

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.

Debra Amber Biddle
Signature of Presiding Judge or Court Executive

7/26/11
Date

Shasta County

Court

Fiscal Year 2010/11 2nd Quarter

Fiscal Year and Ending Quarter

Shasta Superior Court
Trial Court Operations Fund
Balance Sheet
(Unaudited)

For the month ended Dec									
Fiscal Year 2010/11									2009/10
	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	\$ 132,764	\$ 99,176	\$ (329,800)			\$ 79,981	\$ 7,090	\$ (10,789)	\$ 37,444
Payroll	\$ (1,385)	\$ 0				\$ 0		\$ (1,385)	\$ (1,465)
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution									\$ 0
Civil Filing Fees							\$ (52)	\$ (52)	\$ 315,116
Trust							\$ 202,483	\$ 202,483	\$ 351,698
Credit Card									
Cash on Hand	\$ 2,585	\$ 650						\$ 3,235	\$ 3,335
Cash with County	\$ 145,435						\$ 490,870	\$ 636,305	\$ 801,783
Total Cash	\$ 304,399	\$ 99,826	\$ (329,800)			\$ 79,981	\$ 700,391	\$ 854,797	\$ 1,532,911
Short Term Investment	\$ 3,144,853	\$ 0				\$ 0	\$ 333,941	\$ 3,478,794	\$ 2,414,742
Investment in Financial Institution									
Total Investments	\$ 3,144,853	\$ 0				\$ 0	\$ 333,941	\$ 3,478,794	\$ 2,414,742
Accrued Revenue	\$ 0	\$ 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	\$ 183						\$ 0	\$ 183	\$ 122
Due From Other Governments	\$ 0	\$ 24,159						\$ 24,159	\$ (6,922)
Due From Other Courts							\$ 0	\$ 0	
Due From State	\$ 4,260		\$ 272,155			\$ 0		\$ 276,415	\$ 215,953
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	
Total Receivables	\$ 4,443	\$ 24,159	\$ 272,155			\$ 0	\$ 0	\$ 300,758	\$ 209,154
Prepaid Expenses - General	\$ 0							\$ 0	\$ 7,855
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 7,855
Other Assets									
Total Other Assets									
Total Assets	\$ 3,453,695	\$ 123,985	\$ (57,644)			\$ 79,981	\$ 1,034,333	\$ 4,634,349	\$ 4,164,662
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ (9,464)	\$ 0	\$ 9,465				\$ 183	\$ 183	\$ 122
Due to Other Courts			\$ 0					\$ 0	\$ 0
Due to State									\$ 0
TC145 Liability							\$ 340,950	\$ 340,950	\$ 315,116
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 48	\$ 0				\$ 0		\$ 48	\$ 36
Interest							\$ 62	\$ 62	\$ 54
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ (9,416)	\$ 0	\$ 9,465			\$ 0	\$ 341,194	\$ 341,243	\$ 315,328
Civil							\$ 155,109	\$ 155,109	\$ 313,948
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 490,870	\$ 490,870	\$ 666,745
Trust Interest Payable							\$ 7,497	\$ 7,497	\$ 7,072
Miscellaneous Trust									
Total Trust Deposits							\$ 653,476	\$ 653,476	\$ 987,765
Accrued Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Benefits Payable	\$ (12,492)							\$ (12,492)	\$ (44,093)
Deferred Compensation Payable	\$ (3,000)							\$ (3,000)	\$ 0
Deductions Payable	\$ 2,105							\$ 2,105	\$ 133,135
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ (13,387)	\$ 0				\$ 0		\$ (13,387)	\$ 89,042
Revenue Collected in Advance	\$ 0							\$ 0	\$ 7,855
Liabilities For Deposits	\$ 4,361						\$ 3	\$ 4,365	\$ 4,410
Jury Fees - Non-Interest							\$ 14,659	\$ 14,659	\$ 14,295
Fees - Partial Payment & Overpayment							\$ 25,000	\$ 25,000	\$ 16,204
Uncleared Collections	\$ (635)						\$ 0	\$ (635)	\$ (1,500)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,726						\$ 39,662	\$ 43,389	\$ 41,264
Total Liabilities	\$ (19,077)	\$ 0	\$ 9,465			\$ 0	\$ 1,034,333	\$ 1,024,721	\$ 1,433,400
Fund Balance - Restricted									
Fund Balance - Unrestricted									
Designated	\$ 2,942,066	\$ 0				\$ 118,867		\$ 3,060,933	\$ 2,327,016
Undesignated	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 530,706	\$ 123,985	\$ (67,109)			\$ (38,886)		\$ 548,696	\$ 404,247
Total Fund Balance	\$ 3,472,772	\$ 123,985	\$ (67,109)			\$ 79,981		\$ 3,609,629	\$ 2,731,263
Total Liabilities and Fund Balance	\$ 3,453,695	\$ 123,985	\$ (57,644)			\$ 79,981	\$ 1,034,333	\$ 4,634,349	\$ 4,164,662

Shasta Superior Court
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)

For the month ended Dec											
Fiscal Year 2010/11									2009/10		
	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	\$ 5,890,915						\$ 5,890,915	\$ 11,907,946	\$ 5,633,713	\$ 11,466,470	
Trial Court Improvement Fund	\$ 1						\$ 1	\$ 37,406	\$ 3,359	\$ 32,206	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 33,327						\$ 33,327	\$ 127,046	\$ 72,492	\$ 145,492	
Court Interpreter (45.45)	\$ 94,606						\$ 94,606	\$ 240,066	\$ 126,514	\$ 238,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 307,725						\$ 307,725	\$ 898,303	\$ 329,399	\$ 737,582	
Other Miscellaneous											
	\$ 6,326,574						\$ 6,326,574	\$ 13,210,767	\$ 6,165,476	\$ 12,619,750	
Grants											
AB 1058 Commissioner/Facilitator			\$ 256,700				\$ 256,700	\$ 760,209	\$ 221,917	\$ 752,597	
Other AOC Grants			\$ 17,019				\$ 17,019	\$ 107,000	\$ 161,938	\$ 216,056	
Non-AOC Grants											
			\$ 273,719				\$ 273,719	\$ 867,209	\$ 383,855	\$ 968,653	
Other Financing Sources											
Interest Income	\$ 6,109	\$ (2,012)				\$ 108	\$ 4,206	\$ 16,864	\$ 5,213	\$ 20,300	
Investment Income											
Donations											
Local Fees	\$ 130,262	\$ 0					\$ 130,262	\$ 279,728	\$ 131,244	\$ 283,050	
Non-Fee Revenues	\$ 600						\$ 600	\$ 411	\$ 3,188	\$ 1,350	
Enhanced Collections		\$ 785,296					\$ 785,296	\$ 1,843,000	\$ 632,263	\$ 1,500,000	
Escheatment										\$ 1,500	
Prior Year Revenue	\$ 14,711						\$ 14,711		\$ (20,978)		
County Program - Restricted	\$ 46,361	\$ 3,653				\$ 162,478	\$ 212,491	\$ 387,573	\$ 210,872	\$ 388,940	
Reimbursement Other	\$ 57,553						\$ 57,553	\$ 17,267	\$ 64,466	\$ 55,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 124						\$ 124		\$ (21)		
	\$ 255,720	\$ 786,936				\$ 162,586	\$ 1,205,243	\$ 2,544,843	\$ 1,026,247	\$ 2,250,640	
Total Revenues	\$ 6,582,294	\$ 786,936	\$ 273,719			\$ 162,586	\$ 7,805,535	\$ 16,622,819	\$ 7,575,578	\$ 15,839,043	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,316,340	\$ 348,786	\$ 175,336			\$ 170,065	\$ 4,010,527	\$ 8,901,371	\$ 3,868,755	\$ 8,583,666	
Temp Help	\$ 153,857	\$ 6,276	\$ 1,950				\$ 162,083		\$ 154,737		
Overtime	\$ 8,439	\$ 3					\$ 8,442		\$ 16,970		
Staff Benefits	\$ 1,543,221	\$ 154,116	\$ 66,334			\$ 63,157	\$ 1,826,827	\$ 4,001,423	\$ 1,658,337	\$ 3,348,813	
	\$ 5,021,857	\$ 509,181	\$ 243,620			\$ 233,222	\$ 6,007,880	\$ 12,902,794	\$ 5,698,799	\$ 11,932,479	
Operating Expenses and Equipment											
General Expense	\$ 129,170	\$ 26,575	\$ 2,261			\$ 590	\$ 158,597	\$ 373,897	\$ 173,389	\$ 608,288	
Printing	\$ 26,160	\$ 1,298	\$ 239				\$ 27,697	\$ 37,200	\$ 26,248	\$ 51,469	
Telecommunications	\$ 33,595	\$ 3,285	\$ 2,670			\$ 757	\$ 40,307	\$ 151,803	\$ 73,053	\$ 142,346	
Postage	\$ 44,175	\$ 15,084	\$ 397			\$ 126	\$ 59,781	\$ 154,532	\$ 66,157	\$ 209,266	
Insurance	\$ 1,308						\$ 1,308	\$ 2,100	\$ 1,612	\$ 2,317	
In-State Travel	\$ 13,210	\$ 43	\$ 2,151				\$ 15,404	\$ 26,240	\$ 18,960	\$ 42,357	
Out-of-State Travel	\$ 50						\$ 50		\$ 176	\$ 1,225	
Training	\$ 3,070		\$ 1,275				\$ 4,345	\$ 3,715	\$ 929	\$ 12,580	
Security Services	\$ 414						\$ 414	\$ 1,010	\$ 736	\$ 1,367	
Facility Operations	\$ 116,710	\$ 16,009	\$ 19,136			\$ 3,526	\$ 155,381	\$ 423,862	\$ 188,102	\$ 606,551	
Utilities	\$ 2,300						\$ 2,300		\$ 0	\$ 6,523	
Contracted Services	\$ 483,183	\$ 70,717	\$ 47,918			\$ 6,253	\$ 608,070	\$ 1,609,044	\$ 800,047	\$ 1,675,822	
Consulting and Professional Services	\$ 4,340						\$ 4,340	\$ 17,600	\$ 17,890	\$ 39,900	
Information Technology	\$ 20,029					\$ 88,581	\$ 108,611	\$ 162,214	\$ 65,061	\$ 305,129	
Major Equipment	\$ 271					\$ 19,904	\$ 20,175		\$ (1,284)		
Other Items of Expense	\$ 5,621						\$ 5,621	\$ 10,550	\$ 4,984	\$ 9,157	
	\$ 883,606	\$ 133,012	\$ 76,047			\$ 119,736	\$ 1,212,401	\$ 2,973,767	\$ 1,436,060	\$ 3,714,297	
Special Items of Expense											
Grand Jury									\$ 104	\$ 425	
Jury Costs	\$ 36,559						\$ 36,559	\$ 113,973	\$ 47,872	\$ 89,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Internal Cost Recovery	\$ (31,523)	\$ 20,759	\$ 40,420			\$ (29,655)	\$ 0	\$ 177,619	\$ 0		
Prior Year Expense Adjustment									\$ (11,505)		
	\$ 5,036	\$ 20,759	\$ 40,420			\$ (29,655)	\$ 36,559	\$ 291,592	\$ 36,471	\$ 89,925	
Total Expenditures	\$ 5,910,499	\$ 662,951	\$ 360,086			\$ 323,303	\$ 7,256,839	\$ 16,168,153	\$ 7,171,331	\$ 15,736,701	
Excess (Deficit) of Revenues Over Expenditures	\$ 671,796	\$ 123,985	\$ (86,368)			\$ (160,717)	\$ 548,696	\$ 454,666	\$ 404,247	\$ 102,342	
Operating Transfers In (Out)	\$ (141,090)		\$ 19,259			\$ 121,831	\$ 0	\$ (1)	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,942,066	\$ 0	\$ 0			\$ 118,867	\$ 3,060,933	\$ 3,060,933	\$ 2,327,016	\$ 2,327,016	
Ending Balance (Deficit)	\$ 3,472,772	\$ 123,985	\$ (67,109)			\$ 79,981	\$ 3,609,629	\$ 3,515,598	\$ 2,731,263	\$ 2,429,358	

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

For the month ended Dec									
Fiscal Year 2010/11								2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 1,394,299	\$ 198,570		\$ 593		\$ 1,593,462	\$ 3,496,185	\$ 1,616,535	\$ 3,365,421
Traffic & Other Infractions	\$ 202,962	\$ 38,744				\$ 241,706	\$ 597,480	\$ 222,819	\$ 541,340
Other Criminal Cases	\$ 378,299	\$ 49,940				\$ 428,239	\$ 956,382	\$ 382,857	\$ 1,019,604
Civil	\$ 299,949	\$ 48,363		\$ 989		\$ 349,300	\$ 704,432	\$ 310,724	\$ 727,351
Family & Children Services	\$ 393,137	\$ 97,182		\$ 7,315		\$ 497,634	\$ 1,392,479	\$ 496,760	\$ 1,300,134
Probate, Guardianship & Mental Health Services	\$ 185,858	\$ 8,781				\$ 194,640	\$ 392,637	\$ 180,993	\$ 419,831
Juvenile Dependency Services	\$ 36,230	\$ 239,379				\$ 275,609	\$ 692,030	\$ 311,254	\$ 599,290
Juvenile Delinquency Services	\$ 41,517	\$ 2,630				\$ 44,147	\$ 90,534	\$ 47,135	\$ 82,920
Other Court Operations	\$ 180,280	\$ 9,096				\$ 189,376	\$ 342,365	\$ 177,870	\$ 285,990
Court Interpreters	\$ 34,074	\$ 79,377				\$ 113,451	\$ 253,061	\$ 108,010	\$ 322,508
Jury Services	\$ 47,597	\$ 29,226	\$ 36,559			\$ 113,382	\$ 354,716	\$ 147,516	\$ 313,846
Security	\$ 1,199,784	\$ 57,903				\$ 1,257,687	\$ 2,494,478	\$ 1,286,111	\$ 2,591,918
Trial Court Operations Program	\$ 4,393,985	\$ 859,192	\$ 36,559	\$ 8,897		\$ 5,298,632	\$ 11,766,779	\$ 5,288,584	\$ 11,570,153
Enhanced Collections	\$ 509,181	\$ 123,378		\$ 20,759		\$ 653,318	\$ 1,504,234	\$ 587,125	\$ 1,258,218
Other Non-Court Operations	\$ 233,222	\$ 129,370		\$ (29,655)		\$ 332,937	\$ 650,946	\$ 265,713	\$ 731,355
Non-Court Operations Program	\$ 742,403	\$ 252,748		\$ (8,897)		\$ 986,254	\$ 2,155,180	\$ 852,837	\$ 1,989,573
Executive Office	\$ 261,933	\$ 33,529				\$ 295,462	\$ 688,794	\$ 264,335	\$ 652,641
Fiscal Services	\$ 285,997	\$ 33,796				\$ 319,793	\$ 795,027	\$ 320,983	\$ 712,119
Human Resources	\$ 156,996	\$ 7,996				\$ 164,993	\$ 298,667	\$ 143,052	\$ 277,220
Business & Facilities Services		\$ 420				\$ 420	\$ 10,900	\$ 96,730	\$ 5,210
Information Technology	\$ 166,566	\$ 24,720				\$ 191,286	\$ 452,806	\$ 204,810	\$ 529,785
Court Administration Program	\$ 871,492	\$ 100,461				\$ 971,953	\$ 2,246,194	\$ 1,029,909	\$ 2,176,975
Prior Year Adjustments Not Posted to a Program								\$ 0	
Total	\$ 6,007,880	\$ 1,212,401	\$ 36,559	\$ 0		\$ 7,256,839	\$ 16,168,153	\$ 7,171,331	\$ 15,736,701