

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.



8/23/19

Signature of Presiding Judge or Court Executive

Date

Lassen Superior Court

Court
FY 18/19 4th qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Lassen Superior Court

Court

FY 18/19 4th qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Lassen Superior Court

Court

FY 18/19 4th qtr

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	23.25	18.25	18	18	18

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 June											
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								
ASSETS											
Operations	\$ (73,905)	\$ 120,627	\$ 0				\$ 10,776	\$ 57,498	\$ 23,086		
Payroll	\$ 0						\$ 0	\$ 0	\$ 0		
Jury											
Revolving	\$ 12,770							\$ 12,770	\$ 13,000		
Other											
Distribution							\$ 13,051	\$ 13,051	\$ 14,803		
Civil Filing Fees							\$ 0	\$ 0	\$ 0		
Trust							\$ (15,125)	\$ (15,125)	\$ (9,291)		
Credit Card											
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,950		
Cash with County	\$ 0						\$ 0	\$ 0	\$ 0		
Cash Outside of the JCC	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0		
Cash Equivalents	\$ 295,566						\$ 326,656	\$ 622,221	\$ 467,785		
Total Cash and Cash Equivalents	\$ 236,380	\$ 120,627	\$ 0				\$ 335,357	\$ 692,364	\$ 511,333		
Short-Term Investment											
Investments											
Total Investments											
Accrued Revenue	\$ 1,359	\$ 283						\$ 1,642	\$ 695		
Accounts Receivable - General			\$ 0					\$ 0	\$ 0		
Dishonored Checks											
Due From Employee	\$ 0							\$ 0	\$ 0		
Civil Jury Fees											
Trust									\$ 0		
Due From Other Funds	\$ 58,604							\$ 58,604	\$ 5,375		
Due From Other Governments	\$ (1)							\$ (1)	\$ 0		
Due From Other Courts							\$ 0	\$ 0	\$ 0		
Due From State	\$ 280,851	\$ 3,460	\$ 48,356					\$ 332,668	\$ 281,600		
Trust Due To/From							\$ 18,101	\$ 18,101	\$ 4,929		
Distribution Due To/From							\$ 13,389	\$ 13,389	\$ 25,607		
Civil Filing Fee Due To/From											
General Due To/From	\$ 2,766	\$ 27,972						\$ 30,738	\$ 27,673		
Total Receivables	\$ 343,580	\$ 31,714	\$ 48,356				\$ 31,489	\$ 455,140	\$ 345,879		
Prepaid Expenses - General	\$ 2,451							\$ 2,451	\$ 0		
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0		
Counties											
Total Prepaid Expenses	\$ 2,451		\$ 0					\$ 2,451	\$ 0		
Other Assets											
Total Other Assets											
Total Assets	\$ 582,411	\$ 152,342	\$ 48,356				\$ 366,846	\$ 1,149,955	\$ 857,211		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 144,726	\$ 0	\$ 210					\$ 144,936	\$ 96,088		
Accounts Payable - General	\$ 300	\$ 0	\$ 0				\$ 0	\$ 300	\$ 0		
Due to Other Funds	\$ 0	\$ 13,891	\$ 44,713				\$ 62,227	\$ 120,831	\$ 63,584		
Due to Other Courts	\$ 204	\$ 14,061						\$ 14,265	\$ 23,177		
Due to State	\$ 0		\$ 0					\$ 0	\$ 0		
TC145 Liability							\$ 26,090	\$ 26,090	\$ 30,831		
Due to Other Governments	\$ 850		\$ 0					\$ 850	\$ 90,286		
AB145 Due to Other Government Agency							\$ 27,063	\$ 27,063	\$ 30,943		
Due to Other Public Agencies											
Sales and Use Tax	\$ 0							\$ 0	\$ 0		
Interest							\$ 36	\$ 36	\$ 31		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 146,080	\$ 27,952	\$ 44,923				\$ 115,416	\$ 334,372	\$ 334,938		
Civil							\$ 74,841	\$ 74,841	\$ 69,926		
Criminal							\$ 163,507	\$ 163,507	\$ 155,482		
Unreconciled - Civil and Criminal											
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0		
Trust Interest Payable							\$ 3,346	\$ 3,346	\$ 1,494		
Miscellaneous Trust											
Total Trust Deposits							\$ 241,693	\$ 241,693	\$ 226,901		
Accrued Payroll	\$ 55,269	\$ 122	\$ 3,433					\$ 58,825	\$ 59,354		
Benefits Payable	\$ 1,154							\$ 1,154	\$ 1,361		
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0		
Deductions Payable	\$ 0							\$ 0	\$ 0		
Payroll Clearing	\$ 0							\$ 0	\$ 0		
Total Payroll Liabilities	\$ 56,424	\$ 122	\$ 3,433					\$ 59,979	\$ 60,715		
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0		
Liabilities For Deposits	\$ 28,963						\$ 8,008	\$ 36,970	\$ 27,386		
Jury Fees - Non-Interest											
Fees - Partial Payment & Overpayment											
Uncleared Collections	\$ 0							\$ 0	\$ 0		
Other Miscellaneous Liabilities							\$ 1,730	\$ 1,730	\$ 1,730		
Total Other Liabilities	\$ 28,963		\$ 0				\$ 9,737	\$ 38,700	\$ 29,116		
Total Liabilities	\$ 231,467	\$ 28,074	\$ 48,356				\$ 366,846	\$ 674,743	\$ 651,671		
Total Fund Balance	\$ 350,945	\$ 124,268	\$ 0					\$ 475,212	\$ 205,541		
Total Liabilities and Fund Balance	\$ 582,411	\$ 152,342	\$ 48,356				\$ 366,846	\$ 1,149,955	\$ 857,211		

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 June											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,500,918	\$ 20,731					\$ 2,521,649	\$ 2,521,880	\$ 2,235,433	\$ 2,213,720	
Improvement and Modernization Fund	\$ 5,362						\$ 5,362	\$ 3,911	\$ 5,035	\$ 4,769	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 42,141						\$ 42,141	\$ 58,492	\$ 43,512	\$ 12,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 347,638						\$ 347,638	\$ 283,116	\$ 275,438	\$ 257,523	
Other Miscellaneous	\$ 7,839						\$ 7,839	\$ 7,839	\$ 7,839	\$ 7,839	
	\$ 2,903,898	\$ 20,731					\$ 2,924,629	\$ 2,875,238	\$ 2,567,257	\$ 2,496,351	
Grants											
AB 1058 Commissioner/Facilitator			\$ 125,238				\$ 125,238	\$ 125,000	\$ 72,805	\$ 127,865	
Other Judicial Council Grants			\$ 18,312				\$ 18,312	\$ 19,322	\$ 52,344	\$ 127,500	
Non-Judicial Council Grants											
			\$ 143,550				\$ 143,550	\$ 144,322	\$ 125,149	\$ 255,365	
Other Financing Sources											
Interest Income	\$ 10,192	\$ 2,586					\$ 12,778	\$ 8,500	\$ 9,014	\$ 4,500	
Investment Income											
Donations											
Local Fees	\$ 11,278	\$ 767					\$ 12,045	\$ 14,450	\$ 14,306	\$ 14,150	
Non-Fee Revenues	\$ 10,000						\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Enhanced Collections		\$ 147,691					\$ 147,691	\$ 120,000	\$ 115,692	\$ 189,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other									\$ 75		
Sale of Fixed Assets											
Other Miscellaneous	\$ 143						\$ 143		\$ 21		
	\$ 31,613	\$ 151,045					\$ 182,658	\$ 152,950	\$ 149,108	\$ 217,650	
Total Revenues	\$ 2,935,510	\$ 171,776	\$ 143,550				\$ 3,250,836	\$ 3,172,510	\$ 2,841,514	\$ 2,969,366	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,165,978	\$ 4,914	\$ 86,005				\$ 1,256,897	\$ 1,402,576	\$ 1,250,186	\$ 1,238,743	
Temp Help											
Overtime											
Staff Benefits	\$ 482,025	\$ 1,671	\$ 30,624				\$ 514,320	\$ 459,377	\$ 489,244	\$ 487,457	
	\$ 1,648,003	\$ 6,585	\$ 116,630				\$ 1,771,217	\$ 1,861,953	\$ 1,739,430	\$ 1,726,200	
Operating Expenses and Equipment											
General Expense	\$ 62,197		\$ 5,358				\$ 67,555	\$ 135,500	\$ 68,292	\$ 68,100	
Printing	\$ 5,345						\$ 5,345	\$ 18,800	\$ 2,134	\$ 800	
Telecommunications	\$ 19,995						\$ 19,995	\$ 20,800	\$ 18,074	\$ 18,460	
Postage	\$ 17,225						\$ 17,225	\$ 18,500	\$ 13,873	\$ 17,000	
Insurance	\$ 3,465						\$ 3,465	\$ 5,150	\$ 2,548	\$ 2,750	
In-State Travel	\$ 5,609	\$ 0	\$ 10,795				\$ 16,405	\$ 31,500	\$ 16,735	\$ 31,000	
Out-of-State Travel											
Training	\$ 13,664						\$ 13,664	\$ 10,500	\$ 2,037	\$ 6,500	
Security Services	\$ 282,671		\$ 11,165				\$ 293,836	\$ 293,836	\$ 293,836	\$ 293,836	
Facility Operations	\$ 74,086						\$ 74,086	\$ 87,000	\$ 63,005	\$ 63,500	
Utilities											
Contracted Services	\$ 380,134	\$ 141,133	\$ 3,055				\$ 524,321	\$ 593,290	\$ 543,086	\$ 627,680	
Consulting and Professional Services	\$ 6,130						\$ 6,130	\$ 3,400	\$ 3,960	\$ 3,400	
Information Technology	\$ 88,578	\$ 0					\$ 88,578	\$ 53,500	\$ 109,060	\$ 75,500	
Major Equipment	\$ 72,137						\$ 72,137		\$ (1,009)	\$ 5,000	
Other Items of Expense	\$ 2,543						\$ 2,543	\$ 10,000	\$ 2,311	\$ 2,500	
	\$ 1,033,778	\$ 141,133	\$ 30,373				\$ 1,205,284	\$ 1,281,776	\$ 1,137,942	\$ 1,216,026	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,664						\$ 4,664	\$ 3,500	\$ 4,709	\$ 4,200	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 9		
Capital Costs											
Internal Cost Recovery	\$ (23,900)	\$ 1,328	\$ 22,571				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (19,235)	\$ 1,328	\$ 22,571				\$ 4,664	\$ 3,500	\$ 4,717	\$ 4,200	
Total Expenditures	\$ 2,662,545	\$ 149,046	\$ 169,574				\$ 2,981,165	\$ 3,147,229	\$ 2,882,089	\$ 2,946,426	
Excess (Deficit) of Revenues Over Expenditures	\$ 272,965	\$ 22,730	\$ (26,024)				\$ 269,671	\$ 25,281	\$ (40,575)	\$ 22,940	
Operating Transfers In (Out)	\$ (26,024)		\$ 26,024				\$ 0	\$ 0	\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 104,003	\$ 101,538	\$ 0				\$ 205,541	\$ 205,541	\$ 246,116	\$ 246,116	
Ending Balance (Deficit)	\$ 350,945	\$ 124,268	\$ 0				\$ 475,212	\$ 230,822	\$ 205,541	\$ 269,056	

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

For the month ended June										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 363,987	\$ 111,110					\$ 475,097	\$ 576,475	\$ 395,363	\$ 552,035
Traffic & Other Infractions	\$ 136,795	\$ 555					\$ 137,350	\$ 142,957	\$ 141,818	\$ 144,128
Other Criminal Cases	\$ 168,350	\$ 22,477					\$ 190,826	\$ 185,860	\$ 220,253	\$ 287,916
Civil	\$ 156,705	\$ 5,669					\$ 162,374	\$ 168,079	\$ 94,250	\$ 142,311
Family & Children Services	\$ 277,372	\$ 11,150			\$ 22,571		\$ 311,093	\$ 291,905	\$ 238,701	\$ 130,926
Probate, Guardianship & Mental Health Services	\$ 20,828	\$ 23,145					\$ 43,972	\$ 40,573	\$ 31,555	\$ 63,299
Juvenile Dependency Services	\$ 18,892	\$ 156,596					\$ 175,488	\$ 183,866	\$ 215,763	\$ 187,196
Juvenile Delinquency Services	\$ 33,901	\$ 25,327					\$ 59,228	\$ 71,280	\$ 51,487	\$ 61,523
Other Court Operations	\$ 147,256	\$ 38,161					\$ 185,417	\$ 159,271	\$ 266,181	\$ 218,754
Court Interpreters	\$ 25,712	\$ 22,227					\$ 47,939	\$ 59,863	\$ 54,269	\$ 13,000
Jury Services	\$ 39,035	\$ 5,026	\$ 4,664				\$ 48,724	\$ 41,255	\$ 80,025	\$ 44,444
Security		\$ 368,198					\$ 368,198	\$ 293,836	\$ 293,836	\$ 293,836
Trial Court Operations Program	\$ 1,388,832	\$ 789,640	\$ 4,664		\$ 22,571		\$ 2,205,707	\$ 2,215,220	\$ 2,083,500	\$ 2,139,368
Enhanced Collections	\$ 5,578	\$ 140,811			\$ 1,328		\$ 147,718	\$ 120,000	\$ 115,692	\$ 189,000
Other Non-Court Operations									\$ 250	
Non-Court Operations Program	\$ 5,578	\$ 140,811			\$ 1,328		\$ 147,718	\$ 120,000	\$ 115,943	\$ 189,000
Executive Office	\$ 135,663	\$ 7,516					\$ 143,179	\$ 185,516	\$ 160,579	\$ 138,588
Fiscal Services	\$ 103,932	\$ 23,955			\$ (23,900)		\$ 103,987	\$ 96,255	\$ 125,946	\$ 131,482
Human Resources	\$ 137,213	\$ 11,091					\$ 148,304	\$ 163,288	\$ 144,624	\$ 136,538
Business & Facilities Services		\$ 129,469					\$ 129,469	\$ 295,450	\$ 112,834	\$ 114,150
Information Technology		\$ 102,801					\$ 102,801	\$ 71,500	\$ 138,664	\$ 97,300
Court Administration Program	\$ 376,807	\$ 274,833			\$ (23,900)		\$ 627,740	\$ 812,009	\$ 682,647	\$ 618,058
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,771,217	\$ 1,205,284	\$ 4,664		\$ 0		\$ 2,981,165	\$ 3,147,229	\$ 2,882,089	\$ 2,946,426

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Lassen

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	78,376	-	78,376	-	-	-	-	-	-	78,376
Restricted	-	-	-	124,268	-	-	-	-	-	124,268
Committed	250,000	-	250,000	-	-	-	-	-	-	250,000
Assigned	22,569	-	22,569	-	-	-	-	-	-	22,569
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 350,945	\$ -	\$ 350,945	\$ 124,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475,212