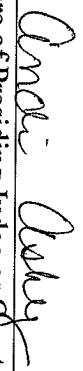


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

02/06/2013

Date

Lassen

Court

FY 12/13 Qtr: 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Lassen

Court

FY 12/13 Qtr. 2

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Lassen

Court

FY 12/13 Qtr. 2

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (Prison/AD)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
36.75	34.75	35.25			

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 2012/13

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ 39,050	\$ 43,507	\$ (92,817)				\$ 558	\$ (9,702)	\$ (62,126)
Payroll									
Jury									
Revolving	\$ 98,482							\$ 98,482	\$ 98,482
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,450
Cash with County							\$ 38,877	\$ 38,877	\$ 64,598
Cash Outside of the AOC							\$ 0	\$ 0	\$ 0
Total Cash	\$ 658,421	\$ 0	\$ 0				\$ 39,434	\$ 658,421	\$ 1,026,232
Short Term Investment	\$ 149,943						\$ 27,871	\$ 177,814	\$ 160,486
Investment in Financial Institution							\$ 612,886	\$ 612,886	\$ 517,995
Total Investments	\$ 149,943						\$ 640,757	\$ 790,700	\$ 678,480
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 5,938	\$ 0	\$ 86,262					\$ 92,199	\$ 175,182
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 240,000
Due From Other Governments	\$ 0							\$ 0	\$ 1,434
Due From Other Courts	\$ 0							\$ 0	\$ 956
Due From State	\$ 0		\$ 1,627				\$ 0	\$ 0	\$ 1,598
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 5,938	\$ 0	\$ 87,889				\$ 0	\$ 93,826	\$ 419,170
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 953,784	\$ 43,507	\$ (4,928)				\$ 680,192	\$ 1,672,554	\$ 2,226,287
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 15,456	\$ 0	\$ 0				\$ 0	\$ 15,456	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 240,000
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 28,426	\$ 28,426	\$ 39,077
Due to Other Governments									\$ 1,828
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 3	\$ 3	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 15,456	\$ 0	\$ 0				\$ 28,426	\$ 43,885	\$ 280,906
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	\$ 6,471						\$ 612,886	\$ 619,357	\$ 519,079
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 163							\$ 163	\$ 7
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 6,635						\$ 612,886	\$ 619,520	\$ 519,086
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 5,091
Liabilities For Deposits	\$ 7,811							\$ 7,811	\$ 10,055
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 7,811		\$ 0					\$ 7,811	\$ 15,146
Total Liabilities	\$ 29,902	\$ 0	\$ 0				\$ 680,192	\$ 710,093	\$ 879,736
Total Fund Balance	\$ 923,882	\$ 43,507	\$ (4,928)					\$ 962,461	\$ 1,346,549
Total Liabilities and Fund Balance	\$ 953,784	\$ 43,507	\$ (4,928)				\$ 680,192	\$ 1,672,554	\$ 2,226,287

**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 2012/13													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2011/12			
	General	Special Revenue		Capital Projects	Debt Services	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 903,708	\$ 6,720					\$ 910,428	\$ 1,842,169	\$ 1,317,537	\$ 2,570,764			
Trial Court Improvement Fund							\$ 4,769	\$ 4,769	\$ (1)	\$ 4,769			
Judicial Administration Efficiency & Mod Fund	\$ 0						\$ 0	\$ 1,000	\$ 483	\$ 1,500			
Judges' Compensation (45.25)													
Court Interpreter (45.45)	\$ (2,784)						\$ (2,784)	\$ 51,971	\$ 26,829	\$ 68,383			
Civil Coordination Reimbursement (45.55)	\$ 60,343						\$ 60,343	\$ 301,197	\$ 90,990	\$ 268,906			
MOU Reimbursements (45.10 and General)	\$ 673						\$ 673						
Other Miscellaneous													
	\$ 961,940	\$ 6,720					\$ 968,960	\$ 2,201,106	\$ 1,435,838	\$ 2,904,322			
Grants													
AB 1058 Commissioner/Facilitator			\$ 70,442				\$ 70,442	\$ 245,286	\$ 78,447	\$ 267,609			
Other AOC Grants	\$ 0		\$ 7,505				\$ 7,505	\$ 44,896	\$ 400	\$ 46,564			
Non-AOC Grants													
	\$ 0		\$ 77,947				\$ 77,947	\$ 290,182	\$ 78,847	\$ 314,173			
Other Financing Sources													
Interest Income	\$ 894	\$ 30					\$ 924	\$ 300	\$ 5,446	\$ 10,500			
Investment Income													
Donations		\$ 25					\$ 25	\$ 1,000		\$ 1,000			
Local Fees	\$ 7,445						\$ 7,445	\$ 29,000	\$ 18,003	\$ 24,500			
Non-Fee Revenues	\$ 150						\$ 150	\$ 27,700	\$ 12,000	\$ 19,200			
Enhanced Collections		\$ 70,565					\$ 70,565	\$ 214,563	\$ 91,413	\$ 175,421			
Escheatment	\$ 106						\$ 106						
Prior Year Revenue													
County Program - Restricted	\$ 166						\$ 166		\$ 322	\$ 1,000			
Reimbursement Other	\$ 613						\$ 613						
Sale of Fixed Assets	\$ 133,000						\$ 133,000						
Other Miscellaneous													
	\$ 142,374	\$ 70,620					\$ 212,995	\$ 272,563	\$ 127,183	\$ 231,821			
Total Revenues	\$ 2,004,314	\$ 77,340	\$ 77,947				\$ 2,129,601	\$ 2,763,851	\$ 1,641,869	\$ 3,450,116			
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 806,489	\$ 9,035	\$ 41,982				\$ 857,505	\$ 1,861,646	\$ 925,754	\$ 1,824,477			
Temp Help	\$ 6,977		\$ 529				\$ 7,506	\$ 7,059	\$ 6,209	\$ 27,617			
Overtime													
Staff Benefits	\$ 331,321	\$ 3,898	\$ 14,094				\$ 349,312	\$ 862,783	\$ 385,763	\$ 954,488			
	\$ 1,144,786	\$ 12,932	\$ 56,605				\$ 1,214,323	\$ 2,531,488	\$ 1,317,727	\$ 2,806,582			
Operating Expenses and Equipment													
General Expense	\$ 45,983	\$ (355)	\$ 7,327				\$ 52,955	\$ 183,871	\$ 38,913	\$ 178,209			
Printing	\$ 2,334	\$ 0	\$ 0				\$ 2,334	\$ 3,500	\$ 1,624	\$ 3,600			
Telecommunications	\$ 6,930		\$ 102				\$ 7,032	\$ 12,360	\$ 15,080	\$ 31,684			
Postage	\$ 13,307		\$ 5				\$ 13,312	\$ 13,550	\$ 13,511	\$ 19,400			
Insurance	\$ 6,834						\$ 6,834	\$ 5,100	\$ 6,384	\$ 3,900			
In-State Travel	\$ 3,204	\$ (363)	\$ 986				\$ 3,827	\$ 7,588	\$ 3,869	\$ 2,773			
Out-of-State Travel													
Training	\$ 75		\$ 325				\$ 400	\$ 1,100	\$ 770				
Security Services	\$ 34,292		\$ 5,583				\$ 39,875	\$ 91,185	\$ 55,392	\$ 110,723			
Facility Operations	\$ 4,570		\$ 0				\$ 4,570	\$ 3,900	\$ 3,717	\$ 69,146			
Utilities									\$ 4,297	\$ 10,740			
Contracted Services	\$ 128,276	\$ 61,770	\$ 1,413				\$ 189,459	\$ 607,184	\$ 247,193	\$ 561,154			
Consulting and Professional Services	\$ 3,570						\$ 3,570	\$ 3,000	\$ 1,198	\$ 4,000			
Information Technology	\$ 26,552						\$ 26,552	\$ 43,046	\$ 30,995	\$ 59,091			
Major Equipment	\$ 0		\$ 0				\$ 0		\$ 30,995	\$ 59,091			
Other Items of Expense	\$ 2,105						\$ 2,105	\$ 7,000	\$ 2,697	\$ 8,500			
	\$ 276,031	\$ 61,051	\$ 15,741				\$ 352,823	\$ 982,384	\$ 425,640	\$ 1,122,595			
Special Items of Expense													
Grand Jury													
Jury Costs	\$ 1,894						\$ 1,894	\$ 5,500	\$ 1,898	\$ 1,500			
Judgements, Settlements and Claims													
Debt Service													
Other								\$ 50,000		\$ 140,000			
Capital Costs													
Internal Cost Recovery	\$ (14,570)	\$ 4,041	\$ 10,529				\$ 0	\$ (325)	\$ 0	\$ 0			
Prior Year Expense Adjustment	\$ (482)						\$ (482)						
	\$ (13,159)	\$ 4,041	\$ 10,529				\$ (482)	\$ 55,175	\$ 1,898	\$ 141,500			
Total Expenditures	\$ 1,407,056	\$ 76,023	\$ 82,075				\$ 1,529,558	\$ 3,588,047	\$ 1,745,285	\$ 4,070,677			
Excess (Deficit) of Revenues Over Expenditures	\$ (303,344)	\$ (685)	\$ (4,928)				\$ (308,957)	\$ (805,196)	\$ (103,397)	\$ (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)	\$ 923,882	\$ 43,507	\$ (4,928)				\$ 966,461	\$ 466,221	\$ 1,346,549	\$ 829,384			

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

PROGRAM EXPENDITURES:	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)
Judges & Courtroom Support	\$ 131,906	\$ 24,101					\$ 156,007	\$ 922,602	\$ 194,433	\$ 461,888
Traffic & Other Infractions	\$ 42,139	\$ 1,606					\$ 43,745	\$ 98,864	\$ 66,257	\$ 129,688
Other Criminal Cases	\$ 67,111	\$ 2,395					\$ 69,506	\$ 161,002	\$ 61,905	\$ 163,647
Civil	\$ 65,839	\$ 3,523				\$ 0	\$ 69,362	\$ 143,902	\$ 63,071	\$ 189,585
Family & Children Services	\$ 244,861	\$ 13,561				\$ 10,529	\$ 268,971	\$ 550,514	\$ 280,990	\$ 542,979
Probate, Guardianship & Mental Health Services	\$ 20,958	\$ 10,083					\$ 31,041	\$ 77,236	\$ 35,628	\$ 86,259
Juvenile Dependency Services	\$ 34,610	\$ 43,795					\$ 78,405	\$ 202,636	\$ 89,165	\$ 186,785
Juvenile Delinquency Services	\$ 20,958	\$ 43,795					\$ 64,753	\$ 177,036	\$ 96,854	\$ 107,766
Other Court Operations	\$ 173,239	\$ 13,462					\$ 173,766	\$ 409,156	\$ 198,925	\$ 456,487
Court Interpreters	\$ 13,877	\$ 527					\$ 17,159	\$ 51,877	\$ 22,019	\$ 59,667
Jury Services	\$ 19,788	\$ 3,275					\$ 22,359	\$ 63,883	\$ 95,101	\$ 53,995
Security	\$ 71,515	\$ 48,722					\$ 120,237	\$ 254,280	\$ 127,415	\$ 255,601
Trial Court Operations Program	\$ 911,441	\$ 165,749				\$ 10,529	\$ 1,089,812	\$ 2,392,886	\$ 1,229,165	\$ 2,643,938
Enhanced Collections	\$ 12,932	\$ 53,591				\$ 4,041	\$ 70,565	\$ 213,263	\$ 91,052	\$ 176,421
Other Non-Court Operations										
Non-Court Operations Program	\$ 12,932	\$ 53,591				\$ 4,041	\$ 70,565	\$ 213,263	\$ 91,052	\$ 176,421
Executive Office	\$ 101,179	\$ 1,502					\$ 102,680	\$ 183,942	\$ 101,356	\$ 209,456
Fiscal Services	\$ 74,706	\$ 9,886					\$ 76,826	\$ 206,252	\$ 103,936	\$ 221,656
Human Resources	\$ 57,302	\$ 1,951					\$ 51,968	\$ 167,088	\$ 66,846	\$ 271,699
Business & Facilities Services	\$ 36,813	\$ 52,512					\$ 91,425	\$ 158,444	\$ 74,996	\$ 327,856
Information Technology	\$ 17,951	\$ 67,533					\$ 85,483	\$ 247,792	\$ 77,943	\$ 200,632
Court Administration Program	\$ 288,951	\$ 133,483				\$ (14,570)	\$ 389,361	\$ 982,912	\$ 428,048	\$ 1,231,318
Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,214,923	\$ 392,823				\$ 0	\$ 1,607,746	\$ 3,569,047	\$ 1,748,268	\$ 4,070,877