

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.

Barne

Signature of Presiding Judge or Court Executive

11/13/2014

Date

Lassen Superior Court

Court

FY 14/15 Quarter 1

Fiscal Year and Ending Quarter

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

For the month ended September									
Fiscal Year 2014/15									
	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	\$ (72,206)	\$ 68,684	\$ (10,060)				\$ 0	\$ (13,583)	\$ 65,464
Payroll									
Jury	\$ 100,000							\$ 100,000	\$ 100,000
Revolving									
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	\$ 38,750
Cash Outside of the AOC	\$ 232,998	\$ 3,362	\$ 0				\$ 0	\$ 236,360	\$ 286,060
Total Cash	\$ 262,742	\$ 72,046	\$ (10,060)				\$ 18,227	\$ 342,953	\$ 492,224
Short Term Investment	\$ 885,722						\$ 0	\$ 885,722	\$ 643,948
Investment in Financial Institution							\$ 0	\$ 0	\$ 645,695
Total Investments	\$ 885,722						\$ 0	\$ 885,722	\$ 1,289,643
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 45,248		\$ 7,259					\$ 52,507	\$ 60,360
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 4
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 45,248	\$ 0	\$ 7,259				\$ 0	\$ 52,507	\$ 60,364
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,193,712	\$ 72,046	\$ (2,801)				\$ 18,227	\$ 1,281,183	\$ 1,842,230
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 1,031
TC145 Liability							\$ 0	\$ 0	\$ 21,998
Due to Other Governments	\$ 73,459							\$ 73,459	\$ 73,459
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 0	\$ 0	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 73,459	\$ 0	\$ 0				\$ 0	\$ 73,459	\$ 96,489
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 18,227	\$ 18,227	\$ 38,750
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 18,227	\$ 18,227	\$ 38,750
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 377						\$ 0	\$ 377	\$ 648,708
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 37							\$ 37	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 645
Total Payroll Liabilities	\$ 414						\$ 0	\$ 414	\$ 649,353
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 8,188							\$ 8,188	\$ 3,291
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 8,188		\$ 0					\$ 8,188	\$ 3,291
Total Liabilities	\$ 82,062	\$ 0	\$ 0				\$ 18,227	\$ 100,288	\$ 787,882
Total Fund Balance	\$ 1,111,650	\$ 72,046	\$ (2,801)					\$ 1,180,895	\$ 1,054,348
Total Liabilities and Fund Balance	\$ 1,193,712	\$ 72,046	\$ (2,801)				\$ 18,227	\$ 1,281,183	\$ 1,842,230

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 September										
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,126,665	\$ 3,360					\$ 1,130,025	\$ 2,241,436	\$ 979,369	\$ 2,292,978	
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 4,769			
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ (2,042)						\$ (2,042)	\$ 6,400	\$ 1,093	\$ 10,700	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 33,688						\$ 33,688	\$ 241,606	\$ (10,536)	\$ 236,222	
Other Miscellaneous								\$ 7,839		\$ 7,839	
	\$ 1,158,310	\$ 3,360					\$ 1,161,670	\$ 2,502,050	\$ 969,926	\$ 2,547,738	
Grants											
AB 1058 Commissioner/Facilitator			\$ (658)				\$ (658)	\$ 116,942	\$ 16,373	\$ 165,175	
Other AOC Grants	\$ 0		\$ (100)				\$ (100)	\$ 20,500	\$ (4,902)	\$ 20,000	
Non-AOC Grants											
	\$ 0		\$ (758)				\$ (758)	\$ 137,442	\$ 11,470	\$ 185,175	
Other Financing Sources											
Interest Income	\$ 43	\$ 1					\$ 45	\$ 1,200	\$ 74	\$ 1,200	
Investment Income											
Donations										\$ 500	
Local Fees	\$ 1,433	\$ 51					\$ 1,484	\$ 20,900	\$ 2,784	\$ 24,500	
Non-Fee Revenues	\$ 10,000						\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,500	
Enhanced Collections		\$ 18,356					\$ 18,356	\$ 221,222	\$ 24,257	\$ 192,420	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0			\$ 119	
	\$ 11,476	\$ 18,409					\$ 29,885	\$ 253,322	\$ 37,234	\$ 234,120	
Total Revenues	\$ 1,169,786	\$ 21,769	\$ (758)				\$ 1,190,796	\$ 2,892,814	\$ 1,018,630	\$ 2,967,034	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 239,923	\$ 6,521	\$ 345				\$ 246,789	\$ 1,158,540	\$ 321,781	\$ 1,231,293	
Temp Help									\$ 1,418	\$ 12,000	
Overtime											
Staff Benefits	\$ 96,468	\$ 2,721	\$ 110				\$ 99,299	\$ 594,155	\$ 126,789	\$ 693,072	
	\$ 336,391	\$ 9,242	\$ 455				\$ 346,088	\$ 1,752,695	\$ 449,987	\$ 1,936,365	
Operating Expenses and Equipment											
General Expense	\$ 8,517	\$ 0	\$ 899				\$ 9,416	\$ 113,892	\$ 8,228	\$ 138,260	
Printing		\$ 229					\$ 229	\$ 5,000	\$ 665	\$ 5,000	
Telecommunications	\$ 2,942						\$ 2,942	\$ 13,500	\$ 2,306	\$ 15,000	
Postage	\$ 114						\$ 114	\$ 15,500	\$ 239	\$ 24,650	
Insurance	\$ 987						\$ 987	\$ 5,200		\$ 4,800	
In-State Travel	\$ 317	\$ 0	\$ 899				\$ 1,215	\$ 27,981	\$ 624	\$ 13,500	
Out-of-State Travel											
Training								\$ 10,000	\$ 620	\$ 14,000	
Security Services	\$ 73,459						\$ 73,459	\$ 297,236	\$ 73,459	\$ 293,636	
Facility Operations	\$ 488						\$ 488	\$ 10,250	\$ 635	\$ 12,200	
Utilities											
Contracted Services	\$ 78,039	\$ 21,486	\$ 0				\$ 99,525	\$ 907,524	\$ 79,448	\$ 546,848	
Consulting and Professional Services	\$ 595						\$ 595	\$ 5,200	\$ 1,785	\$ 6,200	
Information Technology	\$ 10,025	\$ 0					\$ 10,025	\$ 41,000	\$ 20	\$ 50,000	
Major Equipment	\$ 46,179						\$ 46,179	\$ 77,637			
Other Items of Expense	\$ 397						\$ 397	\$ 5,500	\$ 541	\$ 4,000	
	\$ 222,059	\$ 21,715	\$ 1,797				\$ 245,571	\$ 1,535,420	\$ 168,570	\$ 1,128,294	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,050						\$ 1,050	\$ 5,000	\$ 1,259	\$ 3,500	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0				
Capital Costs											
Internal Cost Recovery	\$ (3,127)	\$ 3,127	\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (2,076)	\$ 3,127	\$ 0				\$ 1,050	\$ 5,000	\$ 1,259	\$ 3,500	
Total Expenditures	\$ 556,373	\$ 34,084	\$ 2,253				\$ 592,710	\$ 3,293,115	\$ 619,817	\$ 3,068,159	
Excess (Deficit) of Revenues Over Expenditures	\$ 613,413	\$ (12,315)	\$ (3,011)				\$ 598,086	\$ (400,301)	\$ 398,813	\$ (101,125)	
Operating Transfers In (Out)	\$ (210)	\$ 0	\$ 210				\$ 0				
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 498,448	\$ 84,361	\$ 0				\$ 582,808	\$ 582,808	\$ 655,535	\$ 655,535	
Ending Balance (Deficit)	\$ 1,111,650	\$ 72,046	\$ (2,801)				\$ 1,180,895	\$ 182,507	\$ 1,054,348	\$ 554,410	

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

For the month ended September										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 37,231	\$ 10,473					\$ 47,704	\$ 286,172	\$ 68,777	\$ 416,708
Traffic & Other Infractions	\$ 36,434	\$ 18,000					\$ 54,434	\$ 335,785	\$ 26,897	\$ 102,400
Other Criminal Cases	\$ 20,185	\$ 1,500			\$ 0		\$ 21,685	\$ 188,210	\$ 32,305	\$ 147,094
Civil	\$ 29,903	\$ 210					\$ 30,113	\$ 182,522	\$ 26,734	\$ 109,238
Family & Children Services	\$ 63,322	\$ 2,519			\$ 0		\$ 65,841	\$ 337,976	\$ 86,831	\$ 330,217
Probate, Guardianship & Mental Health Services	\$ 5,877	\$ 4,939					\$ 10,817	\$ 71,969	\$ 11,912	\$ 76,653
Juvenile Dependency Services	\$ 7,135	\$ 27,706					\$ 34,841	\$ 211,005	\$ 44,255	\$ 179,642
Juvenile Delinquency Services	\$ 590	\$ 4,500					\$ 5,090	\$ 40,450	\$ 12,292	\$ 52,008
Other Court Operations	\$ 51,000	\$ 6,021					\$ 57,021	\$ 264,746	\$ 60,474	\$ 345,084
Court Interpreters		\$ 267					\$ 267	\$ 6,400	\$ 7,539	\$ 35,445
Jury Services	\$ 9,496	\$ 40	\$ 1,050				\$ 10,586	\$ 80,257	\$ 11,806	\$ 53,591
Security		\$ 73,459					\$ 73,459	\$ 297,236	\$ 106,574	\$ 293,837
Trial Court Operations Program	\$ 261,174	\$ 149,635	\$ 1,050		\$ 0		\$ 411,859	\$ 2,302,728	\$ 496,397	\$ 2,141,917
Enhanced Collections	\$ 17,126	\$ 21,486			\$ 3,127		\$ 41,739	\$ 221,222	\$ 24,083	\$ 194,920
Other Non-Court Operations		\$ 46,408					\$ 46,408	\$ 46,679		
Non-Court Operations Program	\$ 17,126	\$ 67,894			\$ 3,127		\$ 88,147	\$ 267,901	\$ 24,083	\$ 194,920
Executive Office	\$ 34,788	\$ 414					\$ 35,202	\$ 157,224	\$ 33,246	\$ 145,563
Fiscal Services	\$ 13,826	\$ 4,429			\$ (1,563)		\$ 16,691	\$ 170,572	\$ 21,961	\$ 108,801
Human Resources	\$ 6,879	\$ 780	\$ 0		\$ (1,563)		\$ 6,096	\$ 92,422	\$ 19,494	\$ 124,766
Business & Facilities Services	\$ 12,296	\$ 7,627					\$ 19,923	\$ 140,751	\$ 18,038	\$ 187,892
Information Technology		\$ 14,792					\$ 14,792	\$ 161,517	\$ 6,599	\$ 164,300
Court Administration Program	\$ 67,789	\$ 28,042	\$ 0		\$ (3,127)		\$ 92,705	\$ 722,486	\$ 99,338	\$ 731,322
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 346,089	\$ 245,571	\$ 1,050		\$ 0		\$ 592,710	\$ 3,293,115	\$ 619,817	\$ 3,068,159