

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.



Signature of Presiding Judge or Court Executive

November 8, 2017

Date

Lassen Superior Court

Court

FY17/18 Quarter 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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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 September							2016/17 Total Funds (Info. Purposes Only)	2016/17 Total Funds (Info. Purposes Only)
	Fiscal Year 2017/18								
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)		
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
ASSETS									
Operations	\$ (71,958)	\$ 67,730	\$ (44,183)			\$ 9,727	\$ (38,684)	\$ 60,091	
Payroll	\$ 0					\$ 0	\$ 0	\$ 0	
Jury									
Revolving	\$ 13,000						\$ 13,000	\$ 100,000	
Other									
Distribution						\$ 1,037	\$ 1,037	\$ (7,847)	
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (9,374)	\$ (9,374)	\$ (5,717)	
Credit Card									
Cash on Hand	\$ 1,950						\$ 1,950	\$ 1,950	
Cash with County						\$ 0	\$ 0	\$ 20	
Cash Outside of the JCC	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 136,650	
Cash Equivalents	\$ 803,004					\$ 304,498	\$ 1,107,501	\$ 1,087,224	
Total Cash and Cash Equivalents	\$ 745,996	\$ 67,730	\$ (44,183)			\$ 305,887	\$ 1,075,430	\$ 1,372,371	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Receivable - General	\$ 823		\$ 0				\$ 823	\$ 0	
Dishonored Checks									
Due From Employee	\$ 0						\$ 0	\$ 0	
Civil Jury Fees									
Trust						\$ 0	\$ 0	\$ 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	\$ 102,769	\$ 0	\$ 12,589				\$ 115,358	\$ 60,814	
Trust Due To/From						\$ 39,611	\$ 39,611	\$ 25	
Distribution Due To/From						\$ 23,280	\$ 23,280	\$ 0	
Civil Filing Fee Due To/From	\$ 1,290	\$ 22,336					\$ 23,626	\$ 0	
General Due To/From									
Total Receivables	\$ 104,882	\$ 22,336	\$ 12,589			\$ 62,891	\$ 202,698	\$ 63,065	
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	\$ 850,878	\$ 90,066	\$ (31,594)			\$ 368,778	\$ 1,278,128	\$ 1,435,436	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 19,299	\$ 0	\$ 0			\$ 0	\$ 19,299	\$ 50,769	
Due to Other Funds	\$ 2,232	\$ 0	\$ 0			\$ 84,285	\$ 86,517	\$ 25	
Due to Other Courts								\$ 0	
Due to State	\$ 0		\$ 0				\$ 0	\$ 0	
TC145 Liability						\$ 27,234	\$ 27,234	\$ 28,183	
Due to Other Governments	\$ 73,459		\$ 0				\$ 73,459	\$ 0	
AB145 Due to Other Government Agency						\$ 64,893	\$ 64,893	\$ 23,314	
Due to Other Public Agencies									
Sales and Use Tax	\$ 0						\$ 0	\$ 0	
Interest						\$ 252	\$ 252	\$ 45	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 94,990	\$ 0	\$ 0			\$ 176,664	\$ 271,654	\$ 102,336	
Civil						\$ 104,473	\$ 104,473	\$ 22,793	
Criminal						\$ 80,783	\$ 80,783	\$ 117,557	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 20	
Trust Interest Payable						\$ 448	\$ 448	\$ 53	
Miscellaneous Trust									
Total Trust Deposits						\$ 185,705	\$ 185,705	\$ 140,423	
Accrued Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Benefits Payable	\$ (3,412)						\$ (3,412)	\$ 1,347	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 797						\$ 797	\$ 0	
Payroll Clearing	\$ 0						\$ 0	\$ 0	
Total Payroll Liabilities	\$ (2,616)	\$ 0	\$ 0				\$ (2,616)	\$ 1,347	
Revenue Collected in Advance	\$ 0		\$ 0				\$ 0	\$ 1,419	
Liabilities For Deposits	\$ 22,706					\$ 4,680	\$ 27,386	\$ 18,392	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections						\$ 0	\$ 0		
Other Miscellaneous Liabilities						\$ 1,730	\$ 1,730		
Total Other Liabilities	\$ 22,706		\$ 0			\$ 6,409	\$ 29,116	\$ 19,810	
Total Liabilities	\$ 115,081	\$ 0	\$ 0			\$ 368,778	\$ 483,859	\$ 263,916	
Total Fund Balance	\$ 735,797	\$ 90,066	\$ (31,594)				\$ 794,269	\$ 1,171,520	
Total Liabilities and Fund Balance	\$ 850,878	\$ 90,066	\$ (31,594)			\$ 368,778	\$ 1,278,128	\$ 1,435,436	

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

	Fiscal Year 2017/18							2016/17			
	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	\$ 1,069,530	\$ 1,730					\$ 1,071,260	\$ 2,213,720	\$ 1,121,694	\$ 2,289,124	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 4,769	\$ 0	\$ 4,769	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 2,830						\$ 2,830	\$ 12,500	\$ 403	\$ 12,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 26,960						\$ 26,960	\$ 257,523	\$ 38,692	\$ 237,423	
Other Miscellaneous								\$ 7,839		\$ 7,839	
	\$ 1,099,320	\$ 1,730					\$ 1,101,050	\$ 2,496,351	\$ 1,160,788	\$ 2,551,655	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 127,865	\$ 14,355	\$ 171,057	
Other Judicial Council Grants			\$ (7,578)				\$ (7,578)	\$ 127,500	\$ 861	\$ 118,139	
Non-Judicial Council Grants			\$ (7,578)				\$ (7,578)	\$ 255,365	\$ 15,215	\$ 289,196	
Other Financing Sources											
Interest Income	\$ 525	\$ 84					\$ 609	\$ 4,500	\$ 216	\$ 2,000	
Investment Income											
Donations											
Local Fees								\$ 14,150	\$ 2,406	\$ 17,650	
Non-Fee Revenues	\$ 10,000						\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Enhanced Collections								\$ 189,000	\$ 21,603	\$ 190,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 0		
	\$ 10,525	\$ 84					\$ 10,609	\$ 217,650	\$ 24,225	\$ 219,650	
Total Revenues	\$ 1,109,845	\$ 1,814	\$ (7,578)				\$ 1,104,081	\$ 2,969,366	\$ 1,200,229	\$ 3,060,501	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 271,598	\$ 1,074	\$ 14,540				\$ 287,213	\$ 1,238,743	\$ 274,325	\$ 1,270,578	
Temp Help											
Overtime											
Staff Benefits	\$ 111,505	\$ 516	\$ 3,897				\$ 115,918	\$ 487,457	\$ 108,171	\$ 576,267	
	\$ 383,103	\$ 1,590	\$ 18,438				\$ 403,131	\$ 1,726,200	\$ 382,495	\$ 1,846,845	
Operating Expenses and Equipment											
General Expense	\$ 5,242		\$ 1,696				\$ 6,938	\$ 68,100	\$ 9,542	\$ 104,581	
Printing	\$ 1,401						\$ 1,401	\$ 800		\$ 4,500	
Telecommunications	\$ 2,861						\$ 2,861	\$ 18,460	\$ 2,576	\$ 14,424	
Postage	\$ 1,262						\$ 1,262	\$ 17,000	\$ 83	\$ 15,250	
Insurance								\$ 2,750		\$ 2,950	
In-State Travel	\$ 176						\$ 625	\$ 31,000	\$ 11,716	\$ 49,127	
Out-of-State Travel			\$ 449								
Training	\$ 200		\$ 360				\$ 560	\$ 6,500	\$ 325	\$ 10,300	
Security Services	\$ 73,459						\$ 73,459	\$ 293,836	\$ 0	\$ 293,836	
Facility Operations	\$ 10,450						\$ 10,450	\$ 63,500	\$ 11,453	\$ 69,600	
Utilities											
Contracted Services	\$ 42,555	\$ 18,840	\$ (595)				\$ 60,800	\$ 627,680	\$ 67,272	\$ 787,390	
Consulting and Professional Services	\$ 0						\$ 0	\$ 3,400	\$ 0	\$ 5,000	
Information Technology	\$ 3,652						\$ 3,652	\$ 75,500	\$ (1,359)	\$ 48,374	
Major Equipment	\$ (10,735)						\$ (10,735)	\$ 5,000		\$ 14,317	
Other Items of Expense	\$ 293						\$ 293	\$ 2,500	\$ 528	\$ 6,535	
	\$ 130,817	\$ 18,840	\$ 1,910				\$ 151,566	\$ 1,216,028	\$ 102,136	\$ 1,426,184	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,231						\$ 1,231	\$ 4,200	\$ 0	\$ 2,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (4,061)	\$ 467	\$ 3,594				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2,830)	\$ 467	\$ 3,594				\$ 1,231	\$ 4,200	\$ 0	\$ 2,500	
	\$ (2,830)	\$ 467	\$ 3,594				\$ 1,231	\$ 4,200	\$ 0	\$ 2,500	
Total Expenditures	\$ 511,090	\$ 20,897	\$ 23,941				\$ 555,928	\$ 2,946,426	\$ 484,631	\$ 3,275,529	
Excess (Deficit) of Revenues Over Expenditures	\$ 598,755	\$ (19,083)	\$ (31,519)				\$ 548,153	\$ 22,940	\$ 715,598	\$ (215,028)	
Operating Transfers In (Out)	\$ 75		\$ (75)				\$ 0		\$ 0	\$ (99,325)	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 136,967	\$ 109,149	\$ 0				\$ 246,116	\$ 246,116	\$ 455,922	\$ 455,922	
Ending Balance (Deficit)	\$ 735,797	\$ 90,066	\$ (31,594)				\$ 794,269	\$ 269,056	\$ 1,171,520	\$ 141,569	

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

For the month ended September										
Fiscal Year 2017/18								2016/17		
	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	\$ 54,658	\$ 8,623					\$ 63,282	\$ 552,035	\$ 62,918	\$ 461,550
Traffic & Other Infractions	\$ 42,956						\$ 42,956	\$ 144,128	\$ 39,131	\$ 214,324
Other Criminal Cases	\$ 43,419	\$ 4,375			\$ 120		\$ 47,914	\$ 287,916	\$ 32,172	\$ 282,311
Civil	\$ 21,285	\$ 0					\$ 21,285	\$ 142,311	\$ 18,799	\$ 164,961
Family & Children Services	\$ 60,659	\$ 2,572			\$ 3,473		\$ 66,703	\$ 130,926	\$ 59,641	\$ 318,048
Probate, Guardianship & Mental Health Services	\$ 5,372	\$ 3,728					\$ 9,100	\$ 63,299	\$ 6,875	\$ 31,569
Juvenile Dependency Services	\$ 11,669	\$ 2,652					\$ 14,321	\$ 187,196	\$ 27,698	\$ 196,453
Juvenile Delinquency Services	\$ 3,823	\$ 3,414					\$ 7,237	\$ 61,523	\$ 12,268	\$ 61,966
Other Court Operations	\$ 42,688	\$ 6,368					\$ 49,056	\$ 218,754	\$ 63,422	\$ 117,758
Court Interpreters		\$ 6,884					\$ 6,884	\$ 13,000	\$ 1,372	\$ 13,600
Jury Services	\$ 15,263	\$ 1,401	\$ 1,231				\$ 17,894	\$ 44,444	\$ (19,465)	\$ 58,505
Security		\$ 73,459					\$ 73,459	\$ 293,836	\$ 82	\$ 289,836
Trial Court Operations Program	\$ 301,791	\$ 113,475	\$ 1,231		\$ 3,594		\$ 420,091	\$ 2,139,368	\$ 304,913	\$ 2,210,881
Enhanced Collections	\$ 1,590	\$ 18,840			\$ 467		\$ 20,897	\$ 189,000	\$ 25,207	\$ 233,815
Other Non-Court Operations		\$ 0					\$ 0			
Non-Court Operations Program	\$ 1,590	\$ 18,840			\$ 467		\$ 20,897	\$ 189,000	\$ 25,207	\$ 233,815
Executive Office	\$ 39,774	\$ 164					\$ 39,938	\$ 138,588	\$ 40,323	\$ 199,611
Fiscal Services	\$ 32,353	\$ 9,436			\$ (4,061)		\$ 37,728	\$ 131,482	\$ 38,945	\$ 157,857
Human Resources	\$ 27,623	\$ 698					\$ 28,321	\$ 136,538	\$ 25,991	\$ 108,858
Business & Facilities Services		\$ 16,467					\$ 16,467	\$ 114,150	\$ 17,970	\$ 128,932
Information Technology		\$ (7,515)					\$ (7,515)	\$ 97,300	\$ 31,283	\$ 235,575
Court Administration Program	\$ 99,750	\$ 19,251			\$ (4,061)		\$ 114,940	\$ 618,058	\$ 154,511	\$ 830,833
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 403,131	\$ 151,566	\$ 1,231		\$ 0		\$ 555,928	\$ 2,946,426	\$ 484,631	\$ 3,275,529