

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.

A. Barone

Signature of Presiding Judge or Court Executive

4/20/15

Date

Lassen Superior Court

Court

FY 14/15 Quarter 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Lassen Superior Court

Court

FY 14/15 Quarter 3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Lassen Superior Court

Court

FY 14/15 Quarter 3

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	24.25	22.25	21.25	20.25	

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
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended March											
Fiscal Year 2014/15											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2013/14		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,704,552	\$ 14,090					\$ 1,718,642	\$ 2,291,795	\$ 1,777,098	\$ 2,292,978	
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 4,769			
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 6,847						\$ 6,847	\$ 11,000	\$ 4,984	\$ 10,700	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 197,969						\$ 197,969	\$ 246,906	\$ 162,451	\$ 236,222	
Other Miscellaneous	\$ 7,839						\$ 7,839	\$ 7,839	\$ 7,839	\$ 7,839	
	\$ 1,917,206	\$ 14,090					\$ 1,931,296	\$ 2,562,309	\$ 1,952,372	\$ 2,547,739	
Grants											
AB 1058 Commissioner/Facilitator			\$ 55,839				\$ 55,839	\$ 116,942	\$ 67,122	\$ 165,175	
Other AOC Grants	\$ 8,714		\$ 390				\$ 9,104	\$ 20,500	\$ 3,394	\$ 20,000	
Non-AOC Grants											
	\$ 8,714		\$ 56,229				\$ 64,942	\$ 137,442	\$ 70,516	\$ 185,175	
Other Financing Sources											
Interest Income	\$ 756	\$ 105					\$ 862	\$ 1,200	\$ 880	\$ 1,200	
Investment Income											
Donations										\$ 500	
Local Fees	\$ 11,430	\$ 298					\$ 11,728	\$ 20,900	\$ 10,132	\$ 24,500	
Non-Fee Revenues	\$ 10,000						\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,500	
Enhanced Collections		\$ 134,318					\$ 134,318	\$ 221,222	\$ 116,474	\$ 192,420	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 415						\$ 415		\$ 559		
	\$ 22,602	\$ 134,721					\$ 157,323	\$ 253,322	\$ 138,045	\$ 234,120	
Total Revenues	\$ 1,948,522	\$ 148,811	\$ 56,229				\$ 2,153,561	\$ 2,953,073	\$ 2,160,934	\$ 2,967,034	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 738,158	\$ 25,800	\$ 77,223				\$ 841,181	\$ 1,167,540	\$ 967,751	\$ 1,231,293	
Temp Help									\$ 7,203	\$ 12,000	
Overtime											
Staff Benefits	\$ 294,776	\$ 10,564	\$ 22,473				\$ 327,814	\$ 615,155	\$ 420,105	\$ 693,072	
	\$ 1,032,934	\$ 36,365	\$ 99,696				\$ 1,168,995	\$ 1,782,695	\$ 1,395,059	\$ 1,936,365	
Operating Expenses and Equipment											
General Expense	\$ 52,873	\$ 0	\$ 2,495				\$ 55,368	\$ 145,775	\$ 39,081	\$ 138,280	
Printing	\$ 2,574	\$ 229					\$ 2,803	\$ 5,000	\$ 2,703	\$ 5,000	
Telecommunications	\$ 13,233						\$ 13,233	\$ 17,500	\$ 9,132	\$ 15,000	
Postage	\$ 10,372						\$ 10,372	\$ 16,150	\$ 10,870	\$ 24,650	
Insurance	\$ 3,911						\$ 3,911	\$ 5,200	\$ 4,237	\$ 4,800	
In-State Travel	\$ 8,053	\$ 75	\$ 1,495				\$ 9,623	\$ 27,981	\$ 3,746	\$ 13,500	
Out-of-State Travel											
Training	\$ 459		\$ 575				\$ 1,034	\$ 10,000	\$ 1,416	\$ 14,000	
Security Services	\$ 209,791		\$ 8,374				\$ 218,165	\$ 297,236	\$ 186,886	\$ 293,836	
Facility Operations	\$ 1,849						\$ 1,849	\$ 10,250	\$ 1,377	\$ 12,200	
Utilities											
Contracted Services	\$ 388,825	\$ 86,078	\$ 560				\$ 475,463	\$ 919,674	\$ 302,090	\$ 546,848	
Consulting and Professional Services	\$ 4,730						\$ 4,730	\$ 8,500	\$ 4,025	\$ 6,200	
Information Technology	\$ 61,917	\$ 0					\$ 61,917	\$ 90,500	\$ 44,605	\$ 50,000	
Major Equipment	\$ 46,179						\$ 46,179	\$ 82,637	\$ 0	\$ 0	
Other Items of Expense	\$ 1,767	\$ 800					\$ 2,567	\$ 5,500	\$ 1,892	\$ 4,000	
	\$ 806,534	\$ 87,182	\$ 13,499				\$ 907,215	\$ 1,641,903	\$ 612,038	\$ 1,128,294	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,896						\$ 4,896	\$ 7,000	\$ 3,114	\$ 3,500	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 2						\$ 2				
Capital Costs											
Internal Cost Recovery	\$ (13,640)	\$ 8,610	\$ 5,029				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (8,741)	\$ 8,610	\$ 5,029				\$ 4,898	\$ 7,000	\$ 3,114	\$ 3,500	
Total Expenditures	\$ 1,830,727	\$ 132,157	\$ 118,224				\$ 2,081,108	\$ 3,431,598	\$ 2,010,211	\$ 3,068,159	
Excess (Deficit) of Revenues Over Expenditures	\$ 117,795	\$ 16,654	\$ (61,996)				\$ 72,453	\$ (478,525)	\$ 150,723	\$ (101,125)	
Operating Transfers In (Out)	\$ (758)	\$ 0	\$ 758				\$ 0		\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 498,448	\$ 84,361	\$ 0				\$ 582,808	\$ 582,808	\$ 655,535	\$ 655,535	
Ending Balance (Deficit)	\$ 615,484	\$ 101,014	\$ (61,237)				\$ 655,261	\$ 104,283	\$ 806,258	\$ 554,410	

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

For the month ended March										
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	\$ 140,940	\$ 47,032					\$ 187,972	\$ 316,922	\$ 202,432	\$ 416,708
Traffic & Other Infractions	\$ 81,239	\$ 116,245					\$ 197,484	\$ 335,785	\$ 102,967	\$ 102,400
Other Criminal Cases	\$ 90,808	\$ 11,367			\$ 0		\$ 102,175	\$ 136,060	\$ 90,626	\$ 147,094
Civil	\$ 66,367	\$ 2,013					\$ 68,380	\$ 182,522	\$ 95,752	\$ 109,238
Family & Children Services	\$ 215,098	\$ 24,765			\$ 5,029		\$ 244,892	\$ 337,816	\$ 274,583	\$ 330,217
Probate, Guardianship & Mental Health Services	\$ 27,160	\$ 17,267					\$ 44,427	\$ 71,969	\$ 30,824	\$ 76,653
Juvenile Dependency Services	\$ 30,060	\$ 125,259					\$ 155,319	\$ 211,005	\$ 124,026	\$ 179,642
Juvenile Delinquency Services	\$ 15,101	\$ 7,360					\$ 22,461	\$ 41,950	\$ 24,665	\$ 52,008
Other Court Operations	\$ 156,025	\$ 28,475					\$ 184,500	\$ 311,996	\$ 212,793	\$ 345,084
Court Interpreters	\$ 6,130	\$ 7,886					\$ 14,016	\$ 11,000	\$ 9,230	\$ 35,445
Jury Services	\$ 30,714	\$ 8,440	\$ 4,896				\$ 44,051	\$ 89,217	\$ 41,489	\$ 53,591
Security		\$ 218,984					\$ 218,984	\$ 297,236	\$ 221,015	\$ 293,837
Trial Court Operations Program	\$ 859,642	\$ 615,093	\$ 4,896		\$ 5,029		\$ 1,484,661	\$ 2,343,478	\$ 1,430,401	\$ 2,141,917
Enhanced Collections	\$ 50,209	\$ 86,078			\$ 8,610		\$ 144,897	\$ 221,222	\$ 126,926	\$ 194,920
Other Non-Court Operations		\$ 46,408					\$ 46,408	\$ 46,679		
Non-Court Operations Program	\$ 50,209	\$ 132,486			\$ 8,610		\$ 191,305	\$ 267,901	\$ 126,926	\$ 194,920
Executive Office	\$ 112,654	\$ 2,469					\$ 115,123	\$ 157,224	\$ 105,955	\$ 145,563
Fiscal Services	\$ 50,585	\$ 12,728			\$ (6,820)		\$ 56,493	\$ 176,072	\$ 66,761	\$ 108,801
Human Resources	\$ 57,790	\$ 3,215	\$ 0		\$ (6,820)		\$ 54,185	\$ 116,472	\$ 118,375	\$ 124,766
Business & Facilities Services	\$ 38,115	\$ 39,944	\$ 2				\$ 78,060	\$ 145,951	\$ 76,708	\$ 187,892
Information Technology		\$ 101,280					\$ 101,280	\$ 224,500	\$ 85,085	\$ 164,300
Court Administration Program	\$ 259,144	\$ 159,636	\$ 2		\$ (13,640)		\$ 405,142	\$ 820,219	\$ 452,885	\$ 731,322
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,168,995	\$ 907,215	\$ 4,898		\$ 0		\$ 2,081,108	\$ 3,431,598	\$ 2,010,211	\$ 3,068,159

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

For the month ended March								
Fiscal Year 2014/15								2013/14
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project				
		Non-Grant	Grant					
ASSETS								
Operations	\$ (3,996)	\$ 97,653	\$ (79,573)			\$ 2,162	\$ 16,245	\$ 35,984
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	\$ 38,750
Cash Outside of the AOC	\$ 233,099	\$ 3,362	\$ 0			\$ 0	\$ 236,461	\$ 286,227
Total Cash	\$ 331,053	\$ 101,014	\$ (79,573)			\$ 20,389	\$ 372,883	\$ 462,911
Short Term Investment	\$ 296,153						\$ 18,245	\$ 438,453
Investment in Financial Institution							\$ 0	\$ 715,105
Total Investments	\$ 296,153						\$ 18,245	\$ 1,153,557
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 69,217		\$ 18,336				\$ 87,553	\$ 58,795
Dishonored Checks								
Due From Employee	\$ 0						\$ 0	
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
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Trust Due To/From								
Distribution Due To/From								
Civil Filing Fee Due To/From								
General Due To/From								
Total Receivables	\$ 69,217	\$ 0	\$ 18,336				\$ 87,553	\$ 58,795
Prepaid Expenses - General	\$ 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	\$ 696,423	\$ 101,014	\$ (61,237)			\$ 38,634	\$ 774,834	\$ 1,675,263
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 315	\$ 0	\$ 0			\$ 0	\$ 315	\$ 48
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Due to Other Courts		\$ 0					\$ 0	\$ 0
Due to State	\$ 0		\$ 0				\$ 0	\$ 0
TC145 Liability						\$ 20,406	\$ 20,406	\$ 34,551
Due to Other Governments	\$ 72,353						\$ 72,353	\$ 73,459
AB145 Due to Other Government Agency								
Due to Other Public Agencies								
Sales and Use Tax	\$ 0						\$ 0	\$ 0
Interest						\$ 1	\$ 1	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ 72,668	\$ 0	\$ 0			\$ 20,407	\$ 93,075	\$ 108,058
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	
Benefits Payable	\$ (377)					\$ 0	\$ (377)	\$ 717,322
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 0						\$ 0	\$ 37
Payroll Clearing	\$ 0						\$ 0	\$ 645
Total Payroll Liabilities	\$ (377)					\$ 0	\$ (377)	\$ 718,004
Revenue Collected in Advance	\$ 0		\$ 0				\$ 0	\$ 0
Liabilities For Deposits	\$ 8,648						\$ 8,648	\$ 4,193
Jury Fees - Non-Interest								
Fees - Partial Payment & Overpayment								
Uncleared Collections								
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 8,648		\$ 0				\$ 8,648	\$ 4,193
Total Liabilities	\$ 80,939	\$ 0	\$ 0			\$ 38,634	\$ 119,572	\$ 869,005
Total Fund Balance	\$ 615,484	\$ 101,014	\$ (61,237)				\$ 655,261	\$ 806,258
Total Liabilities and Fund Balance	\$ 696,423	\$ 101,014	\$ (61,237)			\$ 38,634	\$ 774,834	\$ 1,675,263