

## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

Date

Court

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Court

Fiscal Year and Ending Quarter

**FOOTNOTES**

**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> Total 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 December									
Fiscal Year 2023/24									2022/23
	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	\$ (418,040)	\$ 451,661	\$ (91,170)				\$ 5,141	\$ (52,407)	\$ (211,506)
Payroll	\$ 0							\$ 0	\$ 158
Jury Revolving	\$ 15,363		\$ 0					\$ 15,363	\$ 13,000
Other Distribution							\$ (35,060)	\$ (35,060)	\$ (119,112)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (12,178)	\$ (12,178)	\$ (17,151)
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,950
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 1,378,671						\$ 277,784	\$ 1,656,455	\$ 1,823,199
Total Cash and Cash Equivalents	\$ 977,944	\$ 451,661	\$ (91,170)				\$ 235,687	\$ 1,574,122	\$ 1,490,536
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 900							\$ 900	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments									
Due From Other Courts									
Due From State	\$ 21,275	\$ 0	\$ 77,774					\$ 99,049	\$ 134,598
Trust Due To/From							\$ 11,243	\$ 11,243	\$ 34,130
Distribution Due To/From							\$ 12,350	\$ 12,350	\$ 14,604
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,286	\$ 17,410						\$ 18,696	\$ 48,351
Total Receivables	\$ 23,460	\$ 17,410	\$ 77,774				\$ 23,592	\$ 142,237	\$ 231,682
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,001,404	\$ 469,072	\$ (13,396)				\$ 259,279	\$ 1,716,359	\$ 1,722,218
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 22,629	\$ 0	\$ 0				\$ 0	\$ 22,629	\$ 20,249
Due to Other Funds	\$ 569	\$ 0	\$ 0				\$ 41,719	\$ 42,288	\$ 97,084
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 43,616		\$ 0				\$ 0	\$ 43,616	\$ 86,773
TC145 Liability							\$ 19,796	\$ 19,796	\$ 17,009
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 5,901	\$ 5,901	\$ 714
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 1,392	\$ 1,392	\$ 1,536
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 66,814	\$ 0	\$ 0				\$ 68,808	\$ 135,622	\$ 223,365
Civil							\$ 24,521	\$ 24,521	\$ 22,492
Criminal							\$ 147,526	\$ 147,526	\$ 119,499
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 7,310	\$ 7,310	\$ 5,104
Miscellaneous Trust									
Total Trust Deposits							\$ 179,357	\$ 179,357	\$ 147,095
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 2,327							\$ 2,327	\$ 998
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 13,475							\$ 13,475	\$ 7,764
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 15,803	\$ 0	\$ 0					\$ 15,803	\$ 8,762
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 37,605						\$ 11,114	\$ 48,719	\$ 48,476
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 37,605	\$ 0	\$ 0				\$ 11,114	\$ 48,719	\$ 48,476
Total Liabilities	\$ 120,222	\$ 0	\$ 0				\$ 259,279	\$ 379,501	\$ 427,698
Total Fund Balance	\$ 881,182	\$ 469,072	\$ (13,396)					\$ 1,336,858	\$ 1,294,520
Total Liabilities and Fund Balance	\$ 1,001,404	\$ 469,072	\$ (13,396)				\$ 259,279	\$ 1,716,359	\$ 1,722,218

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 December											
Fiscal Year 2023/24										2022/23	
	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	\$ 1,949,829	\$ 6,943					\$ 1,956,772	\$ 3,030,837	\$ 1,802,487	\$ 2,714,733	
Improvement and Modernization Fund	\$ 0						\$ 0		\$ (1)	\$ 419,083	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 21,438						\$ 21,438	\$ 55,450	\$ 26,553	\$ 55,107	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 268,591						\$ 268,591	\$ 416,975	\$ 345,603	\$ 598,837	
Other Miscellaneous	\$ 7,839	\$ 436,541					\$ 444,380	\$ 645,062	\$ 448,142	\$ 440,541	
	\$ 2,247,696	\$ 443,483					\$ 2,691,179	\$ 4,148,324	\$ 2,622,786	\$ 4,228,301	
Grants											
AB 1058 Commissioner/Facilitator			\$ 71,363				\$ 71,363	\$ 125,167	\$ 2,404	\$ 125,167	
Other Judicial Council Grants			\$ (20,369)				\$ (20,369)	\$ 159,464	\$ (16,323)	\$ 15,632	
Non-Judicial Council Grants											
			\$ 50,994				\$ 50,994	\$ 284,631	\$ (13,919)	\$ 140,799	
Other Financing Sources											
Interest Income	\$ 35,566	\$ 9,003					\$ 44,568	\$ 10,000	\$ 23,733	\$ 25,000	
Investment Income											
Donations		\$ 483					\$ 483		\$ 910	\$ 11,000	
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 65,561					\$ 65,561	\$ 125,000	\$ 42,591	\$ 186,060	
Escheatment											
Prior Year Revenue	\$ 475	\$ (275)	\$ 11,927				\$ 12,127	\$ 5,000	\$ 1,175	\$ 35,000	
County Program - Restricted											
Reimbursement Other	\$ 2,836						\$ 2,836	\$ 44,069			
Sale of Fixed Assets										\$ 2,500	
Other Miscellaneous											
	\$ 38,877	\$ 74,773	\$ 11,927				\$ 125,576	\$ 184,069	\$ 68,408	\$ 259,560	
<b>Total Revenues</b>	<b>\$ 2,286,573</b>	<b>\$ 518,256</b>	<b>\$ 62,921</b>				<b>\$ 2,867,749</b>	<b>\$ 4,617,024</b>	<b>\$ 2,677,274</b>	<b>\$ 4,628,660</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 763,943	\$ 48,153	\$ 26,758				\$ 838,854	\$ 1,832,676	\$ 767,190	\$ 1,368,626	
Temp Help	\$ 16,091						\$ 16,091		\$ 8,377		
Overtime	\$ 13,324		\$ 70				\$ 13,393		\$ 3,716	\$ 5,500	
Staff Benefits	\$ 388,470	\$ 23,793	\$ 14,891				\$ 427,155	\$ 828,984	\$ 392,454	\$ 789,812	
	\$ 1,181,828	\$ 71,947	\$ 41,718				\$ 1,295,493	\$ 2,661,660	\$ 1,171,738	\$ 2,163,938	
Operating Expenses and Equipment											
General Expense	\$ 44,830	\$ 13,775	\$ 1,657				\$ 60,261	\$ 132,700	\$ 52,731	\$ 208,470	
Printing	\$ 1,965						\$ 1,965	\$ 8,900	\$ 4,790	\$ 9,700	
Telecommunications	\$ 13,698		\$ 2,185				\$ 15,883	\$ 35,906	\$ 10,460	\$ 35,600	
Postage	\$ 9,728						\$ 9,728	\$ 21,600	\$ 9,173	\$ 27,400	
Insurance	\$ 4,699						\$ 4,699	\$ 930	\$ 3,929	\$ 5,700	
In-State Travel	\$ 1,907		\$ 1,636				\$ 3,544	\$ 4,650	\$ 1,465	\$ 10,600	
Out-of-State Travel											
Training	\$ 238		\$ 700				\$ 938	\$ 2,500	\$ 11,824	\$ 24,500	
Security Services	\$ 135,470		\$ 3,550				\$ 139,020	\$ 333,647	\$ 139,020	\$ 347,847	
Facility Operations	\$ 27,490	\$ 253					\$ 27,743	\$ 89,195	\$ 69,668	\$ 98,645	
Utilities											
Contracted Services	\$ 305,529	\$ 103,283	\$ 18,975				\$ 427,787	\$ 1,267,627	\$ 358,868	\$ 677,879	
Consulting and Professional Services	\$ 700						\$ 700	\$ 2,800	\$ 1,540	\$ 2,750	
Information Technology	\$ 44,350	\$ 4,758	\$ 575				\$ 49,683	\$ 127,598	\$ 104,096	\$ 228,939	
Major Equipment								\$ 231,724	\$ 10,673	\$ 70,000	
Other Items of Expense	\$ 2,560						\$ 2,560	\$ 6,800	\$ 4,701	\$ 15,500	
	\$ 593,164	\$ 122,070	\$ 29,279				\$ 744,512	\$ 2,266,577	\$ 782,938	\$ 1,763,530	
Special Items of Expense											
Grand Jury	\$ 152						\$ 152	\$ 100	\$ 66	\$ 150	
Jury Costs	\$ 5,558						\$ 5,558	\$ 1,900	\$ 1,026	\$ 4,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 749						\$ 749				
Capital Costs											
Internal Cost Recovery	\$ (19,231)	\$ 13,912	\$ 5,320				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 2,176	\$ (575)					\$ 1,601	\$ 5,000	\$ 11,660		
	\$ (10,596)	\$ 13,336	\$ 5,320				\$ 8,060	\$ 7,000	\$ 12,752	\$ 4,150	
<b>Total Expenditures</b>	<b>\$ 1,764,395</b>	<b>\$ 207,352</b>	<b>\$ 76,317</b>				<b>\$ 2,048,064</b>	<b>\$ 4,935,237</b>	<b>\$ 1,967,428</b>	<b>\$ 3,931,618</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 522,178	\$ 310,903	\$ (13,396)				\$ 819,685	\$ (318,213)	\$ 709,846	\$ 697,042	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 359,004	\$ 158,168	\$ 0				\$ 517,173	\$ 517,173	\$ 584,674	\$ 584,674	
Ending Balance (Deficit)	\$ 881,182	\$ 469,072	\$ (13,396)				\$ 1,336,858	\$ 198,960	\$ 1,294,520	\$ 1,281,716	

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

For the month ended December										
Fiscal Year 2023/24									2022/23	
	Personnel 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	\$ 358,380	\$ 107,065	\$ 749			\$ 2,176	\$ 468,370	\$ 1,945,305	\$ 423,106	\$ 1,118,399
Traffic & Other Infractions	\$ 111,889						\$ 111,889	\$ 54,546	\$ 97,029	
Other Criminal Cases	\$ 107,325	\$ 122,418					\$ 229,744	\$ 671,013	\$ 147,160	
Civil	\$ 32,107	\$ 6,956					\$ 39,062	\$ 114,619	\$ 22,885	\$ 162,513
Family & Children Services	\$ 135,272	\$ 21,955			\$ 5,320		\$ 162,547	\$ 219,938	\$ 128,831	\$ 1,535,107
Probate, Guardianship & Mental Health Services	\$ 30,863						\$ 30,863	\$ 52,674	\$ 30,328	
Juvenile Dependency Services		\$ 74,867					\$ 74,867	\$ 15,786	\$ 122,008	
Juvenile Delinquency Services	\$ 24,318	\$ 1,200					\$ 25,518	\$ 15,786	\$ 29,310	
Other Court Operations	\$ 78,024	\$ 20,581					\$ 98,605	\$ 319,880	\$ 132,239	\$ 259,430
Court Interpreters		\$ 40,008					\$ 40,008	\$ 69,588	\$ 17,592	
Jury Services	\$ 23,011	\$ 2,680	\$ 5,710				\$ 31,400	\$ 21,531	\$ 44,680	\$ 4,000
Security		\$ 135,470					\$ 135,470		\$ 139,020	\$ 333,647
Trial Court Operations Program	\$ 901,189	\$ 533,199	\$ 6,459		\$ 5,320	\$ 2,176	\$ 1,448,343	\$ 3,500,666	\$ 1,334,188	\$ 3,413,096
Enhanced Collections	\$ 54,624	\$ 4,240			\$ 13,912		\$ 72,775	\$ 44,942	\$ 63,815	\$ 186,060
Other Non-Court Operations		\$ 25,000					\$ 25,000			
Non-Court Operations Program	\$ 54,624	\$ 29,240			\$ 13,912		\$ 97,775	\$ 44,942	\$ 63,815	\$ 186,060
Executive Office	\$ 100,746	\$ 2,514					\$ 103,260	\$ 175,528	\$ 106,684	
Fiscal Services	\$ 84,209	\$ 6,518			\$ (19,231)		\$ 71,496	\$ 149,311	\$ 51,156	\$ (100,242)
Human Resources	\$ 72,819	\$ 5,451					\$ 78,270	\$ 131,639	\$ 79,076	\$ 10,500
Business & Facilities Services	\$ 25,489	\$ 46,705					\$ 72,194		\$ 75,630	\$ 138,265
Information Technology	\$ 56,417	\$ 120,885				\$ (575)	\$ 176,727	\$ 933,151	\$ 256,879	\$ 283,939
Court Administration Program	\$ 339,680	\$ 182,073			\$ (19,231)	\$ (575)	\$ 501,947	\$ 1,389,629	\$ 569,426	\$ 332,462
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,295,493	\$ 744,512	\$ 6,459		\$ 0	\$ 1,601	\$ 2,048,064	\$ 4,935,237	\$ 1,967,428	\$ 3,931,618