


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

08/14/2013

Date

Lassen

Court
FY 12/13 Qtr. 4

Fiscal Year and Ending Quarter

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

Lassen

Court

FY 12/13 Qtr. 4

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
36.75	36.75	34.75	35.25	32.75	31.75

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Lassen

Court

FY 12/13 Qtr. 4

Fiscal Year and Ending Quarter

FOOTNOTES

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Superior Court of California, County of Lassen
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June									
Fiscal Year 2012/13									2011/12
	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	\$ (64,890)	\$ 69,374	\$ 499				\$ 722	\$ 5,705	\$ (24,304)
Payroll									
Jury									
Revolving	\$ 96,305		\$ (499)					\$ 95,806	\$ 98,482
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,750
Cash with County							\$ 38,750	\$ 38,750	\$ 38,877
Cash Outside of the AOC	\$ 285,997	\$ 0	\$ 0				\$ 0	\$ 285,997	\$ 867,066
Total Cash	\$ 319,362	\$ 69,374	\$ 0				\$ 39,472	\$ 428,208	\$ 981,871
Short Term Investment	\$ 140,686						\$ 32,090	\$ 172,777	\$ 231,249
Investment in Financial Institution							\$ 657,729	\$ 657,729	\$ 591,671
Total Investments	\$ 140,686						\$ 689,820	\$ 830,506	\$ 822,920
Accrued Revenue	\$ 1,344	\$ 41						\$ 1,385	\$ 16,964
Accounts Receivable - General	\$ 26,398	\$ 10,399	\$ 63,918					\$ 100,715	\$ 115,316
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 84,205							\$ 84,205	\$ 408,521
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 956
Due From State	\$ 100,987	\$ 1,680	\$ 17,715					\$ 120,381	\$ 100,430
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 212,933	\$ 12,121	\$ 81,632				\$ 0	\$ 306,686	\$ 642,188
Prepaid Expenses - General	\$ 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	\$ 672,981	\$ 81,495	\$ 81,632				\$ 729,292	\$ 1,565,400	\$ 2,446,978
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 53,715	\$ 7,298	\$ 530					\$ 61,542	\$ 40,910
Accounts Payable - General	\$ 19,818	\$ 0	\$ 0				\$ 0	\$ 19,818	\$ 42,237
Due to Other Funds	\$ 0	\$ 3,102	\$ 81,102					\$ 84,205	\$ 408,521
Due to Other Courts		\$ 0						\$ 0	\$ 12,631
Due to State	\$ 0		\$ 0					\$ 0	\$ 17,273
TC145 Liability							\$ 32,812	\$ 32,812	\$ 28,791
Due to Other Governments	\$ 12,500							\$ 12,500	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 1	\$ 1	\$ 4
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 86,033	\$ 10,400	\$ 81,632				\$ 32,813	\$ 210,878	\$ 550,368
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	\$ (550)	\$ 0					\$ 657,729	\$ 657,180	\$ 599,779
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 83
Payroll Clearing	\$ 0							\$ 0	\$ (23,601)
Total Payroll Liabilities	\$ (550)	\$ 0					\$ 657,729	\$ 657,180	\$ 576,262
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 3,058							\$ 3,058	\$ 10,055
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,058		\$ 0					\$ 3,058	\$ 10,055
Total Liabilities	\$ 88,541	\$ 10,400	\$ 81,632				\$ 729,292	\$ 909,865	\$ 1,175,561
Total Fund Balance	\$ 584,441	\$ 71,095	\$ 0					\$ 655,535	\$ 1,271,417
Total Liabilities and Fund Balance	\$ 672,981	\$ 81,495	\$ 81,632				\$ 729,292	\$ 1,565,400	\$ 2,446,978

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 June											
Fiscal Year 2012/13										2011/12	
	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	\$ 1,834,464	\$ 18,480					\$ 1,852,944	\$ 1,832,288	\$ 2,675,003	\$ 2,570,764	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 5,769	\$ 5,459	\$ 6,269	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 6,481						\$ 6,481	\$ 51,971	\$ 46,670	\$ 58,383	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 269,139						\$ 269,139	\$ 264,031	\$ 292,484	\$ 268,906	
Other Miscellaneous	\$ 18,471						\$ 18,471	\$ 18,471	\$ 673		
	\$ 2,128,555	\$ 18,480					\$ 2,147,035	\$ 2,172,530	\$ 3,020,288	\$ 2,904,322	
Grants											
AB 1058 Commissioner/Facilitator	\$ 6		\$ 128,048				\$ 128,054	\$ 245,286	\$ 205,382	\$ 267,609	
Other AOC Grants	\$ 0	\$ 0	\$ 31,410				\$ 31,410	\$ 44,896	\$ 22,539	\$ 46,564	
Non-AOC Grants											
	\$ 6	\$ 0	\$ 159,458				\$ 159,464	\$ 290,182	\$ 227,922	\$ 314,173	
Other Financing Sources											
Interest Income	\$ 1,503	\$ 78					\$ 1,581	\$ 300	\$ 7,193	\$ 10,500	
Investment Income											
Donations		\$ 25					\$ 25	\$ 1,000	\$ 537	\$ 1,000	
Local Fees	\$ 24,122	\$ 315					\$ 24,437	\$ 21,216	\$ 32,369	\$ 24,500	
Non-Fee Revenues	\$ 10,170	\$ 4,330					\$ 14,500	\$ 15,700	\$ 27,906	\$ 19,200	
Enhanced Collections		\$ 174,920					\$ 174,920	\$ 176,563	\$ 245,139	\$ 175,421	
Escheatment	\$ 1,643						\$ 1,643				
Prior Year Revenue											
County Program - Restricted	\$ 286						\$ 286		\$ 800	\$ 1,000	
Reimbursement Other	\$ 613						\$ 613				
Sale of Fixed Assets	\$ 133,000						\$ 133,000	\$ 133,000			
Other Miscellaneous	\$ 15	\$ 560					\$ 575				
	\$ 171,352	\$ 180,228					\$ 351,580	\$ 347,779	\$ 313,944	\$ 231,621	
Total Revenues	\$ 2,299,913	\$ 198,708	\$ 159,458				\$ 2,658,079	\$ 2,810,491	\$ 3,562,153	\$ 3,450,116	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,609,992	\$ 19,781	\$ 77,070				\$ 1,706,844	\$ 1,661,646	\$ 1,813,048	\$ 1,824,477	
Temp Help	\$ 5,623		\$ 723				\$ 6,345	\$ 7,059	\$ 11,743	\$ 27,617	
Overtime											
Staff Benefits	\$ 654,497	\$ 8,910	\$ 28,538				\$ 691,945	\$ 862,783	\$ 746,271	\$ 954,488	
	\$ 2,270,112	\$ 28,691	\$ 106,331				\$ 2,405,134	\$ 2,531,488	\$ 2,571,062	\$ 2,806,582	
Operating Expenses and Equipment											
General Expense	\$ 87,932	\$ 4,703	\$ 13,891				\$ 106,526	\$ 192,830	\$ 120,001	\$ 178,209	
Printing	\$ 4,275	\$ 0	\$ 0				\$ 4,275	\$ 3,500	\$ 3,004	\$ 3,600	
Telecommunications	\$ 14,378		\$ 111				\$ 14,489	\$ 12,360	\$ 29,209	\$ 31,684	
Postage	\$ 23,539		\$ 15				\$ 23,554	\$ 20,000	\$ 17,860	\$ 19,400	
Insurance	\$ 4,351						\$ 4,351	\$ 5,100	\$ 7,262	\$ 3,900	
In-State Travel	\$ 6,700	\$ 2,452	\$ 3,946				\$ 13,099	\$ 13,088	\$ 10,681	\$ 2,773	
Out-of-State Travel											
Training	\$ 2,694		\$ 325				\$ 3,019	\$ 2,600	\$ 1,220		
Security Services	\$ 118,585		\$ 11,165				\$ 129,750	\$ 141,185	\$ 96,672	\$ 110,723	
Facility Operations	\$ 14,288		\$ 0				\$ 14,288	\$ 13,400	\$ 66,311	\$ 69,146	
Utilities									\$ 14,649	\$ 10,740	
Contracted Services	\$ 343,485	\$ 145,241	\$ 5,977				\$ 494,702	\$ 574,024	\$ 620,708	\$ 561,154	
Consulting and Professional Services	\$ 5,985						\$ 5,985	\$ 6,500	\$ 3,543	\$ 4,000	
Information Technology	\$ 38,679	\$ 11,425					\$ 50,105	\$ 43,046	\$ 38,668	\$ 59,091	
Major Equipment	\$ 0		\$ 0				\$ 0		\$ 70,490	\$ 59,675	
Other Items of Expense	\$ 4,545	\$ 260					\$ 4,805	\$ 7,000	\$ 4,200	\$ 8,500	
	\$ 669,437	\$ 164,081	\$ 35,430				\$ 868,948	\$ 1,034,633	\$ 1,104,477	\$ 1,122,595	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,879						\$ 1,879	\$ 5,500	\$ 5,142	\$ 1,500	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 50,000	\$ 60,000	\$ 140,000	
Capital Costs											
Internal Cost Recovery	\$ (27,652)	\$ 9,167	\$ 18,485				\$ 0	\$ (325)	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2,000)						\$ (2,000)				
	\$ (27,774)	\$ 9,167	\$ 18,485				\$ (121)	\$ 55,175	\$ 65,142	\$ 141,500	
Total Expenditures	\$ 2,911,775	\$ 201,940	\$ 160,246				\$ 3,273,961	\$ 3,621,296	\$ 3,740,681	\$ 4,070,677	
Excess (Deficit) of Revenues Over Expenditures	\$ (611,862)	\$ (3,231)	\$ (789)				\$ (615,882)	\$ (810,805)	\$ (178,528)	\$ (620,561)	
Operating Transfers In (Out)	\$ (30,923)	\$ 30,134	\$ 789				\$ 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)	\$ 584,441	\$ 71,095	\$ 0				\$ 655,535	\$ 460,612	\$ 1,271,417	\$ 829,384	

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

For the month ended June										
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	\$ 281,165	\$ 59,053					\$ 340,218	\$ 324,615	\$ 389,145	\$ 461,868
Traffic & Other Infractions	\$ 101,467	\$ 1,606					\$ 103,073	\$ 88,664	\$ 94,623	\$ 129,668
Other Criminal Cases	\$ 137,984	\$ 8,395			\$ 0		\$ 146,378	\$ 161,003	\$ 154,620	\$ 183,647
Civil	\$ 132,502	\$ 6,185					\$ 138,687	\$ 146,402	\$ 120,211	\$ 139,833
Family & Children Services	\$ 444,016	\$ 33,387			\$ 18,475		\$ 495,878	\$ 552,545	\$ 625,363	\$ 542,079
Probate, Guardianship & Mental Health Services	\$ 42,758	\$ 25,730					\$ 68,488	\$ 77,236	\$ 74,645	\$ 86,239
Juvenile Dependency Services	\$ 71,437	\$ 125,222					\$ 196,659	\$ 202,636	\$ 203,648	\$ 188,788
Juvenile Delinquency Services	\$ 53,510	\$ 29,656					\$ 83,166	\$ 81,835	\$ 84,403	\$ 107,766
Other Court Operations	\$ 345,943	\$ 4,347					\$ 350,290	\$ 409,158	\$ 374,072	\$ 456,487
Court Interpreters	\$ 28,134	\$ 12,520					\$ 40,654	\$ 51,877	\$ 51,588	\$ 58,567
Jury Services	\$ 42,065	\$ 938	\$ 1,879				\$ 44,881	\$ 53,893	\$ 74,293	\$ 53,395
Security	\$ 145,577	\$ 139,285					\$ 284,862	\$ 304,280	\$ 239,922	\$ 255,601
Trial Court Operations Program	\$ 1,826,558	\$ 446,324	\$ 1,879		\$ 18,475		\$ 2,293,235	\$ 2,454,144	\$ 2,486,532	\$ 2,663,938
Enhanced Collections	\$ 28,691	\$ 137,062			\$ 9,167		\$ 174,920	\$ 175,263	\$ 245,144	\$ 175,421
Other Non-Court Operations										
Non-Court Operations Program	\$ 28,691	\$ 137,062			\$ 9,167		\$ 174,920	\$ 175,263	\$ 245,144	\$ 175,421
Executive Office	\$ 182,512	\$ 4,479					\$ 186,991	\$ 185,542	\$ 205,482	\$ 209,468
Fiscal Services	\$ 141,230	\$ 24,390			\$ (13,821)	\$ (2,000)	\$ 149,799	\$ 205,515	\$ 195,379	\$ 221,658
Human Resources	\$ 118,774	\$ 3,186			\$ (13,821)		\$ 108,140	\$ 168,688	\$ 174,432	\$ 271,699
Business & Facilities Services	\$ 70,876	\$ 110,696					\$ 181,571	\$ 184,352	\$ 296,764	\$ 327,856
Information Technology	\$ 36,493	\$ 142,811					\$ 179,304	\$ 247,792	\$ 136,948	\$ 200,637
Court Administration Program	\$ 549,885	\$ 285,562			\$ (27,642)	\$ (2,000)	\$ 805,805	\$ 991,889	\$ 1,009,006	\$ 1,231,318
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,405,134	\$ 868,948	\$ 1,879		\$ 0	\$ (2,000)	\$ 3,273,961	\$ 3,621,296	\$ 3,740,681	\$ 4,070,677

