

**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.

Rosemarie Reed  
Signature of Presiding Judge or Court Executive

9-14-11  
Date

LASSEN  
Court

2010-11 4<sup>TH</sup> QTR  
Fiscal Year and Ending Quarter

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

For the month ended Jun									
Fiscal Year 2010/11									2009/10
	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						
<b>ASSETS</b>									
Operations	\$ (186,811)	\$ 61,096	\$ (792)				\$ 656	\$ (125,851)	\$ 68,197
Payroll									\$ 0
Jury									
Revolving	\$ 97,690		\$ 792					\$ 98,482	\$ 105,000
Other									
Distribution									
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 30,500
Trust									
Credit Card									
Cash on Hand	\$ 1,350							\$ 1,350	\$ 1,350
Cash with County	\$ 973,845	\$ 19,545	\$ 0				\$ 64,598	\$ 1,057,988	\$ 1,210,409
<b>Total Cash</b>	<b>\$ 886,074</b>	<b>\$ 80,642</b>	<b>\$ 0</b>				<b>\$ 65,254</b>	<b>\$ 1,031,969</b>	<b>\$ 1,415,457</b>
Short Term Investment	\$ 304,401	\$ 0					\$ 31,641	\$ 336,043	\$ 620
Investment in Financial Institution							\$ 511,733	\$ 511,733	\$ 404,727
<b>Total Investments</b>	<b>\$ 304,401</b>	<b>\$ 0</b>					<b>\$ 543,374</b>	<b>\$ 847,775</b>	<b>\$ 405,347</b>
Accrued Revenue	\$ 212	\$ 55						\$ 266	\$ 45
Accounts Receivable - General	\$ 27,374	\$ 20,768	\$ 62,350					\$ 110,493	\$ 176,184
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 360,082							\$ 360,082	\$ 269,693
Due From Other Governments	\$ 0	\$ 27,095						\$ 27,095	\$ 41,400
Due From Other Courts	\$ 0						\$ 0	\$ 0	
Due From State	\$ 75,576		\$ 33,930					\$ 109,505	\$ 97,496
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 463,244</b>	<b>\$ 47,918</b>	<b>\$ 96,280</b>				<b>\$ 0</b>	<b>\$ 607,442</b>	<b>\$ 584,818</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0	\$ 0	\$ 250					\$ 250	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 250</b>					<b>\$ 250</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,653,719</b>	<b>\$ 128,559</b>	<b>\$ 96,530</b>				<b>\$ 608,628</b>	<b>\$ 2,487,436</b>	<b>\$ 2,405,622</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 23,101	\$ 1,506	\$ 1,865					\$ 26,472	\$ 33,746
Accounts Payable - General	\$ 1,043	\$ 0	\$ 0				\$ 0	\$ 1,043	\$ 0
Due to Other Funds	\$ 240,000	\$ 27,008	\$ 93,075					\$ 360,082	\$ 269,693
Due to Other Courts	\$ 0	\$ 13,375						\$ 13,375	
Due to State	\$ 2,709		\$ 1,591					\$ 4,300	\$ 2,150
TC145 Liability	\$ 0						\$ 32,295	\$ 32,295	\$ 30,500
Due to Other Governments	\$ 0	\$ 7,490						\$ 7,490	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 2	\$ 2	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 266,853</b>	<b>\$ 49,379</b>	<b>\$ 96,530</b>				<b>\$ 32,297</b>	<b>\$ 445,059</b>	<b>\$ 336,088</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 64,598	\$ 64,598	\$ 120,187
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 64,598</b>	<b>\$ 64,598</b>	<b>\$ 120,187</b>
Accrued Payroll	\$ 0							\$ 0	
Benefits Payable	\$ 976						\$ 511,733	\$ 512,709	\$ 410,922
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0		\$ 0					\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 976</b>		<b>\$ 0</b>				<b>\$ 511,733</b>	<b>\$ 512,709</b>	<b>\$ 410,922</b>
Revenue Collected in Advance	\$ 5,091		\$ 0					\$ 5,091	\$ 0
Liabilities For Deposits	\$ 10,034							\$ 10,034	\$ 9,993
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities	\$ 0							\$ 0	
<b>Total Other Liabilities</b>	<b>\$ 15,125</b>		<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 15,125</b>	<b>\$ 9,993</b>
<b>Total Liabilities</b>	<b>\$ 282,955</b>	<b>\$ 49,379</b>	<b>\$ 96,530</b>				<b>\$ 608,628</b>	<b>\$ 1,037,491</b>	<b>\$ 877,190</b>
Fund Balance - Restricted	\$ 359,570	\$ 79,155						\$ 438,725	\$ 421,919
Fund Balance - Unrestricted									
Designated	\$ 1,073,951							\$ 1,073,951	\$ 1,431,974
Undesignated	\$ 15,756	\$ 0	\$ 0					\$ 15,756	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ (78,512)	\$ 26	\$ 0					\$ (78,486)	\$ (325,461)
<b>Total Fund Balance</b>	<b>\$ 1,370,765</b>	<b>\$ 79,181</b>	<b>\$ 0</b>					<b>\$ 1,449,945</b>	<b>\$ 1,528,431</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,653,719</b>	<b>\$ 128,559</b>	<b>\$ 96,530</b>				<b>\$ 608,628</b>	<b>\$ 2,487,436</b>	<b>\$ 2,405,622</b>

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

For the month ended Jun											
Fiscal Year 2010/11										2009/10	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,934,859						\$ 2,934,859	\$ 2,883,457	\$ 2,735,182	\$ 2,714,697	
Trial Court Improvement Fund	\$ 4,768						\$ 4,768	\$ 5,769	\$ (1,287)	\$ 2,384	
Judicial Administration Efficiency & Mod Fund	\$ 1,866						\$ 1,866	\$ 4,000	\$ 4,074	\$ 4,000	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 51,372						\$ 51,372	\$ 55,109	\$ 58,383	\$ 50,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 274,000						\$ 274,000	\$ 301,738	\$ 301,178	\$ 309,837	
Other Miscellaneous											
	<b>\$ 3,266,865</b>						<b>\$ 3,266,865</b>	<b>\$ 3,250,073</b>	<b>\$ 3,097,530</b>	<b>\$ 3,080,918</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 220,299				\$ 220,299	\$ 267,608	\$ 260,496	\$ 265,230	
Other AOC Grants	\$ 0		\$ 17,547				\$ 17,547	\$ 17,000	\$ 19,219	\$ 19,000	
Non-AOC Grants											
	<b>\$ 0</b>		<b>\$ 237,846</b>				<b>\$ 237,846</b>	<b>\$ 284,608</b>	<b>\$ 279,715</b>	<b>\$ 284,230</b>	
Other Financing Sources											
Interest Income	\$ 9,840	\$ 350					\$ 10,189	\$ 16,000	\$ 18,354	\$ 35,500	
Investment Income											
Donations		\$ 1,256					\$ 1,256	\$ 1,000	\$ 1,750	\$ 8,000	
Local Fees	\$ 33,904						\$ 33,904	\$ 27,000	\$ 27,047	\$ 33,600	
Non-Fee Revenues	\$ 24,899	\$ 5,129					\$ 30,028	\$ 29,500	\$ 69,011	\$ 66,000	
Enhanced Collections	\$ 0	\$ 170,410					\$ 170,410	\$ 109,133	\$ 45,152	\$ 369	
Escheatment											
Prior Year Revenue	\$ (6,731)						\$ (6,731)				
County Program - Restricted	\$ 849						\$ 849	\$ 1,000	\$ 1,012	\$ 1,000	
Reimbursement Other	\$ 989						\$ 989		\$ 272		
Sale of Fixed Assets											
Other Miscellaneous	\$ 40						\$ 40		\$ 101		
	<b>\$ 63,789</b>	<b>\$ 177,144</b>					<b>\$ 240,933</b>	<b>\$ 183,633</b>	<b>\$ 163,067</b>	<b>\$ 144,100</b>	
<b>Total Revenues</b>	<b>\$ 3,330,654</b>	<b>\$ 177,144</b>	<b>\$ 237,846</b>				<b>\$ 3,745,645</b>	<b>\$ 3,718,314</b>	<b>\$ 3,540,312</b>	<b>\$ 3,509,248</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,741,726	\$ 27,158	\$ 129,099				\$ 1,897,982	\$ 1,824,536	\$ 1,830,028	\$ 1,872,818	
Temp Help	\$ 23,826		\$ 1,197				\$ 25,023	\$ 41,116	\$ 36,174	\$ 27,617	
Overtime											
Staff Benefits	\$ 761,245	\$ 10,858	\$ 47,053				\$ 819,156	\$ 891,607	\$ 780,127	\$ 901,894	
	<b>\$ 2,526,796</b>	<b>\$ 38,016</b>	<b>\$ 177,349</b>				<b>\$ 2,742,162</b>	<b>\$ 2,757,259</b>	<b>\$ 2,646,329</b>	<b>\$ 2,802,329</b>	
Operating Expenses and Equipment											
General Expense	\$ 97,915	\$ 7,086	\$ 9,897				\$ 114,898	\$ 124,953	\$ 141,764	\$ 154,855	
Printing	\$ 7,310						\$ 7,310	\$ 4,390	\$ 5,863	\$ 12,200	
Telecommunications	\$ 32,257		\$ 363				\$ 32,620	\$ 29,025	\$ 34,809	\$ 38,200	
Postage	\$ 19,556		\$ 0				\$ 19,556	\$ 17,390	\$ 18,094	\$ 35,900	
Insurance	\$ 2,286						\$ 2,286	\$ 3,000	\$ 8,587	\$ 6,100	
In-State Travel	\$ 8,112	\$ 2,023	\$ 2,320				\$ 12,456	\$ 11,915	\$ 13,268	\$ 28,000	
Out-of-State Travel	\$ 1,466						\$ 1,466	\$ 1,500	\$ 3,969	\$ 3,000	
Training	\$ 880		\$ (40)				\$ 840	\$ 1,000	\$ 6,655	\$ 9,250	
Security Services	\$ 213,629		\$ 24,187				\$ 237,816	\$ 237,240	\$ 244,670	\$ 253,783	
Facility Operations	\$ 23,200		\$ 9,798				\$ 32,998	\$ 31,230	\$ 55,830	\$ 41,500	
Utilities	\$ 8,861		\$ 5,181				\$ 14,042	\$ 12,940	\$ 10,480	\$ 13,700	
Contracted Services	\$ 386,075	\$ 117,468	\$ 5,986				\$ 509,529	\$ 464,072	\$ 433,333	\$ 410,689	
Consulting and Professional Services	\$ 3,833						\$ 3,833	\$ 3,500	\$ 3,866	\$ 4,500	
Information Technology	\$ 41,278	\$ 0					\$ 41,278	\$ 85,536	\$ 81,391	\$ 61,600	
Major Equipment								\$ 80,000	\$ 7,887		
Other Items of Expense	\$ 8,760						\$ 8,760	\$ 9,000	\$ 7,891	\$ 8,500	
	<b>\$ 855,419</b>	<b>\$ 126,577</b>	<b>\$ 57,692</b>				<b>\$ 1,039,688</b>	<b>\$ 1,116,691</b>	<b>\$ 1,078,357</b>	<b>\$ 1,081,777</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,955						\$ 2,955	\$ 1,500	\$ 1,088	\$ 3,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 39,327						\$ 39,327	\$ 123,000	\$ 140,000	\$ 140,000	
Capital Costs											
Internal Cost Recovery	\$ (42,872)	\$ 12,526	\$ 30,347				\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ 13,512		\$ (13,512)				\$ 0				
	<b>\$ 12,922</b>	<b>\$ 12,526</b>	<b>\$ 16,834</b>				<b>\$ 42,282</b>	<b>\$ 124,500</b>	<b>\$ 141,088</b>	<b>\$ 143,000</b>	
<b>Total Expenditures</b>	<b>\$ 3,395,138</b>	<b>\$ 177,118</b>	<b>\$ 251,875</b>				<b>\$ 3,824,131</b>	<b>\$ 3,998,450</b>	<b>\$ 3,865,774</b>	<b>\$ 4,027,106</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (64,484)	\$ 26	\$ (14,028)				\$ (78,486)	\$ (280,136)	\$ (325,461)	\$ (517,858)	
Operating Transfers In (Out)	\$ (14,028)		\$ 14,028				\$ 0	\$ 0	\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,449,277	\$ 79,155	\$ 0				\$ 1,528,431	\$ 1,528,431	\$ 1,853,893	\$ 1,853,893	
Ending Balance (Deficit)	\$ 1,370,765	\$ 79,181	\$ 0				\$ 1,449,945	\$ 1,248,295	\$ 1,528,431	\$ 1,336,035	

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

For the month ended Jun										
Fiscal Year 2010/11									2009/10	
	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	\$ 356,553	\$ 78,563					\$ 435,116	\$ 579,709	\$ 396,003	\$ 518,600
Traffic & Other Infractions	\$ 129,122	\$ 33,901					\$ 163,023	\$ 143,426	\$ 113,029	\$ 158,634
Other Criminal Cases	\$ 163,072	\$ 15,326					\$ 178,398	\$ 187,108	\$ 172,495	\$ 189,625
Civil	\$ 118,079	\$ 6,463					\$ 124,542	\$ 137,654	\$ 113,373	\$ 143,991
Family & Children Services	\$ 568,236	\$ 52,468			\$ (12,526)	\$ 0	\$ 608,178	\$ 546,719	\$ 602,228	\$ 575,696
Probate, Guardianship & Mental Health Services	\$ 28,964	\$ 42,842					\$ 71,806	\$ 65,155	\$ 63,108	\$ 77,148
Juvenile Dependency Services	\$ 71,303	\$ 128,661					\$ 199,963	\$ 72,251	\$ 187,822	\$ 212,630
Juvenile Delinquency Services	\$ 55,544	\$ 23,977					\$ 79,520	\$ 73,909	\$ 88,282	\$ 93,551
Other Court Operations	\$ 386,983	\$ 18,749					\$ 405,733	\$ 477,703	\$ 412,460	\$ 507,890
Court Interpreters	\$ 27,252	\$ 27,584					\$ 54,836	\$ 56,761	\$ 56,297	\$ 68,545
Jury Services	\$ 60,792	\$ 9,680	\$ 2,955				\$ 73,428	\$ 56,040	\$ 72,530	\$ 88,570
Security	\$ 145,357	\$ 238,399					\$ 383,755	\$ 389,298	\$ 392,795	\$ 422,430
Trial Court Operations Program	\$ 2,111,255	\$ 676,613	\$ 2,955		\$ (12,526)	\$ 0	\$ 2,778,298	\$ 2,785,733	\$ 2,670,422	\$ 3,057,310
Enhanced Collections	\$ 38,016	\$ 119,373			\$ 12,526		\$ 169,915	\$ 131,600	\$ 73,768	\$ 52,567
Other Non-Court Operations										
Non-Court Operations Program	\$ 38,016	\$ 119,373			\$ 12,526		\$ 169,915	\$ 131,600	\$ 73,768	\$ 52,567
Executive Office	\$ 209,996	\$ 6,144					\$ 216,140	\$ 204,499	\$ 218,793	\$ 234,436
Fiscal Services	\$ 177,173	\$ 35,047					\$ 212,220	\$ 223,482	\$ 221,395	\$ 236,318
Human Resources	\$ 139,599	\$ 2,613	\$ 39,311				\$ 181,523	\$ 254,715	\$ 281,595	\$ 138,396
Business & Facilities Services	\$ 49,268	\$ 117,998	\$ 16				\$ 167,281	\$ 159,039	\$ 185,437	\$ 182,295
Information Technology	\$ 16,855	\$ 81,899					\$ 98,754	\$ 239,382	\$ 214,364	\$ 125,784
Court Administration Program	\$ 592,890	\$ 243,701	\$ 39,327				\$ 875,918	\$ 1,081,117	\$ 1,121,584	\$ 917,229
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,742,162	\$ 1,039,688	\$ 42,282		\$ 0	\$ 0	\$ 3,824,131	\$ 3,998,450	\$ 3,865,774	\$ 4,027,106

