

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

5/1/19

Date

Shasta

Court
FY 2018 - 19, Qtr 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Shasta

Court

FY 2018 - 19, Qtr 3

Fiscal Year and Ending Quarter

FOOTNOTES

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

Shasta

Court

FY 2018 - 19, Qtr 3

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)	197.5	171	175	172	

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 2018/19									2017/18
	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	\$ 6,003	\$ 95,807	\$ (75,330)			\$ 58,359	\$ 11,412	\$ 96,251	\$ 236,228
Payroll	\$ (2,547)	\$ 0				\$ 0		\$ (2,547)	\$ 0
Jury Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other Distribution									
Civil Filing Fees							\$ 20	\$ 20	\$ (602)
Trust							\$ (832)	\$ (832)	\$ (2,391)
Credit Card									
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 175,541						\$ 1,127,702	\$ 1,303,243	\$ 1,035,464
Cash Outside of the JCC									
Cash Equivalents	\$ 897,557						\$ 467,882	\$ 1,365,438	\$ 1,393,337
Total Cash and Cash Equivalents	\$ 1,104,188	\$ 96,407	\$ (75,330)			\$ 58,359	\$ 1,606,184	\$ 2,789,808	\$ 2,690,272
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 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		\$ 37,151						\$ 37,151	\$ 37,697
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 119
Due From State	\$ 6,535	\$ 0	\$ 205,936			\$ 0		\$ 212,471	\$ 183,333
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 6,535	\$ 37,151	\$ 205,936			\$ 0	\$ 0	\$ 249,622	\$ 221,150
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 3,094
Counties	\$ 0							\$ 0	
Total Prepaid Expenses	\$ 0							\$ 0	\$ 3,094
Other Assets									
Total Other Assets									
Total Assets	\$ 1,110,723	\$ 133,557	\$ 130,606			\$ 58,359	\$ 1,606,184	\$ 3,039,430	\$ 2,914,516
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 13,441	\$ 0	\$ 0			\$ 0	\$ 0	\$ 13,441	\$ 8,484
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State								\$ 0	\$ 0
TC145 Liability							\$ 292,094	\$ 292,094	\$ 279,335
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	\$ 182							\$ 182	\$ 41
Interest							\$ 904	\$ 904	\$ 522
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 13,623	\$ 0	\$ 0			\$ 0	\$ 292,998	\$ 306,621	\$ 288,382
Civil							\$ 171,547	\$ 171,547	\$ 164,228
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,127,702	\$ 1,127,702	\$ 912,179
Trust Interest Payable							\$ 13,115	\$ 13,115	\$ 10,921
Miscellaneous Trust									
Total Trust Deposits							\$ 1,312,365	\$ 1,312,365	\$ 1,087,328
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 15,830							\$ 15,830	\$ 6,820
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 12							\$ 12	\$ 2
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 15,843	\$ 0				\$ 0		\$ 15,843	\$ 6,822
Revenue Collected in Advance	\$ 0		\$ 0			\$ 84,557		\$ 84,557	\$ 250,000
Liabilities For Deposits	\$ 7,181	\$ 0				\$ 195	\$ 822	\$ 8,197	\$ 18,910
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 1,335
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 7,181	\$ 0	\$ 0			\$ 84,752	\$ 822	\$ 92,755	\$ 270,244
Total Liabilities	\$ 36,646	\$ 0	\$ 0			\$ 84,752	\$ 1,606,184	\$ 1,727,583	\$ 1,652,776
Total Fund Balance	\$ 1,074,077	\$ 133,557	\$ 130,606			\$ (26,393)		\$ 1,311,847	\$ 1,261,740
Total Liabilities and Fund Balance	\$ 1,110,723	\$ 133,557	\$ 130,606			\$ 58,359	\$ 1,606,184	\$ 3,039,430	\$ 2,914,516

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 2018/19										2017/18	
	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	\$ 11,525,672	\$ 28,408					\$ 11,554,080	\$ 15,072,789	\$ 10,131,202	\$ 13,069,792	
Improvement and Modernization Fund								\$ 61,345	\$ 24,411	\$ 24,411	
Judges' Compensation (0150019)	\$ 56,250						\$ 56,250	\$ 75,000	\$ 56,250	\$ 66,925	
Court Interpreter (0150037)	\$ 216,127						\$ 216,127	\$ 300,000	\$ 191,576	\$ 210,250	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 722,414						\$ 722,414	\$ 865,596	\$ 658,896	\$ 837,918	
Other Miscellaneous	\$ 262,221						\$ 262,221	\$ 262,221	\$ 262,222	\$ 262,222	
	\$ 12,782,684	\$ 28,408					\$ 12,811,092	\$ 16,636,951	\$ 11,324,557	\$ 14,471,518	
Grants											
AB 1058 Commissioner/Facilitator			\$ 302,253				\$ 302,253	\$ 811,862	\$ 306,255	\$ 811,862	
Other Judicial Council Grants	\$ 0		\$ 287,998				\$ 287,998	\$ 294,036	\$ 355,460	\$ 348,219	
Non-Judicial Council Grants			\$ 2,336				\$ 2,336	\$ 2,336			
	\$ 0		\$ 592,586				\$ 592,586	\$ 1,108,234	\$ 661,715	\$ 1,160,081	
Other Financing Sources											
Interest Income	\$ 37,410	\$ 2,388				\$ 1,585	\$ 41,383	\$ 35,400	\$ 22,235	\$ 23,240	
Investment Income											
Donations											
Local Fees	\$ 172,446	\$ 46,659					\$ 219,105	\$ 293,307	\$ 229,051	\$ 341,350	
Non-Fee Revenues	\$ 141	\$ 6,509					\$ 6,651	\$ 40,000	\$ 29,431		
Enhanced Collections		\$ 1,356,280					\$ 1,356,280	\$ 2,263,253	\$ 1,352,136	\$ 2,524,000	
Escheatment	\$ 12,569						\$ 12,569				
Prior Year Revenue											
County Program - Restricted	\$ 87,204	\$ 1,597				\$ 264,895	\$ 353,697	\$ 472,338	\$ 359,920	\$ 480,842	
Reimbursement Other	\$ 68,847					\$ 1,800	\$ 70,647	\$ 1,800	\$ 46,602	\$ 6,100	
Sale of Fixed Assets											
Other Miscellaneous	\$ 6,720						\$ 6,720	\$ 3,000	\$ 2,479	\$ 1,500	
	\$ 385,337	\$ 1,413,433				\$ 268,280	\$ 2,067,051	\$ 3,109,098	\$ 2,041,854	\$ 3,377,032	
Total Revenues	\$ 13,168,021	\$ 1,441,841	\$ 592,586			\$ 268,280	\$ 15,470,728	\$ 20,854,283	\$ 14,028,126	\$ 19,008,631	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 6,173,636	\$ 677,238	\$ 222,022			\$ 376,112	\$ 7,449,009	\$ 10,523,369	\$ 7,037,278	\$ 10,126,669	
Temp Help	\$ 190,158	\$ 35,706					\$ 225,864	\$ 410,286	\$ 217,647	\$ 246,815	
Overtime	\$ 86,111					\$ 892	\$ 87,002	\$ 50,105	\$ 50,105	\$ 36,045	
Staff Benefits	\$ 3,451,612	\$ 391,083	\$ 96,630			\$ 141,381	\$ 4,080,706	\$ 5,834,813	\$ 3,822,106	\$ 5,682,291	
	\$ 9,901,517	\$ 1,104,027	\$ 318,653			\$ 518,385	\$ 11,842,581	\$ 16,768,468	\$ 11,127,137	\$ 16,091,820	
Operating Expenses and Equipment											
General Expense	\$ 208,343	\$ 52,183	\$ 14,239			\$ 1,486	\$ 276,251	\$ 368,888	\$ 267,380	\$ 340,224	
Printing	\$ 19,040	\$ 5,642	\$ 295				\$ 24,977	\$ 36,330	\$ 27,237	\$ 27,450	
Telecommunications	\$ 60,084	\$ 12,021	\$ 2,517			\$ 1,558	\$ 76,180	\$ 187,743	\$ 67,617	\$ 108,695	
Postage	\$ 51,176	\$ 40,308	\$ 666				\$ 92,150	\$ 146,600	\$ 110,678	\$ 127,100	
Insurance	\$ 4,731						\$ 4,731	\$ 4,100	\$ 4,021	\$ 5,000	
In-State Travel	\$ 5,951	\$ 74	\$ 5,726				\$ 11,752	\$ 28,420	\$ 18,400	\$ 42,920	
Out-of-State Travel									\$ 0		
Training	\$ 1,813		\$ 1,205				\$ 3,018	\$ 12,245	\$ 3,366	\$ 14,865	
Security Services	\$ 3,019						\$ 3,019	\$ 3,650	\$ 2,941	\$ 3,550	
Facility Operations	\$ 148,070	\$ 82,748	\$ 3			\$ 2,569	\$ 233,391	\$ 307,183	\$ 221,763	\$ 292,455	
Utilities	\$ 382						\$ 382				
Contracted Services	\$ 1,172,934	\$ 225,361	\$ 76,195			\$ 335	\$ 1,474,826	\$ 1,944,284	\$ 1,340,430	\$ 1,824,448	
Consulting and Professional Services	\$ 280						\$ 280	\$ 21,250	\$ 9,095	\$ 20,750	
Information Technology	\$ 59,810					\$ 34,816	\$ 94,626	\$ 120,331	\$ 48,396	\$ 201,431	
Major Equipment	\$ 89,898						\$ 89,898	\$ 80,000	\$ 8,580	\$ 35,000	
Other Items of Expense	\$ 5,362						\$ 5,362	\$ 7,800	\$ 8,418	\$ 15,850	
	\$ 1,830,894	\$ 418,339	\$ 100,846			\$ 40,764	\$ 2,390,843	\$ 3,268,824	\$ 2,138,322	\$ 3,059,738	
Special Items of Expense											
Grand Jury								\$ 1,700		\$ 1,700	
Jury Costs	\$ 72,450						\$ 72,450	\$ 88,000	\$ 72,175	\$ 84,300	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 2,700						\$ 2,700	\$ 3,600	\$ 1,186	\$ 3,600	
Capital Costs											
Internal Cost Recovery	\$ (41,692)	\$ 41,071	\$ 42,482			\$ (41,861)	\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment		\$ (55,232)					\$ (55,232)		\$ (11,198)		
	\$ 33,458	\$ (14,161)	\$ 42,482			\$ (41,861)	\$ 19,918	\$ 93,300	\$ 62,163	\$ 89,600	
Total Expenditures	\$ 11,765,869	\$ 1,508,205	\$ 461,980			\$ 517,288	\$ 14,253,342	\$ 20,130,592	\$ 13,327,622	\$ 19,241,158	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,402,152	\$ (66,364)	\$ 130,606			\$ (249,007)	\$ 1,217,387	\$ 723,691	\$ 700,504	\$ (232,527)	
Operating Transfers In (Out)	\$ (222,614)					\$ 222,614	\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ (105,461)	\$ 199,921	\$ 0			\$ 0	\$ 94,460	\$ 94,460	\$ 561,236	\$ 561,236	
Ending Balance (Deficit)	\$ 1,074,077	\$ 133,557	\$ 130,606			\$ (26,393)	\$ 1,311,847	\$ 818,151	\$ 1,261,740	\$ 328,709	

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

For the month ended March										
Fiscal Year 2018/19									2017/18	
	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	\$ 2,482,775	\$ 388,655					\$ 2,871,430	\$ 4,360,937	\$ 2,732,621	\$ 3,890,514
Traffic & Other Infractions	\$ 316,129	\$ 71,250					\$ 387,378	\$ 543,067	\$ 402,141	\$ 655,526
Other Criminal Cases	\$ 734,225	\$ 35,632					\$ 769,857	\$ 1,229,329	\$ 764,064	\$ 987,980
Civil	\$ 674,552	\$ 37,188			\$ 790		\$ 712,530	\$ 1,277,351	\$ 599,236	\$ 719,242
Family & Children Services	\$ 858,364	\$ 140,554			\$ 0		\$ 998,919	\$ 1,569,790	\$ 936,701	\$ 1,616,702
Probate, Guardianship & Mental Health Services	\$ 382,044	\$ 7,629					\$ 389,673	\$ 487,485	\$ 321,961	\$ 408,371
Juvenile Dependency Services	\$ 87,916	\$ 620,805					\$ 708,722	\$ 958,582	\$ 687,031	\$ 925,884
Juvenile Delinquency Services	\$ 61,231	\$ 20,921					\$ 82,152	\$ 145,333	\$ 124,332	\$ 222,575
Other Court Operations	\$ 533,873	\$ 16,640					\$ 550,513	\$ 582,452	\$ 454,482	\$ 648,369
Court Interpreters	\$ 30,166	\$ 254,360					\$ 284,526	\$ 338,282	\$ 214,154	\$ 380,776
Jury Services	\$ 178,169	\$ 18,535	\$ 72,450				\$ 269,154	\$ 298,906	\$ 208,160	\$ 310,596
Security	\$ 2,272,586	\$ 72,182					\$ 2,344,769	\$ 3,290,612	\$ 2,197,356	\$ 3,137,982
Trial Court Operations Program	\$ 8,612,030	\$ 1,684,352	\$ 72,450		\$ 790		\$ 10,369,622	\$ 15,082,126	\$ 9,642,239	\$ 13,904,517
Enhanced Collections	\$ 1,104,027	\$ 418,250			\$ 41,071	\$ (55,232)	\$ 1,508,116	\$ 2,157,774	\$ 1,462,376	\$ 2,060,882
Other Non-Court Operations	\$ 518,385	\$ 40,852			\$ (41,861)		\$ 517,376	\$ 654,579	\$ 390,328	\$ 677,503
Non-Court Operations Program	\$ 1,622,411	\$ 459,103			\$ (790)	\$ (55,232)	\$ 2,025,493	\$ 2,812,353	\$ 1,852,704	\$ 2,738,385
Executive Office	\$ 499,981	\$ 53,611	\$ 2,700				\$ 556,292	\$ 712,050	\$ 599,740	\$ 976,589
Fiscal Services	\$ 411,979	\$ 44,056					\$ 456,036	\$ 563,519	\$ 433,830	\$ 608,010
Human Resources	\$ 149,342	\$ 8,443					\$ 157,785	\$ 219,445	\$ 165,200	\$ 262,259
Business & Facilities Services	\$ 106,439	\$ 382					\$ 106,821	\$ 104,224	\$ 104,224	
Information Technology	\$ 440,398	\$ 140,895					\$ 581,294	\$ 741,099	\$ 529,686	\$ 751,398
Court Administration Program	\$ 1,608,139	\$ 247,388	\$ 2,700				\$ 1,858,227	\$ 2,236,113	\$ 1,832,680	\$ 2,598,256
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,842,581	\$ 2,390,843	\$ 75,150		\$ 0	\$ (55,232)	\$ 14,253,342	\$ 20,130,592	\$ 13,327,622	\$ 19,241,158