

## 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



\_\_\_\_\_  
Date

Lassen Superior Court

\_\_\_\_\_  
Court

FY 18/19 3rd qtr

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**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.

Superior Court of California, County of Lassen  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended March  
 Fiscal Year 2018/19

2017/18

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (34,373)	\$ 103,361	\$ (48,220)				\$ 8,578	\$ 29,347	\$ 56,525
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving	\$ 13,000							\$ 13,000	\$ 13,000
Other									
Distribution							\$ 7,181	\$ 7,181	\$ 1,525
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (9,562)	\$ (9,562)	\$ (7,808)
Credit Card									
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,950
Cash with County	\$ 0						\$ 0	\$ 0	\$ 0
Cash Outside of the JCC	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 123,437						\$ 310,944	\$ 434,381	\$ 500,034
Total Cash and Cash Equivalents	\$ 104,014	\$ 103,361	\$ (48,220)				\$ 317,141	\$ 476,296	\$ 565,226
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 823
Dishonored Checks									
Due From Employee	\$ 38							\$ 38	\$ 0
Civil Jury Fees									
Trust									\$ 0
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ (1)							\$ (1)	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 262
Due From State	\$ 302,121	\$ 0	\$ 87,612					\$ 389,733	\$ 179,695
Trust Due To/From							\$ 9,498	\$ 9,498	\$ 11,577
Distribution Due To/From							\$ 12,813	\$ 12,813	\$ 12,991
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,255	\$ 11,737						\$ 12,991	\$ 13,381
Total Receivables	\$ 303,413	\$ 11,737	\$ 87,612				\$ 22,311	\$ 425,072	\$ 218,729
Prepaid Expenses - General									\$ 0
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 407,427	\$ 115,098	\$ 39,392				\$ 339,451	\$ 901,368	\$ 783,955
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 13,706	\$ 0	\$ 0				\$ 0	\$ 13,706	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 35,302	\$ 35,302	\$ 37,949
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 24,364	\$ 24,364	\$ 25,109
Due to Other Governments	\$ 73,459		\$ 16,427					\$ 89,886	\$ 30,728
AB145 Due to Other Government Agency							\$ 32,714	\$ 32,714	\$ 35,318
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 676	\$ 676	\$ 411
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 87,165	\$ 0	\$ 16,427				\$ 93,055	\$ 196,647	\$ 129,515
Civil							\$ 72,703	\$ 72,703	\$ 72,962
Criminal							\$ 161,251	\$ 161,251	\$ 162,833
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 2,705	\$ 2,705	\$ 1,040
Miscellaneous Trust									
Total Trust Deposits							\$ 236,659	\$ 236,659	\$ 236,836
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (1,759)							\$ (1,759)	\$ (2,368)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 1,479							\$ 1,479	\$ (1,973)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (280)	\$ 0	\$ 0					\$ (280)	\$ (4,340)
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 1,573
Liabilities For Deposits	\$ 28,963						\$ 8,008	\$ 36,970	\$ 27,386
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities							\$ 1,730	\$ 1,730	\$ 1,730
Total Other Liabilities	\$ 28,963		\$ 0				\$ 9,737	\$ 38,700	\$ 30,689
Total Liabilities	\$ 115,847	\$ 0	\$ 16,427				\$ 339,451	\$ 471,725	\$ 392,699
Total Fund Balance	\$ 291,580	\$ 115,098	\$ 22,965					\$ 429,643	\$ 391,256
Total Liabilities and Fund Balance	\$ 407,427	\$ 115,098	\$ 39,392				\$ 339,451	\$ 901,368	\$ 783,955

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 2018/19										2017/18	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,778,346	\$ 12,131					\$ 1,790,477	\$ 2,521,880	\$ 1,699,829	\$ 2,213,720	
Improvement and Modernization Fund	\$ 6,220						\$ 6,220	\$ 3,911	\$ 2,219	\$ 4,769	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 12,209						\$ 12,209	\$ 58,492	\$ 3,270	\$ 12,500	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 229,883						\$ 229,883	\$ 283,116	\$ 172,625	\$ 257,523	
Other Miscellaneous	\$ 7,839						\$ 7,839	\$ 7,839	\$ 7,839	\$ 7,839	
	<b>\$ 2,034,496</b>	<b>\$ 12,131</b>					<b>\$ 2,046,627</b>	<b>\$ 2,875,238</b>	<b>\$ 1,885,783</b>	<b>\$ 2,496,351</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 94,676				\$ 94,676	\$ 125,000	\$ 51,151	\$ 127,865	
Other Judicial Council Grants			\$ 210				\$ 210	\$ 19,322	\$ 33,607	\$ 127,500	
Non-Judicial Council Grants											
			<b>\$ 94,886</b>				<b>\$ 94,886</b>	<b>\$ 144,322</b>	<b>\$ 84,758</b>	<b>\$ 255,365</b>	
Other Financing Sources											
Interest Income	\$ 6,710	\$ 1,578					\$ 8,289	\$ 8,500	\$ 5,561	\$ 4,500	
Investment Income											
Donations											
Local Fees	\$ 6,936	\$ 463					\$ 7,399	\$ 14,450	\$ 8,650	\$ 14,150	
Non-Fee Revenues	\$ 10,000						\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Enhanced Collections		\$ 87,228					\$ 87,228	\$ 120,000	\$ 72,209	\$ 189,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other									\$ 29		
Sale of Fixed Assets											
Other Miscellaneous	\$ 61						\$ 61		\$ 9		
	<b>\$ 23,707</b>	<b>\$ 89,269</b>					<b>\$ 112,976</b>	<b>\$ 152,950</b>	<b>\$ 96,457</b>	<b>\$ 217,650</b>	
<b>Total Revenues</b>	<b>\$ 2,058,203</b>	<b>\$ 101,400</b>	<b>\$ 94,886</b>				<b>\$ 2,254,489</b>	<b>\$ 3,172,510</b>	<b>\$ 2,066,998</b>	<b>\$ 2,969,366</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 864,313	\$ 2,389	\$ 46,037				\$ 912,740	\$ 1,402,576	\$ 913,853	\$ 1,238,743	
Temp Help											
Overtime											
Staff Benefits	\$ 358,580	\$ 1,076	\$ 16,332				\$ 375,987	\$ 459,377	\$ 353,853	\$ 487,457	
	<b>\$ 1,222,893</b>	<b>\$ 3,465</b>	<b>\$ 62,369</b>				<b>\$ 1,288,727</b>	<b>\$ 1,861,953</b>	<b>\$ 1,267,706</b>	<b>\$ 1,726,200</b>	
Operating Expenses and Equipment											
General Expense	\$ 37,625		\$ 4,389				\$ 42,014	\$ 135,500	\$ 44,692	\$ 68,100	
Printing	\$ 4,447						\$ 4,447	\$ 18,800	\$ 1,661	\$ 800	
Telecommunications	\$ 13,740						\$ 13,740	\$ 20,800	\$ 11,704	\$ 18,460	
Postage	\$ 11,551						\$ 11,551	\$ 18,500	\$ 8,311	\$ 17,000	
Insurance	\$ 3,196						\$ 3,196	\$ 5,150	\$ 2,286	\$ 2,750	
In-State Travel	\$ 3,768						\$ 3,768	\$ 31,500	\$ 5,972	\$ 31,000	
Out-of-State Travel											
Training	\$ 6,672						\$ 6,672	\$ 10,500	\$ 1,587	\$ 6,500	
Security Services	\$ 217,586		\$ 2,791				\$ 220,377	\$ 293,836	\$ 146,918	\$ 293,836	
Facility Operations	\$ 43,543						\$ 43,543	\$ 87,000	\$ 41,988	\$ 63,500	
Utilities											
Contracted Services	\$ 236,091	\$ 83,390	\$ 490				\$ 319,971	\$ 593,290	\$ 332,216	\$ 627,680	
Consulting and Professional Services	\$ 4,295						\$ 4,295	\$ 3,400	\$ 2,345	\$ 3,400	
Information Technology	\$ 64,595	\$ 0					\$ 64,595	\$ 53,500	\$ 50,164	\$ 75,500	
Major Equipment									\$ (1,009)	\$ 5,000	
Other Items of Expense	\$ 1,215						\$ 1,215	\$ 10,000	\$ 1,410	\$ 2,500	
	<b>\$ 648,325</b>	<b>\$ 83,390</b>	<b>\$ 7,670</b>				<b>\$ 739,385</b>	<b>\$ 1,281,776</b>	<b>\$ 650,246</b>	<b>\$ 1,216,026</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,275						\$ 2,275	\$ 3,500	\$ 3,905	\$ 4,200	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,866)	\$ 985	\$ 1,881				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	<b>\$ (591)</b>	<b>\$ 985</b>	<b>\$ 1,881</b>				<b>\$ 2,275</b>	<b>\$ 3,500</b>	<b>\$ 3,905</b>	<b>\$ 4,200</b>	
<b>Total Expenditures</b>	<b>\$ 1,870,627</b>	<b>\$ 87,840</b>	<b>\$ 71,920</b>				<b>\$ 2,030,387</b>	<b>\$ 3,147,229</b>	<b>\$ 1,921,857</b>	<b>\$ 2,946,426</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 187,577	\$ 13,561	\$ 22,965				\$ 224,102	\$ 25,281	\$ 145,140	\$ 22,940	
Operating Transfers In (Out)								\$ 0	\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 104,003	\$ 101,538	\$ 0				\$ 205,541	\$ 205,541	\$ 246,116	\$ 246,116	
Ending Balance (Deficit)	\$ 291,580	\$ 115,098	\$ 22,965				\$ 429,643	\$ 230,822	\$ 391,256	\$ 269,056	

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

For the month ended March										
Fiscal Year 2019/20									2018/19	
	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	\$ 78,184	\$ 30,176					\$ 108,360	\$ 459,056	\$ 354,665	\$ 576,475
Traffic & Other Infractions	\$ 55,677						\$ 55,677	\$ 218,283	\$ 102,862	\$ 142,957
Other Criminal Cases	\$ 46,302	\$ 5,511					\$ 51,813	\$ 218,203	\$ 140,022	\$ 185,860
Civil	\$ 34,272	\$ 146					\$ 34,418	\$ 128,022	\$ 123,836	\$ 168,079
Family & Children Services	\$ 89,429	\$ 5,051			\$ 4,599		\$ 99,079	\$ 563,587	\$ 194,706	\$ 291,905
Probate, Guardianship & Mental Health Services	\$ 7,393	\$ 2,578					\$ 9,971	\$ 50,058	\$ 30,759	\$ 40,573
Juvenile Dependency Services	\$ 5,233	\$ 18,633					\$ 23,866	\$ 185,574	\$ 100,293	\$ 183,866
Juvenile Delinquency Services	\$ 9,046	\$ 3,782					\$ 12,828	\$ 71,650	\$ 34,048	\$ 71,280
Other Court Operations	\$ 42,674	\$ 9,261					\$ 51,935	\$ 171,307	\$ 127,494	\$ 159,271
Court Interpreters	\$ 0	\$ 5,274					\$ 5,274	\$ 57,716	\$ 14,775	\$ 59,863
Jury Services	\$ 12,539	\$ 68	\$ 1,220				\$ 13,828	\$ 45,289	\$ 39,266	\$ 41,255
Security		\$ 146,918					\$ 146,918	\$ 304,076	\$ 222,467	\$ 293,836
Trial Court Operations Program	\$ 380,750	\$ 227,399	\$ 1,220		\$ 4,599		\$ 613,968	\$ 2,472,821	\$ 1,485,192	\$ 2,215,220
Enhanced Collections	\$ 1,627	\$ 32,334			\$ 231		\$ 34,192	\$ 145,000	\$ 87,866	\$ 120,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 1,627	\$ 32,334			\$ 231		\$ 34,192	\$ 145,000	\$ 87,866	\$ 120,000
Executive Office	\$ 37,562	\$ 1,487					\$ 39,050	\$ 108,594	\$ 112,929	\$ 185,516
Fiscal Services	\$ 27,290	\$ 6,816			\$ (4,830)		\$ 29,276	\$ 76,749	\$ 82,236	\$ 96,255
Human Resources	\$ 38,234	\$ 381					\$ 38,616	\$ 151,240	\$ 105,598	\$ 163,288
Business & Facilities Services		\$ 31,046					\$ 31,046	\$ 351,100	\$ 77,281	\$ 295,450
Information Technology		\$ 31,600					\$ 31,600	\$ 136,500	\$ 79,284	\$ 71,500
Court Administration Program	\$ 103,087	\$ 71,331			\$ (4,830)		\$ 169,587	\$ 824,183	\$ 457,328	\$ 812,009
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 485,464	\$ 331,063	\$ 1,220		\$ 0		\$ 817,748	\$ 3,442,004	\$ 2,030,387	\$ 3,147,229