

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 of Court Executive


Date

2-8-12

Lassen

Court

11-12 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Lassen
Court

11-12 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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

Lassen
Court
11-12 Q2
Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
38.3	35.8	34.8			

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

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

For the month ended Dec									
Fiscal Year 2011/12									2010/11
	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	\$ (15,510)	\$ 39,126	\$ (86,686)				\$ 943	\$ (62,126)	\$ 12,551
Payroll									
Jury									
Revolving	\$ 97,690		\$ 792					\$ 98,482	\$ 98,482
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 1,450							\$ 1,450	\$ 1,350
Cash with County							\$ 64,598	\$ 64,598	\$ 120,187
Cash Outside of the AOC	\$ 1,003,962	\$ 22,271	\$ 0				\$ 0	\$ 1,026,232	\$ 1,104,800
Total Cash	\$ 1,087,592	\$ 61,396	\$ (85,894)				\$ 65,541	\$ 1,128,636	\$ 1,337,369
Short Term Investment	\$ 122,349							\$ 38,137	\$ 160,486
Investment in Financial Institution							\$ 517,995	\$ 517,995	\$ 383,130
Total Investments	\$ 122,349						\$ 556,131	\$ 678,480	\$ 555,194
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 72,242	\$ 19,565	\$ 83,375					\$ 175,182	\$ 120,274
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 240,000							\$ 240,000	\$ 140,000
Due From Other Governments	\$ 1,434	\$ 0						\$ 1,434	\$ 12,325
Due From Other Courts	\$ 956						\$ 0	\$ 956	\$ 0
Due From State	\$ 0		\$ 1,598					\$ 1,598	\$ 1,598
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 314,632	\$ 19,565	\$ 84,973				\$ 0	\$ 419,170	\$ 274,197
Prepaid Expenses - General									
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	\$ 1,524,573	\$ 80,962	\$ (920)				\$ 621,673	\$ 2,226,287	\$ 2,166,761
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 2,497
Due to Other Funds	\$ 240,000	\$ 0	\$ 0					\$ 240,000	\$ 140,000
Due to Other Courts		\$ 0						\$ 0	
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 39,077	\$ 39,077	\$ 31,611
Due to Other Governments		\$ 1,828						\$ 1,828	
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.	\$ 240,000	\$ 1,828	\$ 0				\$ 39,080	\$ 280,908	\$ 174,110
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 64,598	\$ 64,598	\$ 120,187
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 64,598	\$ 64,598	\$ 120,187
Accrued Payroll									
Benefits Payable	\$ 1,084						\$ 517,995	\$ 519,079	\$ 384,656
Deferred Compensation Payable	\$ 0							\$ 0	\$ 3,827
Deductions Payable	\$ 7							\$ 7	\$ 20,673
Payroll Clearing	\$ 0							\$ 0	\$ 52,847
Total Payroll Liabilities	\$ 1,092						\$ 517,995	\$ 519,086	\$ 462,004
Revenue Collected in Advance	\$ 5,091		\$ 0					\$ 5,091	\$ 0
Liabilities For Deposits	\$ 10,055							\$ 10,055	\$ 10,034
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 15,146		\$ 0					\$ 15,146	\$ 10,034
Total Liabilities	\$ 256,238	\$ 1,828	\$ 0				\$ 621,673	\$ 879,738	\$ 766,334
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 395,245	\$ 79,181						\$ 474,426	\$ 438,725
Fund Balance - Committed	\$ 285,500							\$ 285,500	
Fund Balance - Assigned	\$ 690,020							\$ 690,020	\$ 1,073,951
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 15,756
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (102,430)	\$ (47)	\$ (920)					\$ (103,397)	\$ (128,004)
Total Fund Balance	\$ 1,268,335	\$ 79,134	\$ (920)					\$ 1,346,549	\$ 1,400,427
Total Liabilities and Fund Balance	\$ 1,524,573	\$ 80,962	\$ (920)				\$ 621,673	\$ 2,226,287	\$ 2,166,761

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

	For the month ended Dec									
	Fiscal Year 2011/12								2010/11	
	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	\$ 164,064	\$ 30,369					\$ 194,433	\$ 461,868	\$ 210,572	\$ 579,709
Traffic & Other Infractions	\$ 63,257	\$ 3,000					\$ 66,257	\$ 129,668	\$ 91,592	\$ 143,426
Other Criminal Cases	\$ 70,260	\$ 11,645			\$ 0		\$ 81,905	\$ 183,647	\$ 93,082	\$ 187,108
Civil	\$ 60,934	\$ 2,137					\$ 63,071	\$ 139,833	\$ 66,656	\$ 137,654
Family & Children Services	\$ 261,361	\$ 19,029					\$ 280,390	\$ 542,079	\$ 300,856	\$ 546,719
Probate, Guardianship & Mental Health Services	\$ 21,174	\$ 14,452					\$ 35,626	\$ 86,239	\$ 28,246	\$ 65,155
Juvenile Dependency Services	\$ 35,103	\$ 54,066					\$ 89,169	\$ 188,788	\$ 97,605	\$ 72,251
Juvenile Delinquency Services	\$ 26,531	\$ 10,323					\$ 36,854	\$ 107,766	\$ 35,402	\$ 73,909
Other Court Operations	\$ 194,026	\$ 2,900					\$ 196,925	\$ 456,487	\$ 211,749	\$ 477,703
Court Interpreters	\$ 13,443	\$ 8,570					\$ 22,013	\$ 58,567	\$ 25,088	\$ 56,761
Jury Services	\$ 29,900	\$ 3,309	\$ 1,898				\$ 35,107	\$ 53,395	\$ 34,850	\$ 56,040
Security	\$ 71,806	\$ 55,609					\$ 127,415	\$ 255,601	\$ 194,537	\$ 389,298
Trial Court Operations Program	\$ 1,011,857	\$ 215,410	\$ 1,898			\$ 0	\$ 1,229,165	\$ 2,663,938	\$ 1,390,236	\$ 2,785,733
Enhanced Collections	\$ 16,301	\$ 71,571			\$ 3,180		\$ 91,052	\$ 175,421	\$ 53,275	\$ 131,600
Other Non-Court Operations										
Non-Court Operations Program	\$ 16,301	\$ 71,571			\$ 3,180		\$ 91,052	\$ 175,421	\$ 53,275	\$ 131,600
Executive Office	\$ 100,784	\$ 575					\$ 101,358	\$ 209,468	\$ 107,700	\$ 204,499
Fiscal Services	\$ 86,741	\$ 18,786			\$ (1,590)		\$ 103,936	\$ 221,658	\$ 103,617	\$ 223,482
Human Resources	\$ 67,979	\$ 456			\$ (1,590)		\$ 66,845	\$ 271,699	\$ 74,118	\$ 254,715
Business & Facilities Services	\$ 24,935	\$ 50,031					\$ 74,966	\$ 327,856	\$ 66,617	\$ 159,039
Information Technology	\$ 9,130	\$ 68,812					\$ 77,943	\$ 200,637	\$ 37,519	\$ 239,382
Court Administration Program	\$ 289,568	\$ 138,660			\$ (3,180)		\$ 425,048	\$ 1,231,318	\$ 389,571	\$ 1,081,117
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,317,727	\$ 425,640	\$ 1,898			\$ 0	\$ 1,745,265	\$ 4,070,677	\$ 1,833,082	\$ 3,998,450

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

For the month ended Dec											
Fiscal Year 2011/12										2010/11	
	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	\$ 1,317,537						\$ 1,317,537	\$ 2,570,764	\$ 1,454,339	\$ 2,883,457	
Trial Court Improvement Fund	\$ (1)						\$ (1)	\$ 4,769	\$ (1)	\$ 5,769	
Judicial Administration Efficiency & Mod Fund	\$ 483						\$ 483	\$ 1,500	\$ 368	\$ 4,000	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 26,829						\$ 26,829	\$ 58,383	\$ 17,417	\$ 55,109	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 90,990						\$ 90,990	\$ 268,906	\$ 86,001	\$ 301,738	
Other Miscellaneous											
	\$ 1,435,838						\$ 1,435,838	\$ 2,904,322	\$ 1,558,125	\$ 3,250,073	
Grants											
AB 1058 Commissioner/Facilitator			\$ 78,447				\$ 78,447	\$ 267,609	\$ 65,060	\$ 267,608	
Other AOC Grants	\$ 490		\$ (90)				\$ 400	\$ 46,564	\$ 1,789	\$ 17,000	
Non-AOC Grants											
	\$ 490		\$ 78,357				\$ 78,847	\$ 314,173	\$ 66,849	\$ 284,608	
Other Financing Sources											
Interest Income	\$ 5,303	\$ 143					\$ 5,446	\$ 10,500	\$ 9,031	\$ 16,000	
Investment Income								\$ 1,000		\$ 1,000	
Donations								\$ 24,500	\$ 16,891	\$ 27,000	
Local Fees	\$ 18,003						\$ 18,003	\$ 19,200	\$ 10,557	\$ 29,500	
Non-Fee Revenues	\$ 9,376	\$ 2,624					\$ 12,000	\$ 175,421	\$ 49,218	\$ 109,133	
Enhanced Collections		\$ 91,413					\$ 91,413				
Escheatment											
Prior Year Revenue									\$ (6,731)		
County Program - Restricted	\$ 322						\$ 322	\$ 1,000	\$ 149	\$ 1,000	
Reimbursement Other									\$ 988		
Sale of Fixed Assets											
Other Miscellaneous									\$ 0		
	\$ 33,003	\$ 94,180					\$ 127,183	\$ 231,621	\$ 80,104	\$ 183,633	
Total Revenues	\$ 1,469,331	\$ 94,180	\$ 78,357				\$ 1,641,869	\$ 3,450,116	\$ 1,705,077	\$ 3,718,314	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 869,463	\$ 11,047	\$ 45,244				\$ 925,754	\$ 1,824,477	\$ 992,264	\$ 1,824,536	
Temp Help	\$ 5,694		\$ 516				\$ 6,209	\$ 27,617	\$ 18,803	\$ 41,116	
Overtime											
Staff Benefits	\$ 363,865	\$ 5,254	\$ 16,645				\$ 385,763	\$ 954,488	\$ 415,624	\$ 891,607	
	\$ 1,239,022	\$ 16,301	\$ 62,404				\$ 1,317,727	\$ 2,806,582	\$ 1,426,691	\$ 2,757,259	
Operating Expenses and Equipment											
General Expense	\$ 33,402	\$ 2,636	\$ 2,876				\$ 38,913	\$ 178,209	\$ 41,513	\$ 124,953	
Printing	\$ 1,624						\$ 1,624	\$ 3,600	\$ 3,660	\$ 4,390	
Telecommunications	\$ 14,929		\$ 151				\$ 15,080	\$ 31,684	\$ 14,696	\$ 29,025	
Postage	\$ 13,504		\$ 7				\$ 13,511	\$ 19,400	\$ 3,319	\$ 17,390	
Insurance	\$ 6,384						\$ 6,384	\$ 3,900	\$ 2,286	\$ 3,000	
In-State Travel	\$ 2,143	\$ 540	\$ 1,187				\$ 3,869	\$ 2,773	\$ 3,617	\$ 11,915	
Out-of-State Travel									\$ 667	\$ 1,500	
Training	\$ 495		\$ 275				\$ 770		\$ (40)	\$ 1,000	
Security Services	\$ 47,730		\$ 7,662				\$ 55,392	\$ 110,723	\$ 119,020	\$ 237,240	
Facility Operations	\$ 3,591		\$ 127				\$ 3,717	\$ 61,196	\$ 3,188	\$ 31,230	
Utilities	\$ 2,707		\$ 1,590				\$ 4,297	\$ 10,740	\$ 2,109	\$ 12,940	
Contracted Services	\$ 171,820	\$ 71,571	\$ 3,802				\$ 247,193	\$ 561,154	\$ 167,681	\$ 464,072	
Consulting and Professional Services	\$ 1,198						\$ 1,198	\$ 4,000	\$ 2,283	\$ 3,500	
Information Technology	\$ 30,995						\$ 30,995	\$ 56,716	\$ 38,511	\$ 85,536	
Major Equipment								\$ 70,000		\$ 80,000	
Other Items of Expense	\$ 2,697						\$ 2,697	\$ 8,500	\$ 3,164	\$ 9,000	
	\$ 333,219	\$ 74,746	\$ 17,675				\$ 425,640	\$ 1,122,595	\$ 405,675	\$ 1,116,691	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,898						\$ 1,898	\$ 1,500	\$ 704	\$ 1,500	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 140,000	\$ 12	\$ 123,000	
Capital Costs											
Internal Cost Recovery	\$ (3,180)	\$ 3,180					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (1,282)	\$ 3,180					\$ 1,898	\$ 141,500	\$ 716	\$ 124,500	
Total Expenditures	\$ 1,570,959	\$ 94,227	\$ 80,079				\$ 1,745,265	\$ 4,070,677	\$ 1,833,082	\$ 3,998,450	
Excess (Deficit) of Revenues Over Expenditures	\$ (101,628)	\$ (47)	\$ (1,722)				\$ (103,397)	\$ (620,561)	\$ (128,004)	\$ (280,136)	
Operating Transfers In (Out)	\$ (802)		\$ 802				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,370,765	\$ 79,181	\$ 0				\$ 1,449,945	\$ 1,449,945	\$ 1,528,431	\$ 1,528,431	
Ending Balance (Deficit)	\$ 1,268,335	\$ 79,134	\$ (920)				\$ 1,346,549	\$ 829,384	\$ 1,400,427	\$ 1,248,295	