

**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

01/17/2018

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Date

Lassen Superior Court

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Court

FY 16/17 Quarter 4

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Lassen Superior Court

Court

FY 16/17 4th Quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Lassen Superior Court

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Court

FY 16/17 4th Quarter

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Fiscal Year and Ending Quarter

|                                 | Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL) | Positions (FTEs) Filled |             |             |             |
|---------------------------------|---|-------------------------|-------------|-------------|-------------|
|                                 |   | 1st Quarter             | 2nd Quarter | 3rd Quarter | 4th Quarter |
| Court Employee Positions (FTEs) | 24.25   | 21.25                   | 22.25       | 21.25       | 21.75       |

<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 June |                  |                 |              |                   |                   | 2015/16                              |                                      |
|---|--------------------|--------------------------|------------------|-----------------|--------------|-------------------|-------------------|--------------------------------------|--------------------------------------|
|   |                    | Fiscal Year 2016/17      |                  |                 |              |                   |                   |                                      |                                      |
|   | Governmental Funds |                          |                  |                 |              | Proprietary Funds | Fiduciary Funds   | Total Funds<br>(Info. Purposes Only) | Total Funds<br>(Info. Purposes Only) |
|   | General            | Special Revenue          |                  | Capital Project | Debt Service |                   |                   |                                      |                                      |
|   |                    | Non-Grant                | Grant            |                 |              |                   |                   |                                      |                                      |
| <b>ASSETS</b>                                   |                    |                          |                  |                 |              |                   |                   |                                      |                                      |
| Operations                                      | \$ (96,875)        | \$ 105,604               | \$ 20,306        |                 |              |                   | \$ 12,783         | \$ 41,819                            | \$ 135,489                           |
| Payroll   | \$ 0               |                          |                  |                 |              |                   | \$ 0              | \$ 0                                 | \$ 0                                 |
| Jury  |                    |                          |                  |                 |              |                   |                   |                                      |                                      |
| Revolving                                       | \$ 13,000          |                          |                  |                 |              |                   |                   | \$ 13,000                            | \$ 100,000                           |
| Other   |                    |                          |                  |                 |              |                   |                   |                                      |                                      |
| Distribution                                    |                    |                          |                  |                 |              |                   | \$ 5,452          | \$ 5,452                             | \$ (27,272)                          |
| Civil Filing Fees                               |                    |                          |                  |                 |              |                   | \$ 0              | \$ 0                                 | \$ 0                                 |
| Trust   |                    |                          |                  |                 |              |                   | \$ (7,736)        | \$ (7,736)                           | \$ (16,225)                          |
| Credit Card                                     |                    |                          |                  |                 |              |                   |                   |                                      |                                      |
| 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                                 | \$ 136,644                           |
| Cash Equivalents                                | \$ 459,844         |                          |                  |                 |              |                   | \$ 305,938        | \$ 765,782                           | \$ 617,674                           |
| <b>Total Cash and Cash Equivalents</b>          | <b>\$ 377,920</b>  | <b>\$ 105,604</b>        | <b>\$ 20,306</b> |                 |              |                   | <b>\$ 316,438</b> | <b>\$ 820,268</b>                    | <b>\$ 948,281</b>                    |
| Short-Term Investment                           |                    |                          |                  |                 |              |                   |                   |                                      |                                      |
| Investments                                     |                    |                          |                  |                 |              |                   |                   |                                      |                                      |
| <b>Total Investments</b>                        |                    |                          |                  |                 |              |                   |                   |                                      |                                      |
| Accrued Revenue                                 | \$ 1,400           | \$ 186                   |                  |                 |              |                   |                   | \$ 1,586                             | \$ 481                               |
| Accounts Receivable - General                   | \$ 823             |                          | \$ 0             |                 |              |                   |                   | \$ 823                               | \$ 0                                 |
| Dishonored Checks                               |                    |                          |                  |                 |              |                   |                   |                                      |                                      |
| Due From Employee                               | \$ 496             |                          |                  |                 |              |                   |                   | \$ 496                               | \$ 0                                 |
| Civil Jury Fees                                 |                    |                          |                  |                 |              |                   |                   |                                      | \$ 0                                 |
| Trust   |                    |                          |                  |                 |              |                   | \$ 0              | \$ 0                                 | \$ 20,521                            |
| Due From Other Funds                            | \$ 29,535          |                          |                  |                 |              |                   |                   | \$ 29,535                            | \$ 50,752                            |
| Due From Other Governments                      | \$ 0               |                          |                  |                 |              |                   |                   | \$ 0                                 | \$ 0                                 |
| Due From Other Courts                           |                    |                          |                  |                 |              |                   | \$ 0              | \$ 0                                 | \$ 0                                 |
| Due From State                                  | \$ 116,916         | \$ 3,485                 | \$ 48,285        |                 |              |                   |                   | \$ 168,686                           | \$ 187,753                           |
| Trust Due To/From                               |                    |                          |                  |                 |              |                   | \$ 8,582          | \$ 8,582                             | \$ 3,775                             |
| Distribution Due To/From                        |                    |                          |                  |                 |              |                   | \$ 5,610          | \$ 5,610                             | \$ 0                                 |
| Civil Filing Fee Due To/From                    |                    |                          |                  |                 |              |                   |                   |                                      |                                      |
| General Due To/From                             | \$ 2,458           | \$ 46,622                |                  |                 |              |                   |                   | \$ 49,079                            | \$ 38,076                            |
| <b>Total Receivables</b>                        | <b>\$ 151,628</b>  | <b>\$ 50,293</b>         | <b>\$ 48,285</b> |                 |              |                   | <b>\$ 14,192</b>  | <b>\$ 284,388</b>                    | <b>\$ 301,359</b>                    |
| Prepaid Expenses - General                      | \$ 157             |                          |                  |                 |              |                   |                   | \$ 157                               | \$ 2,419                             |
| Salary and Travel Advances                      | \$ 0               |                          | \$ 0             |                 |              |                   |                   | \$ 0                                 | \$ 0                                 |
| Counties  |                    |                          |                  |                 |              |                   |                   |                                      |                                      |
| <b>Total Prepaid Expenses</b>                   | <b>\$ 157</b>      |                          | <b>\$ 0</b>      |                 |              |                   |                   | <b>\$ 157</b>                        | <b>\$ 2,419</b>                      |
| Other Assets                                    |                    |                          |                  |                 |              |                   |                   |                                      |                                      |
| <b>Total Other Assets</b>                       |                    |                          |                  |                 |              |                   |                   |                                      |                                      |
| <b>Total Assets</b>                             | <b>\$ 529,705</b>  | <b>\$ 155,897</b>        | <b>\$ 68,591</b> |                 |              |                   | <b>\$ 330,630</b> | <b>\$ 1,084,822</b>                  | <b>\$ 1,252,059</b>                  |
| <b>LIABILITIES AND FUND BALANCES</b>            |                    |                          |                  |                 |              |                   |                   |                                      |                                      |
| Accrued Liabilities                             | \$ 203,185         | \$ 16,917                | \$ 751           |                 |              |                   |                   | \$ 220,853                           | \$ 133,809                           |
| Accounts Payable - General                      | \$ 5,573           | \$ 0                     | \$ 0             |                 |              |                   | \$ 0              | \$ 5,573                             | \$ 6,095                             |
| Due to Other Funds                              | \$ 17              | \$ 29,518                | \$ 0             |                 |              |                   | \$ 63,271         | \$ 92,806                            | \$ 92,803                            |
| Due to Other Courts                             | \$ 0               | \$ 0                     |                  |                 |              |                   |                   | \$ 0                                 | \$ 11,077                            |
| Due to State                                    | \$ 0               |                          | \$ 70            |                 |              |                   |                   | \$ 70                                | \$ 0                                 |
| TC145 Liability                                 |                    |                          |                  |                 |              |                   | \$ 29,494         | \$ 29,494                            | \$ 0                                 |
| Due to Other Governments                        | \$ 74,454          |                          | \$ 65,570        |                 |              |                   |                   | \$ 140,024                           | \$ 141,708                           |
| AB145 Due to Other Government Agency            |                    |                          |                  |                 |              |                   | \$ 66,570         | \$ 66,570                            | \$ 57,407                            |
| Due to Other Public Agencies                    |                    |                          |                  |                 |              |                   |                   |                                      |                                      |
| Sales and Use Tax                               | \$ 0               |                          |                  |                 |              |                   |                   | \$ 0                                 | \$ 0                                 |
| Interest  |                    |                          |                  |                 |              |                   | \$ 9              | \$ 9                                 | \$ 0                                 |
| Miscellaneous Accts. Pay. and Accrued Liab.     |                    |                          |                  |                 |              |                   |                   |                                      |                                      |
| <b>Total Accounts Payable and Accrued Liab.</b> | <b>\$ 283,229</b>  | <b>\$ 46,436</b>         | <b>\$ 66,391</b> |                 |              |                   | <b>\$ 159,345</b> | <b>\$ 555,400</b>                    | <b>\$ 442,700</b>                    |
| Civil   |                    |                          |                  |                 |              |                   | \$ 84,216         | \$ 84,216                            | \$ 22,998                            |
| Criminal  |                    |                          |                  |                 |              |                   | \$ 80,086         | \$ 80,086                            | \$ 261,504                           |
| Unreconciled - Civil and Criminal               |                    |                          |                  |                 |              |                   |                   |                                      |                                      |
| Trust Held Outside of the JCC                   |                    |                          |                  |                 |              |                   | \$ 0              | \$ 0                                 | \$ 20                                |
| Trust Interest Payable                          |                    |                          |                  |                 |              |                   | \$ 315            | \$ 315                               | \$ 42                                |
| Miscellaneous Trust                             |                    |                          |                  |                 |              |                   |                   |                                      |                                      |
| <b>Total Trust Deposits</b>                     |                    |                          |                  |                 |              |                   | <b>\$ 164,618</b> | <b>\$ 164,618</b>                    | <b>\$ 284,564</b>                    |
| Accrued Payroll                                 | \$ 84,968          | \$ 312                   | \$ 2,200         |                 |              |                   |                   | \$ 87,480                            | \$ 51,657                            |
| Benefits Payable                                | \$ 1,927           |                          |                  |                 |              |                   |                   | \$ 1,927                             | \$ 1,568                             |
| Deferred Compensation Payable                   | \$ 0               |                          |                  |                 |              |                   |                   | \$ 0                                 | \$ 0                                 |
| Deductions Payable                              | \$ 0               |                          |                  |                 |              |                   |                   | \$ 0                                 | \$ 0                                 |
| Payroll Clearing                                | \$ 0               |                          |                  |                 |              |                   |                   | \$ 0                                 | \$ 0                                 |
| <b>Total Payroll Liabilities</b>                | <b>\$ 86,895</b>   | <b>\$ 312</b>            | <b>\$ 2,200</b>  |                 |              |                   |                   | <b>\$ 89,407</b>                     | <b>\$ 53,226</b>                     |
| Revenue Collected in Advance                    | \$ 0               |                          | \$ 0             |                 |              |                   |                   | \$ 0                                 | \$ 1,419                             |
| Liabilities For Deposits                        | \$ 22,614          |                          |                  |                 |              |                   | \$ 4,937          | \$ 27,552                            | \$ 14,228                            |
| 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>\$ 22,614</b>   |                          | <b>\$ 0</b>      |                 |              |                   | <b>\$ 6,667</b>   | <b>\$ 29,282</b>                     | <b>\$ 15,647</b>                     |
| <b>Total Liabilities</b>                        | <b>\$ 392,738</b>  | <b>\$ 46,748</b>         | <b>\$ 68,591</b> |                 |              |                   | <b>\$ 330,630</b> | <b>\$ 838,707</b>                    | <b>\$ 796,136</b>                    |
| <b>Total Fund Balance</b>                       | <b>\$ 136,967</b>  | <b>\$ 109,149</b>        | <b>\$ 0</b>      |                 |              |                   |                   | <b>\$ 246,116</b>                    | <b>\$ 455,922</b>                    |
| <b>Total Liabilities and Fund Balance</b>       | <b>\$ 529,705</b>  | <b>\$ 155,897</b>        | <b>\$ 68,591</b> |                 |              |                   | <b>\$ 330,630</b> | <b>\$ 1,084,822</b>                  | <b>\$ 1,252,059</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 June                       |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
|--|---------------------|-------------------|-------------------|------------------|--------------|-------------------|---------------------|-------------------------------------|----------------------------|-------------------------------------|--------------------------|
| Fiscal Year 2016/17                            |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
|  | Governmental Funds  |                   |                   |                  |              | Proprietary Funds | Fiduciary Funds     | Total Funds<br>(Info Purposes Only) | Current Budget<br>(Annual) | Total Funds<br>(Info Purposes Only) | Final Budget<br>(Annual) |
|  | General             | Special Revenue   |                   | Capital Projects | Debt Service |                   |                     |                                     |                            |                                     |                          |
|  |                     | Non-Grant         | Grant             |                  |              |                   |                     |                                     |                            |                                     |                          |
| <b>REVENUES</b>                                |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| State Financing Sources                        |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Trial Court Trust Fund                         | \$ 2,277,532        | \$ 20,781         |                   |                  |              |                   | \$ 2,298,313        | \$ 2,288,124                        | \$ 2,343,666               | \$ 2,338,142                        |                          |
| Improvement and Modernization Fund             | \$ 6,722            |                   |                   |                  |              |                   | \$ 6,722            | \$ 4,769                            | \$ 2,816                   | \$ 3,968                            |                          |
| Judges' Compensation (0150019)                 |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Court Interpreter (0150037)                    | \$ 17,087           |                   |                   |                  |              |                   | \$ 17,087           | \$ 12,500                           | \$ 13,225                  | \$ 10,500                           |                          |
| Civil Coordination Reimbursement (0150081)     |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| MOU Reimbursements (0150010 and General)       | \$ 258,121          |                   |                   |                  |              |                   | \$ 258,121          | \$ 237,423                          | \$ 250,103                 | \$ 214,923                          |                          |
| Other Miscellaneous                            | \$ 7,839            |                   |                   |                  |              |                   | \$ 7,839            | \$ 7,839                            | \$ 7,839                   | \$ 7,839                            |                          |
|  | \$ 2,567,301        | \$ 20,781         |                   |                  |              |                   | \$ 2,588,082        | \$ 2,551,655                        | \$ 2,617,648               | \$ 2,575,372                        |                          |
| Grants   |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| AB 1058 Commissioner/Facilitator               | \$ 0                |                   | \$ 92,547         |                  |              |                   | \$ 92,547           | \$ 171,057                          | \$ 129,938                 | \$ 174,189                          |                          |
| Other Judicial Council Grants                  | \$ 0                |                   | \$ 89,284         |                  |              |                   | \$ 89,284           | \$ 118,139                          | \$ 98,287                  | \$ 48,208                           |                          |
| Non-Judicial Council Grants                    |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
|  | \$ 0                |                   | \$ 181,832        |                  |              |                   | \$ 181,832          | \$ 289,196                          | \$ 228,225                 | \$ 222,377                          |                          |
| Other Financing Sources                        |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Interest Income                                | \$ 4,203            | \$ 731            |                   |                  |              |                   | \$ 4,933            | \$ 2,000                            | \$ 2,483                   | \$ 1,350                            |                          |
| Investment Income                              |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Donations                                      |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Local Fees                                     | \$ 13,850           | \$ 126            |                   |                  |              |                   | \$ 13,976           | \$ 17,650                           | \$ 17,110                  | \$ 21,000                           |                          |
| Non-Fee Revenues                               |                     |                   |                   |                  |              |                   |                     | \$ 10,000                           | \$ 10,000                  | \$ 10,000                           |                          |
| Enhanced Collections                           |                     | \$ 187,870        |                   |                  |              |                   | \$ 187,870          | \$ 190,000                          | \$ 185,514                 | \$ 195,000                          |                          |
| Escheatment                                    |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Prior Year Revenue                             |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| County Program - Restricted                    |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Reimbursement Other                            | \$ 823              |                   |                   |                  |              |                   | \$ 823              |                                     |                            |                                     |                          |
| Sale of Fixed Assets                           |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Other Miscellaneous                            | \$ 1,298            |                   |                   |                  |              |                   | \$ 1,298            |                                     | \$ 798                     |                                     |                          |
|  | \$ 20,172           | \$ 188,727        |                   |                  |              |                   | \$ 208,899          | \$ 219,650                          | \$ 215,904                 | \$ 227,350                          |                          |
| <b>Total Revenues</b>                          | <b>\$ 2,587,473</b> | <b>\$ 209,508</b> | <b>\$ 181,832</b> |                  |              |                   | <b>\$ 2,978,812</b> | <b>\$ 3,060,501</b>                 | <b>\$ 3,061,778</b>        | <b>\$ 3,025,999</b>                 |                          |
| <b>EXPENDITURES</b>                            |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Personal Services                              |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Salaries - Permanent                           | \$ 1,165,815        | \$ 6,096          | \$ 61,787         |                  |              |                   | \$ 1,233,697        | \$ 1,270,578                        | \$ 1,208,873               | \$ 1,144,674                        |                          |
| Temp Help                                      |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Overtime                                       |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Staff Benefits                                 | \$ 457,738          | \$ 2,729          | \$ 15,832         |                  |              |                   | \$ 476,298          | \$ 578,287                          | \$ 459,977                 | \$ 615,921                          |                          |
|  | \$ 1,623,552        | \$ 8,825          | \$ 77,619         |                  |              |                   | \$ 1,708,996        | \$ 1,846,845                        | \$ 1,668,850               | \$ 1,760,595                        |                          |
| Operating Expenses and Equipment               |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| General Expense                                | \$ 77,105           | \$ 50             | \$ 8,362          |                  |              |                   | \$ 85,517           | \$ 104,581                          | \$ 170,881                 | \$ 190,308                          |                          |
| Printing                                       | \$ 5,235            |                   |                   |                  |              |                   | \$ 5,235            | \$ 4,500                            | \$ 4,806                   | \$ 6,000                            |                          |
| Telecommunications                             | \$ 15,805           |                   |                   |                  |              |                   | \$ 15,805           | \$ 14,424                           | \$ 15,238                  | \$ 14,800                           |                          |
| Postage  | \$ 18,511           |                   |                   |                  |              |                   | \$ 18,511           | \$ 15,250                           | \$ 15,488                  | \$ 15,500                           |                          |
| Insurance                                      | \$ 2,649            |                   |                   |                  |              |                   | \$ 2,649            | \$ 2,950                            | \$ 2,892                   | \$ 4,200                            |                          |
| In-State Travel                                | \$ 8,348            | \$ 5,123          | \$ 6,250          |                  |              |                   | \$ 19,719           | \$ 49,127                           | \$ 19,935                  | \$ 38,500                           |                          |
| Out-of-State Travel                            |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Training                                       | \$ 309              |                   | \$ 573            |                  |              |                   | \$ 882              | \$ 10,300                           | \$ 4,544                   | \$ 8,500                            |                          |
| Security Services                              | \$ 282,871          |                   | \$ 11,165         |                  |              |                   | \$ 293,836          | \$ 293,838                          | \$ 293,838                 | \$ 297,236                          |                          |
| Facility Operations                            | \$ 84,876           |                   |                   |                  |              |                   | \$ 84,876           | \$ 69,800                           | \$ 55,958                  | \$ 55,450                           |                          |
| Utilities                                      |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Contracted Services                            | \$ 505,813          | \$ 177,166        | \$ 71,654         |                  |              |                   | \$ 754,634          | \$ 787,390                          | \$ 674,786                 | \$ 740,373                          |                          |
| Consulting and Professional Services           | \$ 3,710            |                   |                   |                  |              |                   | \$ 3,710            | \$ 5,000                            | \$ 4,045                   | \$ 6,500                            |                          |
| Information Technology                         | \$ 111,373          |                   |                   |                  |              |                   | \$ 111,373          | \$ 48,374                           | \$ 189,147                 | \$ 202,677                          |                          |
| Major Equipment                                | \$ 75,974           |                   |                   |                  |              |                   | \$ 75,974           | \$ 14,317                           | \$ 84,188                  | \$ 128,592                          |                          |
| Other Items of Expense                         | \$ 1,537            |                   |                   |                  |              |                   | \$ 1,537            | \$ 8,535                            | \$ 6,833                   | \$ 4,500                            |                          |
|  | \$ 1,193,914        | \$ 182,339        | \$ 98,005         |                  |              |                   | \$ 1,474,257        | \$ 1,426,184                        | \$ 1,522,378               | \$ 1,709,136                        |                          |
| Special Items of Expense                       |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Grand Jury                                     |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Jury Costs                                     | \$ 4,362            |                   |                   |                  |              |                   | \$ 4,362            | \$ 2,500                            | \$ 4,341                   | \$ 6,500                            |                          |
| Judgements, Settlements and Claims             |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Debt Service                                   |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Other  | \$ 4                |                   |                   |                  |              |                   | \$ 4                |                                     |                            |                                     |                          |
| Capital Costs                                  |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Internal Cost Recovery                         | \$ (17,042)         | \$ 2,633          | \$ 14,408         |                  |              |                   | \$ 0                | \$ 0                                | \$ 0                       | \$ 0                                |                          |
| Prior Year Expense Adjustment                  |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
|  | \$ (12,676)         | \$ 2,633          | \$ 14,408         |                  |              |                   | \$ 4,366            | \$ 2,500                            | \$ 4,341                   | \$ 6,500                            |                          |
| <b>Total Expenditures</b>                      | <b>\$ 2,804,780</b> | <b>\$ 193,797</b> | <b>\$ 190,032</b> |                  |              |                   | <b>\$ 3,188,619</b> | <b>\$ 3,275,529</b>                 | <b>\$ 3,193,569</b>        | <b>\$ 3,476,231</b>                 |                          |
| Excess (Deficit) of Revenues Over Expenditures | \$ (217,317)        | \$ 15,711         | \$ (8,201)        |                  |              |                   | \$ (209,807)        | \$ (215,028)                        | \$ (131,792)               | \$ (451,132)                        |                          |
| Operating Transfers In (Out)                   | \$ (13,373)         | \$ 5,173          | \$ 8,201          |                  |              |                   | \$ 0                | \$ (99,325)                         | \$ 0                       | \$ 0                                |                          |
| Fund Balance (Deficit)                         |                     |                   |                   |                  |              |                   |                     |                                     |                            |                                     |                          |
| Beginning Balance (Deficit)                    | \$ 367,857          | \$ 88,286         | \$ 0              |                  |              |                   | \$ 455,922          | \$ 455,922                          | \$ 587,714                 | \$ 587,714                          |                          |
| Ending Balance (Deficit)                       | \$ 138,987          | \$ 109,149        | \$ 0              |                  |              |                   | \$ 246,116          | \$ 141,569                          | \$ 455,922                 | \$ 138,582                          |                          |

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

| For the month ended June                            |                   |                                  |                          |               |                        |                               |                      |                         |                      |                       |
|---|-------------------|----------------------------------|--------------------------|---------------|------------------------|-------------------------------|----------------------|-------------------------|----------------------|-----------------------|
| 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) |
| <b>PROGRAM EXPENDITURES:</b>                        |                   |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| Judges & Courtroom Support                          | \$ 218,190        | \$ 124,611                       |                          |               |                        |                               | \$ 342,801           | \$ 461,550              | \$ 327,955           | \$ 394,694            |
| Traffic & Other Infractions                         | \$ 169,592        | \$ 23,947                        |                          |               |                        |                               | \$ 193,539           | \$ 214,324              | \$ 231,685           | \$ 203,649            |
| Other Criminal Cases                                | \$ 169,362        | \$ 79,457                        |                          |               | \$ 731                 |                               | \$ 249,550           | \$ 282,311              | \$ 253,747           | \$ 250,949            |
| Civil   | \$ 85,857         | \$ 4,280                         |                          |               |                        |                               | \$ 90,136            | \$ 164,961              | \$ 84,386            | \$ 180,175            |
| Family & Children Services                          | \$ 246,806        | \$ 9,328                         |                          |               | \$ 13,677              |                               | \$ 269,811           | \$ 318,048              | \$ 269,724           | \$ 370,889            |
| Probate, Guardianship & Mental Health Services      | \$ 22,931         | \$ 14,527                        |                          |               |                        |                               | \$ 37,458            | \$ 31,569               | \$ 50,601            | \$ 60,127             |
| Juvenile Dependency Services                        | \$ 47,859         | \$ 217,972                       |                          |               |                        |                               | \$ 265,830           | \$ 196,453              | \$ 209,514           | \$ 219,153            |
| Juvenile Delinquency Services                       | \$ 18,498         | \$ 22,571                        |                          |               |                        |                               | \$ 41,069            | \$ 61,966               | \$ 38,254            | \$ 57,324             |
| Other Court Operations                              | \$ 217,600        | \$ 54,286                        |                          |               |                        |                               | \$ 271,885           | \$ 117,758              | \$ 343,827           | \$ 289,643            |
| Court Interpreters                                  |                   | \$ 18,052                        |                          |               |                        |                               | \$ 18,052            | \$ 13,600               | \$ 13,276            | \$ 10,500             |
| Jury Services                                       | \$ 61,983         | \$ 15,309                        | \$ 4,362                 |               |                        |                               | \$ 81,654            | \$ 58,505               | \$ 99,364            | \$ 158,464            |
| Security  | \$ 820            | \$ 294,644                       |                          |               |                        |                               | \$ 295,464           | \$ 289,836              | \$ 303,597           | \$ 363,604            |
| Trial Court Operations Program                      | \$ 1,259,496      | \$ 878,984                       | \$ 4,362                 |               | \$ 14,408              |                               | \$ 2,157,250         | \$ 2,210,881            | \$ 2,225,930         | \$ 2,559,171          |
| Enhanced Collections                                | \$ 8,276          | \$ 176,960                       |                          |               | \$ 2,633               |                               | \$ 187,870           | \$ 233,815              | \$ 197,186           | \$ 195,000            |
| Other Non-Court Operations                          |                   | \$ 13,885                        |                          |               |                        |                               | \$ 13,885            |                         | \$ 3,622             |                       |
| Non-Court Operations Program                        | \$ 8,276          | \$ 190,845                       |                          |               | \$ 2,633               |                               | \$ 201,755           | \$ 233,815              | \$ 200,808           | \$ 195,000            |
| Executive Office                                    | \$ 194,692        | \$ 1,817                         |                          |               |                        |                               | \$ 196,509           | \$ 199,611              | \$ 166,894           | \$ 165,070            |
| Fiscal Services                                     | \$ 132,198        | \$ 40,164                        |                          |               | \$ (8,521)             |                               | \$ 163,841           | \$ 157,857              | \$ 139,577           | \$ 128,765            |
| Human Resources                                     | \$ 115,334        | \$ 5,662                         |                          |               | \$ (8,521)             |                               | \$ 112,475           | \$ 108,858              | \$ 98,094            | \$ (60,823)           |
| Business & Facilities Services                      |                   | \$ 124,135                       | \$ 4                     |               |                        |                               | \$ 124,139           | \$ 128,932              | \$ 120,097           | \$ 174,547            |
| Information Technology                              |                   | \$ 232,650                       |                          |               |                        |                               | \$ 232,650           | \$ 235,575              | \$ 242,170           | \$ 314,501            |
| Court Administration Program                        | \$ 442,223        | \$ 404,429                       | \$ 4                     |               | \$ (17,042)            |                               | \$ 629,614           | \$ 630,833              | \$ 766,831           | \$ 722,060            |
| Expenditures Not Distributed or Posted to a Program |                   |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| Prior Year Adjustments Not Posted to a Program      |                   |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| <b>Total</b>  | \$ 1,709,996      | \$ 1,474,257                     | \$ 4,366                 |               | \$ 0                   |                               | \$ 3,188,619         | \$ 3,275,529            | \$ 3,193,569         | \$ 3,476,231          |

**Constraints on Fiscal Year-End Fund Balance - Summary**

Superior Court - Lassen

| Classification | Info Only         | Info Only        | Governmental Funds |                   |             |                 |              | Proprietary Funds | Fiduciary Funds | Total Funds<br>(Info. Purposes Only) |
|----------------|-------------------|------------------|--------------------|-------------------|-------------|-----------------|--------------|-------------------|-----------------|--------------------------------------|
|                | General TCTF      | General Non-TCTF | General            | Special Revenue   |             | Capital Project | Debt Service |                   |                 |                                      |
|                |                   |                  |                    | Non-Grant         | Grant       |                 |              |                   |                 |                                      |
| Nonspendable   | 76,082            | -                | 76,082             | -                 | -           | -               | -            | -                 | -               | <b>76,082</b>                        |
| Restricted     | -                 | -                | -                  | 109,149           | -           | -               | -            | -                 | -               | <b>109,149</b>                       |
| Committed      | 40,000            | -                | 40,000             | -                 | -           | -               | -            | -                 | -               | <b>40,000</b>                        |
| Assigned       | 20,885            | -                | 20,885             | -                 | -           | -               | -            | -                 | -               | <b>20,885</b>                        |
| Unassigned     | -                 | -                | -                  | -                 | -           | -               | -            | -                 | -               | -                                    |
| <b>Total</b>   | <b>\$ 136,967</b> | <b>\$ -</b>      | <b>\$ 136,967</b>  | <b>\$ 109,149</b> | <b>\$ -</b> | <b>\$ -</b>     | <b>\$ -</b>  | <b>\$ -</b>       | <b>\$ -</b>     | <b>\$ 246,116</b>                    |

**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.