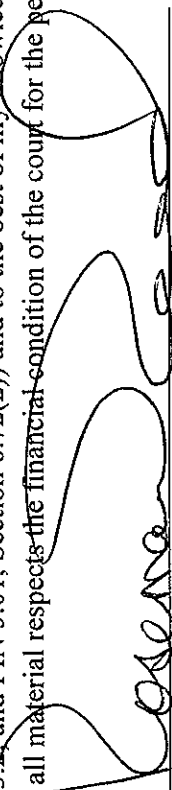


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

07/29/2011

\_\_\_\_\_  
Date

\_\_\_\_\_  
Lassen Superior Court

Court

\_\_\_\_\_  
FY 10-11 / 2nd quarter

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

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

	For the month ended Dec							2009/10	2009/10
	Fiscal Year 2010/11								
	Governmental Funds								
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 126,039	\$ 2,717	\$ (116,863)				\$ 657	\$ 12,551	\$ 155,375
Payroll									\$ 0
Jury									
Revolving	\$ 97,890		\$ 792					\$ 98,482	\$ 100,000
Other									
Distribution									
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 24,076
Trust									
Credit Card									
Cash on Hand	\$ 1,350							\$ 1,350	\$ 1,300
Cash with County	\$ 1,047,392	\$ 57,408	\$ 0				\$ 120,187	\$ 1,224,986	\$ 1,279,533
<b>Total Cash</b>	<b>\$ 1,272,471</b>	<b>\$ 60,125</b>	<b>\$ (116,071)</b>				<b>\$ 120,844</b>	<b>\$ 1,337,389</b>	<b>\$ 1,360,284</b>
Short Term Investment									
Investment in Financial Institution	\$ 141,109	\$ 0					\$ 30,955	\$ 172,064	\$ 534
							\$ 383,130	\$ 383,130	\$ 200,000
<b>Total Investments</b>	<b>\$ 141,109</b>	<b>\$ 0</b>					<b>\$ 414,086</b>	<b>\$ 555,194</b>	<b>\$ 200,534</b>
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 24,534		\$ 95,739					\$ 120,274	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 140,000							\$ 140,000	\$ 0
Due From Other Governments	\$ 1,366	\$ 10,959						\$ 12,325	\$ 0
Due From Other Courts							\$ 0	\$ 0	
Due From State	\$ 0		\$ 1,598					\$ 1,598	\$ 126,971
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 165,900</b>	<b>\$ 10,959</b>	<b>\$ 97,338</b>				<b>\$ 0</b>	<b>\$ 274,197</b>	<b>\$ 126,971</b>
Prepaid Expenses - General									\$ 0
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 745
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 745</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,579,480</b>	<b>\$ 71,084</b>	<b>\$ (18,733)</b>				<b>\$ 534,930</b>	<b>\$ 2,166,761</b>	<b>\$ 1,888,533</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,497	\$ 0	\$ 0				\$ 0	\$ 2,497	\$ 82,822
Due to Other Funds	\$ 140,000	\$ 0	\$ 0					\$ 140,000	\$ 0
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability	\$ 0						\$ 31,611	\$ 31,611	\$ 24,076
Due to Other Governments									
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.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 142,497</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 31,613</b>	<b>\$ 174,110</b>	<b>\$ 106,898</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 120,187	\$ 120,187	\$ 78,163
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 120,187</b>	<b>\$ 120,187</b>	<b>\$ 78,163</b>
Accrued Payroll									
Benefits Payable	\$ 1,526						\$ 383,130	\$ 384,656	\$ 200,828
Deferred Compensation Payable	\$ 3,827							\$ 3,827	\$ 0
Deductions Payable	\$ 20,673							\$ 20,673	\$ 0
Payroll Clearing	\$ 52,847		\$ 0					\$ 52,847	\$ 22,398
<b>Total Payroll Liabilities</b>	<b>\$ 78,874</b>		<b>\$ 0</b>				<b>\$ 383,130</b>	<b>\$ 462,004</b>	<b>\$ 223,227</b>
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 10,034							\$ 10,034	\$ 9,770
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 10,034</b>		<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 10,034</b>	<b>\$ 9,770</b>
<b>Total Liabilities</b>	<b>\$ 231,404</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 534,930</b>	<b>\$ 768,334</b>	<b>\$ 418,058</b>
Fund Balance - Restricted	\$ 359,570	\$ 79,155						\$ 438,725	\$ 421,919
Fund Balance - Unrestricted									
Designated	\$ 1,073,951		\$ 0					\$ 1,073,951	\$ 1,431,974
Undesignated	\$ 15,756							\$ 15,756	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ (101,200)	\$ (8,071)	\$ (18,733)					\$ (128,004)	\$ (383,418)
<b>Total Fund Balance</b>	<b>\$ 1,348,076</b>	<b>\$ 71,084</b>	<b>\$ (18,733)</b>					<b>\$ 1,400,327</b>	<b>\$ 1,470,475</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,579,480</b>	<b>\$ 71,084</b>	<b>\$ (18,733)</b>				<b>\$ 534,930</b>	<b>\$ 2,166,761</b>	<b>\$ 1,888,533</b>

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

For the month ended Dec											
Fiscal Year 2010/11											
2009/10											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,454,339							\$ 1,454,339	\$ 2,883,457	\$ 1,380,374	\$ 2,714,897
Trial Court Improvement Fund	\$ (1)							\$ (1)	\$ 5,769	\$ 2,384	\$ 2,384
Judicial Administration Efficiency & Mod Fund	\$ 368							\$ 368	\$ 4,000	\$ 859	\$ 4,000
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 17,417							\$ 17,417	\$ 55,109	\$ 32,753	\$ 50,000
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 86,001							\$ 86,001	\$ 301,738	\$ 61,334	\$ 309,837
Other Miscellaneous											
	<b>\$ 1,558,125</b>							<b>\$ 1,558,125</b>	<b>\$ 925,073</b>	<b>\$ 1,475,320</b>	<b>\$ 3,080,918</b>
Grants											
AB 1058 Commissioner/Facilitator			\$ 65,080					\$ 65,080	\$ 267,608		\$ 265,230
Other AOC Grants			\$ 1,789					\$ 1,789	\$ 17,000	\$ 1,561	\$ 19,000
Non-AOC Grants											
			<b>\$ 66,849</b>					<b>\$ 66,849</b>	<b>\$ 284,608</b>	<b>\$ 1,561</b>	<b>\$ 284,230</b>
Other Financing Sources											
Interest Income	\$ 8,834	\$ 198						\$ 9,031	\$ 16,000	\$ 16,876	\$ 35,500
Investment Income											
Donations									\$ 1,000	\$ 823	\$ 8,000
Local Fees	\$ 16,891							\$ 16,891	\$ 27,000	\$ 8,848	\$ 33,600
Non-Fee Revenues	\$ 10,557							\$ 10,557	\$ 29,500	\$ 31,587	\$ 66,000
Enhanced Collections	\$ 0	\$ 49,218						\$ 49,218	\$ 109,133		
Escheatment											
Prior Year Revenue	\$ (6,731)							\$ (6,731)			
County Program - Restricted	\$ 149							\$ 149	\$ 1,000	\$ 340	\$ 1,000
Reimbursement Other	\$ 988							\$ 988			
Sale of Fixed Assets											
Other Miscellaneous	\$ 0							\$ 0			
	<b>\$ 30,688</b>	<b>\$ 49,416</b>						<b>\$ 80,104</b>	<b>\$ 183,833</b>	<b>\$ 58,273</b>	<b>\$ 144,100</b>
<b>Total Revenues</b>	<b>\$ 1,588,813</b>	<b>\$ 49,416</b>	<b>\$ 66,849</b>					<b>\$ 1,705,077</b>	<b>\$ 3,748,314</b>	<b>\$ 1,635,155</b>	<b>\$ 3,509,248</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 930,210	\$ 12,687	\$ 49,367					\$ 992,264	\$ 1,824,536	\$ 976,719	\$ 1,872,818
Temp Help	\$ 18,314		\$ 489					\$ 18,803	\$ 41,116	\$ 19,958	\$ 27,617
Overtime											
Staff Benefits	\$ 393,327	\$ 4,548	\$ 17,749					\$ 415,624	\$ 891,607	\$ 418,786	\$ 901,894
	<b>\$ 1,341,852</b>	<b>\$ 17,235</b>	<b>\$ 67,604</b>					<b>\$ 1,426,691</b>	<b>\$ 2,767,259</b>	<b>\$ 1,415,442</b>	<b>\$ 2,802,329</b>
Operating Expenses and Equipment											
General Expense	\$ 36,004	\$ 3,716	\$ 1,793					\$ 41,513	\$ 124,953	\$ 65,664	\$ 154,855
Printing	\$ 3,660							\$ 3,660	\$ 4,390	\$ 4,082	\$ 12,200
Telecommunications	\$ 14,542		\$ 154					\$ 14,696	\$ 29,025	\$ 15,622	\$ 38,200
Postage	\$ 3,310		\$ 9					\$ 3,319	\$ 17,390	\$ 6,416	\$ 35,900
Insurance	\$ 2,286							\$ 2,286	\$ 9,000	\$ 6,827	\$ 8,100
In-State Travel	\$ 3,617							\$ 3,617	\$ 11,915	\$ 5,809	\$ 28,000
Out-of-State Travel	\$ 667							\$ 667	\$ 3,969	\$ 3,969	\$ 3,000
Training			\$ (40)					\$ (40)		\$ 778	\$ 9,260
Security Services	\$ 106,349		\$ 12,671					\$ 119,020	\$ 239,540	\$ 94,020	\$ 253,783
Facility Operations	\$ 3,063		\$ 125					\$ 3,188	\$ 31,230	\$ 15,920	\$ 41,500
Utilities	\$ 1,343		\$ 766					\$ 2,109	\$ 11,140	\$ 2,554	\$ 13,700
Contracted Services	\$ 134,777	\$ 30,405	\$ 2,500					\$ 167,681	\$ 484,072	\$ 213,296	\$ 410,689
Consulting and Professional Services	\$ 2,283							\$ 2,283	\$ 3,500	\$ 1,918	\$ 4,500
Information Technology	\$ 37,971	\$ 540						\$ 38,511	\$ 85,536	\$ 53,586	\$ 81,600
Major Equipment									\$ 80,000	\$ 7,887	
Other Items of Expense	\$ 3,164							\$ 3,164	\$ 5,000	\$ 5,068	\$ 8,500
	<b>\$ 353,035</b>	<b>\$ 34,661</b>	<b>\$ 17,978</b>					<b>\$ 405,675</b>	<b>\$ 1,116,891</b>	<b>\$ 602,214</b>	<b>\$ 1,081,777</b>
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 704							\$ 704	\$ 1,500	\$ 916	\$ 3,000
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 12							\$ 12	\$ 123,000		\$ 140,000
Internal Cost Recovery	\$ (5,591)	\$ 5,591						\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment											
	<b>\$ (4,874)</b>	<b>\$ 5,591</b>						<b>\$ 718</b>	<b>\$ 124,500</b>	<b>\$ 916</b>	<b>\$ 143,000</b>
<b>Total Expenditures</b>	<b>\$ 1,690,013</b>	<b>\$ 57,486</b>	<b>\$ 85,582</b>					<b>\$ 1,893,082</b>	<b>\$ 3,998,450</b>	<b>\$ 1,918,573</b>	<b>\$ 4,027,106</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (101,200)	\$ (8,071)	\$ (18,733)					\$ (128,004)	\$ (280,136)	\$ (383,418)	\$ (517,858)
Operating Transfers In (Out)									\$ 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)	<b>\$ 1,348,076</b>	<b>\$ 71,084</b>	<b>\$ (18,733)</b>					<b>\$ 1,400,427</b>	<b>\$ 1,248,295</b>	<b>\$ 1,470,475</b>	<b>\$ 1,336,035</b>

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

For the month ended Dec							2009/10		
Fiscal Year 2010/11									
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	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	\$ 186,908	\$ 23,664				\$ 210,572	\$ 577,724	\$ 208,878	\$ 518,600
Traffic & Other Infractions	\$ 67,975	\$ 23,618				\$ 91,592	\$ 143,426	\$ 50,453	\$ 158,834
Other Criminal Cases	\$ 84,973	\$ 8,110				\$ 93,082	\$ 187,108	\$ 83,171	\$ 189,825
Civil	\$ 62,287	\$ 4,369				\$ 66,656	\$ 137,654	\$ 62,939	\$ 143,991
Family & Children Services	\$ 289,451	\$ 16,995		\$ (5,591)		\$ 300,856	\$ 544,769	\$ 282,346	\$ 575,696
Probate, Guardianship & Mental Health Services	\$ 14,946	\$ 13,300				\$ 28,246	\$ 65,155	\$ 33,754	\$ 77,148
Juvenile Dependency Services	\$ 36,279	\$ 61,327				\$ 97,605	\$ 72,251	\$ 108,624	\$ 212,630
Juvenile Delinquency Services	\$ 28,304	\$ 7,099				\$ 35,402	\$ 73,909	\$ 39,928	\$ 93,551
Other Court Operations	\$ 208,989	\$ 2,760				\$ 211,749	\$ 477,703	\$ 244,761	\$ 507,890
Court Interpreters	\$ 14,016	\$ 11,072				\$ 25,088	\$ 56,761	\$ 37,950	\$ 68,545
Jury Services	\$ 32,397	\$ 1,749	\$ 704			\$ 34,850	\$ 56,040	\$ 38,206	\$ 88,570
Security	\$ 75,469	\$ 119,069				\$ 194,537	\$ 391,283	\$ 176,948	\$ 422,430
	\$ 1,101,993	\$ 293,129	\$ 704	\$ (5,591)		\$ 1,390,236	\$ 2,769,783	\$ 1,367,957	\$ 3,057,310
Trial Court Operations Program									
Enhanced Collections	\$ 17,235	\$ 30,450		\$ 5,591		\$ 53,275	\$ 131,600	\$ 24,299	\$ 52,567
Other Non-Court Operations									
Non-Court Operations Program									
	\$ 17,235	\$ 30,450		\$ 5,591		\$ 53,275	\$ 131,600	\$ 24,299	\$ 52,567
Executive Office	\$ 107,322	\$ 378				\$ 107,700	\$ 204,499	\$ 118,025	\$ 234,436
Fiscal Services	\$ 92,581	\$ 11,036				\$ 103,617	\$ 223,492	\$ 113,357	\$ 236,318
Human Resources	\$ 73,381	\$ 736				\$ 74,118	\$ 254,715	\$ 71,750	\$ 138,396
Business & Facilities Services	\$ 25,505	\$ 41,100	\$ 12			\$ 66,617	\$ 161,039	\$ 86,823	\$ 182,295
Information Technology	\$ 8,674	\$ 28,845				\$ 37,519	\$ 239,382	\$ 136,363	\$ 125,784
Court Administration Program	\$ 307,463	\$ 82,096	\$ 12			\$ 389,571	\$ 1,033,067	\$ 526,317	\$ 917,229
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	\$ 1,426,601	\$ 405,675	\$ 716	\$ 0		\$ 1,833,082	\$ 3,998,450	\$ 1,918,573	\$ 4,027,106