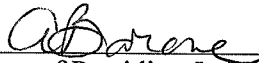


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

07/21/2014

\_\_\_\_\_  
Date

Lassen

\_\_\_\_\_  
Court

FY 13/14 QTR 4

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Lassen

Court

FY 13/14 QTR 4

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Lassen  


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 Court  
 FY 13/14 QTR 4  


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 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	31.75	30.75	25.75	25.75	22.25

<sup>1</sup> 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 June							2012/13	Total Funds (Info. Purposes Only)
	Fiscal Year 2013/14								
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
General	Special Revenue								
		Non-Grant	Grant					Total Funds (Info. Purposes Only)	
<b>ASSETS</b>									
Operations	\$ (53,854)	\$ 80,377	\$ 0				\$ 3,081	\$ 29,603	\$ 5,705
Payroll									
Jury									
Revolving	\$ 100,000		\$ 0					\$ 100,000	\$ 95,806
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card								\$ 1,950	\$ 1,950
Cash on Hand	\$ 1,950							\$ 18,227	\$ 38,750
Cash with County								\$ 286,320	\$ 285,997
Cash Outside of the AOC	\$ 282,959							\$ 0	\$ 285,997
<b>Total Cash</b>	<b>\$ 331,055</b>	<b>\$ 83,738</b>	<b>\$ 0</b>				<b>\$ 21,307</b>	<b>\$ 436,100</b>	<b>\$ 428,208</b>
Short Term Investment	\$ 209,584							\$ 32,001	\$ 241,585
Investment in Financial Institution								\$ 0	\$ 657,729
<b>Total Investments</b>	<b>\$ 209,584</b>							<b>\$ 32,001</b>	<b>\$ 830,506</b>
Accrued Revenue	\$ 246	\$ 34						\$ 280	\$ 1,385
Accounts Receivable - General	\$ 39,194		\$ 13,984					\$ 53,179	\$ 100,715
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 27,483							\$ 27,483	\$ 84,205
Due From Other Governments	\$ 1,585	\$ 16,346						\$ 17,931	\$ 0
Due From Other Courts								\$ 0	\$ 0
Due From State	\$ 35,615	\$ 1,680	\$ 7,808					\$ 45,102	\$ 120,381
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 104,123</b>	<b>\$ 18,060</b>	<b>\$ 21,792</b>					<b>\$ 0</b>	<b>\$ 143,976</b>
Prepaid Expenses - General	\$ 13,344							\$ 13,344	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 13,344</b>							<b>\$ 13,344</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 658,106</b>	<b>\$ 101,798</b>	<b>\$ 21,792</b>					<b>\$ 53,309</b>	<b>\$ 1,565,400</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 44,644	\$ 1,164	\$ 658					\$ 46,466	\$ 61,542
Accounts Payable - General	\$ 19,415		\$ 0					\$ 19,415	\$ 19,818
Due to Other Funds	\$ 0	\$ 6,349	\$ 21,134					\$ 27,483	\$ 84,205
Due to Other Courts		\$ 9,925						\$ 9,925	\$ 0
Due to State	\$ 50,000							\$ 50,000	\$ 0
Due to State								\$ 35,081	\$ 32,812
TC145 Liability								\$ 0	\$ 12,500
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 1
Interest								\$ 0	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.								\$ 35,082	\$ 188,371
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 114,060</b>	<b>\$ 17,437</b>	<b>\$ 21,792</b>					<b>\$ 35,082</b>	<b>\$ 210,878</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC								\$ 18,227	\$ 38,750
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>								<b>\$ 18,227</b>	<b>\$ 38,750</b>
Accrued Payroll	\$ 33,300							\$ 33,300	\$ 657,180
Benefits Payable	\$ 4,073	\$ 0						\$ 4,073	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 37							\$ 37	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 37,411</b>	<b>\$ 0</b>						<b>\$ 0</b>	<b>\$ 657,180</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 8,188							\$ 8,188	\$ 3,058
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 8,188</b>							<b>\$ 8,188</b>	<b>\$ 3,058</b>
<b>Total Liabilities</b>	<b>\$ 159,659</b>	<b>\$ 17,437</b>	<b>\$ 21,792</b>					<b>\$ 53,309</b>	<b>\$ 909,885</b>
<b>Total Fund Balance</b>	<b>\$ 498,448</b>	<b>\$ 84,361</b>	<b>\$ 0</b>					<b>\$ 582,806</b>	<b>\$ 655,535</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 658,106</b>	<b>\$ 101,798</b>	<b>\$ 21,792</b>					<b>\$ 835,005</b>	<b>\$ 1,565,400</b>

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 2013/14											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info Purposes Only)	Current Budget (Annual)	2012/13	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 2,299,518	\$ 20,160					\$ 2,319,678	\$ 2,292,978	\$ 1,862,944	\$ 1,832,288	
Improvement and Modernization Fund	\$ 4,769						\$ 4,769	\$ 0	\$ 5,769		
Judges' Compensation (45.25)	\$ 7,394						\$ 7,394	\$ 10,700	\$ 6,481	\$ 51,971	
Court Interpreter (45.45)	\$ 228,301						\$ 228,301	\$ 236,222	\$ 269,139	\$ 264,031	
Civil Coordination Reimbursement (45.55)	\$ 7,839						\$ 7,839	\$ 7,839	\$ 18,471	\$ 18,471	
MOU Reimbursements (45.10 and General)	\$ 7,839						\$ 7,839	\$ 7,839	\$ 18,471	\$ 18,471	
Other Miscellaneous	\$ 2,547,821	\$ 20,160					\$ 2,567,981	\$ 2,547,738	\$ 2,147,035	\$ 2,172,630	
<b>Grants</b>											
AG 1058 Commissioner/Facilitator			\$ 97,022				\$ 97,022	\$ 165,175	\$ 128,054	\$ 245,286	
Other AOC Grants	\$ 4,288	\$ 0	\$ 8,760				\$ 13,048	\$ 20,000	\$ 31,410	\$ 44,896	
Non-AOC Grants	\$ 4,288	\$ 0	\$ 105,781				\$ 110,069	\$ 185,175	\$ 199,464	\$ 200,182	
<b>Other Financing Sources</b>											
Interest Income	\$ 1,254	\$ 164					\$ 1,417	\$ 1,200	\$ 1,581	\$ 300	
Investment Income								\$ 500	\$ 25	\$ 1,000	
Donations								\$ 24,500	\$ 24,437	\$ 21,216	
Local Fees	\$ 19,441	\$ 689					\$ 20,131	\$ 15,500	\$ 14,500	\$ 15,700	
Non-Fee Revenues	\$ 10,000						\$ 10,000	\$ 15,500	\$ 14,500	\$ 15,700	
Enhanced Collections		\$ 204,153					\$ 204,153	\$ 192,420	\$ 174,920	\$ 176,563	
Escheatment									\$ 1,643		
Prior Year Revenue									\$ 286		
County Program - Restricted									\$ 613		
Reimbursement Other	\$ 689						\$ 689		\$ 133,000	\$ 133,000	
Sale of Fixed Assets									\$ 575		
Other Miscellaneous	\$ 31,384	\$ 205,006					\$ 236,390	\$ 204,120	\$ 351,580	\$ 347,779	
<b>Total Revenues</b>	<b>\$ 2,843,493</b>	<b>\$ 225,166</b>	<b>\$ 105,781</b>				<b>\$ 2,914,440</b>	<b>\$ 2,887,834</b>	<b>\$ 2,658,079</b>	<b>\$ 2,810,491</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 1,229,633	\$ 37,776	\$ 59,684				\$ 1,327,094	\$ 1,231,293	\$ 1,706,844	\$ 1,661,646	
Temp Help	\$ 7,203						\$ 7,203	\$ 12,000	\$ 6,345	\$ 7,059	
Overtime	\$ 533,432	\$ 15,195	\$ 16,998				\$ 565,625	\$ 693,073	\$ 691,945	\$ 862,783	
Staff Benefits	\$ 1,770,268	\$ 52,971	\$ 76,683				\$ 1,899,922	\$ 1,936,365	\$ 2,405,134	\$ 2,531,488	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 90,890	\$ 1,026	\$ 5,407				\$ 97,323	\$ 138,260	\$ 106,526	\$ 192,830	
Printing	\$ 4,594	\$ 134					\$ 4,728	\$ 5,000	\$ 4,275	\$ 3,500	
Telecommunications	\$ 13,771		\$ 0				\$ 13,772	\$ 15,000	\$ 14,489	\$ 12,362	
Postage	\$ 16,153						\$ 16,153	\$ 24,650	\$ 23,654	\$ 20,000	
Insurance	\$ 4,237						\$ 4,237	\$ 4,800	\$ 4,351	\$ 5,100	
In-State Travel	\$ 8,965	\$ 7,063	\$ 942				\$ 16,980	\$ 13,500	\$ 13,098	\$ 13,088	
Out-of-State Travel											
Training	\$ 396	\$ 400	\$ 620				\$ 1,416	\$ 14,000	\$ 3,019	\$ 2,600	
Security Services	\$ 251,971		\$ 8,374				\$ 260,345	\$ 263,836	\$ 129,750	\$ 141,185	
Facility Operations	\$ 4,341						\$ 4,341	\$ 12,200	\$ 14,288	\$ 13,400	
Utilities											
Contracted Services	\$ 411,935	\$ 135,367	\$ 1,540				\$ 548,842	\$ 546,848	\$ 484,702	\$ 574,024	
Consulting and Professional Services	\$ 4,865						\$ 4,865	\$ 6,200	\$ 5,985	\$ 6,500	
Information Technology	\$ 55,695	\$ 0					\$ 55,695	\$ 50,000	\$ 50,105	\$ 43,046	
Major Equipment	\$ 0						\$ 0		\$ 0		
Other Items of Expense	\$ 3,575						\$ 3,575	\$ 4,000	\$ 4,805	\$ 7,000	
<b>Total Expenditures</b>	<b>\$ 2,684,453</b>	<b>\$ 215,263</b>	<b>\$ 107,451</b>				<b>\$ 2,997,167</b>	<b>\$ 3,088,159</b>	<b>\$ 3,273,961</b>	<b>\$ 3,621,296</b>	
<b>Special Items of Expense</b>											
Grand Jury	\$ 4,974						\$ 4,974	\$ 3,500	\$ 1,879	\$ 5,500	
Jury Costs											
Judgements, Settlements and Claims											
Debt Service	\$ 50,000						\$ 50,000			\$ 50,000	
Other											
Capital Costs											
Internal Cost Recovery	\$ (32,197)	\$ 18,312	\$ 13,885				\$ 0	\$ 0	\$ 0	\$ (325)	
Prior Year Expense Adjustment	\$ 22,777	\$ 19,312	\$ 13,885				\$ 54,974	\$ 3,500	\$ (121)	\$ 55,175	
<b>Total Expenditures</b>	<b>\$ 2,684,453</b>	<b>\$ 215,263</b>	<b>\$ 107,451</b>				<b>\$ 2,997,167</b>	<b>\$ 3,088,159</b>	<b>\$ 3,273,961</b>	<b>\$ 3,621,296</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>											
	\$ (80,960)	\$ 9,903	\$ (1,670)				\$ (72,727)	\$ (101,125)	\$ (615,882)	\$ (810,805)	
<b>Operating Transfers In (Out)</b>											
	\$ (5,033)	\$ 3,363	\$ 1,670				\$ 0	\$ 0	\$ 0	\$ 0	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 584,441	\$ 71,095	\$ 0				\$ 655,536	\$ 655,535	\$ 1,271,417	\$ 1,271,417	
Ending Balance (Deficit)	\$ 498,448	\$ 84,361	\$ 0				\$ 582,808	\$ 554,410	\$ 655,535	\$ 480,612	

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

	For the month ended June									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 217,762	\$ 57,912			\$ 0		\$ 275,674	\$ 416,708	\$ 340,218	\$ 324,615
Traffic & Other Infractions	\$ 140,531	\$ 33,199					\$ 173,730	\$ 102,400	\$ 103,073	\$ 88,664
Other Criminal Cases	\$ 104,723	\$ 12,586			\$ 0		\$ 117,309	\$ 147,094	\$ 146,378	\$ 161,003
Civil	\$ 126,884	\$ 8,845					\$ 135,729	\$ 109,238	\$ 138,687	\$ 146,402
Family & Children Services	\$ 342,954	\$ 10,479			\$ 14,287		\$ 367,720	\$ 330,217	\$ 495,878	\$ 552,545
Probate, Guardianship & Mental Health Services	\$ 35,605	\$ 11,440					\$ 47,045	\$ 76,653	\$ 68,488	\$ 77,236
Juvenile Dependency Services	\$ 42,053	\$ 172,085					\$ 214,138	\$ 179,642	\$ 196,659	\$ 202,636
Juvenile Delinquency Services	\$ 18,077	\$ 23,807					\$ 41,884	\$ 52,008	\$ 83,166	\$ 81,835
Other Court Operations	\$ 253,644	\$ 40,009					\$ 293,653	\$ 345,084	\$ 350,290	\$ 409,158
Court Interpreters	\$ 0	\$ 8,649					\$ 8,649	\$ 35,445	\$ 40,654	\$ 51,877
Jury Services	\$ 44,018	\$ 6,672	\$ 4,974				\$ 55,664	\$ 53,591	\$ 44,881	\$ 53,893
Security	\$ 34,636	\$ 261,995					\$ 296,631	\$ 293,837	\$ 284,862	\$ 304,280
<b>Trial Court Operations Program</b>	<b>\$ 1,360,889</b>	<b>\$ 647,676</b>	<b>\$ 4,974</b>		<b>\$ 14,287</b>		<b>\$ 2,027,826</b>	<b>\$ 2,141,917</b>	<b>\$ 2,293,235</b>	<b>\$ 2,454,144</b>
Enhanced Collections	\$ 69,850	\$ 135,367			\$ 18,312		\$ 223,529	\$ 194,920	\$ 174,920	\$ 175,263
Other Non-Court Operations		\$ 337					\$ 337			
<b>Non-Court Operations Program</b>	<b>\$ 69,850</b>	<b>\$ 135,704</b>			<b>\$ 18,312</b>		<b>\$ 223,867</b>	<b>\$ 194,920</b>	<b>\$ 174,920</b>	<b>\$ 175,263</b>
Executive Office	\$ 154,552	\$ 1,892					\$ 156,444	\$ 145,563	\$ 186,991	\$ 185,542
Fiscal Services	\$ 80,578	\$ 35,580			\$ (16,300)		\$ 99,859	\$ 108,801	\$ 149,799	\$ 205,515
Human Resources	\$ 182,562	\$ 1,894	\$ 50,000		\$ (16,300)		\$ 218,156	\$ 124,766	\$ 108,140	\$ 168,688
Business & Facilities Services	\$ 51,491	\$ 76,414					\$ 127,905	\$ 187,892	\$ 181,571	\$ 184,352
Information Technology		\$ 133,110					\$ 133,110	\$ 164,300	\$ 179,304	\$ 247,792
<b>Court Administration Program</b>	<b>\$ 469,184</b>	<b>\$ 248,890</b>	<b>\$ 50,000</b>		<b>\$ (32,599)</b>		<b>\$ 735,474</b>	<b>\$ 731,322</b>	<b>\$ 805,805</b>	<b>\$ 991,889</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,899,922</b>	<b>\$ 1,032,271</b>	<b>\$ 54,974</b>		<b>\$ 0</b>		<b>\$ 2,987,167</b>	<b>\$ 3,068,169</b>	<b>\$ 3,273,961</b>	<b>\$ 3,621,296</b>

