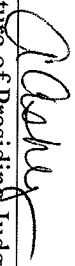


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

03/03/2014

Date

Lassen

Court

FY 13/14 Qtr. 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
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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
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)**

For the month ended December										
Fiscal Year 2013/14										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,478,825	\$ 8,400					\$ 1,487,225	\$ 2,292,978	\$ 910,428	\$ 1,832,288
Improvement and Modernization Fund								\$ 0	\$ 5,769	
Judges' Compensation (45.25)	\$ 4,341						\$ 4,341	\$ 10,700	\$ (2,784)	\$ 51,971
Court Interpreter (45.45)										
Civil Coordination Reimbursement (45.55)	\$ 78,212						\$ 78,212	\$ 236,222	\$ 60,343	\$ 264,031
MOU Reimbursements (45.10 and General)	\$ 7,839						\$ 7,839	\$ 7,839	\$ 673	\$ 18,471
Other Miscellaneous										
	\$ 1,569,217	\$ 8,400					\$ 1,577,617	\$ 2,547,739	\$ 968,660	\$ 2,172,530
Grants										
AB 1058 Commissioner/Facilitator			\$ 45,356				\$ 45,356	\$ 165,175	\$ 70,442	\$ 245,286
Other AOC Grants	\$ 2,805	\$ 0	\$ 2,015				\$ 4,820	\$ 20,000	\$ 7,505	\$ 44,896
Non-AOC Grants										
	\$ 2,805	\$ 0	\$ 47,371				\$ 50,176	\$ 185,175	\$ 77,947	\$ 290,182
Other Financing Sources										
Interest Income	\$ 332	\$ 38					\$ 370	\$ 1,200	\$ 924	\$ 300
Investment Income								\$ 500	\$ 25	\$ 1,000
Donations								\$ 24,500	\$ 7,445	\$ 21,216
Local Fees	\$ 5,754	\$ 255					\$ 6,009	\$ 15,500	\$ 150	\$ 15,700
Non-Fee Revenues	\$ 10,000						\$ 10,000	\$ 192,420	\$ 70,565	\$ 176,563
Enhanced Collections		\$ 67,691					\$ 67,691		\$ 106	
Escheatment									\$ 166	
Prior Year Revenue									\$ 613	
County Program - Restricted									\$ 133,000	\$ 133,000
Reimbursement Other										
Sale of Fixed Assets										
Other Miscellaneous	\$ 135						\$ 135			
	\$ 16,221	\$ 67,984					\$ 84,205	\$ 234,120	\$ 212,995	\$ 347,779
Total Revenues	\$ 1,588,243	\$ 76,384	\$ 47,371				\$ 1,711,997	\$ 2,967,034	\$ 1,259,601	\$ 2,810,491
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 630,940	\$ 11,302	\$ 29,031				\$ 671,272	\$ 1,231,293	\$ 857,505	\$ 1,661,646
Temp Help	\$ 4,717						\$ 4,717	\$ 12,000	\$ 7,506	\$ 7,059
Overtime										
Staff Benefits	\$ 269,492	\$ 4,745	\$ 8,231				\$ 282,468	\$ 693,072	\$ 349,312	\$ 862,783
	\$ 905,149	\$ 16,046	\$ 37,262				\$ 958,458	\$ 1,936,365	\$ 1,214,323	\$ 2,531,488
Operating Expenses and Equipment										
General Expense	\$ 18,131		\$ 3,137				\$ 21,268	\$ 129,260	\$ 52,955	\$ 192,830
Printing	\$ 2,189						\$ 2,189	\$ 2,000	\$ 2,334	\$ 3,500
Telecommunications	\$ 6,112		\$ 0				\$ 6,112	\$ 15,000	\$ 7,032	\$ 12,360
Postage	\$ 5,852						\$ 5,852	\$ 24,650	\$ 13,312	\$ 20,000
Insurance	\$ 4,237						\$ 4,237	\$ 4,800	\$ 6,834	\$ 5,100
In-State Travel	\$ 771		\$ 744				\$ 1,515	\$ 3,500	\$ 3,827	\$ 13,088
Out-of-State Travel										
Training	\$ 189		\$ 1,020				\$ 1,209	\$ 14,000	\$ 400	\$ 2,600
Security Services	\$ 113,427						\$ 113,427	\$ 293,836	\$ 39,875	\$ 141,185
Facility Operations	\$ 644						\$ 644	\$ 12,200	\$ 4,570	\$ 13,400
Utilities										
Contracted Services	\$ 156,645	\$ 48,164	\$ 560				\$ 205,369	\$ 541,848	\$ 189,459	\$ 574,024
Consulting and Professional Services	\$ 3,500						\$ 3,500	\$ 6,200	\$ 3,570	\$ 6,500
Information Technology	\$ 29,264	\$ 0					\$ 29,264	\$ 44,000	\$ 26,552	\$ 43,046
Major Equipment	\$ 1,380						\$ 1,380	\$ 4,000	\$ 0	\$ 7,000
Other Items of Expense	\$ 342,341	\$ 48,164	\$ 5,461				\$ 395,966	\$ 1,095,294	\$ 352,823	\$ 1,034,633
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 1,569						\$ 1,569	\$ 3,500	\$ 1,894	\$ 5,500
Judgements, Settlements and Claims										
Debt Service										
Other										\$ 50,000
Capital Costs										
Internal Cost Recovery	\$ (12,164)	\$ 4,728	\$ 7,436				\$ 0	\$ 0	\$ 0	\$ (325)
Prior Year Expense Adjustment										
	\$ (10,594)	\$ 4,728	\$ 7,436				\$ 1,569	\$ 3,500	\$ (482)	\$ 55,175
Total Expenditures	\$ 1,236,896	\$ 68,939	\$ 50,158				\$ 1,355,993	\$ 3,035,169	\$ 1,568,558	\$ 3,621,296
Excess (Deficit) of Revenues Over Expenditures	\$ 351,347	\$ 7,445	\$ (2,788)				\$ 356,004	\$ (68,125)	\$ (308,957)	\$ (810,805)
Operating Transfers In (Out)										
Fund Balance (Deficit)									\$ 0	\$ 0
Beginning Balance (Deficit)	\$ 584,441	\$ 71,095	\$ 0				\$ 655,535	\$ 655,535	\$ 1,271,417	\$ 1,271,417
Ending Balance (Deficit)	\$ 935,787	\$ 78,540	\$ (2,788)				\$ 1,011,540	\$ 587,410	\$ 962,461	\$ 460,612

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

For the month ended December									
Fiscal Year 2013/14									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ (26,653)	\$ 78,540	\$ (25,722)				\$ 1,045	\$ 27,210	\$ (9,702)
Payroll									
Jury									
Revolving	\$ 100,000		\$ 0					\$ 100,000	\$ 98,482
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,950
Cash with County							\$ 38,750	\$ 38,750	\$ 38,877
Cash Outside of the AOC	\$ 286,153	\$ 0	\$ 0				\$ 0	\$ 286,153	\$ 658,421
Total Cash	\$ 361,450	\$ 78,540	\$ (25,722)				\$ 39,795	\$ 454,063	\$ 788,027
Short Term Investment	\$ 658,978						\$ 21,718	\$ 680,696	\$ 177,814
Investment in Financial Institution							\$ 683,209	\$ 683,209	\$ 612,886
Total Investments	\$ 658,978						\$ 704,926	\$ 1,363,904	\$ 790,700
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 20,486	\$ 0	\$ 22,931					\$ 43,417	\$ 92,199
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	\$ 0
Due From State	\$ 0	\$ 0	\$ 4					\$ 4	\$ 1,627
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 20,486	\$ 0	\$ 22,934				\$ 0	\$ 43,420	\$ 93,826
Prepaid Expenses - General									
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Courties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,040,914	\$ 78,540	\$ (2,788)				\$ 744,721	\$ 1,861,388	\$ 1,672,554
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 25,247	\$ 0	\$ 0				\$ 0	\$ 25,247	\$ 15,456
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability								\$ 22,762	\$ 28,426
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	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 98,706	\$ 0	\$ 0				\$ 22,763	\$ 121,469	\$ 43,885
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	\$ 2,448	\$ 0					\$ 683,209	\$ 685,656	\$ 619,357
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 37							\$ 37	\$ 163
Payroll Clearing	\$ 645							\$ 645	\$ 0
Total Payroll Liabilities	\$ 3,130	\$ 0					\$ 683,209	\$ 686,338	\$ 619,521
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 3,291							\$ 3,291	\$ 7,811
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,291		\$ 0					\$ 3,291	\$ 7,811
Total Liabilities	\$ 105,127	\$ 0	\$ 0				\$ 744,721	\$ 849,848	\$ 710,993
Total Fund Balance	\$ 935,787	\$ 78,540	\$ (2,788)					\$ 1,011,540	\$ 962,461
Total Liabilities and Fund Balance	\$ 1,040,914	\$ 78,540	\$ (2,788)				\$ 744,721	\$ 1,861,388	\$ 1,672,554

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

	For the month ended December									
	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	\$ 123,148	\$ 25,509					\$ 148,657	\$ 408,208	\$ 156,007	\$ 324,615
Traffic & Other Infractions	\$ 64,488						\$ 64,488	\$ 102,400	\$ 43,745	\$ 88,664
Other Criminal Cases	\$ 55,756	\$ 6,915				\$ 0	\$ 62,672	\$ 147,094	\$ 69,506	\$ 161,003
Civil	\$ 58,954	\$ 3,645					\$ 62,599	\$ 109,238	\$ 69,362	\$ 146,402
Family & Children Services	\$ 177,501	\$ 6,790			\$ 7,436		\$ 191,727	\$ 330,217	\$ 268,971	\$ 552,545
Probate, Guardianship & Mental Health Services	\$ 20,947	\$ 2,406					\$ 23,353	\$ 76,653	\$ 31,041	\$ 77,236
Juvenile Dependency Services	\$ 24,642	\$ 65,032					\$ 89,674	\$ 179,642	\$ 78,405	\$ 202,636
Juvenile Delinquency Services	\$ 10,470	\$ 7,760					\$ 18,231	\$ 52,008	\$ 39,059	\$ 81,835
Other Court Operations	\$ 135,641	\$ 12,352					\$ 147,993	\$ 341,084	\$ 173,766	\$ 409,158
Court Interpreters	\$ 1,942	\$ 6,737					\$ 8,679	\$ 35,445	\$ 17,153	\$ 51,877
Jury Services	\$ 21,842	\$ 2,052	\$ 1,569				\$ 25,463	\$ 50,591	\$ 22,359	\$ 53,893
Security	\$ 33,622	\$ 113,427					\$ 147,049	\$ 293,837	\$ 120,237	\$ 304,280
Trial Court Operations Program	\$ 728,952	\$ 252,625	\$ 1,569		\$ 7,436		\$ 990,582	\$ 2,126,417	\$ 1,089,612	\$ 2,454,144
Enhanced Collections	\$ 17,374	\$ 48,164			\$ 4,728		\$ 70,267	\$ 194,920	\$ 70,565	\$ 175,263
Other Non-Court Operations										
Non-Court Operations Program	\$ 17,374	\$ 48,164			\$ 4,728		\$ 70,267	\$ 194,920	\$ 70,565	\$ 175,263
Executive Office	\$ 71,021	\$ 398					\$ 71,419	\$ 144,563	\$ 102,680	\$ 185,542
Fiscal Services	\$ 39,251	\$ 11,253			\$ (6,082)		\$ 44,422	\$ 108,801	\$ 76,825	\$ 205,515
Human Resources	\$ 76,437	\$ 339			\$ (6,082)		\$ 70,694	\$ 123,266	\$ 51,968	\$ 168,688
Business & Facilities Services	\$ 25,422	\$ 26,365					\$ 51,787	\$ 187,892	\$ 91,425	\$ 184,352
Information Technology		\$ 56,822					\$ 56,822	\$ 149,300	\$ 85,483	\$ 247,792
Court Administration Program	\$ 212,131	\$ 95,176			\$ (12,164)		\$ 295,144	\$ 713,822	\$ 408,381	\$ 991,889
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 958,458	\$ 395,966	\$ 1,569		\$ 0		\$ 1,355,993	\$ 3,035,159	\$ 1,568,558	\$ 3,621,296