

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

10/23/2020

Date

Lassen

Court

FY20/21 1st Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Lassen

Court

FY20/21 1st Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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

Lassen

Court

FY20/21 1st Quarter

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	23	19			

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 September									
Fiscal Year 2020/21									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (65,420)	\$ 127,838	\$ (43,454)				\$ 16,234	\$ 35,197	\$ 10,080
Payroll	\$ 0						\$ 0	\$ 0	\$ 0
Jury									
Revolving	\$ 13,000							\$ 13,000	\$ 13,000
Other									
Distribution							\$ 10,258	\$ 10,258	\$ 8,871
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,847)	\$ (4,847)	\$ (12,992)
Credit Card									
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,950
Cash with County	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Cash Outside of the JCC	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 835,648						\$ 466,835	\$ 1,302,483	\$ 1,400,080
Total Cash and Cash Equivalents	\$ 785,177	\$ 127,838	\$ (43,454)				\$ 488,480	\$ 1,358,041	\$ 1,420,990
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 156							\$ 156	\$ 407
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ (1)
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 119,584	\$ 0	\$ 20,934				\$ 0	\$ 140,518	\$ 279,664
Trust Due To/From							\$ 38,371	\$ 38,371	\$ 19,373
Distribution Due To/From							\$ 38,229	\$ 38,229	\$ 27,071
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,164	\$ 8,714						\$ 9,878	\$ 1,025
Total Receivables	\$ 120,903	\$ 8,714	\$ 20,934				\$ 76,600	\$ 227,151	\$ 327,540
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	\$ 906,080	\$ 136,552	\$ (22,520)				\$ 565,080	\$ 1,585,192	\$ 1,748,530
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 11,998
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 86,478	\$ 86,478	\$ 47,469
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments									\$ 73,459
AB145 Due to Other Government Agency							\$ 45,899	\$ 45,899	\$ 63,984
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 17	\$ 17	\$ 755
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0				\$ 132,393	\$ 132,393	\$ 197,665
Civil							\$ 62,775	\$ 62,775	\$ 66,568
Criminal							\$ 354,273	\$ 354,273	\$ 396,948
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 4,564	\$ 4,564	\$ 3,675
Miscellaneous Trust									
Total Trust Deposits							\$ 421,613	\$ 421,613	\$ 467,191
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (449)							\$ (449)	\$ 4,034
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 2,483							\$ 2,483	\$ 1,286
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 2,034	\$ 0	\$ 0					\$ 2,034	\$ 5,321
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 29,868						\$ 11,074	\$ 40,941	\$ 36,970
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	
Other Miscellaneous Liabilities									\$ 1,730
Total Other Liabilities	\$ 29,868		\$ 0				\$ 11,074	\$ 40,941	\$ 38,700
Total Liabilities	\$ 31,902	\$ 0	\$ 0				\$ 565,080	\$ 596,982	\$ 708,876
Total Fund Balance	\$ 874,179	\$ 136,552	\$ (22,520)					\$ 988,211	\$ 1,039,654
Total Liabilities and Fund Balance	\$ 906,080	\$ 136,552	\$ (22,520)				\$ 565,080	\$ 1,585,192	\$ 1,748,530

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 September										
Fiscal Year 2020/21										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,042,277	\$ 1,730					\$ 1,044,007	\$ 2,412,902	\$ 1,144,753	\$ 2,519,922
Improvement and Modernization Fund	\$ (3,911)						\$ (3,911)	\$ 3,911	\$ 0	\$ 3,911
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ (16,751)						\$ (16,751)	\$ 24,091	\$ (22,352)	\$ 57,716
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 6,631						\$ 6,631	\$ 330,432	\$ 38,719	\$ 367,574
Other Miscellaneous								\$ 7,839		\$ 7,839
	\$ 1,028,246	\$ 1,730					\$ 1,029,976	\$ 2,779,175	\$ 1,161,120	\$ 2,956,962
Grants										
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 119,674	\$ 27,594	\$ 125,000
Other Judicial Council Grants			\$ (15,926)				\$ (15,926)	\$ 13,500	\$ 0	\$ 16,452
Non-Judicial Council Grants										
			\$ (15,926)				\$ (15,926)	\$ 133,174	\$ 27,594	\$ 141,452
Other Financing Sources										
Interest Income	\$ 42	\$ 7					\$ 49	\$ 15,000	\$ 1,573	\$ 12,000
Investment Income										
Donations										
Local Fees	\$ 1,127	\$ 40					\$ 1,168	\$ 12,700	\$ 0	\$ 11,700
Non-Fee Revenues										
Enhanced Collections		\$ 8,673					\$ 8,673	\$ 145,000	\$ 0	\$ 145,000
Escheatment										
Prior Year Revenue	\$ 7,716						\$ 7,716			
County Program - Restricted										
Reimbursement Other										
Sale of Fixed Assets										
Other Miscellaneous	\$ 0						\$ 0		\$ 0	
	\$ 8,886	\$ 8,720					\$ 17,605	\$ 172,700	\$ 1,573	\$ 178,700
Total Revenues	\$ 1,037,131	\$ 10,450	\$ (15,926)				\$ 1,031,655	\$ 3,085,049	\$ 1,190,287	\$ 3,277,114
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 291,189	\$ 900	\$ 3,583				\$ 295,671	\$ 1,296,831	\$ 283,141	\$ 1,430,696
Temp Help										
Overtime										
Staff Benefits	\$ 166,255	\$ 571	\$ 2,662				\$ 169,487	\$ 545,726	\$ 129,419	\$ 564,102
	\$ 457,443	\$ 1,471	\$ 6,244				\$ 465,159	\$ 1,842,557	\$ 412,560	\$ 1,994,798
Operating Expenses and Equipment										
General Expense	\$ 17,257		\$ 0				\$ 17,257	\$ 110,100	\$ 10,057	\$ 104,750
Printing	\$ 1,629						\$ 1,629	\$ 3,500	\$ 3,000	\$ 3,000
Telecommunications	\$ 3,487						\$ 3,487	\$ 22,000	\$ 3,832	\$ 26,500
Postage	\$ 433						\$ 433	\$ 18,000	\$ 378	\$ 18,200
Insurance	\$ 0						\$ 0	\$ 4,800	\$ 6,500	\$ 6,500
In-State Travel								\$ 1,000	\$ 2,648	\$ 35,000
Out-of-State Travel										
Training								\$ 1,000	\$ 5,067	\$ 7,500
Security Services								\$ 333,647	\$ 73,459	\$ 304,076
Facility Operations	\$ (5,837)						\$ (5,837)	\$ 64,000	\$ 11,504	\$ 65,500
Utilities										
Contracted Services	\$ 19,656	\$ 19,786	\$ 350				\$ 39,793	\$ 510,310	\$ 73,721	\$ 564,180
Consulting and Professional Services	\$ 0						\$ 0	\$ 3,000	\$ 0	\$ 6,500
Information Technology	\$ 32,081						\$ 32,081	\$ 124,940	\$ 30,981	\$ 109,500
Major Equipment	\$ (24,138)						\$ (24,138)	\$ 0	\$ 0	\$ 185,000
Other Items of Expense	\$ 402						\$ 402	\$ 2,500	\$ 522	\$ 6,000
	\$ 44,969	\$ 19,786	\$ 350				\$ 65,106	\$ 1,198,797	\$ 212,169	\$ 1,442,206
Special Items of Expense										
Grand Jury	\$ 112						\$ 112		\$ 73	\$ 5,000
Jury Costs								\$ 4,500	\$ 1,045	
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery										
Prior Year Expense Adjustment	\$ (51)	\$ 51					\$ 0	\$ 0	\$ 0	\$ 0
	\$ 61	\$ 51					\$ 112	\$ 4,500	\$ 1,118	\$ 5,000
Total Expenditures	\$ 502,474	\$ 21,308	\$ 6,594				\$ 530,377	\$ 3,045,854	\$ 625,846	\$ 3,442,004
Excess (Deficit) of Revenues Over Expenditures	\$ 534,657	\$ (10,858)	\$ (22,520)				\$ 501,279	\$ 39,195	\$ 564,442	\$ (164,890)
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 339,522	\$ 147,410	\$ 0				\$ 486,932	\$ 486,932	\$ 475,212	\$ 475,212
Ending Balance (Deficit)	\$ 874,179	\$ 136,552	\$ (22,520)				\$ 988,211	\$ 626,127	\$ 1,039,654	\$ 310,322

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

For the month ended September										
	Fiscal Year 2020/21							2019/20		
	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	\$ 71,764	\$ 26,269					\$ 98,033	\$ 408,905	\$ 96,450	\$ 459,056
Traffic & Other Infractions	\$ 55,447						\$ 55,447	\$ 209,337	\$ 46,396	\$ 218,283
Other Criminal Cases	\$ 40,996	\$ 5,732					\$ 46,728	\$ 209,893	\$ 43,902	\$ 218,203
Civil	\$ 19,960	\$ (245)					\$ 19,715	\$ 63,306	\$ 31,890	\$ 128,022
Family & Children Services	\$ 56,108	\$ 555					\$ 56,663	\$ 224,011	\$ 85,701	\$ 563,587
Probate, Guardianship & Mental Health Services	\$ 9,196	\$ 2,694					\$ 11,890	\$ 39,652	\$ 7,842	\$ 50,058
Juvenile Dependency Services	\$ 6,423	\$ (8,565)					\$ (2,141)	\$ 187,959	\$ 22,448	\$ 185,574
Juvenile Delinquency Services	\$ 8,907	\$ 1,850					\$ 10,757	\$ 67,435	\$ 11,486	\$ 71,650
Other Court Operations	\$ 35,889	\$ 6,313					\$ 42,202	\$ 202,855	\$ 42,914	\$ 171,307
Court Interpreters	\$ 0	\$ 4,614					\$ 4,614	\$ 55,328	\$ 4,586	\$ 57,716
Jury Services	\$ 11,454		\$ 112				\$ 11,566	\$ 45,648	\$ 11,916	\$ 45,289
Security		\$ (1,589)					\$ (1,589)	\$ 333,647	\$ 73,459	\$ 304,076
Trial Court Operations Program	\$ 316,146	\$ 37,628	\$ 112				\$ 353,886	\$ 2,047,976	\$ 478,990	\$ 2,472,821
Enhanced Collections	\$ 1,422	\$ 19,786			\$ 51		\$ 21,259	\$ 145,000	\$ 20,905	\$ 145,000
Other Non-Court Operations		\$ (16,285)					\$ (16,285)			
Non-Court Operations Program	\$ 1,422	\$ 3,501			\$ 51		\$ 4,974	\$ 145,000	\$ 20,905	\$ 145,000
Executive Office	\$ 89,124	\$ 464					\$ 89,588	\$ 307,926	\$ 30,661	\$ 108,594
Fiscal Services	\$ 25,171	\$ 2,398			\$ (51)		\$ 27,518	\$ 101,710	\$ 21,645	\$ 76,749
Human Resources	\$ 32,782	\$ 144					\$ 32,925	\$ 140,531	\$ 31,950	\$ 151,240
Business & Facilities Services	\$ 514	\$ 16,768					\$ 17,282	\$ 166,271	\$ 11,895	\$ 351,100
Information Technology		\$ 4,202					\$ 4,202	\$ 136,440	\$ 29,800	\$ 136,500
Court Administration Program	\$ 147,591	\$ 23,976			\$ (51)		\$ 171,516	\$ 852,878	\$ 125,951	\$ 824,183
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 465,159	\$ 65,106	\$ 112		\$ 0		\$ 530,377	\$ 3,045,854	\$ 625,846	\$ 3,442,004