

**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

*1/12/15*  
\_\_\_\_\_  
Date

Lassen Superior Court

\_\_\_\_\_  
Court

FY 14/15 Quarter 2

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Lassen Superior Court

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Court

FY 14/15 Quarter 2

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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 2

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)	24.25	22.25	21.25		

<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  
Total Trial Court Operations Fund  
Balance Sheet  
(Unaudited)

For the month ended December									
Fiscal Year 2014/15									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2013/14 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (16,228)	\$ 82,910	\$ (65,704)				\$ 1,909	\$ 2,887	\$ 27,210
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	\$ 233,004	\$ 3,362	\$ 0				\$ 0	\$ 236,366	\$ 286,153
<b>Total Cash</b>	<b>\$ 318,726</b>	<b>\$ 86,272</b>	<b>\$ (65,704)</b>				<b>\$ 20,136</b>	<b>\$ 359,428</b>	<b>\$ 454,063</b>
Short Term Investment	\$ 536,268						\$ 14,093	\$ 550,361	\$ 680,696
Investment in Financial Institution							\$ 0	\$ 0	\$ 683,208
<b>Total Investments</b>	<b>\$ 536,268</b>						<b>\$ 14,093</b>	<b>\$ 550,361</b>	<b>\$ 1,363,904</b>
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 74,994		\$ 21,812					\$ 96,806	\$ 43,417
Dishonored Checks									
Due From Employee	\$ 220							\$ 220	
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									
<b>Total Receivables</b>	<b>\$ 75,214</b>	<b>\$ 0</b>	<b>\$ 21,812</b>				<b>\$ 0</b>	<b>\$ 97,026</b>	<b>\$ 43,420</b>
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 930,208</b>	<b>\$ 86,272</b>	<b>\$ (43,892)</b>				<b>\$ 34,229</b>	<b>\$ 1,006,816</b>	<b>\$ 1,861,388</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 25,247
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							\$ 16,002	\$ 16,002	\$ 22,762
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.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 73,459</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 16,002</b>	<b>\$ 89,461</b>	<b>\$ 121,469</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 18,227	\$ 18,227	\$ 38,750
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 18,227</b>	<b>\$ 18,227</b>	<b>\$ 38,750</b>
Accrued Payroll	\$ 0							\$ 0	
Benefits Payable	\$ (2,013)							\$ (2,013)	\$ 685,656
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 37
Payroll Clearing	\$ 0							\$ 0	\$ 645
<b>Total Payroll Liabilities</b>	<b>\$ (2,013)</b>						<b>\$ 0</b>	<b>\$ (2,013)</b>	<b>\$ 686,338</b>
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 8,523							\$ 8,523	\$ 3,291
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 8,523</b>		<b>\$ 0</b>					<b>\$ 8,523</b>	<b>\$ 3,291</b>
<b>Total Liabilities</b>	<b>\$ 79,869</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 34,229</b>	<b>\$ 114,195</b>	<b>\$ 949,848</b>
<b>Total Fund Balance</b>	<b>\$ 850,239</b>	<b>\$ 86,272</b>	<b>\$ (43,892)</b>					<b>\$ 692,616</b>	<b>\$ 1,011,540</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 930,208</b>	<b>\$ 86,272</b>	<b>\$ (43,892)</b>				<b>\$ 34,229</b>	<b>\$ 1,006,816</b>	<b>\$ 1,861,388</b>

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

For the month ended December										
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	\$ 91,208	\$ 28,559					\$ 119,767	\$ 299,722	\$ 148,657	\$ 416,708
Traffic & Other Infractions	\$ 53,028	\$ 116,087					\$ 169,115	\$ 335,785	\$ 64,488	\$ 102,400
Other Criminal Cases	\$ 53,855	\$ 6,574				\$ 0	\$ 60,429	\$ 136,060	\$ 62,672	\$ 147,094
Civil	\$ 47,038	\$ 1,190					\$ 48,228	\$ 182,522	\$ 62,599	\$ 109,238
Family & Children Services	\$ 148,814	\$ 23,492					\$ 177,335	\$ 337,976	\$ 191,727	\$ 330,217
Probate, Guardianship & Mental Health Services	\$ 16,809	\$ 10,159				\$ 5,029	\$ 26,968	\$ 71,969	\$ 23,353	\$ 76,653
Juvenile Dependency Services	\$ 19,375	\$ 73,325					\$ 92,700	\$ 211,005	\$ 89,674	\$ 179,642
Juvenile Delinquency Services	\$ 8,585	\$ 7,150					\$ 15,735	\$ 40,450	\$ 18,231	\$ 52,008
Other Court Operations	\$ 105,787	\$ 16,517					\$ 122,304	\$ 311,996	\$ 147,993	\$ 345,084
Court Interpreters	\$ 6,130	\$ 4,089					\$ 10,220	\$ 6,400	\$ 8,679	\$ 35,445
Jury Services	\$ 20,734	\$ 3,728	\$ 2,154				\$ 26,616	\$ 85,257	\$ 25,463	\$ 53,591
Security		\$ 146,918					\$ 146,918	\$ 297,236	\$ 147,049	\$ 293,837
<b>Trial Court Operations Program</b>	<b>\$ 571,363</b>	<b>\$ 437,787</b>	<b>\$ 2,154</b>			<b>\$ 5,029</b>	<b>\$ 1,016,336</b>	<b>\$ 2,316,378</b>	<b>\$ 990,682</b>	<b>\$ 2,141,817</b>
Enhanced Collections	\$ 44,416	\$ 51,452					\$ 104,478	\$ 221,222	\$ 70,267	\$ 194,920
Other Non-Court Operations		\$ 46,408				\$ 8,610	\$ 46,408	\$ 46,679		
<b>Non-Court Operations Program</b>	<b>\$ 44,416</b>	<b>\$ 97,860</b>				<b>\$ 8,610</b>	<b>\$ 150,886</b>	<b>\$ 267,901</b>	<b>\$ 70,267</b>	<b>\$ 194,920</b>
Executive Office	\$ 76,191	\$ 1,610					\$ 77,801	\$ 157,224	\$ 71,419	\$ 145,563
Fiscal Services	\$ 33,274	\$ 7,725					\$ 34,179	\$ 175,672	\$ 44,422	\$ 108,801
Human Resources	\$ 31,861	\$ 2,626	\$ 0			\$ (6,820)	\$ 27,667	\$ 94,922	\$ 70,694	\$ 124,766
Business & Facilities Services	\$ 25,965	\$ 26,852	\$ 2			\$ (6,820)	\$ 52,819	\$ 141,751	\$ 51,787	\$ 187,892
Information Technology		\$ 77,856					\$ 77,856	\$ 180,717	\$ 56,822	\$ 164,300
<b>Court Administration Program</b>	<b>\$ 167,291</b>	<b>\$ 116,688</b>	<b>\$ 2</b>			<b>\$ (13,640)</b>	<b>\$ 270,322</b>	<b>\$ 750,186</b>	<b>\$ 286,144</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>\$ 783,070</b>	<b>\$ 652,316</b>	<b>\$ 2,156</b>			<b>\$ 0</b>	<b>\$ 1,437,642</b>	<b>\$ 3,334,466</b>	<b>\$ 1,356,993</b>	<b>\$ 3,088,159</b>

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							2013/14			
	Fiscal Year 2014/15										
	Governmental Funds							Total	Current	Total	Final
	Special Revenue			Capital	Debt	Proprietary	Fiduciary	Funds	Budget	Funds	Budget
	General	Non-Grant	Grant	Projects	Service	Funds	Funds	(Info. Purposes Only)	(Annual)	(Info. Purposes Only)	(Annual)
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Func	\$ 1,459,759	\$ 8,925						\$ 1,468,684	\$ 2,241,436	\$ 1,487,225	\$ 2,292,978
Improvement and Modernization Fun	\$ (1)							\$ (1)	\$ 4,769		
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 996							\$ 996	\$ 6,400	\$ 4,341	\$ 10,700
Civil Coordination Reimbursement (45.55)	\$ 121,127							\$ 121,127	\$ 241,606	\$ 78,212	\$ 236,222
MOU Reimbursements (45.10 and General)	\$ 7,839							\$ 7,839	\$ 7,839	\$ 7,839	\$ 7,839
Other Miscellaneous	\$ 1,589,720	\$ 8,925						\$ 1,598,645	\$ 2,502,050	\$ 1,577,917	\$ 2,547,739
<b>Grants</b>											
AB 1058 Commissioner/Facilitato			\$ 38,549					\$ 38,549	\$ 116,942	\$ 45,356	\$ 165,175
Other AOC Grants	\$ 8,714		\$ (100)					\$ 8,614	\$ 20,500	\$ 4,820	\$ 20,000
Non-AOC Grants	\$ 8,714		\$ 38,449					\$ 47,162	\$ 137,442	\$ 50,176	\$ 185,175
<b>Other Financing Sources</b>											
Interest Income	\$ 387	\$ 53						\$ 439	\$ 1,200	\$ 370	\$ 1,200
Investment Income											
Donations											\$ 500
Local Fees	\$ 7,133	\$ 168						\$ 7,301	\$ 20,900	\$ 6,009	\$ 24,600
Non-Fee Revenues	\$ 10,000							\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,500
Enhanced Collections		\$ 83,805						\$ 83,805	\$ 221,222	\$ 67,691	\$ 192,420
Escheatment											
Prior Year Revenue											
County Program - Restrictor											
Reimbursement Othe											
Sale of Fixed Asset	\$ 0							\$ 0		\$ 135	
Other Miscellaneous	\$ 17,520	\$ 84,025						\$ 101,545	\$ 259,322	\$ 64,205	\$ 234,125
<b>Total Revenues</b>	<b>\$ 1,615,983</b>	<b>\$ 92,950</b>	<b>\$ 38,449</b>					<b>\$ 1,747,352</b>	<b>\$ 2,892,814</b>	<b>\$ 1,741,997</b>	<b>\$ 2,967,034</b>
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanen	\$ 492,172	\$ 21,196	\$ 53,042					\$ 566,411	\$ 1,167,540	\$ 671,272	\$ 1,231,293
Temp Help										\$ 4,717	\$ 12,000
Overtime											
Staff Benefits	\$ 192,740	\$ 8,751	\$ 15,169					\$ 216,650	\$ 594,155	\$ 282,468	\$ 693,072
	\$ 684,912	\$ 29,948	\$ 68,211					\$ 783,070	\$ 1,761,695	\$ 958,458	\$ 1,936,365
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 40,902	\$ 0	\$ 1,857					\$ 42,759	\$ 121,392	\$ 21,268	\$ 198,250
Printing	\$ 881	\$ 229						\$ 1,111	\$ 5,000	\$ 2,189	\$ 5,000
Telecommunications	\$ 9,528							\$ 9,528	\$ 13,500	\$ 6,112	\$ 15,000
Postage	\$ 5,339							\$ 5,339	\$ 16,150	\$ 6,852	\$ 24,650
Insurance	\$ 3,911							\$ 3,911	\$ 5,200	\$ 4,237	\$ 4,800
In-State Travel	\$ 2,928	\$ 0	\$ 1,495					\$ 4,423	\$ 27,981	\$ 1,915	\$ 13,500
Out-of-State Travel											
Training	\$ 459		\$ 575					\$ 1,034	\$ 10,000	\$ 1,209	\$ 14,000
Security Services	\$ 141,335		\$ 5,583					\$ 146,918	\$ 297,236	\$ 113,427	\$ 293,836
Facility Operations	\$ 1,232							\$ 1,232	\$ 10,250	\$ 644	\$ 12,200
Utilities											
Contracted Services	\$ 291,007	\$ 51,452	\$ 350					\$ 342,809	\$ 907,524	\$ 205,369	\$ 546,848
Consulting and Professional Service:	\$ 3,815							\$ 3,815	\$ 5,200	\$ 3,500	\$ 6,200
Information Technology	\$ 41,355	\$ 0						\$ 41,355	\$ 60,200	\$ 29,264	\$ 50,000
Major Equipmen	\$ 48,179							\$ 48,179	\$ 82,637		
Other Items of Expens	\$ 1,102	\$ 800						\$ 1,902	\$ 5,500	\$ 1,380	\$ 4,000
	\$ 589,975	\$ 52,481	\$ 9,859					\$ 652,315	\$ 1,667,776	\$ 395,956	\$ 1,128,294
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 2,154							\$ 2,154	\$ 5,000	\$ 1,569	\$ 3,500
Judgements, Settlements and Claim											
Debt Service											
Other	\$ 2							\$ 2			
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (13,640)	\$ 8,610	\$ 5,029					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (11,483)	\$ 8,610	\$ 5,029					\$ (2,156)	\$ 5,000	\$ 1,589	\$ 3,500
<b>Total Expenditures</b>	<b>\$ 1,263,404</b>	<b>\$ 91,039</b>	<b>\$ 83,099</b>					<b>\$ 1,437,542</b>	<b>\$ 3,334,465</b>	<b>\$ 1,365,993</b>	<b>\$ 3,066,769</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 352,549</b>	<b>\$ 1,911</b>	<b>\$ (44,650)</b>					<b>\$ 309,810</b>	<b>\$ (441,651)</b>	<b>\$ 356,004</b>	<b>\$ (101,125)</b>
<b>Operating Transfers In (Out)</b>	<b>\$ (750)</b>	<b>\$ 0</b>	<b>\$ 758</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)	\$ 850,239	\$ 86,272	\$ (43,892)					\$ 892,618	\$ 141,157	\$ 1,011,540	\$ 554,410