
Miscellaneous Trust									
Total Trust Deposits							$ 844,064	$ 844,064	$ 819,455
Accrued Payroll	$ 0	$ 0	$ 0			$ 0		$ 0	$ 0
Benefits Payable	$ 163,805						$ 104,953	$ 268,758	$ (3,135)
Deferred Compensation Payable	$ 0							$ 0	$ 9,237
Deductions Payable	$ (3,019)							$ (3,019)	$ 0
Payroll Clearing									
Total Payroll Liabilities	$ 160,786	$ 0	$ 0			$ 0	$ 104,953	$ 265,739	$ 6,103
Revenue Collected in Advance	$ 0							$ 0	$ 0
Liabilities For Deposits	$ 19,262	$ 200	$ 2,406				$ 453	$ 22,321	$ 15,133
Jury Fees - Non-Interest							$ 450	$ 450	$ 5,390
Fees - Partial Payment & Overpayment							$ 0	$ 0	$ 0
Uncleared Collections	$ (35)							$ (35)	$ 0
Other Miscellaneous Liabilities	$ 426							$ 426	$ 0
Total Other Liabilities	$ 19,653	$ 200	$ 2,406				$ 903	$ 23,162	$ 20,523
Total Liabilities	$ 191,077	$ 200	$ 2,406			$ 0	$ 1,216,692	$ 1,410,375	$ 1,165,840
Total Fund Balance	$ 3,032,291	$ 183,016	$ 4,741			$ 72,508		$ 3,292,556	$ 2,961,244
Total Liabilities and Fund Balance	$ 3,223,369	$ 183,216	$ 7,147			$ 72,508	$ 1,216,692	$ 4,702,931	$ 4,127,084

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

	For the month ended December									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	$ 1,299,818	$ 294,591					$ 1,594,409	$ 3,399,403	$ 1,504,530	$ 3,127,580
Traffic & Other Infractions	$ 261,982	$ 19,700					$ 281,681	$ 583,338	$ 209,039	$ 460,902
Other Criminal Cases	$ 359,918	$ 36,054					$ 395,972	$ 942,618	$ 397,040	$ 875,377
Civil	$ 403,920	$ 44,099			$ 1,825		$ 449,845	$ 933,007	$ 401,557	$ 892,486
Family & Children Services	$ 470,647	$ 52,964			$ 5,984		$ 529,595	$ 1,269,772	$ 530,504	$ 1,109,845
Probate, Guardianship & Mental Health Services	$ 215,513	$ 5,842					$ 221,355	$ 420,900	$ 199,254	$ 447,801
Juvenile Dependency Services	$ 13,775	$ 326,708					$ 340,483	$ 754,382	$ 224,441	$ 622,743
Juvenile Delinquency Services	$ 21,233	$ 2,967					$ 24,200	$ 39,829	$ 19,041	$ 79,404
Other Court Operations	$ 300,503	$ 28,295					$ 328,798	$ 601,235	$ 203,429	$ 274,691
Court Interpreters	$ 71,961	$ 108,927					$ 180,888	$ 349,985	$ 164,497	$ 308,409
Jury Services	$ 51,978	$ 25,833	$ 43,931				$ 121,742	$ 274,516	$ 100,342	$ 187,547
Security	$ 963,168	$ 122,819					$ 1,085,987	$ 2,259,982	$ 1,030,680	$ 2,182,150
Trial Court Operations Program	$ 4,434,417	$ 1,068,799	$ 43,931		$ 7,809		$ 5,554,956	$ 11,828,967	$ 4,984,354	$ 10,568,935
Enhanced Collections	$ 579,439	$ 159,439			$ 24,339		$ 763,217	$ 1,685,431	$ 757,255	$ 1,703,908
Other Non-Court Operations	$ 238,124	$ 108,151	$ 0		$ (32,148)		$ 314,127	$ 702,065	$ 250,982	$ 619,915
Non-Court Operations Program	$ 817,563	$ 267,590	$ 0		$ (7,809)		$ 1,077,344	$ 2,387,496	$ 1,008,237	$ 2,323,823
Executive Office	$ 280,688	$ 47,296					$ 327,984	$ 506,851	$ 314,321	$ 678,925
Fiscal Services	$ 233,655	$ 25,937					$ 259,592	$ 527,400	$ 321,439	$ 884,806
Human Resources	$ 122,212	$ (9,772)					$ 112,440	$ 199,675	$ 344,303	$ 193,079
Business & Facilities Services		$ 5,847					$ 5,847		$ 7,079	$ 2,600
Information Technology	$ 264,349	$ 79,263					$ 343,612	$ 593,139	$ 303,858	$ 604,771
Court Administration Program	$ 900,905	$ 148,571					$ 1,049,476	$ 1,827,065	$ 1,290,999	$ 2,364,181
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	$ 6,152,885	$ 1,484,961	$ 43,931		$ 0		$ 7,681,776	$ 16,043,528	$ 7,283,590	$ 15,256,939

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 2013/14									2012/13	
	Governmental Funds										
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 6,671,132	$ 18,500						$ 6,689,632	$ 10,330,209	$ 4,349,981	$ 8,682,189
Improvement and Modernization Fund	$ 3,005							$ 3,005	$ 52,499		$ 32,898
Judges' Compensation (45.25)	$ 41,250							$ 41,250	$ 82,500	$ 53,118	$ 106,237
Court Interpreter (45.45)	$ 85,635							$ 85,635	$ 162,338	$ 73,729	$ 179,358
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	$ 354,619							$ 354,619	$ 729,230	$ 275,420	$ 787,004
Other Miscellaneous	$ 262,222							$ 262,222	$ 262,222	$ 165,395	$ 165,395
	$ 7,417,863	$ 18,500						$ 7,436,363	$ 11,618,998	$ 4,917,643	$ 9,953,081
Grants											
AB 1058 Commissioner/Facilitator			$ 306,262					$ 306,262	$ 754,948	$ 176,343	$ 589,475
Other AOC Grants			$ 24,099					$ 24,099	$ 48,198	$ 10,320	$ 10,000
Non-AOC Grants											
			$ 330,361					$ 330,361	$ 803,146	$ 186,663	$ 599,475
Other Financing Sources											
Interest Income	$ 1,775	$ 0				$ 30		$ 1,806	$ 8,118	$ 3,612	$ 5,970
Investment Income											
Donations											
Local Fees	$ 129,754							$ 129,754	$ 298,817	$ 129,687	$ 295,566
Non-Fee Revenues	$ 478							$ 478	$ 215	$ 105	$ 80
Enhanced Collections		$ 961,260						$ 961,260	$ 2,209,202	$ 886,966	$ 2,475,000
Escheatment											
Prior Year Revenue	$ 52,468							$ 52,468			
County Program - Restricted	$ 45,709	$ 1,773				$ 183,952		$ 231,435	$ 441,319	$ 196,344	$ 411,362
Reimbursement Other	$ 37,332							$ 37,332	$ 8,450	$ 31,367	$ 15,744
Sale of Fixed Assets											
Other Miscellaneous	$ 15,638							$ 15,638			
	$ 283,155	$ 963,033				$ 183,983		$ 1,430,171	$ 2,966,121	$ 1,248,081	$ 3,203,722
Total Revenues	$ 7,701,018	$ 981,533	$ 330,361			$ 183,983		$ 9,196,895	$ 15,388,265	$ 6,352,387	$ 13,756,278
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 3,388,572	$ 385,943	$ 152,026			$ 174,642		$ 4,101,182	$ 8,873,039	$ 3,882,253	$ 8,396,142
Temp Help	$ 209,558	$ 16,749						$ 226,307	$ 209,053	$ 145,959	
Overtime	$ 6,238	$ 1,619				$ 75		$ 7,931		$ 10,283	
Staff Benefits	$ 1,520,541	$ 175,128	$ 58,388			$ 63,408		$ 1,817,465	$ 3,704,124	$ 1,976,223	$ 3,901,789
	$ 5,124,908	$ 579,439	$ 210,414			$ 238,124		$ 6,152,885	$ 12,786,216	$ 6,014,718	$ 12,297,931
Operating Expenses and Equipment											
General Expense	$ 141,700	$ 33,682	$ 11,472			$ 619		$ 187,473	$ 411,943	$ 172,359	$ 469,689
Printing	$ 14,990	$ 2,816	$ 100					$ 17,907	$ 36,894	$ 10,124	$ 44,180
Telecommunications	$ 38,619	$ 2,611	$ 2,156			$ 636		$ 44,022	$ 102,314	$ 46,158	$ 77,735
Postage	$ 42,375	$ 32,510	$ 457					$ 75,343	$ 133,278	$ 53,707	$ 144,372
Insurance	$ 8,295	$ 180						$ 8,475	$ 6,274	$ 6,274	$ 1,410
In-State Travel	$ 6,110		$ 4,832					$ 10,941	$ 45,075	$ 16,708	$ 33,228
Out-of-State Travel										$ 0	
Training	$ 2,992	$ 300	$ 1,010			$ 0		$ 4,302	$ 3,632	$ 3,972	$ 15,885
Security Services	$ 1,288	$ 35						$ 1,323	$ 2,861	$ 749	$ 1,010
Facility Operations	$ 104,807	$ 22,303	$ 17,155			$ 2,829		$ 147,093	$ 394,265	$ 148,362	$ 373,949
Utilities	$ 10,481	$ 1,394	$ 4,116			$ 235		$ 16,226	$ 24,175	$ 22,396	$ 270
Contracted Services	$ 709,793	$ 67,626	$ 31,788			$ 368		$ 809,575	$ 1,754,238	$ 600,434	$ 1,490,777
Consulting and Professional Services	$ 4,830					$ 155		$ 4,985	$ 16,100	$ 135	$ 15,900
Information Technology	$ 26,812	$ 31,286				$ 68,193		$ 126,290	$ 184,710	$ 85,860	$ 179,092
Major Equipment	$ 23,461							$ 23,461	$ 30,977	$ 53,460	$ 650
Other Items of Expense	$ 7,544							$ 7,544	$ 15,629	$ 3,606	$ 25,760
	$ 1,144,097	$ 194,743	$ 73,086			$ 73,035		$ 1,484,961	$ 3,162,365	$ 1,224,304	$ 2,873,907
Special Items of Expense											
Grand Jury		$ 0						$ 0	$ 1,275		
Jury Costs	$ 43,931							$ 43,931	$ 93,672	$ 44,568	$ 85,100
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	$ (34,311)	$ 24,339	$ 42,120			$ (32,148)		$ 0	$ 0	$ 0	$ 1
Prior Year Expense Adjustment											
	$ 9,620	$ 24,339	$ 42,120			$ (32,148)		$ 43,931	$ 94,947	$ 44,568	$ 85,101
Total Expenditures	$ 6,278,625	$ 798,521	$ 325,620			$ 279,011		$ 7,681,776	$ 16,043,528	$ 7,283,590	$ 15,256,939
Excess (Deficit) of Revenues Over Expenditures	$ 1,422,393	$ 183,012	$ 4,741			$ (95,028)		$ 1,515,118	$ (655,263)	$ (931,203)	$ (1,500,661)
Operating Transfers In (Out)	$ (140,097)					$ 140,097		$ 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)	$ 3,032,291	$ 183,016	$ 4,741			$ 72,508		$ 3,292,556	$ 1,122,175	$ 2,961,244	$ 2,391,786