

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 19/20 2nd QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Lassen Superior Court

Court

FY 19/20 2nd QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Lassen Superior Court

Court

FY 19/20 2nd QTR

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)	23.00	21	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 December									
Fiscal Year 2019/20									2018/19
	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	\$ (18,677)	\$ 106,310	\$ (67,973)				\$ 8,722	\$ 28,382	\$ 25,187
Payroll	\$ (708)						\$ 0	\$ (708)	\$ 0
Jury									
Revolving	\$ 13,000							\$ 13,000	\$ 13,000
Other									
Distribution							\$ 2,668	\$ 2,668	\$ 6,558
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (11,477)	\$ (11,477)	\$ (9,030)
Credit Card									
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	\$ 890,521						\$ 350,163	\$ 1,240,684	\$ 580,310
Total Cash and Cash Equivalents	\$ 886,086	\$ 106,310	\$ (67,973)				\$ 350,075	\$ 1,274,499	\$ 617,975
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 2,700							\$ 2,700	\$ 38
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ (1)							\$ (1)	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 277,115	\$ 0	\$ 27,594					\$ 304,709	\$ 278,965
Trust Due To/From							\$ 22,253	\$ 22,253	\$ 7,190
Distribution Due To/From							\$ 30,091	\$ 30,091	\$ 16,006
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 3,081	\$ 26,527						\$ 29,608	\$ 12,337
Total Receivables	\$ 282,896	\$ 26,527	\$ 27,594				\$ 52,344	\$ 389,361	\$ 314,536
Prepaid Expenses - General	\$ 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	\$ 1,168,982	\$ 132,837	\$ (40,379)				\$ 402,420	\$ 1,663,860	\$ 932,511
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 43	\$ 0	\$ 0				\$ 0	\$ 43	\$ 1,001
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 81,952	\$ 81,952	\$ 35,533
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 24,758	\$ 24,758	\$ 24,885
Due to Other Governments	\$ 0							\$ 0	\$ 16,427
AB145 Due to Other Government Agency							\$ 25,399	\$ 25,399	\$ 26,752
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 463	\$ 463	\$ 566
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 43	\$ 0	\$ 0				\$ 132,572	\$ 132,615	\$ 105,164
Civil							\$ 62,794	\$ 62,794	\$ 65,741
Criminal							\$ 193,230	\$ 193,230	\$ 127,932
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 4,087	\$ 4,087	\$ 2,217
Miscellaneous Trust									
Total Trust Deposits							\$ 260,111	\$ 260,111	\$ 195,889
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (3,904)							\$ (3,904)	\$ (1,755)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (382)							\$ (382)	\$ (2,224)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (4,287)	\$ 0	\$ 0					\$ (4,287)	\$ (3,979)
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 28,963						\$ 8,008	\$ 36,970	\$ 37,148
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities							\$ 1,730	\$ 1,730	\$ 1,730
Total Other Liabilities	\$ 28,963		\$ 0				\$ 9,737	\$ 38,700	\$ 38,878
Total Liabilities	\$ 24,719	\$ 0	\$ 0				\$ 402,420	\$ 427,139	\$ 335,952
Total Fund Balance	\$ 1,144,263	\$ 132,837	\$ (40,379)					\$ 1,236,721	\$ 596,559
Total Liabilities and Fund Balance	\$ 1,168,982	\$ 132,837	\$ (40,379)				\$ 402,420	\$ 1,663,860	\$ 932,511

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 December											
Fiscal Year 2019/20										2018/19	
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,789,590	\$ 6,816					\$ 1,796,406	\$ 2,519,922	\$ 1,431,249	\$ 2,521,880	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 3,911	\$ 4,769	\$ 3,911	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ (8,761)						\$ (8,761)	\$ 57,716	\$ (25,129)	\$ 58,492	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 129,688						\$ 129,688	\$ 367,574	\$ 100,112	\$ 283,116	
Other Miscellaneous	\$ 7,839						\$ 7,839	\$ 7,839	\$ 7,839	\$ 7,839	
	\$ 1,918,357	\$ 6,816					\$ 1,925,173	\$ 2,956,962	\$ 1,518,840	\$ 2,875,238	
Grants											
AB 1058 Commissioner/Facilitator			\$ 27,594				\$ 27,594	\$ 125,000	\$ 17,117	\$ 125,000	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 16,452	\$ 210	\$ 19,322	
Non-Judicial Council Grants											
			\$ 27,594				\$ 27,594	\$ 141,452	\$ 17,327	\$ 144,322	
Other Financing Sources											
Interest Income	\$ 5,791	\$ 1,146					\$ 6,937	\$ 12,000	\$ 4,102	\$ 8,500	
Investment Income											
Donations											
Local Fees	\$ 4,204	\$ 261					\$ 4,465	\$ 11,700	\$ 4,733	\$ 14,450	
Non-Fee Revenues								\$ 10,000	\$ 10,000	\$ 10,000	
Enhanced Collections		\$ 60,649					\$ 60,649	\$ 145,000	\$ 54,959	\$ 120,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 4						\$ 4		\$ 44		
	\$ 9,999	\$ 62,056					\$ 72,055	\$ 178,700	\$ 73,838	\$ 152,950	
Total Revenues	\$ 1,928,355	\$ 68,872	\$ 27,594				\$ 2,024,821	\$ 3,277,114	\$ 1,610,005	\$ 3,172,510	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 537,619	\$ 1,750	\$ 38,016				\$ 577,384	\$ 1,430,696	\$ 569,770	\$ 1,402,576	
Temp Help											
Overtime											
Staff Benefits	\$ 249,372	\$ 945	\$ 13,374				\$ 263,691	\$ 564,102	\$ 238,994	\$ 459,377	
	\$ 786,991	\$ 2,695	\$ 51,389				\$ 841,075	\$ 1,994,798	\$ 808,764	\$ 1,861,953	
Operating Expenses and Equipment											
General Expense	\$ 30,910		\$ 7,750				\$ 38,661	\$ 104,750	\$ 27,489	\$ 135,500	
Printing	\$ 1,352						\$ 1,352	\$ 3,000	\$ 4,187	\$ 18,800	
Telecommunications	\$ 10,744						\$ 10,744	\$ 26,500	\$ 8,552	\$ 20,800	
Postage	\$ 6,708						\$ 6,708	\$ 18,200	\$ 6,081	\$ 18,500	
Insurance	\$ 3,030						\$ 3,030	\$ 6,500	\$ 2,165	\$ 5,150	
In-State Travel	\$ 2,643		\$ 262				\$ 2,906	\$ 35,000	\$ 779	\$ 31,500	
Out-of-State Travel											
Training	\$ 6,125		\$ 2,846				\$ 8,971	\$ 7,500	\$ 4,945	\$ 10,500	
Security Services	\$ 74,235						\$ 74,235	\$ 304,076	\$ 73,459	\$ 293,836	
Facility Operations	\$ 28,506						\$ 28,506	\$ 65,500	\$ 26,835	\$ 87,000	
Utilities											
Contracted Services	\$ 131,291	\$ 57,376	\$ 3,338				\$ 192,005	\$ 564,180	\$ 198,804	\$ 593,290	
Consulting and Professional Services	\$ 760						\$ 760	\$ 6,500	\$ 2,710	\$ 3,400	
Information Technology	\$ 51,049	\$ 0					\$ 51,049	\$ 109,500	\$ 51,542	\$ 53,500	
Major Equipment	\$ 0						\$ 0	\$ 185,000			
Other Items of Expense	\$ 1,518						\$ 1,518	\$ 6,000	\$ 1,099	\$ 10,000	
	\$ 348,873	\$ 57,376	\$ 14,197				\$ 420,446	\$ 1,442,206	\$ 408,647	\$ 1,281,776	
Special Items of Expense											
Grand Jury	\$ 73						\$ 73				
Jury Costs	\$ 1,719						\$ 1,719	\$ 5,000	\$ 1,576	\$ 3,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (4,830)	\$ 231	\$ 4,599				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (3,038)	\$ 231	\$ 4,599				\$ 1,792	\$ 5,000	\$ 1,576	\$ 3,500	
Total Expenditures	\$ 1,132,825	\$ 60,303	\$ 70,185				\$ 1,263,313	\$ 3,442,004	\$ 1,218,987	\$ 3,147,229	
Excess (Deficit) of Revenues Over Expenditures	\$ 795,530	\$ 8,569	\$ (42,591)				\$ 761,509	\$ (164,890)	\$ 391,018	\$ 25,281	
Operating Transfers In (Out)	\$ (2,212)		\$ 2,212				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 350,945	\$ 124,268	\$ 0				\$ 475,212	\$ 475,212	\$ 205,541	\$ 205,541	
Ending Balance (Deficit)	\$ 1,144,263	\$ 132,837	\$ (40,379)				\$ 1,236,721	\$ 310,322	\$ 596,559	\$ 230,822	

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

For the month ended December										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 132,002	\$ 54,229					\$ 186,231	\$ 459,056	\$ 228,901	\$ 576,475
Traffic & Other Infractions	\$ 101,916						\$ 101,916	\$ 218,283	\$ 64,864	\$ 142,957
Other Criminal Cases	\$ 78,418	\$ 11,588					\$ 90,007	\$ 218,203	\$ 85,228	\$ 185,860
Civil	\$ 47,880	\$ 586					\$ 48,466	\$ 128,022	\$ 80,731	\$ 168,079
Family & Children Services	\$ 141,086	\$ 7,847			\$ 4,599		\$ 153,531	\$ 563,587	\$ 117,574	\$ 291,905
Probate, Guardianship & Mental Health Services	\$ 15,029	\$ 4,352					\$ 19,381	\$ 50,058	\$ 20,626	\$ 40,573
Juvenile Dependency Services	\$ 9,114	\$ 48,479					\$ 57,593	\$ 185,574	\$ 59,617	\$ 183,866
Juvenile Delinquency Services	\$ 15,822	\$ 9,460					\$ 25,282	\$ 71,650	\$ 23,183	\$ 71,280
Other Court Operations	\$ 70,933	\$ 15,784					\$ 86,717	\$ 171,307	\$ 78,643	\$ 159,271
Court Interpreters	\$ 0	\$ 15,291					\$ 15,291	\$ 57,716	\$ 11,282	\$ 59,863
Jury Services	\$ 21,587	\$ 399	\$ 1,792				\$ 23,777	\$ 45,289	\$ 25,519	\$ 41,255
Security		\$ 74,235					\$ 74,235	\$ 304,076	\$ 73,459	\$ 293,836
Trial Court Operations Program	\$ 633,787	\$ 242,250	\$ 1,792		\$ 4,599		\$ 882,428	\$ 2,472,821	\$ 869,626	\$ 2,215,220
Enhanced Collections	\$ 2,695	\$ 57,376			\$ 231		\$ 60,303	\$ 145,000	\$ 55,119	\$ 120,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 2,695	\$ 57,376			\$ 231		\$ 60,303	\$ 145,000	\$ 55,119	\$ 120,000
Executive Office	\$ 93,936	\$ 1,970					\$ 95,906	\$ 108,594	\$ 73,399	\$ 185,516
Fiscal Services	\$ 47,132	\$ 11,024			\$ (4,830)		\$ 53,326	\$ 76,749	\$ 52,752	\$ 96,255
Human Resources	\$ 63,525	\$ 500					\$ 64,024	\$ 151,240	\$ 67,786	\$ 163,288
Business & Facilities Services		\$ 57,277					\$ 57,277	\$ 351,100	\$ 48,581	\$ 295,450
Information Technology		\$ 50,049					\$ 50,049	\$ 136,500	\$ 51,724	\$ 71,500
Court Administration Program	\$ 204,593	\$ 120,820			\$ (4,830)		\$ 320,582	\$ 824,183	\$ 294,242	\$ 812,009
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 841,075	\$ 420,446	\$ 1,792		\$ 0		\$ 1,263,313	\$ 3,442,004	\$ 1,218,987	\$ 3,147,229