

## 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.



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Signature of Presiding Judge or Court Executive



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Date

Lassen Superior Court

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Court

FY17/18 Quarter 2

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Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

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

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Court

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Fiscal Year and Ending Quarter

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

<sup>1</sup> 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 December									
Fiscal Year 2017/18									
	Governmental Funds						Total Funds (Info. Purposes Only)	2016/17 Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 20,699	\$ 83,500	\$ (49,312)				\$ 12,436	\$ 67,323	\$ 24,448
Payroll	\$ 0						\$ 0	\$ 0	\$ 78
Jury Revolving	\$ 13,000							\$ 13,000	\$ 100,000
Other Distribution							\$ 12,696	\$ 12,696	\$ 35,921
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (8,353)	\$ (8,353)	\$ (5,596)
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	\$ 136,660
Cash Equivalents	\$ 522,798						\$ 411,455	\$ 934,253	\$ 864,793
<b>Total Cash and Cash Equivalents</b>	<b>\$ 558,447</b>	<b>\$ 83,500</b>	<b>\$ (49,312)</b>				<b>\$ 428,233</b>	<b>\$ 1,020,869</b>	<b>\$ 1,158,274</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 823		\$ 0					\$ 823	\$ 823
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	\$ 102,695	\$ 0	\$ 53,415					\$ 156,110	\$ 98,288
Trust Due To/From							\$ 7,140	\$ 7,140	\$ 299
Distribution Due To/From							\$ 29,971	\$ 29,971	\$ 1,697
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,674	\$ 18,087						\$ 20,761	\$ 11,017
<b>Total Receivables</b>	<b>\$ 106,192</b>	<b>\$ 18,087</b>	<b>\$ 53,415</b>				<b>\$ 37,110</b>	<b>\$ 214,804</b>	<b>\$ 114,350</b>
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 0		\$ 0					\$ 0	\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 664,639</b>	<b>\$ 101,587</b>	<b>\$ 4,103</b>				<b>\$ 465,343</b>	<b>\$ 1,235,673</b>	<b>\$ 1,272,624</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 528	\$ 0	\$ 0				\$ 0	\$ 528	\$ 185
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 57,871	\$ 57,871	\$ 13,013
Due to Other Courts									\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 17,811
Due to Other Governments	\$ 0		\$ 15,364					\$ 15,364	\$ 15,690
AB145 Due to Other Government Agency							\$ 90,852	\$ 90,852	\$ 17,905
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 339	\$ 339	\$ 44
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 528</b>	<b>\$ 0</b>	<b>\$ 15,364</b>				<b>\$ 149,061</b>	<b>\$ 164,954</b>	<b>\$ 64,648</b>
Civil Criminal Unreconciled - Civil and Criminal Trust Held Outside of the JCC Trust Interest Payable Miscellaneous Trust							\$ 91,814	\$ 91,814	\$ 36,316
							\$ 217,361	\$ 217,361	\$ 106,176
							\$ 0	\$ 0	\$ 20
							\$ 698	\$ 698	\$ 70
<b>Total Trust Deposits</b>							<b>\$ 309,873</b>	<b>\$ 309,873</b>	<b>\$ 142,583</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (2,872)							\$ (2,872)	\$ 31,164
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (2,894)							\$ (2,894)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (5,766)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (5,766)</b>	<b>\$ 31,164</b>
Revenue Collected in Advance	\$ 0		\$ 1,573					\$ 1,573	\$ 1,419
Liabilities For Deposits	\$ 22,706						\$ 4,680	\$ 27,386	\$ 22,497
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	
Other Miscellaneous Liabilities							\$ 1,730	\$ 1,730	
<b>Total Other Liabilities</b>	<b>\$ 22,706</b>		<b>\$ 1,573</b>				<b>\$ 6,409</b>	<b>\$ 30,689</b>	<b>\$ 23,916</b>
<b>Total Liabilities</b>	<b>\$ 17,469</b>	<b>\$ 0</b>	<b>\$ 16,937</b>				<b>\$ 465,343</b>	<b>\$ 499,750</b>	<b>\$ 262,311</b>
<b>Total Fund Balance</b>	<b>\$ 647,170</b>	<b>\$ 101,587</b>	<b>\$ (12,834)</b>					<b>\$ 735,923</b>	<b>\$ 1,010,313</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 664,639</b>	<b>\$ 101,587</b>	<b>\$ 4,103</b>				<b>\$ 465,343</b>	<b>\$ 1,235,673</b>	<b>\$ 1,272,624</b>

**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 December											
Fiscal Year 2017/18											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2016/17	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 1,449,666	\$ 6,945					\$ 1,456,611	\$ 2,213,720	\$ 1,524,094	\$ 2,289,124	
Improvement and Modernization Fund	\$ 2,219						\$ 2,219	\$ 4,769	\$ 0	\$ 4,769	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 3,086						\$ 3,086	\$ 12,500	\$ 2,384	\$ 12,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 94,123						\$ 94,123	\$ 257,523	\$ 115,944	\$ 237,423	
Other Miscellaneous	\$ 7,839						\$ 7,839	\$ 7,839	\$ 7,839	\$ 7,839	
	<b>\$ 1,556,933</b>	<b>\$ 6,945</b>					<b>\$ 1,563,878</b>	<b>\$ 2,496,351</b>	<b>\$ 1,650,260</b>	<b>\$ 2,551,655</b>	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 36,555				\$ 36,555	\$ 127,865	\$ 39,782	\$ 171,057	
Other Judicial Council Grants			\$ 17,023				\$ 17,023	\$ 127,500	\$ 17,566	\$ 118,139	
Non-Judicial Council Grants											
			<b>\$ 53,578</b>				<b>\$ 53,578</b>	<b>\$ 255,365</b>	<b>\$ 57,347</b>	<b>\$ 289,196</b>	
<b>Other Financing Sources</b>											
Interest Income	\$ 2,197	\$ 475					\$ 2,671	\$ 4,500	\$ 1,152	\$ 2,000	
Investment Income											
Donations											
Local Fees	\$ 1,060	\$ 34					\$ 1,094	\$ 14,150	\$ 6,017	\$ 17,650	
Non-Fee Revenues	\$ 10,000						\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Enhanced Collections		\$ 18,052					\$ 18,052	\$ 189,000	\$ 59,042	\$ 190,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other									\$ 823		
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 436		
	<b>\$ 13,256</b>	<b>\$ 18,561</b>					<b>\$ 31,818</b>	<b>\$ 217,650</b>	<b>\$ 67,469</b>	<b>\$ 219,650</b>	
<b>Total Revenues</b>	<b>\$ 1,570,190</b>	<b>\$ 25,506</b>	<b>\$ 53,578</b>				<b>\$ 1,649,274</b>	<b>\$ 2,969,366</b>	<b>\$ 1,775,077</b>	<b>\$ 3,060,501</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 542,471	\$ 2,212	\$ 27,663				\$ 572,346	\$ 1,238,743	\$ 560,940	\$ 1,270,578	
Temp Help											
Overtime											
Staff Benefits	\$ 217,862	\$ 1,101	\$ 7,633				\$ 226,596	\$ 487,457	\$ 217,285	\$ 576,267	
	<b>\$ 760,333</b>	<b>\$ 3,313</b>	<b>\$ 35,296</b>				<b>\$ 798,942</b>	<b>\$ 1,726,200</b>	<b>\$ 778,225</b>	<b>\$ 1,846,845</b>	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 24,643		\$ 6,775				\$ 31,419	\$ 68,100	\$ 29,252	\$ 104,581	
Printing	\$ 1,401						\$ 1,401	\$ 800	\$ 1,162	\$ 4,500	
Telecommunications	\$ 7,398						\$ 7,398	\$ 18,460	\$ 6,571	\$ 14,424	
Postage	\$ 7,498						\$ 7,498	\$ 17,000	\$ 5,901	\$ 15,250	
Insurance	\$ 415						\$ 415	\$ 2,750	\$ 2,319	\$ 2,950	
In-State Travel	\$ 2,201		\$ 1,032				\$ 3,234	\$ 31,000	\$ 13,105	\$ 49,127	
Out-of-State Travel											
Training	\$ 807		\$ 360				\$ 1,167	\$ 6,500	\$ 434	\$ 10,300	
Security Services	\$ 70,668		\$ 2,791				\$ 73,459	\$ 293,836	\$ 73,459	\$ 293,836	
Facility Operations	\$ 21,011						\$ 21,011	\$ 63,500	\$ 26,993	\$ 69,600	
Utilities											
Contracted Services	\$ 143,402	\$ 29,013	\$ 14,769				\$ 187,185	\$ 627,680	\$ 226,313	\$ 787,390	
Consulting and Professional Services	\$ 1,395						\$ 1,395	\$ 3,400	\$ 560	\$ 5,000	
Information Technology	\$ 21,873						\$ 21,873	\$ 75,500	\$ 54,824	\$ 48,374	
Major Equipment	\$ (1,009)						\$ (1,009)	\$ 5,000	\$ 0	\$ 14,317	
Other Items of Expense	\$ 761						\$ 761	\$ 2,500	\$ 968	\$ 6,535	
	<b>\$ 302,464</b>	<b>\$ 29,013</b>	<b>\$ 25,729</b>				<b>\$ 357,206</b>	<b>\$ 1,216,026</b>	<b>\$ 441,859</b>	<b>\$ 1,426,184</b>	
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 3,320						\$ 3,320	\$ 4,200	\$ 599	\$ 2,500	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 4		
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (6,055)	\$ 743	\$ 5,312				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	<b>\$ (2,735)</b>	<b>\$ 743</b>	<b>\$ 5,312</b>				<b>\$ 3,320</b>	<b>\$ 4,200</b>	<b>\$ 603</b>	<b>\$ 2,500</b>	
<b>Total Expenditures</b>	<b>\$ 1,060,061</b>	<b>\$ 33,069</b>	<b>\$ 66,337</b>				<b>\$ 1,159,467</b>	<b>\$ 2,946,426</b>	<b>\$ 1,220,686</b>	<b>\$ 3,275,529</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 510,129</b>	<b>\$ (7,563)</b>	<b>\$ (12,759)</b>				<b>\$ 489,807</b>	<b>\$ 22,940</b>	<b>\$ 554,391</b>	<b>\$ (215,028)</b>	
<b>Operating Transfers In (Out)</b>	<b>\$ 75</b>		<b>\$ (75)</b>				<b>\$ 0</b>		<b>\$ 0</b>	<b>\$ (99,325)</b>	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 136,967	\$ 109,149	\$ 0				\$ 246,116	\$ 246,116	\$ 455,922	\$ 455,922	
Ending Balance (Deficit)	<b>\$ 647,170</b>	<b>\$ 101,587</b>	<b>\$ (12,834)</b>				<b>\$ 735,923</b>	<b>\$ 269,056</b>	<b>\$ 1,010,313</b>	<b>\$ 141,569</b>	

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

For the month ended December										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 119,087	\$ 35,239					\$ 154,326	\$ 552,035	\$ 148,318	\$ 461,550
Traffic & Other Infractions	\$ 81,971						\$ 81,971	\$ 144,128	\$ 78,904	\$ 214,324
Other Criminal Cases	\$ 84,874	\$ 26,848				\$ 277	\$ 111,999	\$ 287,916	\$ 88,784	\$ 282,311
Civil	\$ 42,674	\$ 1,195					\$ 43,869	\$ 142,311	\$ 38,197	\$ 164,961
Family & Children Services	\$ 116,634	\$ 5,502				\$ 5,036	\$ 127,172	\$ 130,926	\$ 129,347	\$ 318,048
Probate, Guardianship & Mental Health Services	\$ 10,867	\$ 4,965					\$ 15,832	\$ 63,299	\$ 17,251	\$ 31,569
Juvenile Dependency Services	\$ 23,613	\$ 50,581					\$ 74,194	\$ 187,196	\$ 98,499	\$ 196,453
Juvenile Delinquency Services	\$ 7,775	\$ 11,948					\$ 19,723	\$ 61,523	\$ 20,512	\$ 61,966
Other Court Operations	\$ 93,434	\$ 15,967					\$ 109,401	\$ 218,754	\$ 125,316	\$ 117,758
Court Interpreters		\$ 8,401					\$ 8,401	\$ 13,000	\$ 4,422	\$ 13,600
Jury Services	\$ 30,570	\$ 3,199	\$ 3,320				\$ 37,089	\$ 44,444	\$ 27,342	\$ 58,505
Security		\$ 73,459					\$ 73,459	\$ 293,836	\$ 73,787	\$ 289,836
Trial Court Operations Program	\$ 611,499	\$ 237,305	\$ 3,320			\$ 5,312	\$ 857,436	\$ 2,139,368	\$ 850,678	\$ 2,210,881
Enhanced Collections	\$ 3,313	\$ 29,013				\$ 743	\$ 33,069	\$ 189,000	\$ 63,977	\$ 233,815
Other Non-Court Operations		\$ 250					\$ 250			
Non-Court Operations Program	\$ 3,313	\$ 29,263				\$ 743	\$ 33,319	\$ 189,000	\$ 63,977	\$ 233,815
Executive Office	\$ 72,880	\$ 2,172					\$ 75,052	\$ 138,588	\$ 81,343	\$ 199,611
Fiscal Services	\$ 60,101	\$ 14,185				\$ (6,055)	\$ 68,232	\$ 131,482	\$ 79,024	\$ 157,857
Human Resources	\$ 51,148	\$ 5,748					\$ 56,896	\$ 136,538	\$ 44,342	\$ 108,858
Business & Facilities Services		\$ 40,624					\$ 40,624	\$ 114,150	\$ 49,780	\$ 128,932
Information Technology		\$ 27,908					\$ 27,908	\$ 97,300	\$ 51,542	\$ 235,575
Court Administration Program	\$ 184,130	\$ 90,638				\$ (6,055)	\$ 268,712	\$ 618,058	\$ 306,032	\$ 830,833
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 798,942	\$ 357,206	\$ 3,320			\$ 0	\$ 1,159,467	\$ 2,946,426	\$ 1,220,686	\$ 3,275,529