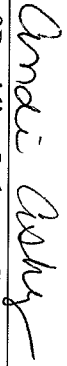


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

05/07/2013

Date

Lassen

Court

FY 12/13 Qtr. 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Lassen

Court

FY 12/13 Qtr. 3

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Lassen

Court

FY 12/13 Qtr. 3

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
36.75	36.75	34.75	35.25	32.75	

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
 Balance Sheet
 (Unaudited)

	For the month ended March							2011/12 Total Funds (Info. Purposes Only)	2011/12 Total Funds (Info. Purposes Only)
	Fiscal Year 2012/13								
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)		
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
ASSETS									
Operations	\$ 137,355	\$ 36,521	\$(124,928)			\$ 6,416	\$ 55,365	\$(41,551)	
Payroll									
Jury									
Revolving	\$ 98,482						\$ 98,482	\$ 98,482	
Other									
Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust									
Credit Card									
Cash on Hand	\$ 1,950						\$ 1,950	\$ 1,250	
Cash with County						\$ 38,877	\$ 38,877	\$ 64,598	
Cash Outside of the AOC	\$ 415,943	\$ 0	\$ 0			\$ 0	\$ 415,943	\$ 1,018,917	
Total Cash	\$ 653,730	\$ 36,521	\$(124,928)			\$ 45,293	\$ 610,617	\$ 1,141,697	
Short Term Investment	\$ 96,303					\$ 34,676	\$ 130,979	\$ 249,251	
Investment in Financial Institution						\$ 627,307	\$ 627,307	\$ 487,761	
Total Investments	\$ 96,303					\$ 661,983	\$ 758,286	\$ 737,012	
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Receivable - General	\$ 51,966	\$ 16,063	\$ 129,754				\$ 197,783	\$ 143,039	
Dishonored Checks									
Due From Employee								\$ 0	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 240,000	
Due From Other Governments	\$ 0						\$ 0	\$ 0	
Due From Other Courts	\$ 0						\$ 0	\$ 956	
Due From State	\$ 0		\$ 1,627				\$ 1,627	\$ 1,598	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 51,966	\$ 16,063	\$ 131,381			\$ 0	\$ 199,409	\$ 385,594	
Prepaid Expenses - General	\$ 0						\$ 0		
Salary and Travel Advances	\$ 0	\$ 0	\$ 0				\$ 0	\$ 929	
Counties									
Total Prepaid Expenses	\$ 0	\$ 0	\$ 0				\$ 0	\$ 929	
Other Assets									
Total Other Assets									
Total Assets	\$ 801,999	\$ 52,584	\$ 6,453			\$ 707,276	\$ 1,568,312	\$ 2,265,232	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 898	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 240,000	
Due to Other Courts		\$ 0					\$ 0	\$ 0	
Due to State	\$ 0		\$ 0				\$ 0	\$ 0	
TC145 Liability						\$ 41,091	\$ 41,091	\$ 28,841	
Due to Other Governments								\$ 0	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0						\$ 0	\$ 0	
Interest						\$ 2	\$ 2	\$ 5	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 0	\$ 0			\$ 41,092	\$ 41,092	\$ 269,745	
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC						\$ 38,877	\$ 38,877	\$ 64,598	
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits						\$ 38,877	\$ 38,877	\$ 64,598	
Accrued Payroll									
Benefits Payable	\$ 451	\$ 0				\$ 627,307	\$ 627,758	\$ 489,138	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 0						\$ 0	\$ 7	
Payroll Clearing	\$ 0						\$ 0	\$ 23,601	
Total Payroll Liabilities	\$ 451	\$ 0				\$ 627,307	\$ 627,758	\$ 512,746	
Revenue Collected in Advance	\$ 0		\$ 0				\$ 0	\$ 5,091	
Liabilities For Deposits	\$ 3,058						\$ 3,058	\$ 10,055	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 3,058		\$ 0				\$ 3,058	\$ 15,146	
Total Liabilities	\$ 3,509	\$ 0	\$ 0			\$ 707,276	\$ 710,785	\$ 862,235	
Total Fund Balance	\$ 798,490	\$ 52,584	\$ 6,453				\$ 857,527	\$ 1,402,997	
Total Liabilities and Fund Balance	\$ 801,999	\$ 52,584	\$ 6,453			\$ 707,276	\$ 1,568,312	\$ 2,265,232	

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 2012/13										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2011/12	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,367,333	\$ 11,760					\$ 1,379,093	\$ 1,842,169	\$ 1,981,581	\$ 2,570,764
Trial Court Improvement Fund							\$ 4,769	\$ 4,769	\$ 4,769	\$ 4,769
Judicial Administration Efficiency & Mod Fund	\$ 0						\$ 0	\$ 1,000	\$ 483	\$ 1,500
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ (1,456)						\$ (1,456)	\$ 51,971	\$ 40,778	\$ 58,383
Civil Coordination Reimbursement (45.55)	\$ 157,605						\$ 157,605	\$ 304,697	\$ 154,379	\$ 268,906
MOU Reimbursements (45.10 and General)	\$ 7,839						\$ 7,839			
Other Miscellaneous										
	\$ 1,531,321	\$ 11,760					\$ 1,543,081	\$ 2,204,606	\$ 2,181,988	\$ 2,904,322
Grants										
AB 1058 Commissioner/Facilitator	\$ 6		\$ 100,032				\$ 100,038	\$ 245,288	\$ 127,470	\$ 267,609
Other AOC Grants	\$ 0		\$ 24,766				\$ 24,766	\$ 44,896	\$ 8,958	\$ 46,564
Non-AOC Grants										
	\$ 6		\$ 124,798				\$ 124,805	\$ 290,182	\$ 136,428	\$ 314,173
Other Financing Sources										
Interest Income	\$ 1,234	\$ 53					\$ 1,287	\$ 300	\$ 6,326	\$ 10,500
Investment Income										
Donations		\$ 25					\$ 25	\$ 1,000	\$ 537	\$ 1,000
Local Fees	\$ 14,695						\$ 14,695	\$ 29,000	\$ 24,833	\$ 24,500
Non-Fee Revenues	\$ 170	\$ 4,330					\$ 4,500	\$ 27,700	\$ 27,906	\$ 19,200
Enhanced Collections		\$ 111,983					\$ 111,983	\$ 214,563	\$ 133,310	\$ 175,421
Escheatment	\$ 1,673						\$ 1,673			
Prior Year Revenue										
County Program - Restricted	\$ 286						\$ 286		\$ 524	\$ 1,000
Reimbursement Other	\$ 613						\$ 613			
Sale of Fixed Assets	\$ 133,000						\$ 133,000	\$ 133,000		
Other Miscellaneous										
	\$ 151,670	\$ 116,391					\$ 268,062	\$ 405,563	\$ 193,436	\$ 231,621
Total Revenues	\$ 1,682,998	\$ 128,151	\$ 124,798				\$ 1,935,947	\$ 2,900,351	\$ 2,511,852	\$ 3,450,116
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 1,208,075	\$ 14,459	\$ 59,345				\$ 1,281,879	\$ 1,661,646	\$ 1,331,211	\$ 1,824,477
Temp Help	\$ 5,623		\$ 723				\$ 6,345	\$ 7,059	\$ 8,746	\$ 27,617
Overtime										
Staff Benefits	\$ 497,384	\$ 6,298	\$ 22,015				\$ 525,697	\$ 862,783	\$ 564,673	\$ 954,488
	\$ 1,711,082	\$ 20,757	\$ 82,083				\$ 1,813,922	\$ 2,531,488	\$ 1,904,629	\$ 2,806,582
Operating Expenses and Equipment										
General Expense	\$ 63,882	\$ (39)	\$ 8,680				\$ 72,523	\$ 190,180	\$ 61,456	\$ 178,209
Printing	\$ 3,355	\$ 0	\$ 0				\$ 3,355	\$ 3,500	\$ 2,912	\$ 3,600
Telecommunications	\$ 10,034		\$ 108				\$ 10,142	\$ 12,360	\$ 23,207	\$ 31,684
Postage	\$ 18,320		\$ 15				\$ 18,335	\$ 20,000	\$ 14,824	\$ 19,400
Insurance	\$ 4,351						\$ 4,351	\$ 5,100	\$ 6,384	\$ 3,900
In-State Travel	\$ 3,607	\$ (363)	\$ 986				\$ 4,230	\$ 7,588	\$ 7,713	\$ 2,773
Out-of-State Travel										
Training	\$ 1,209		\$ 325				\$ 1,534	\$ 2,600	\$ 770	
Security Services	\$ 51,439		\$ 8,374				\$ 59,812	\$ 91,185	\$ 75,906	\$ 110,723
Facility Operations	\$ 5,938		\$ 0				\$ 5,938	\$ 6,900	\$ 7,085	\$ 69,146
Utilities									\$ 11,217	\$ 10,740
Contracted Services	\$ 214,767	\$ 92,917	\$ 3,194				\$ 310,878	\$ 607,184	\$ 397,602	\$ 561,154
Consulting and Professional Services	\$ 5,005						\$ 5,005	\$ 6,500	\$ 2,213	\$ 4,000
Information Technology	\$ 35,267						\$ 35,267	\$ 43,046	\$ 36,088	\$ 59,091
Major Equipment	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	\$ 59,675
Other Items of Expense	\$ 3,148						\$ 3,148	\$ 7,000	\$ 3,566	\$ 8,500
	\$ 420,321	\$ 92,515	\$ 21,683				\$ 534,519	\$ 1,003,143	\$ 650,945	\$ 1,122,595
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 1,879						\$ 1,879	\$ 5,500	\$ 3,226	\$ 1,500
Judgements, Settlements and Claims										
Debt Service										
Other								\$ 50,000		\$ 140,000
Capital Costs										
Internal Cost Recovery	\$ (21,067)	\$ 6,487	\$ 14,580				\$ 0	\$ (325)	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (482)						\$ (482)			
	\$ (19,670)	\$ 6,487	\$ 14,580				\$ (1,396)	\$ 55,175	\$ 3,226	\$ 141,500
Total Expenditures	\$ 2,111,733	\$ 119,759	\$ 118,345				\$ 2,349,837	\$ 3,589,806	\$ 2,558,800	\$ 4,070,677
Excess (Deficit) of Revenues Over Expenditures	\$ (428,736)	\$ 8,393	\$ 6,453				\$ (413,890)	\$ (689,455)	\$ (46,948)	\$ (620,561)
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 1,227,226	\$ 44,191	\$ 0				\$ 1,271,417	\$ 1,271,417	\$ 1,449,945	\$ 1,449,945
Ending Balance (Deficit)	\$ 798,490	\$ 52,584	\$ 6,453				\$ 857,527	\$ 581,962	\$ 1,402,997	\$ 829,384

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

For the month ended March										
Fiscal Year 2012/13							2011/12			
	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	\$ 206,056	\$ 40,805					\$ 246,860	\$ 322,605	\$ 282,134	\$ 461,868
Traffic & Other Infractions	\$ 73,068	\$ 1,606					\$ 74,674	\$ 88,664	\$ 82,189	\$ 129,668
Other Criminal Cases	\$ 101,869	\$ 6,895			\$ 0		\$ 108,763	\$ 161,003	\$ 116,121	\$ 183,647
Civil	\$ 98,227	\$ 5,415					\$ 103,643	\$ 146,402	\$ 91,471	\$ 139,833
Family & Children Services	\$ 345,463	\$ 22,639			\$ 14,580		\$ 382,682	\$ 551,515	\$ 416,183	\$ 542,079
Probate, Guardianship & Mental Health Services	\$ 31,553	\$ 16,031					\$ 47,583	\$ 77,236	\$ 53,884	\$ 86,239
Juvenile Dependency Services	\$ 52,890	\$ 68,106					\$ 120,995	\$ 202,636	\$ 134,096	\$ 188,789
Juvenile Delinquency Services	\$ 39,247	\$ 17,102					\$ 56,349	\$ 77,095	\$ 60,397	\$ 107,766
Other Court Operations	\$ 260,063	\$ 653					\$ 260,717	\$ 409,158	\$ 281,598	\$ 456,487
Court Interpreters	\$ 20,823	\$ 5,524					\$ 26,347	\$ 51,877	\$ 40,333	\$ 58,567
Jury Services	\$ 30,762	\$ 678	\$ 1,879				\$ 33,319	\$ 53,893	\$ 57,128	\$ 53,395
Security	\$ 108,277	\$ 69,348					\$ 177,624	\$ 254,280	\$ 180,952	\$ 255,601
Trial Court Operations Program	\$ 1,368,287	\$ 254,800	\$ 1,879		\$ 14,580		\$ 1,639,546	\$ 2,396,364	\$ 1,796,476	\$ 2,663,938
Enhanced Collections	\$ 20,757	\$ 84,739			\$ 6,487		\$ 111,983	\$ 213,263	\$ 157,632	\$ 175,421
Other Non-Court Operations										
Non-Court Operations Program	\$ 20,757	\$ 84,739			\$ 6,487		\$ 111,983	\$ 213,263	\$ 157,632	\$ 175,421
Executive Office	\$ 140,164	\$ 2,974					\$ 143,138	\$ 183,342	\$ 150,016	\$ 209,468
Fiscal Services	\$ 109,769	\$ 15,797			\$ (10,533)	\$ (482)	\$ 114,551	\$ 205,255	\$ 152,418	\$ 221,658
Human Resources	\$ 91,984	\$ 3,013			\$ (10,533)		\$ 84,463	\$ 168,588	\$ 97,094	\$ 271,699
Business & Facilities Services	\$ 55,938	\$ 75,084					\$ 131,023	\$ 175,202	\$ 109,827	\$ 327,856
Information Technology	\$ 27,021	\$ 98,112					\$ 125,134	\$ 247,792	\$ 95,336	\$ 200,637
Court Administration Program	\$ 424,877	\$ 194,980			\$ (21,067)	\$ (482)	\$ 598,308	\$ 980,179	\$ 604,691	\$ 1,231,318
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,813,922	\$ 534,519	\$ 1,879		\$ 0	\$ (482)	\$ 2,349,837	\$ 3,589,806	\$ 2,558,800	\$ 4,070,677