

**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.

*Juliana Juvler-Pondley*  
Signature of Presiding Judge or Court Executive

5/8/12  
Date

Shasta  
Court

FY 2011/2012 3rd Quarter  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Shasta

Court

FY 2011/2012 3rd Quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Shasta  
 \_\_\_\_\_  
 Court  
 \_\_\_\_\_  
 FY 2011/2012 3rd Quarter  
 \_\_\_\_\_  
 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)				
Court Employee Positions (FTEs)	169.00	169	168	

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

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

For the month ended Mar									
Fiscal Year 2011/12									
	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						
<b>ASSETS</b>									
Operations	\$ 302,714	\$ 80,352	\$ (508,639)			\$ 54,685	\$ 5,585	\$ (64,302)	\$ (13,799)
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 247,136
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution									
Civil Filing Fees							\$ (65)	\$ (65)	\$ (944)
Trust							\$ 449,179	\$ 449,179	\$ 309,176
Credit Card									
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 346,163	\$ 0					\$ 558,916	\$ 905,079	\$ 675,269
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 676,512</b>	<b>\$ 60,952</b>	<b>\$ (508,639)</b>			<b>\$ 54,685</b>	<b>\$ 1,014,615</b>	<b>\$ 1,318,126</b>	<b>\$ 1,245,072</b>
Short Term Investment									
Investment in Financial Institution	\$ 3,160,691						\$ 342,882	\$ 3,503,543	\$ 3,386,651
<b>Total Investments</b>	<b>\$ 3,160,691</b>						<b>\$ 342,882</b>	<b>\$ 3,503,543</b>	<b>\$ 3,386,651</b>
Accrued Revenue	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 78
Due From Other Governments	\$ 0	\$ 114,043				\$ 0		\$ 114,043	\$ 36,408
Due From Other Courts								\$ 0	\$ 0
Due From State	\$ 0		\$ 478,293			\$ 0		\$ 478,293	\$ 463,132
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 147							\$ 147	\$ 0
<b>Total Receivables</b>	<b>\$ 147</b>	<b>\$ 114,043</b>	<b>\$ 478,293</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 592,483</b>	<b>\$ 499,619</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 2,627							\$ 2,627	\$ 4,589
Courtiles									
<b>Total Prepaid Expenses</b>	<b>\$ 2,627</b>							<b>\$ 2,627</b>	<b>\$ 4,589</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 3,639,947</b>	<b>\$ 194,995</b>	<b>\$ (30,344)</b>			<b>\$ 54,685</b>	<b>\$ 1,357,497</b>	<b>\$ 5,416,779</b>	<b>\$ 5,135,930</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0			\$ 0	\$ 300	\$ 300	\$ 2,500
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 147	\$ 147	\$ 78
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State									
TC145 Liability		\$ 0					\$ 349,349	\$ 349,349	\$ 345,186
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 451	\$ 25						\$ 476	\$ 193
Interest							\$ 55	\$ 55	\$ 67
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 451</b>	<b>\$ 25</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 349,851</b>	<b>\$ 350,328</b>	<b>\$ 348,024</b>
Civil							\$ 428,235	\$ 428,235	\$ 289,882
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 558,916	\$ 558,916	\$ 469,891
Trust Interest Payable							\$ 7,649	\$ 7,649	\$ 7,304
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 994,800</b>	<b>\$ 994,800</b>	<b>\$ 768,076</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Benefits Payable	\$ (29,862)	\$ 0				\$ 0		\$ (29,862)	\$ (101,155)
Deferred Compensation Payable	\$ 0	\$ 0				\$ 0		\$ 0	\$ (3,000)
Deductions Payable	\$ 72,854	\$ 0				\$ 0		\$ 72,854	\$ (78,374)
Payroll Clearing									\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 42,993</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 0</b>		<b>\$ 42,993</b>	<b>\$ (162,529)</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 14,671						\$ 453	\$ 15,124	\$ 14,585
Jury Fees - Non-Interest							\$ 12,392	\$ 12,392	\$ 12,401
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 25
Uncleared Collections	\$ (2,011)							\$ (2,011)	\$ (487)
Other Miscellaneous Liabilities	\$ 16							\$ 16	\$ 16
<b>Total Other Liabilities</b>	<b>\$ 12,677</b>						<b>\$ 12,846</b>	<b>\$ 25,522</b>	<b>\$ 26,523</b>
<b>Total Liabilities</b>	<b>\$ 56,121</b>	<b>\$ 25</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 1,357,497</b>	<b>\$ 1,413,642</b>	<b>\$ 958,095</b>
Fund Balance - Nonspendable									
Fund Balance - Restricted						\$ 0		\$ 0	
Fund Balance - Committed	\$ 1,381,517							\$ 1,381,517	
Fund Balance - Assigned	\$ 2,393,918	\$ 0				\$ 79,309		\$ 2,473,227	\$ 3,060,933
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 8,391	\$ 194,970	\$ (30,344)			\$ (24,624)		\$ 148,392	\$ 1,116,903
<b>Total Fund Balance</b>	<b>\$ 3,783,826</b>	<b>\$ 194,970</b>	<b>\$ (30,344)</b>			<b>\$ 54,685</b>		<b>\$ 4,093,138</b>	<b>\$ 4,177,836</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,839,947</b>	<b>\$ 194,995</b>	<b>\$ (30,344)</b>			<b>\$ 54,685</b>	<b>\$ 1,357,497</b>	<b>\$ 5,416,779</b>	<b>\$ 5,135,930</b>

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

For the month ended Mar										
Fiscal Year 2011/12										
									2010/11	
	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	\$ 2,266,208	\$ 315,130	\$ 10		\$ 888		\$ 2,582,235	\$ 3,437,843	\$ 2,425,013	\$ 3,496,185
Traffic & Other Infractions	\$ 285,198	\$ 49,706					\$ 334,904	\$ 614,172	\$ 378,881	\$ 597,480
Other Criminal Cases	\$ 609,868	\$ 57,961					\$ 667,829	\$ 894,992	\$ 651,475	\$ 956,382
Civil	\$ 631,336	\$ 83,742			\$ 2,219		\$ 717,297	\$ 609,709	\$ 549,882	\$ 704,432
Family & Children Services	\$ 705,399	\$ 74,128	\$ 20		\$ 7,249		\$ 786,796	\$ 1,539,466	\$ 722,508	\$ 1,392,479
Probate, Guardianship & Mental Health Services	\$ 325,536	\$ 11,029					\$ 336,565	\$ 447,806	\$ 299,196	\$ 392,637
Juvenile Dependency Services	\$ 25,235	\$ 362,304					\$ 387,539	\$ 1,165,885	\$ 429,165	\$ 692,030
Juvenile Delinquency Services	\$ 38,224	\$ 5,186					\$ 43,409	\$ 93,126	\$ 88,129	\$ 90,534
Other Court Operations	\$ 268,065	\$ 11,416					\$ 279,481	\$ 277,203	\$ 287,977	\$ 342,365
Court Interpreters	\$ 87,951	\$ 128,828					\$ 216,779	\$ 291,056	\$ 173,764	\$ 253,061
Jury Services	\$ 86,488	\$ 32,811	\$ 56,210				\$ 175,510	\$ 287,615	\$ 172,498	\$ 354,716
Security	\$ 1,809,595	\$ 119,164	\$ 106				\$ 1,928,866	\$ 2,534,441	\$ 1,919,781	\$ 2,494,478
	\$ 7,139,103	\$ 1,251,405	\$ 56,346		\$ 10,356		\$ 8,457,210	\$ 12,193,314	\$ 8,078,268	\$ 11,766,779
Trial Court Operations Program										
Enhanced Collections	\$ 949,275	\$ 254,706			\$ 31,069		\$ 1,235,051	\$ 1,522,552	\$ 1,014,410	\$ 1,504,234
Other Non-Court Operations	\$ 375,024	\$ 131,634			\$ (41,425)		\$ 465,232	\$ 538,435	\$ 448,344	\$ 650,946
	\$ 1,324,299	\$ 386,341			\$ (10,356)		\$ 1,700,283	\$ 2,060,987	\$ 1,462,753	\$ 2,155,180
Non-Court Operations Program										
Executive Office	\$ 438,534	\$ 68,144					\$ 506,678	\$ 791,336	\$ 452,821	\$ 688,794
Fiscal Services	\$ 489,236	\$ 143,316	\$ 163				\$ 632,715	\$ 724,070	\$ 542,192	\$ 795,027
Human Resources	\$ 229,568	\$ 17,290					\$ 246,859	\$ 364,393	\$ 255,908	\$ 298,667
Business & Facilities Services	\$ 150,630	\$ (19,050)					\$ 131,570	\$ 2,600	\$ (14,866)	\$ 10,900
Information Technology	\$ (116,060)	\$ 37,253					\$ (78,807)	\$ 443,502	\$ 163,627	\$ 452,806
Court Administration Program	\$ 1,191,909	\$ 246,943	\$ 163				\$ 1,439,014	\$ 2,325,901	\$ 1,399,681	\$ 2,246,194
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 9,655,310</b>	<b>\$ 1,884,688</b>	<b>\$ 56,509</b>		<b>\$ 0</b>		<b>\$ 11,596,508</b>	<b>\$ 16,578,202</b>	<b>\$ 10,940,702</b>	<b>\$ 16,168,153</b>

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

For the month ended Mar											
Fiscal Year 2011/12											
2010/11											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenues		Capital Projects	Debt Service						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 8,538,497						\$ 8,538,497	\$ 11,392,386	\$ 8,895,684	\$ 11,007,946	
Trial Court Improvement Fund	\$ 24,412						\$ 24,412	\$ 42,211	\$ 1,287	\$ 37,406	
Judicial Administration Efficiency & Mod Fund											
Judges' Compensation (45.25)	\$ 79,677						\$ 79,677	\$ 130,000	\$ 71,844	\$ 127,048	
Court Interpreter (45.45)	\$ 138,703						\$ 138,703	\$ 201,000	\$ 145,512	\$ 240,066	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 474,386						\$ 474,386	\$ 779,503	\$ 490,314	\$ 898,303	
Other Miscellaneous											
	\$ 9,255,675						\$ 9,255,675	\$ 12,545,100	\$ 9,804,621	\$ 13,210,767	
Grants											
AB 1058 Commissioner/Facilitator			\$ 477,202				\$ 477,202	\$ 760,210	\$ 450,261	\$ 760,209	
Other AOC Grants								\$ 26,794	\$ 31,419	\$ 107,000	
Non-AOC Grants											
			\$ 477,202				\$ 477,202	\$ 787,004	\$ 481,680	\$ 867,209	
Other Financing Sources											
Interest Income	\$ 8,257	\$ 10				\$ 171	\$ 8,438	\$ 12,500	\$ 8,002	\$ 16,864	
Investment Income											
Donations											
Local Fees	\$ 213,400						\$ 213,400	\$ 289,400	\$ 216,620	\$ 279,728	
Non-Fee Revenues	\$ 419	\$ 0					\$ 419	\$ 175	\$ 718	\$ 411	
Enhanced Collections	\$ 0	\$ 1,436,519					\$ 1,436,519	\$ 2,154,800	\$ 1,329,036	\$ 1,843,000	
Escheatment											
Prior Year Revenue									\$ 14,711		
County Program - Restricted	\$ 67,524	\$ 3,050				\$ 237,779	\$ 308,354	\$ 406,605	\$ 308,837	\$ 387,573	
Reimbursement Other	\$ 41,294					\$ 3,600	\$ 44,894	\$ 135,625	\$ 93,147	\$ 17,267	
Sale of Fixed Assets											
Other Miscellaneous									\$ 124		
	\$ 330,894	\$ 1,439,579				\$ 241,550	\$ 2,012,023	\$ 2,999,106	\$ 1,971,403	\$ 2,544,843	
<b>Total Revenues</b>	<b>\$ 9,586,569</b>	<b>\$ 1,439,579</b>	<b>\$ 477,202</b>			<b>\$ 241,550</b>	<b>\$ 11,744,900</b>	<b>\$ 16,331,208</b>	<b>\$ 12,067,805</b>	<b>\$ 16,522,819</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 5,172,177	\$ 567,866	\$ 268,133			\$ 257,579	\$ 6,205,754	\$ 8,824,401	\$ 6,033,155	\$ 8,001,371	
Temp Help	\$ 225,121	\$ 68,840					\$ 293,965		\$ 226,193		
Overtime	\$ 19,559	\$ 1,051					\$ 20,609		\$ 12,213		
Staff Benefits	\$ 2,523,205	\$ 311,514	\$ 122,817			\$ 117,444	\$ 3,074,980	\$ 4,036,449	\$ 2,732,673	\$ 4,001,423	
	\$ 7,940,061	\$ 948,275	\$ 390,950			\$ 375,024	\$ 9,665,310	\$ 12,860,850	\$ 9,004,235	\$ 12,902,794	
Operating Expenses and Equipment											
General Expense	\$ 196,005	\$ 50,372	\$ 3,691			\$ 2,195	\$ 252,262	\$ 465,066	\$ 280,313	\$ 373,897	
Printing	\$ 23,444	\$ 5,453	\$ 704				\$ 29,602	\$ 51,135	\$ 31,870	\$ 37,200	
Telecommunications	\$ 61,467	\$ 7,353	\$ 4,175			\$ 1,642	\$ 74,637	\$ 89,285	\$ 62,567	\$ 151,803	
Postage	\$ 58,837	\$ 58,417	\$ 677			\$ 0	\$ 117,932	\$ 147,063	\$ 94,613	\$ 154,532	
Insurance	\$ 6,118						\$ 6,118	\$ 1,410	\$ 1,308	\$ 2,100	
In-State Travel	\$ 13,187	\$ 122	\$ 2,711				\$ 16,019	\$ 38,573	\$ 22,916	\$ 26,240	
Out-of-State Travel									\$ 50		
Training	\$ 4,792	\$ 285	\$ 850				\$ 5,927	\$ 14,785	\$ 9,163	\$ 3,715	
Security Services	\$ 1,410						\$ 1,410	\$ 1,010	\$ 766	\$ 1,010	
Facility Operations	\$ 194,756	\$ 24,508	\$ 29,878			\$ 6,350	\$ 255,491	\$ 420,896	\$ 280,859	\$ 423,892	
Utilities	\$ 1,001	\$ 143	\$ 37			\$ 41	\$ 1,222	\$ 270	\$ 2,300		
Contracted Services	\$ 805,878	\$ 117,225	\$ 584			\$ 637	\$ 924,324	\$ 2,108,194	\$ 972,125	\$ 1,609,044	
Consulting and Professional Services	\$ 9,200					\$ 97	\$ 9,297	\$ 27,250	\$ 7,250	\$ 17,600	
Information Technology	\$ 24,598	\$ 368				\$ 111,113	\$ 136,079	\$ 156,679	\$ 122,703	\$ 162,214	
Major Equipment	\$ 39,756						\$ 39,756	\$ 650	\$ 20,775		
Other Items of Expense	\$ 14,589	\$ 20					\$ 14,609	\$ 24,060	\$ 13,217	\$ 10,550	
	\$ 1,455,040	\$ 264,265	\$ 43,307			\$ 122,075	\$ 1,884,688	\$ 3,546,326	\$ 1,883,164	\$ 2,973,767	
Special Items of Expense											
Grand Jury									\$ 120		
Jury Costs	\$ 56,220						\$ 56,220	\$ 62,200	\$ 53,153	\$ 113,973	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 289		\$ 20				\$ 289				
Capital Costs											
Internal Cost Recovery	\$ (60,410)	\$ 31,059	\$ 76,766			\$ (41,425)	\$ 0	\$ 60,826	\$ 0	\$ 177,619	
Prior Year Expense Adjustment											
	\$ (9,920)	\$ 31,059	\$ 76,766			\$ (41,425)	\$ 56,609	\$ (171,026)	\$ 53,273	\$ 291,592	
<b>Total Expenditures</b>	<b>\$ 9,385,181</b>	<b>\$ 1,244,609</b>	<b>\$ 511,044</b>			<b>\$ 455,674</b>	<b>\$ 11,596,508</b>	<b>\$ 16,578,202</b>	<b>\$ 10,940,702</b>	<b>\$ 16,168,153</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 201,388	\$ 194,970	\$ (33,841)			\$ (214,123)	\$ 148,392	\$ (246,963)	\$ 1,116,903	\$ 454,666	
Operating Transfers In (Out)	\$ (192,996)		\$ 3,497			\$ 189,500	\$ 0	\$ 2	\$ 0	\$ (1)	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,775,435	\$ 0	\$ 0			\$ 79,309	\$ 3,854,744	\$ 3,854,744	\$ 3,080,933	\$ 3,060,933	
Ending Balance (Deficit)	\$ 3,783,026	\$ 194,970	\$ (30,344)			\$ 54,685	\$ 4,003,136	\$ 3,607,763	\$ 4,177,836	\$ 3,515,588	