

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.

A. Ashby
Signature of Presiding Judge or Court Executive

11/20/13
Date

Lassen
Court
FY 13/14 QTR 1
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Lassen

Court

FY 13/14 QTR 1

Fiscal Year and Ending Quarter

FOOTNOTES

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

Lassen

Court

FY 13/14 QTR 1

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)	31.75	30.75			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

**Lassen Superior Court
Total Trial Court Operations Fund
Balance Sheet
(Unaudited)**

For the month ended Sep									
Fiscal Year 2012/13									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2011/12 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ 81,798	\$ 42,655	\$ (85,892)				\$ 709	\$ 39,270	\$ (24,541)
Payroll									
Jury									
Revolving	\$ 98,482							\$ 98,482	\$ 98,482
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 1,750							\$ 1,750	\$ 1,350
Cash with County							\$ 38,877	\$ 38,877	\$ 64,598
Cash Outside of the AOC	\$ 804,202	\$ 0	\$ 0				\$ 0	\$ 804,202	\$ 1,003,739
Total Cash	\$ 986,232	\$ 42,655	\$ (85,892)				\$ 39,586	\$ 982,581	\$ 1,143,628
Short Term Investment	\$ 174,068						\$ 34,545	\$ 208,613	\$ 264,387
Investment in Financial Institution							\$ 578,515	\$ 578,515	\$ 517,995
Total Investments	\$ 174,068						\$ 613,059	\$ 787,127	\$ 782,382
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 26,277	\$ 16,688	\$ 66,347					\$ 109,312	\$ 118,046
Dishonored Checks									
Due From Employee									\$ 40
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 290,000							\$ 290,000	\$ 240,000
Due From Other Governments	\$ 0							\$ 0	\$ 5,736
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 209		\$ 1,627					\$ 1,836	\$ 10,098
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 316,486	\$ 16,688	\$ 67,974				\$ 0	\$ 401,148	\$ 373,920
Prepaid Expenses - General									
Salary and Travel Advances	\$ 0	\$ 0	\$ 0					\$ 0	\$ 52
Counties									
Total Prepaid Expenses	\$ 0	\$ 0	\$ 0					\$ 0	\$ 52
Other Assets									
Total Other Assets									
Total Assets	\$ 1,476,785	\$ 59,343	\$ (17,918)				\$ 652,645	\$ 2,170,856	\$ 2,299,982
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 965	\$ 0	\$ 0					\$ 965	\$ 0
Due to Other Funds	\$ 290,000	\$ 0	\$ 0					\$ 290,000	\$ 240,000
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 35,251	\$ 35,251	\$ 35,829
Due to Other Governments									\$ 7,490
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 3	\$ 3	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 290,965	\$ 0	\$ 0				\$ 35,254	\$ 326,219	\$ 283,321
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 38,877	\$ 38,877	\$ 64,598
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 38,877	\$ 38,877	\$ 64,598
Accrued Payroll									
Benefits Payable	\$ 164						\$ 578,515	\$ 578,679	\$ 524,228
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 21							\$ 21	\$ 687
Payroll Clearing	\$ 19,431							\$ 19,431	\$ 0
Total Payroll Liabilities	\$ 19,616						\$ 578,515	\$ 598,131	\$ 524,914
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 5,091
Liabilities For Deposits	\$ 10,126							\$ 10,126	\$ 10,034
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 10,126		\$ 0					\$ 10,126	\$ 15,125
Total Liabilities	\$ 320,707	\$ 0	\$ 0				\$ 652,645	\$ 973,353	\$ 887,958
Total Fund Balance	\$ 1,156,078	\$ 59,343	\$ (17,918)					\$ 1,197,503	\$ 1,412,024
Total Liabilities and Fund Balance	\$ 1,476,785	\$ 59,343	\$ (17,918)				\$ 652,645	\$ 2,170,856	\$ 2,299,982

**Lassen Superior Court
Total Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)**

For the month ended Sep											
Fiscal Year 2012/13											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2011/12	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 457,211						\$ 457,211	\$ 1,842,169	\$ 652,730	\$ 2,570,764	
Trial Court Improvement Fund								\$ 4,769	\$ (1)	\$ 4,769	
Judicial Administration Efficiency & Mod Fund	\$ 732						\$ 732	\$ 1,000	\$ 483	\$ 1,500	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 184						\$ 184	\$ 51,971	\$ 9,337	\$ 58,383	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 24,038						\$ 24,038	\$ 301,197	\$ 21,057	\$ 268,906	
Other Miscellaneous											
	\$ 482,165						\$ 482,165	\$ 2,201,106	\$ 683,606	\$ 2,904,322	
Grants											
AB 1058 Commissioner/Facilitator			\$ 13,898				\$ 13,898	\$ 245,286	\$ 29,679	\$ 267,609	
Other AOC Grants			\$ (4,322)				\$ (4,322)	\$ 44,896	\$ 50	\$ 46,564	
Non-AOC Grants											
			\$ 9,576				\$ 9,576	\$ 290,182	\$ 29,729	\$ 314,173	
Other Financing Sources											
Interest Income	\$ 530	\$ 8					\$ 538	\$ 300	\$ 194	\$ 10,500	
Investment Income											
Donations								\$ 1,000		\$ 1,000	
Local Fees	\$ 3,495						\$ 3,495	\$ 29,000	\$ 7,537	\$ 24,500	
Non-Fee Revenues	\$ 150						\$ 150	\$ 27,700	\$ 8,370	\$ 19,200	
Enhanced Collections		\$ 27,247					\$ 27,247	\$ 214,563	\$ 11,354	\$ 175,421	
Escheatment	\$ 106						\$ 106				
Prior Year Revenue											
County Program - Restricted	\$ 114						\$ 114		\$ 74	\$ 1,000	
Reimbursement Other											
Sale of Fixed Assets	\$ 133,000						\$ 133,000				
Other Miscellaneous											
	\$ 137,396	\$ 27,255					\$ 164,650	\$ 272,563	\$ 27,529	\$ 231,621	
Total Revenues	\$ 619,560	\$ 27,255	\$ 9,576				\$ 656,391	\$ 2,763,851	\$ 740,864	\$ 3,450,116	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 394,641	\$ 2,794	\$ 13,337				\$ 410,772	\$ 1,661,646	\$ 415,143	\$ 1,824,477	
Temp Help	\$ 2,762		\$ 144				\$ 2,906	\$ 7,059	\$ 2,842	\$ 27,617	
Overtime											
Staff Benefits	\$ 180,653	\$ 1,296	\$ 4,576				\$ 186,525	\$ 862,783	\$ 153,696	\$ 954,488	
	\$ 578,056	\$ 4,090	\$ 18,057				\$ 600,203	\$ 2,531,488	\$ 571,681	\$ 2,806,582	
Operating Expenses and Equipment											
General Expense	\$ 21,050	\$ (1,449)	\$ 2,916				\$ 22,517	\$ 183,871	\$ 20,548	\$ 178,209	
Printing	\$ 1,123	\$ 0	\$ 0				\$ 1,123	\$ 3,500	\$ 102	\$ 3,800	
Telecommunications	\$ 2,916		\$ 63				\$ 2,980	\$ 12,360	\$ 7,369	\$ 31,694	
Postage	\$ 8,055		\$ 26				\$ 8,081	\$ 13,550	\$ 197	\$ 19,400	
Insurance	\$ 0						\$ 0	\$ 5,100	\$ 5,167	\$ 3,900	
In-State Travel	\$ 887	\$ (363)	\$ 933				\$ 1,457	\$ 7,588	\$ 1,728	\$ 2,773	
Out-of-State Travel											
Training	\$ 75		\$ 325				\$ 400	\$ 1,100	\$ 275		
Security Services	\$ 17,146		\$ 2,791				\$ 19,937	\$ 91,185	\$ 27,862	\$ 110,723	
Facility Operations	\$ (739)		\$ 0				\$ (739)	\$ 3,900	\$ 907	\$ 69,146	
Utilities									\$ 1,407	\$ 10,740	
Contracted Services	\$ 37,351	\$ 8,546	\$ 863				\$ 46,760	\$ 607,184	\$ 112,450	\$ 561,154	
Consulting and Professional Services	\$ 1,820						\$ 1,820	\$ 3,000	\$ 1,198	\$ 4,000	
Information Technology	\$ 25,103						\$ 25,103	\$ 43,048	\$ 26,465	\$ 59,091	
Major Equipment	\$ 0		\$ 0				\$ 0			\$ 59,675	
Other Items of Expense	\$ 479						\$ 479	\$ 7,000	\$ 1,208	\$ 8,500	
	\$ 115,266	\$ 6,735	\$ 7,917				\$ 129,918	\$ 982,384	\$ 206,685	\$ 1,122,595	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 184						\$ 184	\$ 5,500	\$ 420	\$ 1,500	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 50,000		\$ 140,000	
Capital Costs											
Internal Cost Recovery	\$ (2,797)	\$ 1,278	\$ 1,519				\$ 0	\$ (325)	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (2,614)	\$ 1,278	\$ 1,519				\$ 184	\$ 55,175	\$ 420	\$ 141,500	
Total Expenditures	\$ 690,708	\$ 12,103	\$ 27,493				\$ 730,305	\$ 3,569,047	\$ 778,786	\$ 4,070,677	
Excess (Deficit) of Revenues Over Expenditures	\$ (71,148)	\$ 15,152	\$ (17,918)				\$ (73,914)	\$ (805,196)	\$ (37,921)	\$ (620,561)	
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,227,226	\$ 44,191	\$ 0				\$ 1,271,417	\$ 1,271,417	\$ 1,449,945	\$ 1,449,945	
Ending Balance (Deficit)	\$ 1,156,078	\$ 59,343	\$ (17,918)				\$ 1,197,503	\$ 466,221	\$ 1,412,024	\$ 829,384	

**Lassen Superior Court
Total Trial Court Operations Fund
Statement of Program Expenditures
(Unaudited)**

For the month ended Sep										
	Fiscal Year 2012/13							2011/12		
	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	\$ 70,902	\$ 7,141					\$ 78,043	\$ 322,605	\$ 88,423	\$ 461,868
Traffic & Other Infractions	\$ 19,400	\$ 0					\$ 19,400	\$ 88,664	\$ 31,630	\$ 129,668
Other Criminal Cases	\$ 32,206	\$ 898			\$ 0		\$ 33,104	\$ 161,003	\$ 44,548	\$ 183,647
Civil	\$ 32,329	\$ 2,244					\$ 34,573	\$ 143,902	\$ 26,787	\$ 139,833
Family & Children Services	\$ 107,198	\$ 5,966			\$ 1,519		\$ 114,683	\$ 550,515	\$ 112,760	\$ 542,079
Probate, Guardianship & Mental Health Services	\$ 9,866	\$ 2,771					\$ 12,636	\$ 77,236	\$ 16,927	\$ 86,239
Juvenile Dependency Services	\$ 16,566	\$ 13,738					\$ 30,303	\$ 202,636	\$ 43,471	\$ 188,788
Juvenile Delinquency Services	\$ 12,213	\$ 1,313					\$ 13,526	\$ 77,095	\$ 12,910	\$ 107,766
Other Court Operations	\$ 93,626	\$ 262					\$ 93,888	\$ 409,158	\$ 86,614	\$ 456,487
Court Interpreters	\$ 6,586	\$ 1,177					\$ 7,763	\$ 51,877	\$ 12,892	\$ 58,567
Jury Services	\$ 8,693	\$ 0	\$ 184				\$ 8,877	\$ 53,893	\$ 13,682	\$ 53,395
Security	\$ 34,199	\$ 19,937					\$ 54,136	\$ 254,280	\$ 58,496	\$ 255,601
Trial Court Operations Program	\$ 443,783	\$ 55,447	\$ 184		\$ 1,519		\$ 500,932	\$ 2,392,864	\$ 549,140	\$ 2,663,938
Enhanced Collections	\$ 4,090	\$ 8,546			\$ 1,278		\$ 13,915	\$ 213,263	\$ 34,103	\$ 175,421
Other Non-Court Operations										
Non-Court Operations Program	\$ 4,090	\$ 8,546			\$ 1,278		\$ 13,915	\$ 213,263	\$ 34,103	\$ 175,421
Executive Office	\$ 59,354	\$ 792					\$ 60,146	\$ 183,342	\$ 45,101	\$ 209,468
Fiscal Services	\$ 36,281	\$ 3,065			\$ (1,399)		\$ 37,948	\$ 205,255	\$ 40,964	\$ 221,658
Human Resources	\$ 28,942	\$ 1,323			\$ (1,399)		\$ 28,867	\$ 167,088	\$ 28,575	\$ 271,699
Business & Facilities Services	\$ 19,517	\$ 24,892					\$ 44,409	\$ 159,443	\$ 34,050	\$ 327,856
Information Technology	\$ 8,236	\$ 35,851					\$ 44,088	\$ 247,792	\$ 46,852	\$ 200,637
Court Administration Program	\$ 152,330	\$ 65,925			\$ (2,797)		\$ 215,458	\$ 962,920	\$ 195,543	\$ 1,231,318
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 600,203	\$ 129,918	\$ 184		\$ 0		\$ 730,305	\$ 3,569,047	\$ 778,786	\$ 4,070,677