

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.

A Barone

Signature of Presiding Judge or Court Executive

04/06/2016

Date

Lassen Superior Court

Court

FY 15/16 Quarter 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

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 Lassen
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended March									
Fiscal Year 2015/16									
	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	\$ 71,048	\$ (38,594)	\$ (14,464)				\$ 9,794	\$ 27,784	\$ 16,245
Payroll	\$ 0						\$ (50)	\$ (50)	\$ 0
Jury									
Revolving	\$ 100,000							\$ 100,000	\$ 100,000
Other									
Distribution							\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (577)	\$ (577)	
Credit Card									
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,950
Cash with County	\$ (100,000)						\$ 15,295	\$ (84,705)	\$ 18,227
Cash Outside of the JCC	\$ 236,666	\$ 0	\$ 0				\$ 0	\$ 236,666	\$ 236,461
Cash Equivalents	\$ 234,429						\$ 284,434	\$ 518,863	\$ 314,398
Total Cash and Cash Equivalents	\$ 544,093	\$ (38,594)	\$ (14,464)				\$ 308,896	\$ 799,931	\$ 687,281
Short-Term Investment									
Investments									\$ 0
Total Investments									\$ 0
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 41,795		\$ 77,169					\$ 118,963	\$ 87,553
Dishonored Checks									
Due From Employee	\$ 558							\$ 558	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 2,463	\$ 2,463	
Distribution Due To/From							\$ 1,889	\$ 1,889	
Civil Filing Fee Due To/From									
General Due To/From	\$ 94	\$ 64,274						\$ 64,368	
Total Receivables	\$ 42,448	\$ 64,274	\$ 77,169				\$ 4,352	\$ 188,242	\$ 87,553
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 586,540	\$ 25,680	\$ 62,704				\$ 313,247	\$ 988,172	\$ 774,834
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 29,069	\$ 0	\$ 0				\$ 0	\$ 29,069	\$ 315
Due to Other Funds	\$ 1,135	\$ 0	\$ 0				\$ 67,585	\$ 68,720	\$ 0
Due to Other Courts									\$ 0
Due to State	\$ 1,429		\$ 140					\$ 1,569	\$ 0
TC145 Liability							\$ 17,932	\$ 17,932	\$ 20,406
Due to Other Governments			\$ 31,592					\$ 31,592	\$ 72,353
AB145 Due to Other Government Agency							\$ 22,523	\$ 22,523	
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 86	\$ 86	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 31,633	\$ 0	\$ 31,732				\$ 108,126	\$ 171,490	\$ 93,075
Civil							\$ 73,283	\$ 73,283	
Criminal							\$ 116,537	\$ 116,537	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 15,295	\$ 15,295	\$ 18,227
Trust Interest Payable							\$ 6	\$ 6	
Miscellaneous Trust									
Total Trust Deposits							\$ 205,121	\$ 205,121	\$ 18,227
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 474							\$ 474	\$ (377)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 474	\$ 0	\$ 0					\$ 474	\$ (377)
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 9,615							\$ 9,615	\$ 8,648
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 9,615		\$ 0					\$ 9,615	\$ 8,648
Total Liabilities	\$ 41,722	\$ 0	\$ 31,732				\$ 313,247	\$ 386,701	\$ 119,572
Total Fund Balance	\$ 544,818	\$ 25,680	\$ 30,973					\$ 601,471	\$ 655,261
Total Liabilities and Fund Balance	\$ 586,540	\$ 25,680	\$ 62,704				\$ 313,247	\$ 988,172	\$ 774,834

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

For the month ended March										
Fiscal Year 2015/16										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2014/15	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,725,326	\$ 12,260					\$ 1,737,586	\$ 2,338,142	\$ 1,718,642	\$ 2,291,795
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 3,968	\$ (1)	\$ 4,769
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 7,432						\$ 7,432	\$ 10,500	\$ 6,847	\$ 11,000
Civil Coordination Reimbursement (45.55)	\$ 190,828						\$ 190,828	\$ 214,923	\$ 197,969	\$ 246,906
MOU Reimbursements (45.10 and General)	\$ 7,839						\$ 7,839	\$ 7,839	\$ 7,839	\$ 7,839
Other Miscellaneous										
	\$ 1,931,425	\$ 12,260					\$ 1,943,685	\$ 2,575,372	\$ 1,931,296	\$ 2,562,309
Grants										
AB 1058 Commissioner/Facilitator			\$ 87,391				\$ 87,391	\$ 174,169	\$ 55,839	\$ 116,942
Other Judicial Council Grants	\$ 3,195		\$ 16,250				\$ 19,445	\$ 48,208	\$ 9,104	\$ 20,500
Non-Judicial Council Grants										
	\$ 3,195		\$ 103,641				\$ 106,835	\$ 222,377	\$ 64,942	\$ 137,442
Other Financing Sources										
Interest Income	\$ 1,418	\$ 133					\$ 1,551	\$ 1,350	\$ 862	\$ 1,200
Investment Income										
Donations										
Local Fees	\$ 0	\$ 0					\$ 0	\$ 21,000	\$ 11,728	\$ 20,900
Non-Fee Revenues	\$ 10,000						\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Enhanced Collections		\$ 67,224					\$ 67,224	\$ 195,000	\$ 134,318	\$ 221,222
Escheatment										
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other										
Sale of Fixed Assets										
Other Miscellaneous	\$ 10						\$ 10		\$ 415	
	\$ 11,428	\$ 67,356					\$ 78,784	\$ 227,350	\$ 157,323	\$ 253,322
Total Revenues	\$ 1,946,047	\$ 79,616	\$ 103,641				\$ 2,129,305	\$ 3,025,099	\$ 2,153,561	\$ 2,953,073
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 831,368	\$ 7,523	\$ 48,152				\$ 887,043	\$ 1,144,674	\$ 841,181	\$ 1,167,540
Temp Help										
Overtime										
Staff Benefits	\$ 323,846	\$ 3,681	\$ 12,618				\$ 340,145	\$ 615,921	\$ 327,814	\$ 615,155
	\$ 1,155,214	\$ 11,204	\$ 60,770				\$ 1,227,188	\$ 1,760,595	\$ 1,168,995	\$ 1,782,695
Operating Expenses and Equipment										
General Expense	\$ 149,660	\$ 134	\$ 1,315				\$ 151,108	\$ 190,308	\$ 55,368	\$ 145,775
Printing	\$ 3,195						\$ 3,195	\$ 6,000	\$ 2,803	\$ 5,000
Telecommunications	\$ 10,083						\$ 10,083	\$ 14,800	\$ 13,233	\$ 17,500
Postage	\$ 10,373						\$ 10,373	\$ 15,500	\$ 10,372	\$ 16,150
Insurance	\$ 2,313						\$ 2,313	\$ 4,200	\$ 3,911	\$ 5,200
In-State Travel	\$ 6,079	\$ 1,954	\$ 8,300				\$ 16,333	\$ 36,500	\$ 9,623	\$ 27,981
Out-of-State Travel										
Training	\$ 911		\$ 880				\$ 1,791	\$ 8,500	\$ 1,034	\$ 10,000
Security Services	\$ 146,918						\$ 146,918	\$ 297,236	\$ 218,165	\$ 297,236
Facility Operations	\$ 33,436						\$ 33,436	\$ 55,450	\$ 1,849	\$ 10,250
Utilities										
Contracted Services	\$ 277,755	\$ 105,146	\$ 280				\$ 383,181	\$ 740,373	\$ 475,463	\$ 919,674
Consulting and Professional Services	\$ 1,700						\$ 1,700	\$ 6,500	\$ 4,730	\$ 8,500
Information Technology	\$ 117,587						\$ 117,587	\$ 202,677	\$ 61,917	\$ 90,500
Major Equipment								\$ 126,592	\$ 46,179	\$ 82,637
Other Items of Expense	\$ 7,897		\$ 1,123				\$ 9,020	\$ 4,500	\$ 2,567	\$ 5,500
	\$ 767,907	\$ 107,233	\$ 11,898				\$ 887,038	\$ 1,709,136	\$ 907,215	\$ 1,641,903
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 1,321						\$ 1,321	\$ 6,500	\$ 4,896	\$ 7,000
Judgements, Settlements and Claims										
Debt Service										
Other									\$ 2	
Capital Costs										
Internal Cost Recovery	\$ (3,778)	\$ 3,778					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ (2,457)	\$ 3,778					\$ 1,321	\$ 6,500	\$ 4,896	\$ 7,000
Total Expenditures	\$ 1,920,664	\$ 122,215	\$ 72,668				\$ 2,115,548	\$ 3,476,231	\$ 2,081,108	\$ 3,431,598
Excess (Deficit) of Revenues Over Expenditures	\$ 25,383	\$ (42,599)	\$ 30,973				\$ 13,757	\$ (451,132)	\$ 72,453	\$ (478,525)
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 519,435	\$ 68,279	\$ 0				\$ 587,714	\$ 587,714	\$ 582,808	\$ 582,808
Ending Balance (Deficit)	\$ 544,818	\$ 25,680	\$ 30,973				\$ 601,471	\$ 136,582	\$ 655,261	\$ 104,283

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

For the month ended March										
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	\$ 169,952	\$ 71,846					\$ 241,798	\$ 394,694	\$ 187,972	\$ 316,922
Traffic & Other Infractions	\$ 117,672	\$ 67,000					\$ 184,672	\$ 203,648	\$ 197,484	\$ 335,785
Other Criminal Cases	\$ 121,194	\$ 14,288			\$ 0		\$ 135,482	\$ 250,948	\$ 102,175	\$ 136,060
Civil	\$ 59,892	\$ 1,691					\$ 61,583	\$ 180,175	\$ 68,380	\$ 182,522
Family & Children Services	\$ 177,438	\$ 6,796					\$ 184,234	\$ 370,889	\$ 244,892	\$ 337,816
Probate, Guardianship & Mental Health Services	\$ 32,212	\$ 7,055					\$ 39,267	\$ 60,127	\$ 44,427	\$ 71,969
Juvenile Dependency Services	\$ 34,908	\$ 96,861					\$ 131,769	\$ 219,153	\$ 155,319	\$ 211,005
Juvenile Delinquency Services	\$ 15,854	\$ 11,357					\$ 27,211	\$ 57,324	\$ 22,461	\$ 41,950
Other Court Operations	\$ 156,924	\$ 31,107					\$ 188,031	\$ 289,643	\$ 184,500	\$ 311,996
Court Interpreters		\$ 10,239					\$ 10,239	\$ 10,500	\$ 14,016	\$ 11,000
Jury Services	\$ 40,002	\$ 6,451	\$ 1,321				\$ 47,774	\$ 158,464	\$ 44,051	\$ 89,217
Security	\$ 8,699	\$ 147,701					\$ 156,400	\$ 363,604	\$ 218,984	\$ 297,236
Trial Court Operations Program	\$ 934,747	\$ 472,391	\$ 1,321		\$ 0		\$ 1,408,460	\$ 2,559,171	\$ 1,484,661	\$ 2,343,478
Enhanced Collections	\$ 11,204	\$ 105,146			\$ 3,778		\$ 120,128	\$ 195,000	\$ 144,897	\$ 221,222
Other Non-Court Operations		\$ 5,675					\$ 5,675		\$ 46,408	\$ 46,679
Non-Court Operations Program	\$ 11,204	\$ 110,820			\$ 3,778		\$ 125,802	\$ 195,000	\$ 191,305	\$ 267,901
Executive Office	\$ 119,476	\$ 1,270					\$ 120,747	\$ 165,070	\$ 115,123	\$ 157,224
Fiscal Services	\$ 74,205	\$ 25,633			\$ (1,889)		\$ 97,948	\$ 128,765	\$ 56,493	\$ 176,072
Human Resources	\$ 78,623	\$ 7,314			\$ (1,889)		\$ 84,048	\$ (60,823)	\$ 54,185	\$ 116,472
Business & Facilities Services	\$ 8,932	\$ 72,799					\$ 81,731	\$ 174,547	\$ 78,060	\$ 145,951
Information Technology		\$ 196,811					\$ 196,811	\$ 314,501	\$ 101,280	\$ 224,500
Court Administration Program	\$ 281,237	\$ 303,827			\$ (3,778)		\$ 581,286	\$ 722,060	\$ 405,142	\$ 820,219
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,227,188	\$ 887,039	\$ 1,321		\$ 0		\$ 2,115,548	\$ 3,476,231	\$ 2,081,108	\$ 3,431,598