

## 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.

*Teresa M. Stalter*

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Signature of Presiding Judge or Court Executive

01/17/2023

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Date

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Court

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Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

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

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Court

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Fiscal Year and Ending Quarter

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

<sup>1</sup> 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 December  
 Fiscal Year 2022/23

2021/22

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (642,326)	\$ 502,047	\$ (77,558)				\$ 6,330	\$ (211,506)	\$ (38,519)
Payroll	\$ 158							\$ 158	\$ 0
Jury									
Revolving	\$ 13,000		\$ 0					\$ 13,000	\$ 13,000
Other									
Distribution							\$ (119,112)	\$ (119,112)	\$ 147
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (17,151)	\$ (17,151)	\$ (8,617)
Credit Card									
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,950
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 1,382,785						\$ 440,413	\$ 1,823,199	\$ 2,744,879
Total Cash and Cash Equivalents	\$ 755,567	\$ 502,047	\$ (77,558)				\$ 310,479	\$ 1,490,536	\$ 2,712,840
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments									
Due From Other Courts									
Due From State	\$ 134,598	\$ 0	\$ 0					\$ 134,598	\$ 1,035
Trust Due To/From							\$ 34,130	\$ 34,130	\$ 32,615
Distribution Due To/From							\$ 14,604	\$ 14,604	\$ 25,482
Civil Filing Fee Due To/From									
General Due To/From	\$ 5,173	\$ 43,179						\$ 48,351	\$ 26,265
Total Receivables	\$ 139,771	\$ 43,179	\$ 0				\$ 48,733	\$ 231,682	\$ 85,397
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 895,338	\$ 545,226	\$ (77,558)				\$ 359,213	\$ 1,722,218	\$ 2,798,238
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 17,000
Accounts Payable - General	\$ 20,249	\$ 0	\$ 0				\$ 0	\$ 20,249	\$ 16,303
Due to Other Funds	\$ 0	\$ 582	\$ 0				\$ 96,502	\$ 97,084	\$ 84,363
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 0		\$ 1,531				\$ 85,242	\$ 86,773	\$ 1,134,120
TC145 Liability							\$ 17,009	\$ 17,009	\$ 32,160
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 714	\$ 714	\$ 30,136
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 1,536	\$ 1,536	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 20,249	\$ 582	\$ 1,531				\$ 201,004	\$ 223,365	\$ 1,314,087
Civil							\$ 22,492	\$ 22,492	\$ 24,630
Criminal							\$ 119,499	\$ 119,499	\$ 162,371
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 5,104	\$ 5,104	\$ 4,594
Miscellaneous Trust									
Total Trust Deposits							\$ 147,095	\$ 147,095	\$ 191,595
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 998							\$ 998	\$ 188
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 7,764							\$ 7,764	\$ 13,615
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 8,762	\$ 0	\$ 0					\$ 8,762	\$ 13,803
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 37,362						\$ 11,114	\$ 48,476	\$ 48,158
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 37,362	\$ 0	\$ 0				\$ 11,114	\$ 48,476	\$ 48,158
Total Liabilities	\$ 66,373	\$ 582	\$ 1,531				\$ 359,213	\$ 427,698	\$ 1,567,644
Total Fund Balance	\$ 828,965	\$ 544,644	\$ (79,088)					\$ 1,294,520	\$ 1,230,594
Total Liabilities and Fund Balance	\$ 895,338	\$ 545,226	\$ (77,558)				\$ 359,213	\$ 1,722,218	\$ 2,798,238

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 2022/23										2021/22	
	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	\$ 1,795,649	\$ 6,838					\$ 1,802,487	\$ 2,714,733	\$ 1,711,572	\$ 2,634,612	
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 419,083		\$ 3,760	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 26,553						\$ 26,553	\$ 55,107	\$ 12,100	\$ 24,199	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 345,603						\$ 345,603	\$ 598,837	\$ 73,872	\$ 1,436,614	
Other Miscellaneous	\$ 7,839	\$ 440,303					\$ 448,142	\$ 440,541	\$ 407,839	\$ 7,839	
	\$ 2,175,644	\$ 447,142					\$ 2,622,786	\$ 4,228,301	\$ 2,205,383	\$ 4,107,024	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,404				\$ 2,404	\$ 125,167	\$ 0	\$ 125,000	
Other Judicial Council Grants			\$ (16,323)				\$ (16,323)	\$ 15,632	\$ 7,515	\$ 15,388	
Non-Judicial Council Grants											
			\$ (13,919)				\$ (13,919)	\$ 140,799	\$ 7,515	\$ 140,388	
Other Financing Sources											
Interest Income	\$ 17,282	\$ 6,451					\$ 23,733	\$ 25,000	\$ 327	\$ 4,000	
Investment Income											
Donations											
Local Fees	\$ 0	\$ 910					\$ 910	\$ 11,000	\$ 4,619	\$ 12,800	
Non-Fee Revenues											
Enhanced Collections		\$ 42,591					\$ 42,591	\$ 186,060	\$ 52,842	\$ 142,500	
Escheatment											
Prior Year Revenue	\$ 1,175						\$ 1,175	\$ 35,000	\$ 32,469		
County Program - Restricted											
Reimbursement Other									\$ 79		
Sale of Fixed Assets											
Other Miscellaneous								\$ 2,500	\$ 48	\$ 2,500	
	\$ 18,456	\$ 49,952					\$ 68,408	\$ 259,560	\$ 90,384	\$ 161,800	
<b>Total Revenues</b>	\$ 2,194,100	\$ 497,094	\$ (13,919)				\$ 2,677,274	\$ 4,628,660	\$ 2,303,283	\$ 4,409,212	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 700,929	\$ 39,361	\$ 26,900				\$ 767,190	\$ 1,368,626	\$ 534,264	\$ 1,046,949	
Temp Help	\$ 8,377						\$ 8,377		\$ 12,393	\$ 31,000	
Overtime	\$ 3,600		\$ 116				\$ 3,716	\$ 5,500			
Staff Benefits	\$ 362,667	\$ 19,027	\$ 10,761				\$ 392,454	\$ 789,812	\$ 330,827	\$ 899,413	
	\$ 1,075,573	\$ 58,388	\$ 37,777				\$ 1,171,738	\$ 2,163,938	\$ 877,484	\$ 1,977,362	
Operating Expenses and Equipment											
General Expense	\$ 42,246	\$ 7,031	\$ 3,454				\$ 52,731	\$ 208,470	\$ 68,863	\$ 85,500	
Printing	\$ 4,790						\$ 4,790	\$ 9,700	\$ 3,256	\$ 4,000	
Telecommunications	\$ 9,487		\$ 973				\$ 10,460	\$ 35,600	\$ 10,455	\$ 25,200	
Postage	\$ 9,173						\$ 9,173	\$ 27,400	\$ 4,387	\$ 19,000	
Insurance	\$ 3,929						\$ 3,929	\$ 5,700	\$ 3,845	\$ 4,000	
In-State Travel	\$ 1,465						\$ 1,465	\$ 10,600	\$ 1,865	\$ 9,888	
Out-of-State Travel											
Training	\$ 11,824						\$ 11,824	\$ 24,500		\$ 5,000	
Security Services	\$ 139,020						\$ 139,020	\$ 347,847	\$ 51,012	\$ 307,571	
Facility Operations	\$ 69,668						\$ 69,668	\$ 98,645	\$ 41,213	\$ 90,800	
Utilities											
Contracted Services	\$ 318,547	\$ 21,876	\$ 18,445				\$ 358,868	\$ 677,879	\$ 217,242	\$ 642,750	
Consulting and Professional Services	\$ 1,540						\$ 1,540	\$ 2,750	\$ 650	\$ 2,500	
Information Technology	\$ 56,515	\$ 43,061	\$ 4,520				\$ 104,096	\$ 228,939	\$ 147,494	\$ 1,246,000	
Major Equipment	\$ 10,673						\$ 10,673	\$ 70,000	\$ 27,668	\$ 9,000	
Other Items of Expense	\$ 4,701						\$ 4,701	\$ 15,500	\$ 1,141	\$ 1,500	
	\$ 683,579	\$ 71,968	\$ 27,392				\$ 782,938	\$ 1,763,530	\$ 579,091	\$ 2,452,709	
Special Items of Expense											
Grand Jury	\$ 66						\$ 66	\$ 150	\$ 54		
Jury Costs	\$ 1,026						\$ 1,026	\$ 4,000	\$ 390	\$ 3,300	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (11,820)	\$ 11,820					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 11,660						\$ 11,660		\$ (618)		
	\$ 932	\$ 11,820					\$ 12,752	\$ 4,150	\$ (174)	\$ 3,300	
<b>Total Expenditures</b>	\$ 1,760,084	\$ 142,175	\$ 65,169				\$ 1,967,428	\$ 3,931,618	\$ 1,456,401	\$ 4,433,371	
Excess (Deficit) of Revenues Over Expenditures	\$ 434,016	\$ 354,918	\$ (79,088)				\$ 709,846	\$ 697,042	\$ 846,882	\$ (24,159)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 394,949	\$ 189,726	\$ 0				\$ 584,674	\$ 584,674	\$ 383,711	\$ 383,711	
Ending Balance (Deficit)	\$ 828,965	\$ 544,644	\$ (79,088)				\$ 1,294,520	\$ 1,281,716	\$ 1,230,594	\$ 359,552	

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

For the month ended December

Fiscal Year 2022/23

2021/22

	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	\$ 325,456	\$ 98,127				\$ (477)	\$ 423,106	\$ 1,118,399	\$ 246,003	\$ 480,381
Traffic & Other Infractions	\$ 97,029						\$ 97,029		\$ 104,161	\$ 227,428
Other Criminal Cases	\$ 107,341	\$ 39,819					\$ 147,160		\$ 80,494	\$ 169,394
Civil	\$ 22,765	\$ 120					\$ 22,885	\$ 162,513	\$ 22,635	\$ 89,174
Family & Children Services	\$ 106,966	\$ 21,865					\$ 128,831	\$ 1,535,107	\$ 132,760	\$ 292,825
Probate, Guardianship & Mental Health Services	\$ 30,328						\$ 30,328		\$ 23,040	\$ 83,642
Juvenile Dependency Services	\$ 15,583	\$ 106,425					\$ 122,008		\$ 64,641	\$ 190,511
Juvenile Delinquency Services	\$ 23,604	\$ 5,706					\$ 29,310		\$ 30,094	\$ 62,552
Other Court Operations	\$ 94,262	\$ 37,977					\$ 132,239	\$ 259,430	\$ 128,035	\$ 206,738
Court Interpreters		\$ 17,592					\$ 17,592		\$ 5,191	\$ 25,000
Jury Services	\$ 20,779	\$ 10,672	\$ 1,093			\$ 12,136	\$ 44,680	\$ 4,000	\$ 27,478	\$ 59,418
Security		\$ 139,020					\$ 139,020	\$ 333,647	\$ 51,012	\$ 307,571
Trial Court Operations Program	\$ 844,113	\$ 477,323	\$ 1,093			\$ 11,660	\$ 1,334,188	\$ 3,413,096	\$ 915,545	\$ 2,194,634
Enhanced Collections	\$ 42,022	\$ 9,973			\$ 11,820		\$ 63,815	\$ 186,060	\$ 56,537	\$ 143,380
Other Non-Court Operations									\$ 9,741	
Non-Court Operations Program	\$ 42,022	\$ 9,973			\$ 11,820		\$ 63,815	\$ 186,060	\$ 66,278	\$ 143,380
Executive Office	\$ 100,681	\$ 6,003					\$ 106,684		\$ 124,703	\$ 282,781
Fiscal Services	\$ 57,623	\$ 5,353			\$ (11,820)		\$ 51,156	\$ (100,242)	\$ 55,741	\$ 147,437
Human Resources	\$ 74,005	\$ 5,072					\$ 79,076	\$ 10,500	\$ 58,670	\$ 169,494
Business & Facilities Services	\$ 4,129	\$ 71,501					\$ 75,630	\$ 138,265	\$ 58,628	\$ 170,300
Information Technology	\$ 49,165	\$ 207,714					\$ 256,879	\$ 283,939	\$ 176,836	\$ 1,325,345
Court Administration Program	\$ 285,603	\$ 295,643			\$ (11,820)		\$ 569,426	\$ 332,462	\$ 474,578	\$ 2,095,357
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,171,738	\$ 782,938	\$ 1,093		\$ 0	\$ 11,660	\$ 1,967,428	\$ 3,931,618	\$ 1,456,401	\$ 4,433,371