


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.

X  _____
Signature of Presiding Judge or Court Executive

X 5-20-12 _____
Date

Lassen

Court

11-12 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Lassen

Court

11-12 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Lassen

Court

11-12 Q3

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
38.3		35.8	34.8	34.8	

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

**Lassen Superior Court
Total Trial Court Operations Fund
Balance Sheet
(Unaudited)**

For the month ended Mar.									
Fiscal Year 2011/12									
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue Non-Crm	Special Revenue Crm	Capital Projects	Debt Service	Prop. Ret. Funds	Judicial Funds		
ASSETS									
Operations	\$ 37,789	\$ 68,258	\$ (186,141)				\$ 544	\$ (41,551)	\$ (33,725)
Payroll									
Jury									
Revolving	\$ 97,690		\$ 792					\$ 96,482	\$ 98,482
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 1,250							\$ 1,250	\$ 1,350
Cash with County							\$ 64,598	\$ 64,598	\$ 120,187
Cash Outside of the AOC	\$ 1,018,917	\$ 0	\$ 0				\$ 0	\$ 1,018,917	\$ 1,167,788
Total Cash	\$ 1,156,646	\$ 68,258	\$ (185,349)				\$ 65,142	\$ 1,221,607	\$ 1,354,061
Short Term Investment	\$ 220,948						\$ 28,303	\$ 249,251	\$ 115,609
Investment in Financial Institution							\$ 487,761	\$ 487,761	\$ 454,233
Total Investments	\$ 220,948						\$ 516,064	\$ 737,012	\$ 569,841
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 2,773	\$ 0	\$ 140,268					\$ 143,039	\$ 193,961
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 240,000							\$ 240,000	\$ 140,000
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts	\$ 956						\$ 0	\$ 956	\$ 0
Due From State	\$ 0		\$ 1,598					\$ 1,598	\$ 1,598
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 243,729	\$ 0	\$ 141,865				\$ 0	\$ 385,594	\$ 335,580
Prepaid Expenses - General									
Salary and Travel Advances	\$ 929	\$ 0	\$ 0					\$ 929	\$ 0
Counties									
Total Prepaid Expenses	\$ 929	\$ 0	\$ 0					\$ 929	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,255,232	\$ 68,258	\$ (44,484)				\$ 516,064	\$ 2,265,232	\$ 2,259,482
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 898				\$ 0	\$ 898	\$ 930
Due to Other Funds	\$ 240,000	\$ 0	\$ 0					\$ 240,000	\$ 140,000
Due to Other Courts	\$ 0	\$ 0						\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 28,841	\$ 28,841	\$ 31,765
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							\$ 5	\$ 5	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 240,000	\$ 0	\$ 898				\$ 28,846	\$ 269,745	\$ 172,698
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 64,598	\$ 64,598	\$ 120,187
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 64,598	\$ 64,598	\$ 120,187
Accrued Payroll									
Benefits Payable	\$ 1,377							\$ 489,138	\$ 455,609
Deferred Compensation Payable	\$ 0						\$ 487,761	\$ 0	\$ 0
Deductions Payable	\$ 7							\$ 7	\$ 5
Payroll Clearing	\$ 23,601							\$ 23,601	\$ 0
Total Payroll Liabilities	\$ 24,985						\$ 487,761	\$ 512,746	\$ 455,613
Revenue Collected in Advance	\$ 5,091		\$ 0					\$ 5,091	\$ 45
Liabilities For Deposits	\$ 10,055							\$ 10,055	\$ 10,034
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 15,146		\$ 0					\$ 15,146	\$ 10,079
Total Liabilities	\$ 260,031	\$ 0	\$ 898				\$ 553,206	\$ 882,236	\$ 758,577
Total Fund Balance	\$ 1,995,122	\$ 68,258	\$ (44,484)					\$ 1,402,997	\$ 1,500,905
Total Liabilities and Fund Balance	\$ 2,255,232	\$ 68,258	\$ (44,484)				\$ 516,064	\$ 2,265,232	\$ 2,259,482

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

For the month ended Mar										
Fiscal Year 2011/12										
	Governmental Funds						Total Funds (Info. Purpose Only)	Current Budget (Annual)	2010/11	
	General	Special Revenue Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds			Total Funds (Info. Purpose Only)	Final Budget (Annual)
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,981,581						\$ 1,981,581	\$ 2,670,784	\$ 2,188,881	\$ 2,883,457
Trial Court Improvement Fund	\$ 4,767						\$ 4,767	\$ 4,769	\$ (1)	\$ 5,769
Judicial Administration Efficiency & Mod Fund	\$ 483						\$ 483	\$ 1,500	\$ 388	\$ 4,000
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 40,778						\$ 40,778	\$ 58,383	\$ 28,265	\$ 65,109
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 154,379						\$ 154,379	\$ 268,908	\$ 159,308	\$ 301,738
Other Miscellaneous										
	\$ 2,181,988						\$ 2,181,988	\$ 2,804,322	\$ 2,378,822	\$ 3,260,073
Grants										
AB 1058 Commissioner/Facilitator			\$ 127,470				\$ 127,470	\$ 267,609	\$ 147,048	\$ 267,606
Other AOC Grants	\$ 490		\$ 8,468				\$ 8,958	\$ 46,564	\$ 7,098	\$ 17,000
Non-AOC Grants										
	\$ 490		\$ 135,938				\$ 136,428	\$ 314,173	\$ 154,146	\$ 284,606
Other Financing Sources										
Interest Income	\$ 6,131	\$ 195					\$ 6,326	\$ 10,500	\$ 9,475	\$ 16,000
Investment Income										
Donations		\$ 537					\$ 537	\$ 1,000	\$ 556	\$ 1,000
Local Fees	\$ 24,833						\$ 24,833	\$ 24,500	\$ 21,815	\$ 27,000
Non-Fee Revenues	\$ 21,376	\$ 6,630					\$ 27,906	\$ 19,200	\$ 28,188	\$ 29,500
Enhanced Collections		\$ 133,310					\$ 133,310	\$ 175,421	\$ 110,777	\$ 108,133
Escheatment										
Prior Year Revenue										
County Program - Restricted	\$ 524						\$ 524	\$ 1,000	\$ 391	\$ 1,000
Reimbursement Other									\$ 988	
Sale of Fixed Assets										\$ 40
Other Miscellaneous										
	\$ 52,864	\$ 140,572					\$ 193,436	\$ 231,821	\$ 165,499	\$ 183,633
Total Revenues	\$ 2,234,852	\$ 140,572	\$ 135,938				\$ 2,411,362	\$ 3,460,118	\$ 2,698,467	\$ 3,718,314
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 1,243,373	\$ 15,018	\$ 72,822				\$ 1,331,213	\$ 1,824,477	\$ 1,409,855	\$ 1,824,536
Temp Help	\$ 7,935		\$ 811				\$ 8,746	\$ 27,617	\$ 21,685	\$ 41,116
Overtime										
Staff Benefits	\$ 631,608	\$ 6,868	\$ 28,296				\$ 666,772	\$ 954,488	\$ 613,271	\$ 891,607
	\$ 1,782,916	\$ 21,886	\$ 99,928				\$ 1,904,730	\$ 2,806,582	\$ 2,044,802	\$ 2,757,256
Operating Expenses and Equipment										
General Expense	\$ 48,350	\$ 5,323	\$ 7,783				\$ 61,456	\$ 178,209	\$ 66,920	\$ 124,953
Printing	\$ 2,912						\$ 2,912	\$ 3,600	\$ 3,862	\$ 4,390
Telecommunications	\$ 23,043		\$ 164				\$ 23,207	\$ 31,694	\$ 24,573	\$ 29,025
Postage	\$ 14,782		\$ 43				\$ 14,824	\$ 19,400	\$ 14,696	\$ 17,390
Insurance	\$ 6,384						\$ 6,384	\$ 3,800	\$ 2,286	\$ 3,000
In-State Travel	\$ 3,398	\$ 540	\$ 3,775				\$ 7,713	\$ 2,773	\$ 7,658	\$ 11,915
Out-of-State Travel									\$ 1,466	\$ 1,500
Training	\$ 495		\$ 275				\$ 770		\$ 110	\$ 1,000
Security Services	\$ 65,454		\$ 10,453				\$ 75,906	\$ 110,723	\$ 172,254	\$ 237,240
Facility Operations	\$ 6,913		\$ 172				\$ 7,085	\$ 61,196	\$ 20,079	\$ 31,230
Utilities	\$ 7,067		\$ 4,150				\$ 11,217	\$ 10,740	\$ 8,298	\$ 12,940
Contracted Services	\$ 264,036	\$ 129,187	\$ 4,379				\$ 397,602	\$ 561,154	\$ 302,396	\$ 464,072
Consulting and Professional Services	\$ 2,213						\$ 2,213	\$ 4,000	\$ 2,763	\$ 3,500
Information Technology	\$ 36,088						\$ 36,088	\$ 56,716	\$ 44,088	\$ 85,536
Major Equipment								\$ 70,000		\$ 80,000
Other Items of Expense	\$ 3,556						\$ 3,556	\$ 8,500	\$ 6,975	\$ 9,000
	\$ 484,702	\$ 135,050	\$ 31,163				\$ 650,915	\$ 1,122,585	\$ 678,353	\$ 1,116,691
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 3,226						\$ 3,226	\$ 1,500	\$ 1,033	\$ 1,500
Judgements, Settlements and Claims										
Debt Service										
Other								\$ 140,000	\$ 16	\$ 123,000
Capital Costs										
Internal Cost Recovery	\$ (6,561)	\$ 6,561					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ (3,336)	\$ 6,561					\$ (3,226)	\$ (141,500)	\$ (1,049)	\$ (124,500)
Total Expenditures	\$ 2,264,883	\$ 163,499	\$ 131,122				\$ 2,559,504	\$ 4,070,677	\$ 2,723,994	\$ 3,988,450
Excess (Deficit) of Revenues Over Expenditures	\$ (28,031)	\$ (22,927)	\$ 4,816				\$ (46,948)	\$ (620,561)	\$ (27,527)	\$ (280,136)
Operating Transfers In (Out)	\$ (802)		\$ 802				\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 1,370,765	\$ 79,181	\$ 0				\$ 1,449,946	\$ 1,449,946	\$ 1,528,431	\$ 1,528,431
Ending Balance (Deficit)	\$ 1,342,734	\$ 56,254	\$ 4,816				\$ 1,403,804	\$ 829,384	\$ 1,500,905	\$ 1,248,295

**Lassen Superior Court
Total Trial Court Operations Fund
Statement of Program Expenditures
(Unaudited)**

PROGRAM EXPENDITURES:	Fiscal Year 2011/12							2010/11		
	Personnel Services	Operating Expenses and Equipment	Special Programs	Capital Costs	Information Recovery	Fiscal Year Expenditures (Adjustments)	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
Judges & Courtroom Support	\$ 236,936	\$ 45,198					\$ 282,134	\$ 461,866	\$ 316,126	\$ 579,706
Traffic & Other Infractions	\$ 79,116	\$ 3,073					\$ 82,189	\$ 129,665	\$ 127,176	\$ 143,425
Other Criminal Cases	\$ 99,825	\$ 16,285					\$ 116,112	\$ 189,647	\$ 135,429	\$ 187,105
Civil	\$ 88,494	\$ 2,977			\$ 0		\$ 91,471	\$ 139,833	\$ 83,981	\$ 137,954
Family & Children Services	\$ 388,331	\$ 27,853					\$ 416,183	\$ 642,073	\$ 440,310	\$ 646,715
Probate, Guardianship & Mental Health Services	\$ 31,331	\$ 22,573					\$ 53,904	\$ 66,235	\$ 42,339	\$ 65,155
Juvenile Dependency Services	\$ 50,975	\$ 83,111					\$ 134,086	\$ 168,768	\$ 142,993	\$ 172,251
Juvenile Delinquency Services	\$ 39,277	\$ 22,120					\$ 60,397	\$ 107,765	\$ 54,723	\$ 73,905
Other Court Operations	\$ 277,950	\$ 3,648					\$ 281,598	\$ 456,487	\$ 302,835	\$ 477,703
Court Interpreters	\$ 19,392	\$ 20,992					\$ 40,383	\$ 59,597	\$ 41,182	\$ 56,767
Jury Services	\$ 42,645	\$ 11,257					\$ 53,902	\$ 53,995	\$ 54,007	\$ 59,040
Security	\$ 104,690	\$ 78,281					\$ 182,971	\$ 255,601	\$ 280,554	\$ 389,298
Trial Court Operations Program	\$ 1,457,932	\$ 335,319	\$ 3,228	\$ 0	\$ 0	\$ 1,796,479	\$ 2,659,936	\$ 2,031,499	\$ 2,789,753	
Enhanced Collections	\$ 21,985	\$ 129,187			\$ 6,561		\$ 157,733	\$ 175,422	\$ 90,521	\$ 131,600
Other Non-Court Operations	\$ 21,985	\$ 129,187			\$ 6,561		\$ 157,733	\$ 175,422	\$ 90,521	\$ 131,600
Non-Court Operations Program	\$ 21,985	\$ 129,187			\$ 6,561		\$ 157,733	\$ 175,422	\$ 90,521	\$ 131,600
Executive Office	\$ 149,229	\$ 787					\$ 150,016	\$ 209,488	\$ 160,841	\$ 210,495
Fiscal Services	\$ 126,582	\$ 29,107			\$ (3,281)		\$ 152,408	\$ 221,666	\$ 154,825	\$ 223,482
Human Resources	\$ 89,458	\$ 916			\$ (3,281)		\$ 97,094	\$ 271,699	\$ 106,085	\$ 234,715
Business & Facilities Services	\$ 36,211	\$ 73,617					\$ 109,827	\$ 327,865	\$ 120,330	\$ 158,035
Information Technology	\$ 13,323	\$ 82,013					\$ 95,336	\$ 200,657	\$ 59,887	\$ 239,382
Court Administration Program	\$ 424,813	\$ 185,439			\$ (6,581)		\$ 603,671	\$ 1,123,311	\$ 601,974	\$ 1,081,117
Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,024,627	\$ 670,645	\$ 3,228	\$ 0	\$ 0	\$ 3,698,500	\$ 5,020,977	\$ 2,723,022	\$ 3,698,455	