

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

July 30, 2018

Date

Lassen Superior Court

Court

FY17/18 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 2017/18									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2016/17 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (129,877)	\$ 143,387	\$ 0				\$ 9,576	\$ 23,086	\$ 41,819
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury Revolving	\$ 13,000							\$ 13,000	\$ 13,000
Other Distribution							\$ 14,803	\$ 14,803	\$ 5,452
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (9,291)	\$ (9,291)	\$ (7,736)
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,950
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 177,556						\$ 290,229	\$ 467,785	\$ 765,782
Total Cash and Cash Equivalents	\$ 62,629	\$ 143,387	\$ 0				\$ 305,317	\$ 511,333	\$ 820,268
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 304	\$ 391						\$ 695	\$ 1,586
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 823
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 496
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 5,375							\$ 5,375	\$ 29,535
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 253,012	\$ 3,435	\$ 25,153					\$ 281,600	\$ 168,686
Trust Due To/From							\$ 4,929	\$ 4,929	\$ 8,582
Distribution Due To/From							\$ 25,607	\$ 25,607	\$ 5,610
Civil Filing Fee Due To/From									
General Due To/From	\$ 3,161	\$ 24,512						\$ 27,673	\$ 49,079
Total Receivables	\$ 261,852	\$ 28,338	\$ 25,153				\$ 30,536	\$ 345,879	\$ 264,398
Prepaid Expenses - General	\$ 0							\$ 0	\$ 157
Salary and Travel Advances Counties	\$ 0		\$ 0					\$ 0	\$ 0
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 157
Other Assets									
Total Other Assets									
Total Assets	\$ 324,481	\$ 171,725	\$ 25,153				\$ 335,853	\$ 857,211	\$ 1,084,822
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 66,472	\$ 29,545	\$ 70					\$ 96,088	\$ 220,853
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 5,573
Due to Other Funds	\$ 0	\$ 17,600	\$ 5,246				\$ 40,738	\$ 63,584	\$ 92,806
Due to Other Courts	\$ 287	\$ 22,890						\$ 23,177	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 70
TC145 Liability							\$ 30,831	\$ 30,831	\$ 29,494
Due to Other Governments	\$ 73,859		\$ 16,427					\$ 90,286	\$ 140,024
AB145 Due to Other Government Agency							\$ 30,943	\$ 30,943	\$ 66,570
Due to Other Public Agencies								\$ 0	\$ 0
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 31	\$ 31	\$ 9
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 140,618	\$ 70,035	\$ 21,743				\$ 102,543	\$ 334,938	\$ 555,400
Civil							\$ 69,926	\$ 69,926	\$ 84,216
Criminal							\$ 155,482	\$ 155,482	\$ 80,086
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 1,494	\$ 1,494	\$ 315
Miscellaneous Trust									
Total Trust Deposits							\$ 226,901	\$ 226,901	\$ 164,618
Accrued Payroll	\$ 55,792	\$ 152	\$ 3,410					\$ 59,354	\$ 87,480
Benefits Payable	\$ 1,361							\$ 1,361	\$ 1,927
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 57,153	\$ 152	\$ 3,410					\$ 60,715	\$ 89,407
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 22,706						\$ 4,680	\$ 27,386	\$ 27,552
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	\$ 22,706		\$ 0				\$ 6,409	\$ 29,116	\$ 29,282
Total Liabilities	\$ 220,478	\$ 70,187	\$ 25,153				\$ 335,853	\$ 651,671	\$ 838,707
Total Fund Balance	\$ 104,003	\$ 101,538	\$ 0					\$ 205,541	\$ 246,116
Total Liabilities and Fund Balance	\$ 324,481	\$ 171,725	\$ 25,153				\$ 335,853	\$ 857,211	\$ 1,084,822

**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 2017/18								2016/17		
	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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,214,773		\$ 20,660					\$ 2,235,433	\$ 2,213,720	\$ 2,298,313	\$ 2,289,124
Improvement and Modernization Fund	\$ 5,035							\$ 5,035	\$ 4,769	\$ 6,722	\$ 4,769
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 43,512							\$ 43,512	\$ 12,500	\$ 17,087	\$ 12,500
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 275,438							\$ 275,438	\$ 257,523	\$ 258,121	\$ 237,423
Other Miscellaneous	\$ 7,839							\$ 7,839	\$ 7,839	\$ 7,839	\$ 7,839
	\$ 2,546,597		\$ 20,660					\$ 2,567,257	\$ 2,496,351	\$ 2,588,082	\$ 2,551,655
Grants											
AB 1058 Commissioner/Facilitator								\$ 72,805	\$ 127,865	\$ 92,547	\$ 171,057
Other Judicial Council Grants								\$ 52,344	\$ 127,500	\$ 89,284	\$ 118,139
Non-Judicial Council Grants											
			\$ 125,149					\$ 125,149	\$ 255,365	\$ 181,832	\$ 289,196
Other Financing Sources											
Interest Income	\$ 7,237		\$ 1,777					\$ 9,014	\$ 4,500	\$ 4,933	\$ 2,000
Investment Income											
Donations											
Local Fees	\$ 13,782		\$ 524					\$ 14,306	\$ 14,150	\$ 13,976	\$ 17,650
Non-Fee Revenues	\$ 10,000							\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Enhanced Collections			\$ 115,692					\$ 115,692	\$ 189,000	\$ 187,870	\$ 190,000
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 75		\$ 0					\$ 75		\$ 823	
Sale of Fixed Assets											
Other Miscellaneous	\$ 21							\$ 21		\$ 1,296	
	\$ 31,115		\$ 117,994					\$ 149,108	\$ 217,650	\$ 208,899	\$ 219,650
Total Revenues	\$ 2,577,712		\$ 138,654					\$ 2,841,514	\$ 2,969,366	\$ 2,978,812	\$ 3,060,501
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,199,304		\$ 4,622	\$ 46,260				\$ 1,250,186	\$ 1,238,743	\$ 1,233,697	\$ 1,270,578
Temp Help											
Overtime											
Staff Benefits	\$ 474,303		\$ 1,921	\$ 13,021				\$ 489,244	\$ 487,457	\$ 476,298	\$ 576,267
	\$ 1,673,606		\$ 6,543	\$ 59,281				\$ 1,739,430	\$ 1,726,200	\$ 1,709,996	\$ 1,846,845
Operating Expenses and Equipment											
General Expense	\$ 57,024			\$ 11,268				\$ 68,292	\$ 68,100	\$ 85,517	\$ 104,581
Printing	\$ 2,134							\$ 2,134	\$ 800	\$ 5,235	\$ 4,500
Telecommunications	\$ 18,074							\$ 18,074	\$ 18,460	\$ 15,805	\$ 14,424
Postage	\$ 13,873							\$ 13,873	\$ 17,000	\$ 18,511	\$ 15,250
Insurance	\$ 2,548							\$ 2,548	\$ 2,750	\$ 2,649	\$ 2,950
In-State Travel	\$ 9,822		\$ 0	\$ 6,913				\$ 16,735	\$ 31,000	\$ 19,719	\$ 49,127
Out-of-State Travel											
Training	\$ 2,037			\$ 0				\$ 2,037	\$ 6,500	\$ 882	\$ 10,300
Security Services	\$ 282,671			\$ 11,165				\$ 293,836	\$ 293,836	\$ 293,836	\$ 293,836
Facility Operations	\$ 63,005							\$ 63,005	\$ 63,500	\$ 84,876	\$ 69,600
Utilities											
Contracted Services	\$ 404,219		\$ 108,524	\$ 30,343				\$ 543,086	\$ 627,680	\$ 754,634	\$ 787,390
Consulting and Professional Services	\$ 3,960							\$ 3,960	\$ 3,400	\$ 3,710	\$ 5,000
Information Technology	\$ 79,514		\$ 29,545					\$ 109,060	\$ 75,500	\$ 111,373	\$ 48,374
Major Equipment	\$ (1,009)							\$ (1,009)	\$ 5,000	\$ 75,974	\$ 14,317
Other Items of Expense	\$ 2,311							\$ 2,311	\$ 2,500	\$ 1,537	\$ 6,535
	\$ 940,184		\$ 138,069	\$ 59,689				\$ 1,137,942	\$ 1,216,026	\$ 1,474,257	\$ 1,426,184
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,709							\$ 4,709	\$ 4,200	\$ 4,362	\$ 2,500
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 9							\$ 9		\$ 4	
Capital Costs											
Internal Cost Recovery	\$ (12,367)		\$ 1,653	\$ 10,713				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ (7,649)		\$ 1,653	\$ 10,713				\$ 4,717	\$ 4,200	\$ 4,366	\$ 2,500
Total Expenditures	\$ 2,606,141		\$ 146,265	\$ 129,683				\$ 2,882,089	\$ 2,946,426	\$ 3,188,619	\$ 3,275,529
Excess (Deficit) of Revenues Over Expenditures	\$ (28,430)		\$ (7,612)	\$ (4,534)				\$ (40,575)	\$ 22,940	\$ (209,807)	\$ (215,028)
Operating Transfers In (Out)	\$ (4,534)			\$ 4,534				\$ 0		\$ 0	\$ (99,325)
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 136,967		\$ 109,149	\$ 0				\$ 246,116	\$ 246,116	\$ 455,922	\$ 455,922
Ending Balance (Deficit)	\$ 104,003		\$ 101,538	\$ 0				\$ 205,541	\$ 269,056	\$ 246,116	\$ 141,569

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

For the month ended June										
	Fiscal Year 2017/18							2016/17		
	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	\$ 305,277	\$ 90,086					\$ 395,363	\$ 552,035	\$ 342,801	\$ 461,550
Traffic & Other Infractions	\$ 141,818						\$ 141,818	\$ 144,128	\$ 193,539	\$ 214,324
Other Criminal Cases	\$ 170,929	\$ 48,844			\$ 480		\$ 220,253	\$ 287,916	\$ 249,550	\$ 282,311
Civil	\$ 89,433	\$ 4,818					\$ 94,250	\$ 142,311	\$ 90,136	\$ 164,961
Family & Children Services	\$ 216,782	\$ 11,685			\$ 10,234		\$ 238,701	\$ 130,926	\$ 269,811	\$ 318,048
Probate, Guardianship & Mental Health Services	\$ 21,147	\$ 10,408					\$ 31,555	\$ 63,299	\$ 37,458	\$ 31,569
Juvenile Dependency Services	\$ 52,172	\$ 163,591					\$ 215,763	\$ 187,196	\$ 265,830	\$ 196,453
Juvenile Delinquency Services	\$ 22,378	\$ 29,109					\$ 51,487	\$ 61,523	\$ 41,069	\$ 61,966
Other Court Operations	\$ 226,686	\$ 39,495					\$ 266,181	\$ 218,754	\$ 271,885	\$ 117,758
Court Interpreters	\$ 24,065	\$ 30,204					\$ 54,269	\$ 13,000	\$ 18,052	\$ 13,600
Jury Services	\$ 66,065	\$ 9,251	\$ 4,709				\$ 80,025	\$ 44,444	\$ 81,654	\$ 58,505
Security		\$ 293,836					\$ 293,836	\$ 293,836	\$ 295,464	\$ 289,836
Trial Court Operations Program	\$ 1,336,752	\$ 731,326	\$ 4,709		\$ 10,713		\$ 2,083,500	\$ 2,139,368	\$ 2,157,250	\$ 2,210,881
Enhanced Collections	\$ 5,817	\$ 108,223			\$ 1,653		\$ 115,692	\$ 189,000	\$ 187,870	\$ 233,815
Other Non-Court Operations		\$ 250					\$ 250		\$ 13,885	
Non-Court Operations Program	\$ 5,817	\$ 108,473			\$ 1,653		\$ 115,943	\$ 189,000	\$ 201,755	\$ 233,815
Executive Office	\$ 157,443	\$ 3,136					\$ 160,579	\$ 138,588	\$ 196,509	\$ 199,611
Fiscal Services	\$ 105,470	\$ 32,842			\$ (12,367)		\$ 125,946	\$ 131,482	\$ 163,841	\$ 157,857
Human Resources	\$ 133,948	\$ 10,676					\$ 144,624	\$ 136,538	\$ 112,475	\$ 108,858
Business & Facilities Services		\$ 112,825	\$ 9				\$ 112,834	\$ 114,150	\$ 124,139	\$ 128,932
Information Technology		\$ 138,664					\$ 138,664	\$ 97,300	\$ 232,650	\$ 235,575
Court Administration Program	\$ 396,861	\$ 298,143	\$ 9		\$ (12,367)		\$ 682,647	\$ 618,058	\$ 829,614	\$ 830,833
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,739,430	\$ 1,137,942	\$ 4,717		\$ 0		\$ 2,882,089	\$ 2,946,426	\$ 3,188,619	\$ 3,275,529

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	75,925	-	75,925	-	-	-	-	-	-	75,925
Restricted	-	-	-	101,538	-	-	-	-	-	101,538
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	28,078	-	28,078	-	-	-	-	-	-	28,078
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 104,003	\$ -	\$ 104,003	\$ 101,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,541