

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

05/17/2017

Date

Lassen Superior Court

Court

FY 16/17 3rd Quarter

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 March									
Fiscal Year 2016/17									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2015/16 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (21,105)	\$ 67,019	\$ (24,991)				\$ 7,203	\$ 28,127	\$ 27,784
Payroll	\$ 0						\$ 0	\$ 0	\$ (50)
Jury Revolving	\$ 100,000							\$ 100,000	\$ 100,000
Other Distribution							\$ 6,916	\$ 6,916	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 5,521	\$ 5,521	\$ (577)
Credit Card								\$ 1,950	\$ 1,950
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,950
Cash with County							\$ 20	\$ 20	\$ (84,705)
Cash Outside of the JCC	\$ 136,669	\$ 0	\$ 0				\$ 0	\$ 136,669	\$ 236,666
Cash Equivalents	\$ 376,873						\$ 211,327	\$ 588,200	\$ 518,863
Total Cash and Cash Equivalents	\$ 594,386	\$ 67,019	\$ (24,991)				\$ 230,988	\$ 867,402	\$ 799,931
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	\$ 558
Civil Jury Fees									
Trust							\$ 2,226	\$ 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	\$ 65,489	\$ 0	\$ 45,509					\$ 110,997	\$ 118,963
Trust Due To/From							\$ 0	\$ 0	\$ 2,463
Distribution Due To/From							\$ 0	\$ 0	\$ 1,889
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,385	\$ 30,970						\$ 32,355	\$ 64,368
Total Receivables	\$ 67,697	\$ 30,970	\$ 45,509				\$ 2,226	\$ 146,401	\$ 188,242
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	\$ 662,084	\$ 97,989	\$ 20,518				\$ 233,213	\$ 1,013,803	\$ 988,172
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 12,217	\$ 0	\$ 0				\$ 0	\$ 12,217	\$ 29,069
Due to Other Funds	\$ 573	\$ 0	\$ 0				\$ 49,081	\$ 49,654	\$ 68,720
Due to Other Courts	\$ 0	\$ 0						\$ 0	
Due to State	\$ 0		\$ 0					\$ 0	\$ 1,569
TC145 Liability							\$ 23,071	\$ 23,071	\$ 17,932
Due to Other Governments	\$ 73,459		\$ 31,187					\$ 104,646	\$ 31,592
AB145 Due to Other Government Agency							\$ 21,878	\$ 21,878	\$ 22,523
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 100	\$ 100	\$ 86
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 86,249	\$ 0	\$ 31,187				\$ 94,129	\$ 211,565	\$ 171,490
Civil							\$ 82,654	\$ 82,654	\$ 73,283
Criminal							\$ 53,650	\$ 53,650	\$ 116,537
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 20	\$ 20	\$ 15,295
Trust Interest Payable							\$ 125	\$ 125	\$ 6
Miscellaneous Trust									
Total Trust Deposits							\$ 136,449	\$ 136,449	\$ 205,121
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,209							\$ 1,209	\$ 474
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,209	\$ 0	\$ 0					\$ 1,209	\$ 474
Revenue Collected in Advance	\$ 0		\$ 1,419					\$ 1,419	\$ 0
Liabilities For Deposits	\$ 20,315						\$ 2,635	\$ 22,950	\$ 9,615
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 20,315		\$ 1,419				\$ 2,635	\$ 24,369	\$ 9,615
Total Liabilities	\$ 107,773	\$ 0	\$ 32,606				\$ 233,213	\$ 373,592	\$ 386,701
Total Fund Balance	\$ 554,310	\$ 97,989	\$ (12,088)					\$ 640,211	\$ 601,471
Total Liabilities and Fund Balance	\$ 662,084	\$ 97,989	\$ 20,518				\$ 233,213	\$ 1,013,803	\$ 988,172

**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 March											
Fiscal Year 2016/17											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2015/16		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,831,633	\$ 12,210					\$ 1,843,843	\$ 2,289,124	\$ 1,737,586	\$ 2,338,142	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 4,769	\$ 0	\$ 3,968	
Judges' Compensation (45.25)	\$ 6,487						\$ 6,487	\$ 12,500	\$ 7,432	\$ 10,500	
Court Interpreter (45.45)											
Civil Coordination Reimbursement (45.55)	\$ 193,649						\$ 193,649	\$ 237,423	\$ 190,828	\$ 214,923	
MOU Reimbursements (45.10 and General)	\$ 7,839						\$ 7,839	\$ 7,839	\$ 7,839	\$ 7,839	
Other Miscellaneous	\$ 2,039,607	\$ 12,210					\$ 2,051,817	\$ 2,551,655	\$ 1,943,685	\$ 2,575,372	
Grants											
AB 1059 Commissioner/Facilitato	\$ (98)		\$ 68,241				\$ 68,143	\$ 171,057	\$ 87,391	\$ 174,169	
Other Judicial Council Grants	\$ 140		\$ 34,751				\$ 34,891	\$ 118,139	\$ 19,445	\$ 48,208	
Non-Judicial Council Grants											
	\$ 42		\$ 102,992				\$ 103,034	\$ 289,196	\$ 106,835	\$ 222,377	
Other Financing Sources											
Interest Income	\$ 2,421	\$ 326					\$ 2,746	\$ 2,000	\$ 1,551	\$ 1,350	
Investment Income											
Donations											
Local Fees	\$ 8,263	\$ 126					\$ 8,390	\$ 17,650	\$ 0	\$ 21,000	
Non-Fee Revenues								\$ 10,000	\$ 10,000	\$ 10,000	
Enhanced Collections		\$ 102,812					\$ 102,812	\$ 190,000	\$ 67,224	\$ 195,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 823						\$ 823				
Reimbursement Other	\$ 438						\$ 438		\$ 10		
Sale of Fixed Assets											
Other Miscellaneous	\$ 11,945	\$ 103,264					\$ 115,209	\$ 219,650	\$ 78,784	\$ 227,350	
Total Revenues	\$ 2,051,594	\$ 115,474	\$ 102,992				\$ 2,270,060	\$ 3,060,501	\$ 2,129,305	\$ 3,025,099	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 835,074	\$ 3,305	\$ 45,878				\$ 884,256	\$ 1,270,578	\$ 887,043	\$ 1,144,674	
Temp Help											
Overtime	\$ 331,112	\$ 1,914	\$ 12,281				\$ 345,306	\$ 576,267	\$ 340,145	\$ 615,921	
Staff Benefits	\$ 1,166,186	\$ 5,218	\$ 58,159				\$ 1,229,563	\$ 1,846,845	\$ 1,227,188	\$ 1,760,595	
Operating Expenses and Equipment											
General Expense	\$ 37,478		\$ 5,286				\$ 42,764	\$ 104,581	\$ 151,108	\$ 190,308	
Printing	\$ 2,361						\$ 2,361	\$ 4,500	\$ 3,195	\$ 6,000	
Telecommunications	\$ 11,047						\$ 11,047	\$ 14,424	\$ 10,083	\$ 14,800	
Postage	\$ 6,523						\$ 6,523	\$ 15,250	\$ 10,373	\$ 15,500	
Insurance	\$ 2,649						\$ 2,649	\$ 2,950	\$ 2,313	\$ 4,200	
In-State Travel	\$ 3,957	\$ 5,123	\$ 6,250				\$ 15,330	\$ 49,127	\$ 16,333	\$ 36,500	
Out-of-State Travel											
Training	\$ 109		\$ 475				\$ 584	\$ 10,300	\$ 1,791	\$ 8,500	
Security Services	\$ 214,794		\$ 5,583				\$ 220,377	\$ 293,836	\$ 146,918	\$ 297,236	
Facility Operations	\$ 43,922						\$ 43,922	\$ 69,600	\$ 33,436	\$ 55,450	
Utilities											
Contracted Services	\$ 298,417	\$ 99,811	\$ 36,397				\$ 434,625	\$ 787,390	\$ 383,181	\$ 740,373	
Consulting and Professional Services	\$ 1,400						\$ 1,400	\$ 5,000	\$ 1,700	\$ 6,500	
Information Technology	\$ 69,245						\$ 69,245	\$ 48,374	\$ 117,587	\$ 202,677	
Major Equipment	\$ 0						\$ 0	\$ 14,317		\$ 126,592	
Other Items of Expense	\$ 1,168						\$ 1,168	\$ 6,535	\$ 9,020	\$ 4,500	
	\$ 693,069	\$ 104,934	\$ 53,991				\$ 851,994	\$ 1,426,184	\$ 887,039	\$ 1,709,136	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,211						\$ 4,211	\$ 2,500	\$ 1,321	\$ 6,500	
Judgements, Settlements and Claim											
Debt Service	\$ 4						\$ 4				
Other											
Capital Costs											
Internal Cost Recovery	\$ (8,903)	\$ 721	\$ 8,182				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (4,688)	\$ 721	\$ 8,182				\$ 4,215	\$ 2,500	\$ 1,321	\$ 6,500	
Total Expenditures	\$ 1,854,566	\$ 110,873	\$ 120,331				\$ 2,085,771	\$ 3,275,529	\$ 2,115,548	\$ 3,476,231	
Excess (Deficit) of Revenues Over Expenditures	\$ 197,028	\$ 4,600	\$ (17,340)				\$ 184,289	\$ (215,028)	\$ 13,757	\$ (451,132)	
Operating Transfers In (Out)	\$ (10,375)	\$ 5,123	\$ 5,252				\$ 0	\$ (99,325)		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 367,657	\$ 88,266	\$ 0				\$ 455,922	\$ 455,922	\$ 587,714	\$ 587,714	
Ending Balance (Deficit)	\$ 554,310	\$ 97,989	\$ (12,088)				\$ 640,211	\$ 141,569	\$ 601,471	\$ 136,582	

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

For the month ended March										
Fiscal Year 2016/17								2015/16		
	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	\$ 163,510	\$ 55,267					\$ 218,776	\$ 461,550	\$ 241,798	\$ 394,694
Traffic & Other Infractions	\$ 122,028	\$ 242					\$ 122,270	\$ 214,324	\$ 184,672	\$ 203,649
Other Criminal Cases	\$ 119,625	\$ 37,170					\$ 157,377	\$ 282,311	\$ 135,482	\$ 250,949
Civil	\$ 61,572	\$ 2,130			\$ 582		\$ 63,702	\$ 164,961	\$ 61,583	\$ 180,175
Family & Children Services	\$ 177,322	\$ 5,933			\$ 7,600		\$ 190,855	\$ 318,048	\$ 184,234	\$ 370,889
Probate, Guardianship & Mental Health Services	\$ 16,835	\$ 10,982					\$ 27,817	\$ 31,569	\$ 39,267	\$ 60,127
Juvenile Dependency Services	\$ 34,400	\$ 153,238					\$ 187,639	\$ 196,453	\$ 131,769	\$ 219,153
Juvenile Delinquency Services	\$ 13,686	\$ 21,246					\$ 34,933	\$ 61,966	\$ 27,211	\$ 57,324
Other Court Operations	\$ 162,406	\$ 36,177					\$ 198,583	\$ 117,758	\$ 188,031	\$ 289,643
Court Interpreters		\$ 9,760					\$ 9,760	\$ 13,600	\$ 10,239	\$ 10,500
Jury Services	\$ 44,438	\$ 1,199	\$ 4,211				\$ 49,848	\$ 58,505	\$ 47,774	\$ 158,464
Security	\$ 574	\$ 221,185					\$ 221,759	\$ 289,836	\$ 156,400	\$ 363,604
Trial Court Operations Program	\$ 916,396	\$ 554,529	\$ 4,211		\$ 8,182		\$ 1,483,318	\$ 2,210,881	\$ 1,408,460	\$ 2,559,171
Enhanced Collections	\$ 5,218	\$ 99,811			\$ 721		\$ 105,751	\$ 233,815	\$ 120,128	\$ 195,000
Other Non-Court Operations									\$ 5,675	
Non-Court Operations Program	\$ 5,218	\$ 99,811			\$ 721		\$ 105,751	\$ 233,815	\$ 125,802	\$ 195,000
Executive Office	\$ 128,251	\$ 1,690					\$ 129,941	\$ 199,611	\$ 120,747	\$ 165,070
Fiscal Services	\$ 96,466	\$ 30,397			\$ (4,452)		\$ 122,411	\$ 157,857	\$ 97,948	\$ 128,765
Human Resources	\$ 83,231	\$ 610			\$ (4,452)		\$ 79,390	\$ 108,858	\$ 84,048	\$ (60,823)
Business & Facilities Services		\$ 72,731	\$ 4				\$ 72,735	\$ 128,932	\$ 81,731	\$ 174,547
Information Technology		\$ 92,226					\$ 92,226	\$ 235,575	\$ 196,811	\$ 314,501
Court Administration Program	\$ 307,948	\$ 197,654	\$ 4		\$ (8,903)		\$ 496,703	\$ 830,833	\$ 581,286	\$ 722,060
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,229,563	\$ 851,994	\$ 4,215		\$ 0		\$ 2,085,771	\$ 3,275,529	\$ 2,115,548	\$ 3,476,231