

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

10/14/16

Date

Lassen Superior Court

Court

FY 16/17 1st Quarter

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
Total Trial Court Operations Fund
Balance Sheet
(Unaudited)**

For the month ended September									
Fiscal Year 2016/17									
	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	\$ (4,587)	\$ 86,522	\$ (32,528)				\$ 10,685	\$ 60,091	\$ 56,491
Payroll	\$ 0						\$ 0	\$ 0	\$ 1,244
Jury									
Revolving	\$ 100,000							\$ 100,000	\$ 100,000
Other									
Distribution							\$ (7,847)	\$ (7,847)	\$ (1,668)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (5,717)	\$ (5,717)	\$ (222)
Credit Card									
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,950
Cash with County							\$ 20	\$ 20	\$ 15,295
Cash Outside of the JCC	\$ 136,650	\$ 0	\$ 0				\$ 0	\$ 136,650	\$ 236,564
Cash Equivalents	\$ 891,991						\$ 195,233	\$ 1,087,224	\$ 1,125,294
Total Cash and Cash Equivalents	\$ 1,126,004	\$ 86,522	\$ (32,528)				\$ 192,374	\$ 1,372,371	\$ 1,534,948
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 40,138		\$ 20,676					\$ 60,814	\$ 58,274
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust							\$ 2,226	\$ 2,226	
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 25	\$ 25	\$ 1,437
Distribution Due To/From							\$ 0	\$ 0	\$ 2,803
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 10
Total Receivables	\$ 40,138	\$ 0	\$ 20,676				\$ 2,251	\$ 63,065	\$ 62,524
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	\$ 1,166,142	\$ 86,522	\$ (11,852)				\$ 194,625	\$ 1,435,436	\$ 1,597,473
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 50,769	\$ 0	\$ 0				\$ 0	\$ 50,769	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 25	\$ 25	\$ 4,250
Due to Other Courts	\$ 0	\$ 0						\$ 0	
Due to State	\$ 0		\$ 0					\$ 0	\$ 1,429
TC145 Liability							\$ 28,183	\$ 28,183	\$ 24,242
Due to Other Governments	\$ 0		\$ 0					\$ 0	
AB145 Due to Other Government Agency							\$ 23,314	\$ 23,314	\$ 8,964
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 45	\$ 45	\$ 14
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 50,769	\$ 0	\$ 0				\$ 51,567	\$ 102,336	\$ 38,901
Civil							\$ 22,793	\$ 22,793	\$ 19,283
Criminal							\$ 117,557	\$ 117,557	\$ 249,687
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 20	\$ 20	\$ 15,295
Trust Interest Payable							\$ 53	\$ 53	
Miscellaneous Trust									
Total Trust Deposits							\$ 140,423	\$ 140,423	\$ 284,265
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,347							\$ 1,347	\$ (3,351)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,347	\$ 0	\$ 0					\$ 1,347	\$ (3,351)
Revenue Collected in Advance	\$ 0		\$ 1,419					\$ 1,419	\$ 0
Liabilities For Deposits	\$ 15,756						\$ 2,635	\$ 18,392	\$ 8,990
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 15,756		\$ 1,419				\$ 2,635	\$ 19,810	\$ 8,990
Total Liabilities	\$ 67,873	\$ 0	\$ 1,419				\$ 194,625	\$ 263,916	\$ 328,804
Total Fund Balance	\$ 1,098,269	\$ 86,522	\$ (13,271)				\$ 1,171,520	\$ 1,268,669	
Total Liabilities and Fund Balance	\$ 1,166,142	\$ 86,522	\$ (11,852)				\$ 194,625	\$ 1,435,436	\$ 1,597,473

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

For the month ended September											
Fiscal Year 2016/17											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2015/16	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,119,939	\$ 1,755					\$ 1,121,694	\$ 2,289,124	\$ 1,129,858	\$ 2,338,142	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 4,769	\$ 0	\$ 3,968	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 403						\$ 403	\$ 12,500	\$ 2,454	\$ 10,500	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 38,692						\$ 38,692	\$ 237,423	\$ 29,118	\$ 214,923	
Other Miscellaneous								\$ 7,839		\$ 7,839	
	\$ 1,159,033	\$ 1,755					\$ 1,160,788	\$ 2,551,655	\$ 1,161,429	\$ 2,575,372	
Grants											
AB 1058 Commissioner/Facilitator			\$ 14,355				\$ 14,355	\$ 171,057		\$ 174,169	
Other Judicial Council Grants			\$ 861				\$ 861	\$ 118,139	\$ 3,335	\$ 48,208	
Non-Judicial Council Grants											
			\$ 15,215				\$ 15,215	\$ 289,196	\$ 3,335	\$ 222,377	
Other Financing Sources											
Interest Income	\$ 191	\$ 26					\$ 216	\$ 2,000	\$ 58	\$ 1,350	
Investment Income											
Donations											
Local Fees	\$ 2,326	\$ 79					\$ 2,406	\$ 17,650	\$ 0	\$ 21,000	
Non-Fee Revenues								\$ 10,000		\$ 10,000	
Enhanced Collections		\$ 21,603					\$ 21,603	\$ 190,000	\$ 0	\$ 195,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 0		
	\$ 2,517	\$ 21,708					\$ 24,225	\$ 219,650	\$ 58	\$ 227,350	
Total Revenues	\$ 1,161,550	\$ 23,463	\$ 15,215				\$ 1,200,229	\$ 3,060,501	\$ 1,164,821	\$ 3,025,099	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 256,764	\$ 1,070	\$ 16,491				\$ 274,325	\$ 1,270,578	\$ 234,419	\$ 1,144,674	
Temp Help											
Overtime											
Staff Benefits	\$ 102,935	\$ 571	\$ 4,664				\$ 108,171	\$ 576,267	\$ 94,180	\$ 615,921	
	\$ 359,699	\$ 1,642	\$ 21,155				\$ 382,495	\$ 1,846,845	\$ 328,598	\$ 1,760,595	
Operating Expenses and Equipment											
General Expense	\$ 8,988		\$ 554				\$ 9,542	\$ 104,581	\$ 13,972	\$ 190,308	
Printing								\$ 4,500	\$ 665	\$ 6,000	
Telecommunications	\$ 2,576						\$ 2,576	\$ 14,424	\$ 2,965	\$ 14,800	
Postage	\$ 83						\$ 83	\$ 15,250	\$ 5,015	\$ 15,500	
Insurance								\$ 2,950		\$ 4,200	
In-State Travel	\$ 727	\$ 4,739	\$ 6,250				\$ 11,716	\$ 49,127	\$ 9,455	\$ 36,500	
Out-of-State Travel											
Training			\$ 325				\$ 325	\$ 10,300	\$ 486	\$ 8,500	
Security Services	\$ 0						\$ 0	\$ 293,836		\$ 297,236	
Facility Operations	\$ 11,453						\$ 11,453	\$ 69,600	\$ 1,007	\$ 55,450	
Utilities											
Contracted Services	\$ 43,946	\$ 23,256	\$ 70				\$ 67,272	\$ 787,390	\$ 84,078	\$ 740,373	
Consulting and Professional Services	\$ 0						\$ 0	\$ 5,000	\$ 0	\$ 6,500	
Information Technology	\$ (1,359)						\$ (1,359)	\$ 48,374	\$ 36,074	\$ 202,677	
Major Equipment								\$ 14,317		\$ 126,592	
Other Items of Expense	\$ 528						\$ 528	\$ 6,535	\$ 1,551	\$ 4,500	
	\$ 66,942	\$ 27,995	\$ 7,199				\$ 102,136	\$ 1,426,184	\$ 155,268	\$ 1,709,136	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 0						\$ 0	\$ 2,500		\$ 6,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (441)	\$ 309	\$ 132				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (441)	\$ 309	\$ 132				\$ 0	\$ 2,500	\$ 0	\$ 6,500	
Total Expenditures	\$ 426,199	\$ 29,946	\$ 28,486				\$ 484,631	\$ 3,275,529	\$ 483,867	\$ 3,476,231	
Excess (Deficit) of Revenues Over Expenditures	\$ 735,351	\$ (6,483)	\$ (13,271)				\$ 715,598	\$ (215,028)	\$ 680,955	\$ (451,132)	
Operating Transfers In (Out)	\$ (4,739)	\$ 4,739					\$ 0	\$ (99,325)		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 367,657	\$ 88,266	\$ 0				\$ 455,922	\$ 455,922	\$ 587,714	\$ 587,714	
Ending Balance (Deficit)	\$ 1,098,269	\$ 86,522	\$ (13,271)				\$ 1,171,520	\$ 141,569	\$ 1,268,669	\$ 136,582	

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

For the month ended September										
Fiscal Year 2016/17									2015/16	
	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	\$ 53,432	\$ 9,486					\$ 62,918	\$ 461,550	\$ 64,007	\$ 394,694
Traffic & Other Infractions	\$ 39,017	\$ 114					\$ 39,131	\$ 214,324	\$ 29,670	\$ 203,649
Other Criminal Cases	\$ 30,474	\$ 1,566			\$ 132		\$ 32,172	\$ 282,311	\$ 34,584	\$ 250,949
Civil	\$ 18,703	\$ 97					\$ 18,799	\$ 164,961	\$ 17,782	\$ 180,175
Family & Children Services	\$ 57,850	\$ 1,790					\$ 59,641	\$ 318,048	\$ 49,483	\$ 370,889
Probate, Guardianship & Mental Health Services	\$ 5,148	\$ 1,726					\$ 6,875	\$ 31,569	\$ 10,539	\$ 60,127
Juvenile Dependency Services	\$ 10,447	\$ 17,251					\$ 27,698	\$ 196,453	\$ 38,299	\$ 219,153
Juvenile Delinquency Services	\$ 5,091	\$ 7,177					\$ 12,268	\$ 61,966	\$ 12,922	\$ 57,324
Other Court Operations	\$ 52,644	\$ 10,777					\$ 63,422	\$ 117,758	\$ 49,632	\$ 289,643
Court Interpreters		\$ 1,372					\$ 1,372	\$ 13,600	\$ 4,201	\$ 10,500
Jury Services	\$ 13,094	\$ (32,559)	\$ 0				\$ (19,465)	\$ 58,505	\$ 10,771	\$ 158,464
Security	\$ 82	\$ 0					\$ 82	\$ 289,836	\$ 280	\$ 363,604
Trial Court Operations Program	\$ 285,982	\$ 18,799	\$ 0		\$ 132		\$ 304,913	\$ 2,210,881	\$ 322,170	\$ 2,559,171
Enhanced Collections	\$ 1,642	\$ 23,256			\$ 309		\$ 25,207	\$ 233,815	\$ 27,585	\$ 195,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 1,642	\$ 23,256			\$ 309		\$ 25,207	\$ 233,815	\$ 27,585	\$ 195,000
Executive Office	\$ 40,167	\$ 157					\$ 40,323	\$ 199,611	\$ 32,410	\$ 165,070
Fiscal Services	\$ 28,895	\$ 10,271			\$ (221)		\$ 38,945	\$ 157,857	\$ 21,673	\$ 128,765
Human Resources	\$ 25,810	\$ 401			\$ (221)		\$ 25,991	\$ 108,858	\$ 22,645	\$ (60,823)
Business & Facilities Services		\$ 17,970					\$ 17,970	\$ 128,932	\$ 21,310	\$ 174,547
Information Technology		\$ 31,283					\$ 31,283	\$ 235,575	\$ 36,074	\$ 314,501
Court Administration Program	\$ 94,871	\$ 60,080			\$ (441)		\$ 154,511	\$ 830,833	\$ 134,112	\$ 722,060
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 382,495	\$ 102,136	\$ 0		\$ 0		\$ 484,631	\$ 3,275,529	\$ 483,867	\$ 3,476,231