

**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



\_\_\_\_\_  
Date

Lassen Superior Court

\_\_\_\_\_  
Court

FY 18/19 1st qtr

\_\_\_\_\_  
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 September  
 Fiscal Year 2018/19

2017/18

	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						
<b>ASSETS</b>									
Operations	\$ (68,186)	\$ 96,956	\$ (9,940)				\$ 10,643	\$ 29,473	\$ (38,684)
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury Revolving	\$ 13,000							\$ 13,000	\$ 13,000
Other Distribution							\$ 6,688	\$ 6,688	\$ 1,037
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (7,193)	\$ (7,193)	\$ (9,374)
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,950
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 508,184						\$ 319,340	\$ 827,524	\$ 1,107,501
<b>Total Cash and Cash Equivalents</b>	<b>\$ 454,948</b>	<b>\$ 96,956</b>	<b>\$ (9,940)</b>				<b>\$ 329,478</b>	<b>\$ 871,442</b>	<b>\$ 1,075,430</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 823
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									\$ 0
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 215,411	\$ 0	\$ 22,809					\$ 238,221	\$ 115,358
Trust Due To/From							\$ 10,160	\$ 10,160	\$ 39,611
Distribution Due To/From							\$ 19,729	\$ 19,729	\$ 23,280
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,107	\$ 17,317						\$ 19,424	\$ 23,626
<b>Total Receivables</b>	<b>\$ 217,518</b>	<b>\$ 17,317</b>	<b>\$ 22,809</b>				<b>\$ 29,889</b>	<b>\$ 287,533</b>	<b>\$ 202,698</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>\$ 672,466</b>	<b>\$ 114,273</b>	<b>\$ 12,869</b>				<b>\$ 359,368</b>	<b>\$ 1,158,976</b>	<b>\$ 1,278,128</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 13,085	\$ 0	\$ 0				\$ 0	\$ 13,085	\$ 19,299
Due to Other Funds	\$ 301	\$ 0	\$ 0				\$ 49,012	\$ 49,313	\$ 86,517
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 32,980	\$ 32,980	\$ 27,234
Due to Other Governments	\$ 73,459		\$ 16,427					\$ 89,886	\$ 73,459
AB145 Due to Other Government Agency							\$ 23,379	\$ 23,379	\$ 64,893
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 549	\$ 549	\$ 252
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 86,845</b>	<b>\$ 0</b>	<b>\$ 16,427</b>				<b>\$ 105,920</b>	<b>\$ 209,192</b>	<b>\$ 271,654</b>
Civil							\$ 70,400	\$ 70,400	\$ 104,473
Criminal							\$ 171,371	\$ 171,371	\$ 80,783
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 1,762	\$ 1,762	\$ 448
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 243,532</b>	<b>\$ 243,532</b>	<b>\$ 185,705</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (2,660)							\$ (2,660)	\$ (3,412)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (759)							\$ (759)	\$ 797
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (3,420)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (3,420)</b>	<b>\$ (2,616)</b>
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 28,963						\$ 8,186	\$ 37,148	\$ 27,386
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities							\$ 1,730	\$ 1,730	\$ 1,730
<b>Total Other Liabilities</b>	<b>\$ 28,963</b>		<b>\$ 0</b>				<b>\$ 9,915</b>	<b>\$ 38,878</b>	<b>\$ 29,116</b>
<b>Total Liabilities</b>	<b>\$ 112,388</b>	<b>\$ 0</b>	<b>\$ 16,427</b>				<b>\$ 359,368</b>	<b>\$ 488,182</b>	<b>\$ 483,859</b>
<b>Total Fund Balance</b>	<b>\$ 560,078</b>	<b>\$ 114,273</b>	<b>\$ (3,558)</b>					<b>\$ 670,793</b>	<b>\$ 794,269</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 672,466</b>	<b>\$ 114,273</b>	<b>\$ 12,869</b>				<b>\$ 359,368</b>	<b>\$ 1,158,976</b>	<b>\$ 1,278,128</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 September											
Fiscal Year 2018/19										2017/18	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,026,667	\$ 1,776					\$ 1,028,443	\$ 2,521,880	\$ 1,071,260	\$ 2,213,720	
Improvement and Modernization Fund	\$ (4,769)						\$ (4,769)	\$ 3,911	\$ 0	\$ 4,769	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ (28,188)						\$ (28,188)	\$ 58,492	\$ 2,830	\$ 12,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 33,260						\$ 33,260	\$ 283,116	\$ 26,960	\$ 257,523	
Other Miscellaneous								\$ 7,839		\$ 7,839	
	\$ 1,026,970	\$ 1,776					\$ 1,028,746	\$ 2,875,238	\$ 1,101,050	\$ 2,496,351	
Grants											
AB 1058 Commissioner/Facilitator			\$ 5,577				\$ 5,577	\$ 125,000	\$ 0	\$ 127,865	
Other Judicial Council Grants			\$ 210				\$ 210	\$ 19,322	\$ (7,578)	\$ 127,500	
Non-Judicial Council Grants											
			\$ 5,787				\$ 5,787	\$ 144,322	\$ (7,578)	\$ 255,365	
Other Financing Sources											
Interest Income	\$ 682	\$ 111					\$ 793	\$ 8,500	\$ 609	\$ 4,500	
Investment Income											
Donations											
Local Fees	\$ 1,562	\$ 113					\$ 1,676	\$ 14,450		\$ 14,150	
Non-Fee Revenues								\$ 10,000	\$ 10,000	\$ 10,000	
Enhanced Collections		\$ 17,203					\$ 17,203	\$ 120,000		\$ 189,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 0		
	\$ 2,244	\$ 17,428					\$ 19,672	\$ 152,950	\$ 10,609	\$ 217,650	
<b>Total Revenues</b>	<b>\$ 1,029,214</b>	<b>\$ 19,204</b>	<b>\$ 5,787</b>				<b>\$ 1,054,205</b>	<b>\$ 3,172,510</b>	<b>\$ 1,104,081</b>	<b>\$ 2,969,366</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 277,815	\$ 553	\$ 6,148				\$ 284,516	\$ 1,402,576	\$ 287,213	\$ 1,238,743	
Temp Help											
Overtime											
Staff Benefits	\$ 115,617	\$ 262	\$ 2,000				\$ 117,878	\$ 459,377	\$ 115,918	\$ 487,457	
	\$ 393,432	\$ 815	\$ 8,148				\$ 402,395	\$ 1,861,953	\$ 403,131	\$ 1,726,200	
Operating Expenses and Equipment											
General Expense	\$ 7,780		\$ 58				\$ 7,838	\$ 135,500	\$ 6,938	\$ 68,100	
Printing								\$ 18,800	\$ 1,401	\$ 800	
Telecommunications	\$ 4,136						\$ 4,136	\$ 20,800	\$ 2,861	\$ 18,460	
Postage	\$ 5,558						\$ 5,558	\$ 18,500	\$ 1,262	\$ 17,000	
Insurance	\$ 6						\$ 6	\$ 5,150		\$ 2,750	
In-State Travel	\$ 1,761						\$ 1,761	\$ 31,500	\$ 625	\$ 31,000	
Out-of-State Travel											
Training	\$ 238						\$ 238	\$ 10,500	\$ 560	\$ 6,500	
Security Services	\$ 73,459						\$ 73,459	\$ 293,836	\$ 73,459	\$ 293,836	
Facility Operations	\$ 10,733						\$ 10,733	\$ 87,000	\$ 10,450	\$ 63,500	
Utilities											
Contracted Services	\$ 44,654	\$ 5,517	\$ 210				\$ 50,381	\$ 593,290	\$ 60,800	\$ 627,680	
Consulting and Professional Services	\$ 1,565						\$ 1,565	\$ 3,400	\$ 0	\$ 3,400	
Information Technology	\$ 29,600	\$ 0					\$ 29,600	\$ 53,500	\$ 3,652	\$ 75,500	
Major Equipment									\$ (10,735)	\$ 5,000	
Other Items of Expense	\$ 600						\$ 600	\$ 10,000	\$ 293	\$ 2,500	
	\$ 180,091	\$ 5,517	\$ 268				\$ 185,876	\$ 1,281,776	\$ 151,566	\$ 1,216,026	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 682						\$ 682	\$ 3,500	\$ 1,231	\$ 4,200	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,065)	\$ 136	\$ 930				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (383)	\$ 136	\$ 930				\$ 682	\$ 3,500	\$ 1,231	\$ 4,200	
<b>Total Expenditures</b>	<b>\$ 573,139</b>	<b>\$ 6,468</b>	<b>\$ 9,345</b>				<b>\$ 588,952</b>	<b>\$ 3,147,229</b>	<b>\$ 555,928</b>	<b>\$ 2,946,426</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 456,074	\$ 12,736	\$ (3,558)				\$ 465,253	\$ 25,281	\$ 548,153	\$ 22,940	
Operating Transfers In (Out)								\$ 0	\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 104,003	\$ 101,538	\$ 0				\$ 205,541	\$ 205,541	\$ 246,116	\$ 246,116	
Ending Balance (Deficit)	\$ 560,078	\$ 114,273	\$ (3,558)				\$ 670,793	\$ 230,822	\$ 794,269	\$ 269,056	

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

For the month ended September										
Fiscal Year 2018/19									2017/18	
	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	\$ 92,100	\$ 22,159					\$ 114,259	\$ 576,475	\$ 63,282	\$ 552,035
Traffic & Other Infractions	\$ 32,480						\$ 32,480	\$ 142,957	\$ 42,956	\$ 144,128
Other Criminal Cases	\$ 39,673	\$ 1,500					\$ 41,173	\$ 185,860	\$ 47,914	\$ 287,916
Civil	\$ 39,366	\$ 1,297					\$ 40,663	\$ 168,079	\$ 21,285	\$ 142,311
Family & Children Services	\$ 46,700	\$ 1,882			\$ 930		\$ 49,512	\$ 291,905	\$ 66,703	\$ 130,926
Probate, Guardianship & Mental Health Services	\$ 5,000	\$ 7,179					\$ 12,180	\$ 40,573	\$ 9,100	\$ 63,299
Juvenile Dependency Services	\$ 4,600	\$ 5,270					\$ 9,870	\$ 183,866	\$ 14,321	\$ 187,196
Juvenile Delinquency Services	\$ 7,649	\$ 1,768					\$ 9,417	\$ 71,280	\$ 7,237	\$ 61,523
Other Court Operations	\$ 30,444	\$ 6,110					\$ 36,554	\$ 159,271	\$ 49,056	\$ 218,754
Court Interpreters	\$ 0	\$ 4,937					\$ 4,937	\$ 59,863	\$ 6,884	\$ 13,000
Jury Services	\$ 10,203	\$ 41	\$ 682				\$ 10,925	\$ 41,255	\$ 17,894	\$ 44,444
Security		\$ 73,459					\$ 73,459	\$ 293,836	\$ 73,459	\$ 293,836
Trial Court Operations Program	\$ 308,216	\$ 125,602	\$ 682		\$ 930		\$ 435,429	\$ 2,215,220	\$ 420,091	\$ 2,139,368
Enhanced Collections	\$ 815	\$ 5,517			\$ 136		\$ 6,468	\$ 120,000	\$ 20,897	\$ 189,000
Other Non-Court Operations									\$ 0	
Non-Court Operations Program	\$ 815	\$ 5,517			\$ 136		\$ 6,468	\$ 120,000	\$ 20,897	\$ 189,000
Executive Office	\$ 39,850	\$ 226					\$ 40,076	\$ 185,516	\$ 39,938	\$ 138,588
Fiscal Services	\$ 21,946	\$ 4,098			\$ (1,065)		\$ 24,979	\$ 96,255	\$ 37,728	\$ 131,482
Human Resources	\$ 31,568	\$ 120					\$ 31,688	\$ 163,288	\$ 28,321	\$ 136,538
Business & Facilities Services		\$ 20,713					\$ 20,713	\$ 295,450	\$ 16,467	\$ 114,150
Information Technology		\$ 29,600					\$ 29,600	\$ 71,500	\$ (7,515)	\$ 97,300
Court Administration Program	\$ 93,363	\$ 54,757			\$ (1,065)		\$ 147,055	\$ 812,009	\$ 114,940	\$ 618,058
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 402,395	\$ 185,876	\$ 682		\$ 0		\$ 588,952	\$ 3,147,229	\$ 555,928	\$ 2,946,426