

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.

Thelma Justice Bradley

Signature of Presiding Judge or Court Executive

8/8/16

Date

Shasta

Court

FY 2015 - 16, Qtr 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Shasta

Court

FY 2015 - 16, Qtr 4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Shasta

Court

FY 2015 - 16, Qtr 4

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	160	158	155	164

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 June
 Fiscal Year 2015/16

2014/15

	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						
ASSETS									
Operations	\$ (209,257)	\$ 188,724	\$ 2,406			\$ 12,368	\$ 32,773	\$ 27,015	\$ 182,866
Payroll	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Jury Revolving	\$ 19,007	\$ 93						\$ 19,100	\$ 23,612
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (36,679)	\$ (36,679)	\$ (177)
Cash on Hand	\$ 2,635	\$ 600						\$ 3,235	\$ 3,235
Cash with County	\$ 135,452						\$ 870,402	\$ 1,005,854	\$ 604,072
Cash Outside of the JCC									
Cash Equivalents	\$ 1,067,327						\$ 451,288	\$ 1,518,615	\$ 2,815,783
Total Cash and Cash Equivalents	\$ 1,015,165	\$ 189,417	\$ 2,406			\$ 12,368	\$ 1,317,784	\$ 2,537,140	\$ 3,629,392
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 1,681	\$ 509	\$ 0			\$ 96	\$ 0	\$ 2,286	\$ 1,608
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 0							\$ 0	\$ 489
Trust									
Due From Other Funds	\$ 0	\$ (133,817)	\$ (251,590)					\$ (385,406)	\$ 173,532
Due From Other Governments		\$ 162,530						\$ 162,530	\$ 117,749
Due From Other Courts	\$ 418						\$ 0	\$ 418	\$ 0
Due From State	\$ 52,326	\$ 4,482	\$ 263,978			\$ 0		\$ 320,786	\$ 252,188
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 937							\$ 937	\$ 3,629
Total Receivables	\$ 55,363	\$ 33,704	\$ 12,388			\$ 96	\$ 0	\$ 101,550	\$ 549,195
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,070,527	\$ 223,121	\$ 14,794			\$ 12,464	\$ 1,317,784	\$ 2,638,689	\$ 4,178,587
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 599,212	\$ 0	\$ 0			\$ 0		\$ 599,212	\$ 136,232
Accounts Payable - General	\$ 42,229	\$ 0	\$ 0			\$ 1,133	\$ 0	\$ 43,361	\$ 7,084
Due to Other Funds	\$ (385,406)	\$ 0	\$ 0			\$ 0	\$ 937	\$ (384,469)	\$ 177,161
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 12,313
Due to State	\$ 1,682	\$ 0						\$ 1,682	\$ 3,205
TC145 Liability							\$ 295,153	\$ 295,153	\$ 286,893
Due to Other Governments	\$ 46,314	\$ 11,022	\$ 12,388			\$ 2,895		\$ 72,619	\$ 11,656
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 315							\$ 315	\$ 27
Interest							\$ 76	\$ 76	\$ 11
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 304,345	\$ 11,022	\$ 12,388			\$ 4,028	\$ 296,166	\$ 627,949	\$ 634,582
Civil							\$ 141,888	\$ 141,888	\$ 323,829
Criminal									\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 870,402	\$ 870,402	\$ 512,667
Trust Interest Payable							\$ 8,507	\$ 8,507	\$ 8,240
Miscellaneous Trust									
Total Trust Deposits							\$ 1,020,797	\$ 1,020,797	\$ 844,735
Accrued Payroll	\$ 175,380	\$ 18,525				\$ 7,143		\$ 201,048	\$ 93,863
Benefits Payable	\$ 103,707							\$ 103,707	\$ 96,609
Deferred Compensation Payable	\$ 0							\$ 0	\$ 9,220
Deductions Payable	\$ 91,036							\$ 91,036	\$ 107,939
Payroll Clearing	\$ 0	\$ 0				\$ 0		\$ 0	\$ 216,180
Total Payroll Liabilities	\$ 370,123	\$ 18,525				\$ 7,143		\$ 395,791	\$ 523,810
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 1,769,068
Liabilities For Deposits	\$ 24,535	\$ 200	\$ 2,406			\$ 195	\$ 822	\$ 28,158	\$ 26,548
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 97							\$ 97	\$ 0
Total Other Liabilities	\$ 24,632	\$ 200	\$ 2,406			\$ 195	\$ 822	\$ 28,254	\$ 1,795,616
Total Liabilities	\$ 699,100	\$ 29,747	\$ 14,794			\$ 11,365	\$ 1,317,784	\$ 2,072,791	\$ 3,798,744
Total Fund Balance	\$ 371,427	\$ 193,374	\$ 0			\$ 1,098		\$ 565,899	\$ 379,844
Total Liabilities and Fund Balance	\$ 1,070,527	\$ 223,121	\$ 14,794			\$ 12,464	\$ 1,317,784	\$ 2,638,689	\$ 4,178,587

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 2015/16								2014/15			
	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	\$ 12,080,957	\$ 49,243						\$ 12,130,200	\$ 11,737,228	\$ 10,958,324	\$ 10,710,420
Improvement and Modernization Fund	\$ 24,411							\$ 24,411	\$ 24,411	\$ 24,411	\$ 24,411
Judges' Compensation (45.25)	\$ 65,466							\$ 65,466	\$ 75,000	\$ 75,637	\$ 71,959
Court Interpreter (45.45)	\$ 229,097							\$ 229,097	\$ 220,000	\$ 210,119	\$ 267,788
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 846,021							\$ 846,021	\$ 832,560	\$ 765,966	\$ 743,691
Other Miscellaneous	\$ 322,009							\$ 322,009	\$ 262,222	\$ 262,222	\$ 262,222
	\$ 13,567,961	\$ 49,243						\$ 13,617,204	\$ 13,151,421	\$ 12,296,679	\$ 12,080,491
Grants											
AB 1058 Commissioner/Facilitator			\$ 701,684					\$ 701,684	\$ 807,366	\$ 714,719	\$ 802,594
Other Judicial Council Grants			\$ 338,016					\$ 338,016	\$ 384,875	\$ 89,511	\$ 20,170
Non-Judicial Council Grants			\$ 10,218					\$ 10,218		\$ 1,800	
			\$ 1,049,918					\$ 1,049,918	\$ 1,192,241	\$ 806,030	\$ 822,764
Other Financing Sources											
Interest Income	\$ 8,870	\$ 915				\$ 366		\$ 10,151	\$ 3,490	\$ 6,054	\$ 7,121
Investment Income											
Donations											
Local Fees	\$ 212,379	\$ 107,063						\$ 319,442	\$ 284,400	\$ 286,585	\$ 295,061
Non-Fee Revenues	\$ 277	\$ 6,318						\$ 6,595		\$ 1,096	
Enhanced Collections		\$ 2,465,650						\$ 2,465,650	\$ 2,312,013	\$ 2,277,437	\$ 2,151,817
Escheatment											
Prior Year Revenue	\$ 0	\$ 0						\$ 0		\$ 10,571	
County Program - Restricted	\$ 90,249	\$ 3,501				\$ 362,454		\$ 456,205	\$ 464,870	\$ 478,783	\$ 538,467
Reimbursement Other	\$ 29,513					\$ 1,800		\$ 31,313	\$ 70,800	\$ 75,739	\$ 13,500
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,585							\$ 4,585	\$ 15,000	\$ 21,425	
	\$ 345,873	\$ 2,583,446				\$ 364,620		\$ 3,293,939	\$ 3,150,573	\$ 3,157,691	\$ 3,005,966
Total Revenues	\$ 13,913,834	\$ 2,632,689	\$ 1,049,918			\$ 364,620		\$ 17,961,062	\$ 17,494,235	\$ 16,260,400	\$ 15,909,221
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 7,117,439	\$ 885,457	\$ 483,925			\$ 412,956		\$ 8,899,776	\$ 8,936,158	\$ 8,642,448	\$ 8,802,418
Temp Help	\$ 241,718	\$ 39,747						\$ 281,465	\$ 243,839	\$ 201,142	\$ 211,614
Overtime	\$ 56,238	\$ 1,138				\$ 235		\$ 57,611		\$ 24,022	
Staff Benefits	\$ 3,793,106	\$ 471,093	\$ 179,443			\$ 173,003		\$ 4,616,646	\$ 4,716,952	\$ 4,418,903	\$ 4,229,216
	\$ 11,208,501	\$ 1,397,435	\$ 663,368			\$ 586,194		\$ 13,855,498	\$ 13,896,949	\$ 13,286,515	\$ 13,243,248
Operating Expenses and Equipment											
General Expense	\$ 467,572	\$ 75,377	\$ 36,832			\$ 3,636		\$ 583,417	\$ 442,960	\$ 362,828	\$ 283,866
Printing	\$ 26,034	\$ 2,990	\$ 165			\$ 56		\$ 29,246	\$ 29,730	\$ 30,200	\$ 31,568
Telecommunications	\$ 82,133	\$ 12,473	\$ 14,609			\$ 2,697		\$ 111,912	\$ 89,170	\$ 82,118	\$ 95,830
Postage	\$ 101,852	\$ 41,734	\$ 1,120					\$ 144,706	\$ 153,650	\$ 152,787	\$ 155,430
Insurance	\$ 5,595							\$ 5,595	\$ 8,050	\$ 6,716	\$ 8,432
In-State Travel	\$ 17,058	\$ 279	\$ 4,822					\$ 22,159	\$ 35,705	\$ 22,894	\$ 14,162
Out-of-State Travel	\$ 719							\$ 719			
Training	\$ 3,324		\$ 1,495			\$ 789		\$ 5,608	\$ 9,800	\$ 4,533	\$ 6,240
Security Services	\$ 3,177							\$ 3,177	\$ 2,300	\$ 2,096	\$ 2,430
Facility Operations	\$ 197,960	\$ 88,748	\$ 6,088			\$ 4,825		\$ 297,620	\$ 291,282	\$ 260,259	\$ 238,372
Utilities											
Contracted Services	\$ 1,439,104	\$ 185,477	\$ 245,163			\$ 41,738		\$ 1,911,482	\$ 1,973,388	\$ 1,694,089	\$ 1,820,176
Consulting and Professional Services	\$ 24,740					\$ 0		\$ 24,740	\$ 16,850	\$ 16,745	\$ 15,505
Information Technology	\$ 134,793	\$ 5,418	\$ 333			\$ 77,624		\$ 218,169	\$ 173,892	\$ 197,291	\$ 161,581
Major Equipment	\$ 50,773							\$ 50,773		\$ 13,972	
Other Items of Expense	\$ 15,090		\$ 0					\$ 15,090	\$ 15,400	\$ 15,975	\$ 16,895
	\$ 2,569,923	\$ 412,496	\$ 310,627			\$ 131,365		\$ 3,424,410	\$ 3,242,177	\$ 2,862,503	\$ 2,850,487
Special Items of Expense											
Grand Jury									\$ 2,050	\$ 1,546	\$ 70
Jury Costs	\$ 92,950							\$ 92,950	\$ 87,000	\$ 85,797	\$ 90,017
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 403,252							\$ 403,252	\$ 3,600	\$ 3,600	\$ 1,800
Capital Costs	\$ 38							\$ 38			
Internal Cost Recovery	\$ (111,808)	\$ 56,456	\$ 129,221			\$ (73,870)		\$ 0	\$ 0	\$ 0	\$ 72,962
Prior Year Expense Adjustment	\$ (1,073)	\$ (69)						\$ (1,142)		\$ 6,257	
	\$ 383,359	\$ 56,388	\$ 129,221			\$ (73,870)		\$ 495,098	\$ 92,650	\$ 97,201	\$ 164,849
Total Expenditures	\$ 14,161,783	\$ 1,866,319	\$ 1,103,216			\$ 643,689		\$ 17,775,007	\$ 17,231,776	\$ 16,246,218	\$ 16,258,584
Excess (Deficit) of Revenues Over Expenditures	\$ (247,949)	\$ 766,371	\$ (53,298)			\$ (279,069)		\$ 186,055	\$ 262,459	\$ 14,182	\$ (349,363)
Operating Transfers In (Out)	\$ 275,598	\$ (605,225)	\$ 53,298			\$ 276,329		\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 343,777	\$ 32,228	\$ 0			\$ 3,839		\$ 379,844	\$ 379,844	\$ 365,662	\$ 365,662
Ending Balance (Deficit)	\$ 371,427	\$ 193,374	\$ 0			\$ 1,098		\$ 565,899	\$ 642,303	\$ 379,844	\$ 16,299

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

For the month ended June

Fiscal Year 2015/16 2014/15

	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	\$ 2,918,124	\$ 687,870			\$ 800	\$ (4)	\$ 3,606,791	\$ 3,524,401	\$ 3,544,227	\$ 3,300,431
Traffic & Other Infractions	\$ 732,128	\$ 103,081				\$ 2,149	\$ 837,358	\$ 1,014,289	\$ 932,800	\$ 967,520
Other Criminal Cases	\$ 621,855	\$ 33,148			\$ (963)		\$ 654,040	\$ 897,540	\$ 531,574	\$ 408,817
Civil	\$ 747,847	\$ 44,609			\$ 2,767		\$ 795,223	\$ 796,830	\$ 714,130	\$ 659,265
Family & Children Services	\$ 1,221,056	\$ 172,139			\$ 14,646	\$ (859)	\$ 1,406,983	\$ 1,387,472	\$ 1,238,742	\$ 1,575,343
Probate, Guardianship & Mental Health Services	\$ 412,103	\$ 10,058					\$ 422,161	\$ 410,422	\$ 417,675	\$ 414,812
Juvenile Dependency Services	\$ 39,996	\$ 758,511					\$ 798,506	\$ 906,766	\$ 813,875	\$ 826,102
Juvenile Delinquency Services	\$ 132,702	\$ 29,651					\$ 162,353	\$ 180,983	\$ 170,666	\$ 132,222
Other Court Operations	\$ 346,662	\$ 26,315					\$ 372,978	\$ 321,093	\$ 456,111	\$ 459,193
Court Interpreters	\$ 86,018	\$ 265,182					\$ 351,200	\$ 300,467	\$ 305,896	\$ 310,062
Jury Services	\$ 132,923	\$ 153,502	\$ 92,773				\$ 379,198	\$ 281,863	\$ 265,370	\$ 249,527
Security	\$ 2,460,774	\$ 226,431			\$ (6,758)		\$ 2,680,447	\$ 2,448,385	\$ 2,386,815	\$ 2,629,599
Trial Court Operations Program	\$ 9,852,187	\$ 2,510,497	\$ 92,773		\$ 10,493	\$ 1,287	\$ 12,467,238	\$ 12,470,511	\$ 11,777,881	\$ 11,932,893
Enhanced Collections	\$ 1,397,435	\$ 406,433			\$ 56,456	\$ (69)	\$ 1,860,256	\$ 1,960,495	\$ 1,736,483	\$ 1,659,692
Other Non-Court Operations	\$ 586,194	\$ 139,236			\$ (73,870)		\$ 651,560	\$ 581,994	\$ 748,416	\$ 658,075
Non-Court Operations Program	\$ 1,983,629	\$ 545,669			\$ (17,414)	\$ (69)	\$ 2,511,816	\$ 2,542,489	\$ 2,484,899	\$ 2,317,767
Executive Office	\$ 720,536	\$ 62,446	\$ 5,277	\$ 38	\$ 7,738		\$ 796,035	\$ 667,805	\$ 621,144	\$ 752,105
Fiscal Services	\$ 470,257	\$ 63,438					\$ 533,696	\$ 528,881	\$ 523,900	\$ 500,973
Human Resources	\$ 132,746	\$ 22,243					\$ 154,989	\$ 270,594	\$ 264,094	\$ 270,299
Business & Facilities Services	\$ 149,955	\$ 6,223	\$ 398,152		\$ 44	\$ 12	\$ 554,387	\$ 61,500	\$ 62,035	
Information Technology	\$ 546,187	\$ 213,893			\$ (862)	\$ (2,372)	\$ 756,847	\$ 689,996	\$ 512,265	\$ 484,547
Court Administration Program	\$ 2,019,681	\$ 368,244	\$ 403,429	\$ 38	\$ 6,920	\$ (2,360)	\$ 2,795,953	\$ 2,218,776	\$ 1,983,438	\$ 2,007,924
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 13,855,498	\$ 3,424,410	\$ 496,202	\$ 38	\$ 0	\$ (1,142)	\$ 17,775,007	\$ 17,231,776	\$ 16,246,218	\$ 16,258,584

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Shasta

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	193,374	-	-	-	-	193,374	
Committed	200,774	-	200,774	-	-	-	-	-	200,774	
Assigned	-	170,653	170,653	-	-	-	1,098	-	171,751	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 200,774	\$ 170,653	\$ 371,427	\$ 193,374	\$ -	\$ -	\$ -	\$ 1,098	\$ 565,899	