

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.

Barone

Signature of Presiding Judge or Court Executive

07/12/2016

Date

Lassen Superior Court

Court

FY 15/16 Quarter 4

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 June								
Fiscal Year 2015/16								2014/15
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project				
		Non-Grant	Grant					
ASSETS								
Operations	\$ 29,666	\$ 84,846	\$ 0			\$ 20,977	\$ 135,489	\$ 20,655
Payroll	\$ 0					\$ 0	\$ 0	\$ 0
Jury								
Revolving	\$ 100,000						\$ 100,000	\$ 100,000
Other								
Distribution						\$ (27,272)	\$ (27,272)	
Civil Filing Fees						\$ 0	\$ 0	\$ 0
Trust						\$ (16,225)	\$ (16,225)	
Credit Card								
Cash on Hand	\$ 1,950						\$ 1,950	\$ 1,950
Cash with County	\$ 0					\$ 20	\$ 20	\$ 15,295
Cash Outside of the JCC	\$ 136,644	\$ 0	\$ 0			\$ 0	\$ 136,644	\$ 236,529
Cash Equivalents	\$ 236,325					\$ 381,349	\$ 617,674	\$ 426,681
Total Cash and Cash Equivalents	\$ 504,585	\$ 84,846	\$ 0			\$ 358,850	\$ 948,281	\$ 801,110
Short-Term Investment								
Investments								\$ 0
Total Investments								\$ 0
Accrued Revenue	\$ 421	\$ 60					\$ 481	\$ 283
Accounts Receivable - General	\$ 46,119		\$ 94,394				\$ 140,513	\$ 69,662
Dishonored Checks								
Due From Employee	\$ 0						\$ 0	\$ 0
Civil Jury Fees								
Trust						\$ 20,521	\$ 20,521	
Due From Other Funds	\$ 50,752						\$ 50,752	\$ 27,040
Due From Other Governments	\$ 0	\$ 0					\$ 0	\$ 10,398
Due From Other Courts						\$ 0	\$ 0	\$ 0
Due From State	\$ 35,614	\$ 3,460	\$ 8,165				\$ 47,240	\$ 52,363
Trust Due To/From						\$ 3,775	\$ 3,775	
Distribution Due To/From		\$ 0				\$ 0	\$ 0	
Civil Filing Fee Due To/From								
General Due To/From	\$ 3,218	\$ 34,857					\$ 38,076	
Total Receivables	\$ 136,125	\$ 38,378	\$ 102,559			\$ 24,296	\$ 301,359	\$ 159,745
Prepaid Expenses - General	\$ 2,419						\$ 2,419	\$ 28,150
Salary and Travel Advances	\$ 0		\$ 0				\$ 0	\$ 0
Counties								
Total Prepaid Expenses	\$ 2,419		\$ 0				\$ 2,419	\$ 28,150
Other Assets								
Total Other Assets								
Total Assets	\$ 643,130	\$ 123,224	\$ 102,559			\$ 383,146	\$ 1,252,059	\$ 989,006
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 133,132	\$ 0	\$ 677				\$ 133,809	\$ 58,170
Accounts Payable - General	\$ 3,430	\$ 2,551	\$ 115			\$ 0	\$ 6,095	\$ 59,272
Due to Other Funds	\$ 3,310	\$ 20,857	\$ 29,895			\$ 38,540	\$ 92,603	\$ 27,040
Due to Other Courts	\$ 40	\$ 11,037					\$ 11,077	\$ 0
Due to State	\$ 0		\$ 0				\$ 0	\$ 0
TC145 Liability						\$ 0	\$ 0	\$ 24,058
Due to Other Governments	\$ 74,494		\$ 67,214				\$ 141,708	\$ 0
AB145 Due to Other Government Agency						\$ 57,407	\$ 57,407	
Due to Other Public Agencies								
Sales and Use Tax	\$ 0						\$ 0	\$ 0
Interest						\$ 0	\$ 0	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ 214,406	\$ 34,445	\$ 97,901			\$ 95,948	\$ 442,700	\$ 168,996
Civil						\$ 22,998	\$ 22,998	
Criminal						\$ 261,504	\$ 261,504	
Unreconciled - Civil and Criminal								
Trust Held Outside of the JCC						\$ 20	\$ 20	\$ 15,295
Trust Interest Payable						\$ 42	\$ 42	
Miscellaneous Trust								
Total Trust Deposits						\$ 284,564	\$ 284,564	\$ 15,295
Accrued Payroll	\$ 47,905	\$ 513	\$ 3,239				\$ 51,657	\$ 46,347
Benefits Payable	\$ 1,568						\$ 1,568	\$ 19,277
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 0						\$ 0	\$ 0
Payroll Clearing	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 49,473	\$ 513	\$ 3,239				\$ 53,226	\$ 65,623
Revenue Collected in Advance	\$ 0						\$ 1,419	\$ 142,388
Liabilities For Deposits	\$ 11,593		\$ 1,419			\$ 2,635	\$ 14,228	\$ 8,990
Jury Fees - Non-Interest								
Fees - Partial Payment & Overpayment								
Uncleared Collections								
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 11,593		\$ 1,419			\$ 2,635	\$ 15,647	\$ 151,378
Total Liabilities	\$ 275,473	\$ 34,958	\$ 102,559			\$ 383,146	\$ 796,136	\$ 401,292
Total Fund Balance	\$ 367,657	\$ 88,266	\$ 0				\$ 455,922	\$ 587,714
Total Liabilities and Fund Balance	\$ 643,130	\$ 123,224	\$ 102,559			\$ 383,146	\$ 1,252,059	\$ 989,006

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 June											
Fiscal Year 2015/16											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2014/15	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,322,631	\$ 21,035					\$ 2,343,666	\$ 2,338,142	\$ 2,319,119	\$ 2,291,795	
Improvement and Modernization Fund	\$ 2,816						\$ 2,816	\$ 3,368	\$ 3,338	\$ 4,769	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 13,225						\$ 13,225	\$ 10,500	\$ 10,546	\$ 11,000	
Civil Coordination Reimbursement (45.55)	\$ 250,103						\$ 250,103	\$ 214,923	\$ 271,293	\$ 246,906	
MOU Reimbursements (45.10 and General)	\$ 7,839						\$ 7,839	\$ 7,839	\$ 7,839	\$ 7,839	
Other Miscellaneous											
	\$ 2,596,614	\$ 21,035					\$ 2,617,648	\$ 2,675,372	\$ 2,612,135	\$ 2,562,308	
Grants											
AB 1058 Commissioner/Facilitator			\$ 129,938				\$ 129,938	\$ 174,169	\$ 82,622	\$ 116,942	
Other Judicial Council Grants	\$ 3,195		\$ 95,092				\$ 98,287	\$ 48,208	\$ 21,773	\$ 20,500	
Non-Judicial Council Grants											
	\$ 3,195		\$ 225,030				\$ 228,225	\$ 222,377	\$ 104,395	\$ 137,442	
Other Financing Sources											
Interest Income	\$ 2,214	\$ 269					\$ 2,483	\$ 1,350	\$ 1,335	\$ 1,200	
Investment Income											
Donations											
Local Fees	\$ 16,532	\$ 579					\$ 17,110	\$ 21,000	\$ 19,305	\$ 20,900	
Non-Fee Revenues	\$ 10,000						\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Enhanced Collections		\$ 185,514					\$ 185,514	\$ 195,000	\$ 193,115	\$ 221,222	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 796						\$ 796		\$ 560		
	\$ 29,542	\$ 186,362					\$ 215,904	\$ 227,350	\$ 224,316	\$ 253,322	
Total Revenues	\$ 2,629,351	\$ 207,397	\$ 225,030				\$ 3,061,778	\$ 3,025,099	\$ 2,940,846	\$ 2,953,073	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,107,503	\$ 10,972	\$ 88,398				\$ 1,206,873	\$ 1,144,674	\$ 1,194,682	\$ 1,167,540	
Temp Help											
Overtime											
Staff Benefits	\$ 436,472	\$ 4,950	\$ 18,554				\$ 459,977	\$ 615,921	\$ 457,416	\$ 615,155	
	\$ 1,543,976	\$ 15,922	\$ 106,952				\$ 1,666,850	\$ 1,760,595	\$ 1,652,099	\$ 1,782,695	
Operating Expenses and Equipment											
General Expense	\$ 165,926	\$ 1,298	\$ 3,667				\$ 170,891	\$ 190,308	\$ 90,516	\$ 145,775	
Printing	\$ 4,906						\$ 4,906	\$ 6,000	\$ 3,378	\$ 5,000	
Telecommunications	\$ 15,238						\$ 15,238	\$ 14,800	\$ 18,167	\$ 17,500	
Postage	\$ 15,488						\$ 15,488	\$ 15,500	\$ 15,661	\$ 16,150	
Insurance	\$ 2,692						\$ 2,692	\$ 4,200	\$ 3,911	\$ 5,200	
In-State Travel	\$ 7,972	\$ 1,954	\$ 10,009				\$ 19,935	\$ 36,500	\$ 13,085	\$ 27,981	
Out-of-State Travel											
Training	\$ 1,664		\$ 2,880				\$ 4,544	\$ 8,500	\$ 1,212	\$ 10,000	
Security Services	\$ 282,671		\$ 11,165				\$ 293,836	\$ 297,236	\$ 297,236	\$ 297,236	
Facility Operations	\$ 55,956						\$ 55,956	\$ 55,450	\$ 5,852	\$ 10,250	
Utilities											
Contracted Services	\$ 428,971	\$ 178,123	\$ 67,704				\$ 674,798	\$ 740,373	\$ 652,178	\$ 919,674	
Consulting and Professional Services	\$ 4,045						\$ 4,045	\$ 6,500	\$ 6,900	\$ 8,500	
Information Technology	\$ 169,147						\$ 169,147	\$ 202,677	\$ 93,597	\$ 90,500	
Major Equipment	\$ 84,169						\$ 84,169	\$ 126,592	\$ 78,208	\$ 82,637	
Other Items of Expense	\$ 3,073		\$ 3,761				\$ 6,833	\$ 4,500	\$ 3,121	\$ 5,500	
	\$ 1,241,817	\$ 181,376	\$ 99,185				\$ 1,522,378	\$ 1,709,136	\$ 1,278,515	\$ 1,641,903	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,341						\$ 4,341	\$ 6,500	\$ 5,318	\$ 7,000	
Judgements, Settlements and Claims											
Debt Service									\$ 8		
Other											
Capital Costs											
Internal Cost Recovery	\$ (24,203)	\$ 5,038	\$ 19,166				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (19,862)	\$ 5,038	\$ 19,166				\$ 4,341	\$ 6,500	\$ 5,326	\$ 7,000	
Total Expenditures	\$ 2,765,931	\$ 202,335	\$ 225,304				\$ 3,193,569	\$ 3,476,231	\$ 2,935,940	\$ 3,431,598	
Excess (Deficit) of Revenues Over Expenditures	\$ (136,580)	\$ 5,062	\$ (273)				\$ (131,792)	\$ (451,132)	\$ 4,906	\$ (478,525)	
Operating Transfers In (Out)											
	\$ (15,198)	\$ 14,925	\$ 273				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 519,435	\$ 68,279	\$ 0				\$ 587,714	\$ 587,714	\$ 582,808	\$ 582,808	
Ending Balance (Deficit)	\$ 367,657	\$ 88,266	\$ 0				\$ 455,922	\$ 136,582	\$ 587,714	\$ 104,283	

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

For the month ended June										
Fiscal Year 2015/16								2014/15		
	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	\$ 231,971	\$ 95,984			\$ 0		\$ 327,955	\$ 394,694	\$ 285,747	\$ 316,922
Traffic & Other Infractions	\$ 164,717	\$ 66,968					\$ 231,685	\$ 203,649	\$ 261,288	\$ 335,785
Other Criminal Cases	\$ 165,301	\$ 87,928			\$ 518		\$ 253,747	\$ 250,949	\$ 167,836	\$ 136,060
Civil	\$ 80,785	\$ 3,601					\$ 84,386	\$ 180,175	\$ 105,963	\$ 182,522
Family & Children Services	\$ 239,250	\$ 11,826			\$ 18,648		\$ 269,724	\$ 370,889	\$ 274,965	\$ 337,816
Probate, Guardianship & Mental Health Services	\$ 38,031	\$ 12,570					\$ 50,601	\$ 60,127	\$ 62,677	\$ 71,969
Juvenile Dependency Services	\$ 45,943	\$ 163,570					\$ 209,514	\$ 219,153	\$ 236,879	\$ 211,005
Juvenile Delinquency Services	\$ 24,572	\$ 13,681					\$ 38,254	\$ 57,324	\$ 44,439	\$ 41,950
Other Court Operations	\$ 216,239	\$ 127,588					\$ 343,827	\$ 289,643	\$ 267,917	\$ 311,996
Court Interpreters		\$ 13,276					\$ 13,276	\$ 10,500	\$ 10,552	\$ 11,000
Jury Services	\$ 54,819	\$ 40,204	\$ 4,341				\$ 99,364	\$ 158,464	\$ 103,575	\$ 89,217
Security	\$ 8,978	\$ 294,619					\$ 303,597	\$ 363,604	\$ 293,549	\$ 297,236
Trial Court Operations Program	\$ 1,270,607	\$ 931,816	\$ 4,341		\$ 19,166		\$ 2,225,930	\$ 2,559,171	\$ 2,115,387	\$ 2,343,478
Enhanced Collections	\$ 14,550	\$ 177,598			\$ 5,038		\$ 197,186	\$ 195,000	\$ 201,336	\$ 221,222
Other Non-Court Operations		\$ 3,622					\$ 3,622		\$ 46,408	\$ 46,679
Non-Court Operations Program	\$ 14,550	\$ 181,220			\$ 5,038		\$ 200,808	\$ 195,000	\$ 247,744	\$ 267,901
Executive Office	\$ 165,494	\$ 1,400					\$ 166,894	\$ 165,070	\$ 165,042	\$ 157,224
Fiscal Services	\$ 105,383	\$ 46,296			\$ (12,102)		\$ 139,577	\$ 128,765	\$ 83,184	\$ 176,072
Human Resources	\$ 101,603	\$ 8,592			\$ (12,102)		\$ 98,094	\$ (60,823)	\$ 77,897	\$ 116,472
Business & Facilities Services	\$ 9,211	\$ 110,885					\$ 120,097	\$ 174,547	\$ 116,094	\$ 145,951
Information Technology		\$ 242,170					\$ 242,170	\$ 314,501	\$ 130,592	\$ 224,500
Court Administration Program	\$ 381,692	\$ 409,342			\$ (24,203)		\$ 766,831	\$ 722,060	\$ 572,809	\$ 820,219
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,666,850	\$ 1,522,378	\$ 4,341		\$ 0		\$ 3,193,569	\$ 3,476,231	\$ 2,935,940	\$ 3,431,598

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	101,744	-	101,744	-	-	-	-	-	101,744	
Restricted	-	-	-	88,266	-	-	-	-	88,266	
Committed	206,873	-	206,873	-	-	-	-	-	206,873	
Assigned	32,823	26,217	59,040	-	-	-	-	-	59,040	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 341,440	\$ 26,217	\$ 367,657	\$ 88,266	\$ -	\$ -	\$ -	\$ -	\$ 455,922	