

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. Barone

Signature of Presiding Judge or Court Executive

04/11/2014

Date

Lassen

Court

FY 13/14 Qtr. 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

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

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

	For the month ended March							2012/13 Total Funds (Info. Purposes Only)	2012/13 Total Funds (Info. Purposes Only)
	Fiscal Year 2013/14								
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)		
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
ASSETS									
Operations Payroll	\$ (27,538)	\$ 83,149	\$ (20,340)			\$ 714	\$ 35,984	\$ 55,365	
Jury Revolving	\$ 100,000		\$ 0				\$ 100,000	\$ 98,482	
Other Distribution						\$ 0	\$ 0	\$ 0	
Civil Filing Fees									
Trust Credit Card	\$ 1,950						\$ 1,950	\$ 1,950	
Cash on Hand							\$ 38,750	\$ 38,877	
Cash with County						\$ 0	\$ 286,227	\$ 415,943	
Cash Outside of the AOC	\$ 286,227	\$ 0	\$ 0						
Total Cash	\$ 360,639	\$ 83,149	\$ (20,340)			\$ 39,464	\$ 462,911	\$ 610,617	
Short Term Investment	\$ 404,615						\$ 33,838	\$ 438,453	
Investment in Financial Institution							\$ 715,105	\$ 715,105	
Total Investments	\$ 404,615						\$ 748,942	\$ 1,153,557	
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Receivable - General	\$ 41,019	\$ 0	\$ 17,775				\$ 58,795	\$ 197,783	
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 0						\$ 0	\$ 0	
Due From Other Courts							\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 1,627	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 41,019	\$ 0	\$ 17,775			\$ 0	\$ 58,795	\$ 199,409	
Prepaid Expenses - General	\$ 0		\$ 0				\$ 0	\$ 0	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0		\$ 0				\$ 0	\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 806,273	\$ 83,149	\$ (2,565)			\$ 788,406	\$ 1,675,263	\$ 1,568,312	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 48	\$ 0	\$ 0			\$ 0	\$ 48	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Due to Other Courts								\$ 0	
Due to State	\$ 0		\$ 0				\$ 0	\$ 0	
TC145 Liability						\$ 34,551	\$ 34,551	\$ 41,091	
Due to Other Governments	\$ 73,459						\$ 73,459		
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0						\$ 0	\$ 0	
Interest						\$ 1	\$ 1	\$ 2	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 73,507	\$ 0	\$ 0			\$ 34,551	\$ 108,058	\$ 41,092	
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC						\$ 38,750	\$ 38,750	\$ 38,877	
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits						\$ 38,750	\$ 38,750	\$ 38,877	
Accrued Payroll									
Benefits Payable	\$ 2,217	\$ 0				\$ 715,105	\$ 717,322	\$ 627,758	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 37						\$ 37	\$ 0	
Payroll Clearing	\$ 645						\$ 645	\$ 0	
Total Payroll Liabilities	\$ 2,899	\$ 0				\$ 715,105	\$ 718,004	\$ 627,758	
Revenue Collected in Advance	\$ 0		\$ 0				\$ 0	\$ 0	
Liabilities For Deposits	\$ 4,193						\$ 4,193	\$ 3,058	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,193		\$ 0				\$ 4,193	\$ 3,058	
Total Liabilities	\$ 80,599	\$ 0	\$ 0			\$ 788,406	\$ 869,005	\$ 710,785	
Total Fund Balance	\$ 725,674	\$ 83,149	\$ (2,565)				\$ 806,258	\$ 857,527	
Total Liabilities and Fund Balance	\$ 806,273	\$ 83,149	\$ (2,565)			\$ 788,406	\$ 1,675,263	\$ 1,568,312	

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

For the month ended March											
Fiscal Year 2013/14											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2012/13		
	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	\$ 1,763,658	\$ 13,440					\$ 1,777,098	\$ 2,292,978	\$ 1,379,093	\$ 1,832,286	
Improvement and Modernization Fund									\$ 0	\$ 5,769	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 4,984						\$ 4,984	\$ 10,700	\$ (1,456)	\$ 51,971	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 162,451						\$ 162,451	\$ 236,222	\$ 157,605	\$ 264,031	
Other Miscellaneous	\$ 7,839						\$ 7,839	\$ 7,839	\$ 7,839	\$ 18,471	
	\$ 1,938,932	\$ 13,440					\$ 1,952,372	\$ 2,547,739	\$ 1,543,081	\$ 2,172,530	
Grants											
AB 1058 Commissioner/Facilitator			\$ 67,122				\$ 67,122	\$ 165,175	\$ 100,038	\$ 245,286	
Other AOC Grants	\$ 2,834	\$ 0	\$ 560				\$ 3,394	\$ 20,000	\$ 24,766	\$ 44,896	
Non-AOC Grants	\$ 2,834	\$ 0	\$ 67,682				\$ 70,516	\$ 185,175	\$ 124,805	\$ 290,182	
Other Financing Sources											
Interest Income	\$ 798	\$ 82					\$ 880	\$ 1,200	\$ 1,287	\$ 300	
Investment Income											
Donations								\$ 500	\$ 25	\$ 1,000	
Local Fees	\$ 9,728	\$ 404					\$ 10,132	\$ 24,500	\$ 14,695	\$ 21,216	
Non-Fee Revenues	\$ 10,000						\$ 10,000	\$ 15,500	\$ 4,500	\$ 15,700	
Enhanced Collections		\$ 116,474					\$ 116,474	\$ 192,420	\$ 111,963	\$ 176,563	
Escheatment									\$ 1,673		
Prior Year Revenue											
County Program - Restricted									\$ 286		
Reimbursement Other									\$ 613		
Sale of Fixed Assets									\$ 133,000	\$ 133,000	
Other Miscellaneous	\$ 559						\$ 559				
	\$ 21,085	\$ 116,960					\$ 138,045	\$ 234,120	\$ 268,062	\$ 347,779	
Total Revenues	\$ 1,962,851	\$ 130,400	\$ 67,682				\$ 2,160,934	\$ 2,967,034	\$ 1,935,947	\$ 2,810,491	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 908,625	\$ 20,723	\$ 38,403				\$ 967,751	\$ 1,231,293	\$ 1,261,879	\$ 1,661,646	
Temp Help	\$ 7,203						\$ 7,203	\$ 12,000	\$ 6,345	\$ 7,059	
Overtime											
Staff Benefits	\$ 400,174	\$ 8,557	\$ 11,374				\$ 420,105	\$ 693,072	\$ 525,697	\$ 862,783	
	\$ 1,316,002	\$ 29,280	\$ 49,777				\$ 1,395,059	\$ 1,936,365	\$ 1,813,922	\$ 2,531,488	
Operating Expenses and Equipment											
General Expense	\$ 34,966		\$ 4,094				\$ 39,061	\$ 138,260	\$ 72,523	\$ 192,830	
Printing	\$ 2,703						\$ 2,703	\$ 2,000	\$ 3,355	\$ 3,500	
Telecommunications	\$ 9,132		\$ 0				\$ 9,132	\$ 15,000	\$ 10,142	\$ 12,360	
Postage	\$ 10,870						\$ 10,870	\$ 24,650	\$ 18,335	\$ 20,000	
Insurance	\$ 4,237						\$ 4,237	\$ 4,800	\$ 4,351	\$ 5,100	
In-State Travel	\$ 3,002		\$ 744				\$ 3,746	\$ 3,500	\$ 4,230	\$ 13,088	
Out-of-State Travel											
Training	\$ 396		\$ 1,020				\$ 1,416	\$ 14,000	\$ 1,534	\$ 2,600	
Security Services	\$ 181,303		\$ 5,563				\$ 186,866	\$ 293,836	\$ 99,812	\$ 141,185	
Facility Operations	\$ 1,377						\$ 1,377	\$ 12,200	\$ 5,936	\$ 13,400	
Utilities											
Contracted Services	\$ 220,798	\$ 80,311	\$ 980				\$ 302,090	\$ 541,848	\$ 310,878	\$ 574,024	
Consulting and Professional Services	\$ 4,025						\$ 4,025	\$ 6,200	\$ 5,005	\$ 6,500	
Information Technology	\$ 44,605	\$ 0					\$ 44,605	\$ 44,000	\$ 35,267	\$ 43,046	
Major Equipment	\$ 0						\$ 0		\$ 0	\$ 0	
Other Items of Expense	\$ 1,892						\$ 1,892	\$ 4,000	\$ 3,146	\$ 7,000	
	\$ 519,306	\$ 80,311	\$ 12,421				\$ 612,036	\$ 1,104,294	\$ 534,519	\$ 1,034,633	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,114						\$ 3,114	\$ 3,500	\$ 1,879	\$ 5,500	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 50,000	
Capital Costs											
Internal Cost Recovery	\$ (18,436)	\$ 8,757	\$ 9,679				\$ 0	\$ 0	\$ 0	\$ (325)	
Prior Year Expense Adjustment	\$ (15,322)	\$ 8,757	\$ 9,679				\$ 3,114	\$ 3,500	\$ (482)	\$ 1,396	
	\$ (15,322)	\$ 8,757	\$ 9,679				\$ 3,114	\$ 3,500	\$ (482)	\$ 1,396	
Total Expenditures	\$ 1,819,987	\$ 118,348	\$ 71,876				\$ 2,010,211	\$ 3,044,159	\$ 2,349,837	\$ 3,621,296	
Excess (Deficit) of Revenues Over Expenditures	\$ 142,864	\$ 12,052	\$ (4,194)				\$ 150,723	\$ (77,125)	\$ (413,890)	\$ (810,805)	
Operating Transfers In (Out)	\$ (1,631)	\$ 2	\$ 1,630				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 584,441	\$ 71,095	\$ 0				\$ 655,536	\$ 655,535	\$ 1,271,417	\$ 1,271,417	
Ending Balance (Deficit)	\$ 725,674	\$ 83,149	\$ (2,565)				\$ 806,258	\$ 578,410	\$ 857,527	\$ 460,612	

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

	For the month ended March									
	Fiscal Year 2013/14							2012/13		
	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	\$ 166,339	\$ 36,093			\$ 0		\$ 202,432	\$ 408,208	\$ 246,860	\$ 324,615
Traffic & Other Infractions	\$ 102,669	\$ 298					\$ 102,967	\$ 102,400	\$ 74,674	\$ 88,664
Other Criminal Cases	\$ 79,137	\$ 11,489			\$ 0		\$ 90,626	\$ 147,094	\$ 108,763	\$ 161,003
Civil	\$ 91,457	\$ 4,295					\$ 95,752	\$ 109,238	\$ 103,643	\$ 146,402
Family & Children Services	\$ 255,571	\$ 8,931			\$ 10,081		\$ 274,583	\$ 330,217	\$ 382,682	\$ 552,545
Probate, Guardianship & Mental Health Services	\$ 28,036	\$ 2,788					\$ 30,824	\$ 76,653	\$ 47,583	\$ 77,236
Juvenile Dependency Services	\$ 33,070	\$ 90,956					\$ 124,026	\$ 179,642	\$ 120,985	\$ 202,636
Juvenile Delinquency Services	\$ 11,985	\$ 12,680					\$ 24,665	\$ 52,008	\$ 56,349	\$ 81,835
Other Court Operations	\$ 191,635	\$ 21,158					\$ 212,793	\$ 341,084	\$ 260,717	\$ 409,158
Court Interpreters	\$ 1,942	\$ 7,288					\$ 9,230	\$ 35,445	\$ 26,347	\$ 51,877
Jury Services	\$ 32,390	\$ 5,985	\$ 3,114				\$ 41,489	\$ 50,591	\$ 33,319	\$ 53,893
Security	\$ 34,129	\$ 186,886					\$ 221,015	\$ 293,837	\$ 177,624	\$ 304,280
Trial Court Operations Program	\$ 1,028,359	\$ 388,846	\$ 3,114		\$ 10,081		\$ 1,430,401	\$ 2,126,417	\$ 1,639,546	\$ 2,454,144
Enhanced Collections	\$ 37,857	\$ 80,311			\$ 8,757		\$ 126,926	\$ 194,920	\$ 111,983	\$ 175,263
Other Non-Court Operations										
Non-Court Operations Program	\$ 37,857	\$ 80,311			\$ 8,757		\$ 126,926	\$ 194,920	\$ 111,983	\$ 175,263
Executive Office	\$ 104,767	\$ 1,188					\$ 105,955	\$ 144,563	\$ 143,138	\$ 185,542
Fiscal Services	\$ 58,843	\$ 17,337			\$ (9,419)		\$ 66,761	\$ 108,801	\$ 114,551	\$ 205,515
Human Resources	\$ 127,211	\$ 582			\$ (9,419)		\$ 118,375	\$ 123,266	\$ 84,463	\$ 168,688
Business & Facilities Services	\$ 38,020	\$ 38,688					\$ 76,708	\$ 187,892	\$ 131,023	\$ 184,352
Information Technology		\$ 85,085					\$ 85,085	\$ 158,300	\$ 125,134	\$ 247,792
Court Administration Program	\$ 328,842	\$ 142,881			\$ (18,838)		\$ 452,885	\$ 722,822	\$ 598,308	\$ 991,889
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,395,059	\$ 612,038	\$ 3,114		\$ 0		\$ 2,010,211	\$ 3,044,159	\$ 2,349,837	\$ 3,621,296