

**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.

*Albarone*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*7/29/15*  
\_\_\_\_\_  
Date

Lassen Superior Court

\_\_\_\_\_  
Court

FY 14/15 Quarter 4

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

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

For the month ended June									
Fiscal Year 2014/15									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2013/14 Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (51,243)	\$ 69,595	\$ 0				\$ 2,304	\$ 20,655	\$ 29,603
Payroll	\$ 0						\$ 0	\$ 0	
Jury									
Revolving	\$ 100,000							\$ 100,000	\$ 100,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,950
Cash with County							\$ 18,227	\$ 18,227	\$ 18,227
Cash Outside of the AOC	\$ 236,529	\$ 0	\$ 0				\$ 0	\$ 236,529	\$ 286,320
<b>Total Cash</b>	<b>\$ 287,236</b>	<b>\$ 69,595</b>	<b>\$ 0</b>				<b>\$ 20,531</b>	<b>\$ 377,361</b>	<b>\$ 436,100</b>
Short Term Investment	\$ 404,926						\$ 21,755	\$ 426,681	\$ 241,585
Investment in Financial Institution							\$ 0	\$ 0	\$ 0
<b>Total Investments</b>	<b>\$ 404,926</b>						<b>\$ 21,755</b>	<b>\$ 426,681</b>	<b>\$ 241,585</b>
Accrued Revenue	\$ 243	\$ 39						\$ 283	\$ 280
Accounts Receivable - General	\$ 47,853		\$ 21,809					\$ 69,662	\$ 53,179
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 27,040							\$ 27,040	\$ 27,483
Due From Other Governments	\$ 1,926	\$ 8,471						\$ 10,398	\$ 17,931
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 44,545	\$ 3,535	\$ 4,282					\$ 52,363	\$ 45,102
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 121,609</b>	<b>\$ 12,046</b>	<b>\$ 26,091</b>				<b>\$ 0</b>	<b>\$ 159,745</b>	<b>\$ 143,975</b>
Prepaid Expenses - General	\$ 28,150							\$ 28,150	\$ 13,344
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 28,150</b>		<b>\$ 0</b>					<b>\$ 28,150</b>	<b>\$ 13,344</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 841,921</b>	<b>\$ 81,640</b>	<b>\$ 26,091</b>				<b>\$ 42,286</b>	<b>\$ 991,937</b>	<b>\$ 835,005</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 44,300	\$ 13,331	\$ 539					\$ 58,170	\$ 46,466
Accounts Payable - General	\$ 59,727	\$ 0	\$ 0				\$ 0	\$ 59,727	\$ 19,415
Due to Other Funds	\$ 0	\$ 0	\$ 27,040					\$ 27,040	\$ 27,483
Due to Other Courts		\$ 0						\$ 0	\$ 9,925
Due to State	\$ 0		\$ 0					\$ 0	\$ 50,000
TC145 Liability							\$ 24,058	\$ 24,058	\$ 35,081
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 1	\$ 1	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 104,027</b>	<b>\$ 13,331</b>	<b>\$ 27,579</b>				<b>\$ 24,059</b>	<b>\$ 168,996</b>	<b>\$ 188,371</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 18,227	\$ 18,227	\$ 18,227
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 18,227</b>	<b>\$ 18,227</b>	<b>\$ 18,227</b>
Accrued Payroll	\$ 47,804	\$ 30	\$ (1,488)					\$ 46,347	\$ 33,300
Benefits Payable	\$ 19,277						\$ 0	\$ 19,277	\$ 4,073
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 37
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 67,081</b>	<b>\$ 30</b>	<b>\$ (1,488)</b>				<b>\$ 0</b>	<b>\$ 65,623</b>	<b>\$ 37,411</b>
Revenue Collected in Advance	\$ 142,388		\$ 0					\$ 142,388	\$ 0
Liabilities For Deposits	\$ 8,990							\$ 8,990	\$ 8,188
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 151,378</b>		<b>\$ 0</b>					<b>\$ 151,378</b>	<b>\$ 8,188</b>
<b>Total Liabilities</b>	<b>\$ 322,485</b>	<b>\$ 13,361</b>	<b>\$ 26,091</b>				<b>\$ 42,286</b>	<b>\$ 404,223</b>	<b>\$ 252,196</b>
<b>Total Fund Balance</b>	<b>\$ 519,435</b>	<b>\$ 68,279</b>	<b>\$ 0</b>					<b>\$ 587,714</b>	<b>\$ 582,808</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 841,921</b>	<b>\$ 81,640</b>	<b>\$ 26,091</b>				<b>\$ 42,286</b>	<b>\$ 991,937</b>	<b>\$ 835,005</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 2014/15											
2013/14											
	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								
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 2,296,179	\$ 22,940					\$ 2,319,119	\$ 2,291,795	\$ 2,319,678	\$ 2,292,978	
Improvement and Modernization Fund	\$ 3,338						\$ 3,338	\$ 4,769	\$ 4,769		
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 10,546						\$ 10,546	\$ 11,000	\$ 7,394	\$ 10,700	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 271,293						\$ 271,293	\$ 246,906	\$ 228,301	\$ 236,222	
Other Miscellaneous	\$ 7,839						\$ 7,839	\$ 7,839	\$ 7,839	\$ 7,839	
	\$ 2,589,195	\$ 22,940					\$ 2,612,135	\$ 2,562,309	\$ 2,567,981	\$ 2,547,739	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 82,622				\$ 82,622	\$ 116,942	\$ 97,022	\$ 165,175	
Other AOC Grants	\$ 8,714		\$ 13,059				\$ 21,773	\$ 20,500	\$ 13,048	\$ 20,000	
Non-AOC Grants											
	\$ 8,714		\$ 95,681				\$ 104,395	\$ 137,442	\$ 110,069	\$ 185,175	
<b>Other Financing Sources</b>											
Interest Income	\$ 1,143	\$ 192					\$ 1,335	\$ 1,200	\$ 1,417	\$ 1,200	
Investment Income											
Donations										\$ 500	
Local Fees	\$ 18,444	\$ 861					\$ 19,305	\$ 20,900	\$ 20,131	\$ 24,500	
Non-Fee Revenues	\$ 10,000						\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,500	
Enhanced Collections		\$ 193,115					\$ 193,115	\$ 221,222	\$ 204,153	\$ 192,420	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 560						\$ 560		\$ 689		
	\$ 30,148	\$ 194,168					\$ 224,316	\$ 253,322	\$ 236,390	\$ 234,120	
<b>Total Revenues</b>	<b>\$ 2,628,056</b>	<b>\$ 217,108</b>	<b>\$ 95,681</b>				<b>\$ 2,940,846</b>	<b>\$ 2,953,073</b>	<b>\$ 2,914,440</b>	<b>\$ 2,967,034</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 1,115,535	\$ 28,623	\$ 50,525				\$ 1,194,682	\$ 1,167,540	\$ 1,327,094	\$ 1,231,293	
Temp Help									\$ 7,203	\$ 12,000	
Overtime											
Staff Benefits	\$ 431,434	\$ 11,362	\$ 14,621				\$ 457,416	\$ 615,155	\$ 565,625	\$ 693,072	
	\$ 1,546,969	\$ 39,984	\$ 65,146				\$ 1,652,099	\$ 1,782,695	\$ 1,899,922	\$ 1,936,365	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 75,997	\$ 10,181	\$ 4,339				\$ 90,516	\$ 145,775	\$ 97,323	\$ 138,260	
Printing	\$ 3,149	\$ 229					\$ 3,378	\$ 5,000	\$ 4,728	\$ 5,000	
Telecommunications	\$ 18,167						\$ 18,167	\$ 17,500	\$ 13,772	\$ 15,000	
Postage	\$ 15,661						\$ 15,661	\$ 16,150	\$ 16,153	\$ 24,650	
Insurance	\$ 3,911						\$ 3,911	\$ 5,200	\$ 4,237	\$ 4,800	
In-State Travel	\$ 11,515	\$ 75	\$ 1,495				\$ 13,085	\$ 27,981	\$ 16,980	\$ 13,500	
Out-of-State Travel											
Training	\$ 637		\$ 575				\$ 1,212	\$ 10,000	\$ 1,416	\$ 14,000	
Security Services	\$ 278,774		\$ 13,956				\$ 292,730	\$ 297,236	\$ 260,345	\$ 293,836	
Facility Operations	\$ 4,279	\$ 1,573					\$ 5,852	\$ 10,250	\$ 4,341	\$ 12,200	
Utilities											
Contracted Services	\$ 507,827	\$ 143,231	\$ 1,120				\$ 652,178	\$ 919,674	\$ 548,842	\$ 546,848	
Consulting and Professional Services	\$ 6,900						\$ 6,900	\$ 8,500	\$ 4,865	\$ 6,200	
Information Technology	\$ 93,597	\$ 0					\$ 93,597	\$ 90,500	\$ 55,695	\$ 50,000	
Major Equipment	\$ 78,208						\$ 78,208	\$ 82,637	\$ 0	\$ 0	
Other Items of Expense	\$ 2,293	\$ 800	\$ 28				\$ 3,121	\$ 5,500	\$ 3,575	\$ 4,000	
	\$ 1,100,914	\$ 156,089	\$ 21,512				\$ 1,278,515	\$ 1,641,903	\$ 1,032,271	\$ 1,128,294	
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 5,318						\$ 5,318	\$ 7,000	\$ 4,974	\$ 3,500	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 8						\$ 8		\$ 50,000		
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (23,667)	\$ 13,046	\$ 10,621				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (18,341)	\$ 13,046	\$ 10,621				\$ 5,326	\$ 7,000	\$ 54,974	\$ 3,500	
<b>Total Expenditures</b>	<b>\$ 2,629,542</b>	<b>\$ 209,119</b>	<b>\$ 97,280</b>				<b>\$ 2,935,940</b>	<b>\$ 3,431,598</b>	<b>\$ 2,987,167</b>	<b>\$ 3,068,159</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ (1,485)</b>	<b>\$ 7,989</b>	<b>\$ (1,598)</b>				<b>\$ 4,906</b>	<b>\$ (478,525)</b>	<b>\$ (72,727)</b>	<b>\$ (101,125)</b>	
<b>Operating Transfers In (Out)</b>	<b>\$ 22,473</b>	<b>\$ (24,071)</b>	<b>\$ 1,598</b>				<b>\$ 0</b>		<b>\$ 0</b>		
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 498,448	\$ 84,361	\$ 0				\$ 582,808	\$ 582,808	\$ 655,535	\$ 655,535	
Ending Balance (Deficit)	\$ 519,435	\$ 68,279	\$ 0				\$ 587,714	\$ 104,283	\$ 582,808	\$ 554,410	

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

For the month ended June										
	Fiscal Year 2014/15							2013/14		
	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	\$ 212,576	\$ 73,171					\$ 285,747	\$ 316,922	\$ 275,674	\$ 416,708
Traffic & Other Infractions	\$ 145,043	\$ 116,245					\$ 261,288	\$ 335,785	\$ 173,730	\$ 102,400
Other Criminal Cases	\$ 152,738	\$ 15,098			\$ 0		\$ 167,836	\$ 136,060	\$ 117,309	\$ 147,094
Civil	\$ 101,930	\$ 4,034					\$ 105,963	\$ 182,522	\$ 135,729	\$ 109,238
Family & Children Services	\$ 235,543	\$ 28,800			\$ 10,621		\$ 274,965	\$ 337,816	\$ 367,720	\$ 330,217
Probate, Guardianship & Mental Health Services	\$ 40,783	\$ 21,893					\$ 62,677	\$ 71,969	\$ 47,045	\$ 76,653
Juvenile Dependency Services	\$ 43,430	\$ 193,449					\$ 236,879	\$ 211,005	\$ 214,138	\$ 179,642
Juvenile Delinquency Services	\$ 23,628	\$ 20,811					\$ 44,439	\$ 41,950	\$ 41,884	\$ 52,008
Other Court Operations	\$ 223,182	\$ 44,735					\$ 267,917	\$ 311,996	\$ 293,653	\$ 345,084
Court Interpreters	\$ 0	\$ 10,552					\$ 10,552	\$ 11,000	\$ 8,649	\$ 35,445
Jury Services	\$ 57,545	\$ 40,713	\$ 5,318				\$ 103,575	\$ 89,217	\$ 55,664	\$ 53,591
Security	\$ 293,549	\$ 293,549					\$ 293,549	\$ 297,236	\$ 296,631	\$ 293,837
<b>Trial Court Operations Program</b>	<b>\$ 1,236,398</b>	<b>\$ 863,050</b>	<b>\$ 5,318</b>		<b>\$ 10,621</b>		<b>\$ 2,115,387</b>	<b>\$ 2,343,478</b>	<b>\$ 2,027,826</b>	<b>\$ 2,141,917</b>
Enhanced Collections	\$ 45,719	\$ 142,571				\$ 13,046	\$ 201,336	\$ 221,222	\$ 223,529	\$ 194,920
Other Non-Court Operations		\$ 46,408					\$ 46,408	\$ 46,679	\$ 337	
<b>Non-Court Operations Program</b>	<b>\$ 45,719</b>	<b>\$ 188,979</b>				<b>\$ 13,046</b>	<b>\$ 247,744</b>	<b>\$ 267,901</b>	<b>\$ 223,867</b>	<b>\$ 194,920</b>
Executive Office	\$ 159,108	\$ 5,935					\$ 165,042	\$ 157,224	\$ 156,444	\$ 145,563
Fiscal Services	\$ 71,879	\$ 23,139				\$ (11,834)	\$ 83,184	\$ 176,072	\$ 99,859	\$ 108,801
Human Resources	\$ 85,739	\$ 3,991	\$ 0			\$ (11,834)	\$ 77,897	\$ 116,472	\$ 218,156	\$ 124,766
Business & Facilities Services	\$ 53,256	\$ 62,830	\$ 8				\$ 116,094	\$ 145,951	\$ 127,905	\$ 187,892
Information Technology		\$ 130,592					\$ 130,592	\$ 224,500	\$ 133,110	\$ 164,300
<b>Court Administration Program</b>	<b>\$ 369,982</b>	<b>\$ 226,486</b>	<b>\$ 8</b>			<b>\$ (23,667)</b>	<b>\$ 572,809</b>	<b>\$ 820,219</b>	<b>\$ 735,474</b>	<b>\$ 731,322</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,652,099</b>	<b>\$ 1,278,515</b>	<b>\$ 5,326</b>			<b>\$ 0</b>	<b>\$ 2,935,940</b>	<b>\$ 3,431,598</b>	<b>\$ 2,987,167</b>	<b>\$ 3,068,159</b>

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Lassen

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	28,150	28,150	-	-	-	-	-	-	<b>28,150</b>
Restricted	-	-	-	68,279	-	-	-	-	-	<b>68,279</b>
Committed	461,510	-	461,510	-	-	-	-	-	-	<b>461,510</b>
Assigned	132	29,643	29,775	-	-	-	-	-	-	<b>29,775</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 461,643</b>	<b>\$ 57,793</b>	<b>\$ 519,435</b>	<b>\$ 68,279</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 587,714</b>