

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) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ 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 June
 Fiscal Year 2023/24

2022/23

	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						
ASSETS									
Operations	\$ (319,236)	\$ 315,575	\$ 0				\$ 5,904	\$ 2,243	\$ (33,233)
Payroll	\$ (17,863)							\$ (17,863)	\$ 0
Jury									
Revolving	\$ 13,000		\$ 0					\$ 13,000	\$ 13,000
Other									
Distribution							\$ 3,498	\$ 3,498	\$ 5,345
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (6,866)	\$ (6,866)	\$ (17,023)
Credit Card									
Cash on Hand	\$ 1,450							\$ 1,450	\$ 1,950
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 514,046						\$ 248,018	\$ 762,064	\$ 1,044,485
Total Cash and Cash Equivalents	\$ 191,397	\$ 315,575	\$ 0				\$ 250,553	\$ 757,525	\$ 1,014,523
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 85	\$ 472						\$ 557	\$ 388
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 19,394							\$ 19,394	\$ 81
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 27,534							\$ 27,534	\$ 222,670
Due From Other Governments									
Due From Other Courts									
Due From State	\$ 172,226	\$ 3,455	\$ 16,531					\$ 192,212	\$ 276,933
Trust Due To/From							\$ 10,122	\$ 10,122	\$ 6,985
Distribution Due To/From							\$ 12,321	\$ 12,321	\$ 4,989
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,249	\$ 14,075						\$ 16,325	\$ 18,953
Total Receivables	\$ 221,488	\$ 18,003	\$ 16,531				\$ 22,443	\$ 278,465	\$ 531,000
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 412,885	\$ 333,578	\$ 16,531				\$ 272,996	\$ 1,035,990	\$ 1,545,523
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 8,152	\$ 15,824	\$ 0					\$ 23,976	\$ 59,899
Accounts Payable - General	\$ 12,842	\$ 0	\$ 0				\$ 0	\$ 12,842	\$ 19,507
Due to Other Funds	\$ 0	\$ 12,306	\$ 15,228				\$ 38,768	\$ 66,301	\$ 253,598
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 173,856	\$ 182,320	\$ 0				\$ 0	\$ 356,176	\$ 92,258
TC145 Liability							\$ 24,021	\$ 24,021	\$ 19,923
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 51,085
AB145 Due to Other Government Agency							\$ 12,839	\$ 12,839	\$ 19,491
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 85	\$ 85	\$ 72
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 194,849	\$ 210,450	\$ 15,228				\$ 75,712	\$ 496,239	\$ 515,833
Civil							\$ 25,099	\$ 25,099	\$ 24,156
Criminal							\$ 152,243	\$ 152,243	\$ 156,405
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 8,788	\$ 8,788	\$ 6,320
Miscellaneous Trust									
Total Trust Deposits							\$ 186,130	\$ 186,130	\$ 186,882
Accrued Payroll	\$ 33,509	\$ 1,336	\$ 1,303					\$ 36,148	\$ 38,524
Benefits Payable	\$ 20,396							\$ 20,396	\$ 1,507
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 47,274							\$ 47,274	\$ 203
Payroll Clearing	\$ 2,592							\$ 2,592	\$ 0
Total Payroll Liabilities	\$ 103,771	\$ 1,336	\$ 1,303					\$ 106,410	\$ 40,234
Revenue Collected in Advance	\$ 18,980	\$ 0	\$ 0					\$ 18,980	\$ 236,815
Liabilities For Deposits	\$ 367						\$ 11,154	\$ 11,520	\$ 48,587
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 19,347	\$ 0	\$ 0				\$ 11,154	\$ 30,501	\$ 285,402
Total Liabilities	\$ 317,967	\$ 211,785	\$ 16,531				\$ 272,996	\$ 819,279	\$ 1,028,350
Total Fund Balance	\$ 94,918	\$ 121,792	\$ 0					\$ 216,710	\$ 517,173
Total Liabilities and Fund Balance	\$ 412,885	\$ 333,578	\$ 16,531				\$ 272,996	\$ 1,035,990	\$ 1,545,523

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 June											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,880,299	\$ 20,750					\$ 2,901,048	\$ 3,030,837	\$ 2,871,361	\$ 2,714,733	
Improvement and Modernization Fund	\$ 3,761						\$ 3,761		\$ 34,343	\$ 419,083	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 64,121						\$ 64,121	\$ 55,450	\$ 61,394	\$ 55,107	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 540,986						\$ 540,986	\$ 416,975	\$ 718,926	\$ 598,837	
Other Miscellaneous	\$ 7,839	\$ 255,119					\$ 262,958	\$ 645,062	\$ 211,602	\$ 440,541	
	\$ 3,497,005	\$ 275,869					\$ 3,772,874	\$ 4,148,324	\$ 3,897,625	\$ 4,228,301	
Grants											
AB 1058 Commissioner/Facilitator			\$ 119,206				\$ 119,206	\$ 125,167	\$ 127,772	\$ 125,167	
Other Judicial Council Grants			\$ 156,253				\$ 156,253	\$ 159,464	\$ 166,836	\$ 15,632	
Non-Judicial Council Grants											
			\$ 275,459				\$ 275,459	\$ 284,631	\$ 294,608	\$ 140,799	
Other Financing Sources											
Interest Income	\$ 50,199	\$ 22,260					\$ 72,459	\$ 10,000	\$ 58,399	\$ 25,000	
Investment Income											
Donations											
Local Fees		\$ 1,132					\$ 1,132		\$ 1,735	\$ 11,000	
Non-Fee Revenues											
Enhanced Collections		\$ 116,897					\$ 116,897	\$ 125,000	\$ 172,665	\$ 186,060	
Escheatment	\$ 37,316						\$ 37,316				
Prior Year Revenue	\$ (26,550)	\$ (275)	\$ 5,000				\$ (21,825)	\$ 5,000	\$ (11,110)	\$ 35,000	
County Program - Restricted											
Reimbursement Other	\$ 64,906						\$ 64,906	\$ 44,069	\$ 305		
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,674						\$ 1,674		\$ 95	\$ 2,500	
	\$ 127,546	\$ 140,014	\$ 5,000				\$ 272,559	\$ 184,069	\$ 222,088	\$ 259,560	
Total Revenues	\$ 3,624,551	\$ 415,883	\$ 280,459				\$ 4,320,893	\$ 4,617,024	\$ 4,414,321	\$ 4,628,660	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,596,414	\$ 115,103	\$ 52,430				\$ 1,763,946	\$ 1,832,676	\$ 1,663,541	\$ 1,368,626	
Temp Help	\$ 23,592						\$ 23,592		\$ 19,157		
Overtime	\$ 15,973		\$ 149				\$ 16,122		\$ 17,090	\$ 5,500	
Staff Benefits	\$ 784,765	\$ 54,317	\$ 33,148				\$ 872,231	\$ 828,984	\$ 777,111	\$ 789,812	
	\$ 2,420,744	\$ 169,420	\$ 85,727				\$ 2,675,891	\$ 2,661,660	\$ 2,476,898	\$ 2,163,938	
Operating Expenses and Equipment											
General Expense	\$ 105,887	\$ 20,599	\$ 1,674				\$ 128,159	\$ 132,700	\$ 169,992	\$ 208,470	
Printing	\$ 3,453	\$ 2,733					\$ 6,186	\$ 8,900	\$ 8,628	\$ 9,700	
Telecommunications	\$ 32,864		\$ 2,876				\$ 35,740	\$ 35,906	\$ 34,485	\$ 35,600	
Postage	\$ 19,934	\$ 1,182					\$ 21,116	\$ 21,600	\$ 21,002	\$ 27,400	
Insurance	\$ 4,699						\$ 4,699	\$ 930	\$ 4,567	\$ 5,700	
In-State Travel	\$ 1,409		\$ 1,636				\$ 3,045	\$ 4,650	\$ 3,562	\$ 10,600	
Out-of-State Travel											
Training	\$ 3,172		\$ 700				\$ 3,872	\$ 2,500	\$ 21,234	\$ 24,500	
Security Services	\$ 295,193		\$ 10,650				\$ 305,843	\$ 333,647	\$ 356,295	\$ 347,847	
Facility Operations	\$ 67,814	\$ 1,989					\$ 69,803	\$ 89,195	\$ 120,977	\$ 98,645	
Utilities											
Contracted Services	\$ 736,877	\$ 223,867	\$ 76,189				\$ 1,036,933	\$ 1,267,627	\$ 942,600	\$ 677,879	
Consulting and Professional Services	\$ 5,140						\$ 5,140	\$ 2,800	\$ 3,350	\$ 2,750	
Information Technology	\$ 112,487	\$ 9,120	\$ 15,075				\$ 136,683	\$ 127,598	\$ 187,354	\$ 228,939	
Major Equipment	\$ 90,094		\$ 85,832				\$ 175,926	\$ 231,724	\$ 123,042	\$ 70,000	
Other Items of Expense	\$ 4,020						\$ 4,020	\$ 6,800	\$ 6,456	\$ 15,500	
	\$ 1,483,043	\$ 259,489	\$ 194,633				\$ 1,937,165	\$ 2,266,577	\$ 2,003,544	\$ 1,763,530	
Special Items of Expense											
Grand Jury	\$ 249						\$ 249	\$ 100	\$ 66	\$ 150	
Jury Costs	\$ 7,710						\$ 7,710	\$ 1,900	\$ 1,791	\$ 4,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 749						\$ 749				
Capital Costs											
Internal Cost Recovery	\$ (38,112)	\$ 23,925	\$ 14,187				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 165	\$ (575)					\$ (410)	\$ 5,000	\$ (477)		
	\$ (29,238)	\$ 23,350	\$ 14,187				\$ 8,298	\$ 7,000	\$ 1,381	\$ 4,150	
Total Expenditures	\$ 3,874,549	\$ 452,258	\$ 294,547				\$ 4,621,355	\$ 4,935,237	\$ 4,481,823	\$ 3,931,618	
Excess (Deficit) of Revenues Over Expenditures	\$ (249,999)	\$ (36,376)	\$ (14,088)				\$ (300,462)	\$ (318,213)	\$ (67,501)	\$ 697,042	
Operating Transfers In (Out)	\$ (14,088)		\$ 14,088				\$ 0		\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 359,004	\$ 158,168	\$ 0				\$ 517,173	\$ 517,173	\$ 584,674	\$ 584,674	
Ending Balance (Deficit)	\$ 94,918	\$ 121,792	\$ 0				\$ 216,710	\$ 198,960	\$ 517,173	\$ 1,281,716	

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

For the month ended June

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 721,705	\$ 242,873	\$ 749			\$ 2,176	\$ 967,504	\$ 1,945,305	\$ 934,634	\$ 1,118,399
Traffic & Other Infractions	\$ 236,446	\$ 128					\$ 236,574	\$ 54,546	\$ 206,306	
Other Criminal Cases	\$ 219,964	\$ 242,432					\$ 462,396	\$ 671,013	\$ 401,186	
Civil	\$ 79,092	\$ 17,153					\$ 96,244	\$ 114,619	\$ 56,863	\$ 162,513
Family & Children Services	\$ 243,020	\$ 42,672			\$ 13,670		\$ 299,362	\$ 219,938	\$ 320,992	\$ 1,535,107
Probate, Guardianship & Mental Health Services	\$ 58,976						\$ 58,976	\$ 52,674	\$ 73,914	
Juvenile Dependency Services		\$ 211,136					\$ 211,136	\$ 15,786	\$ 249,804	
Juvenile Delinquency Services	\$ 52,196	\$ 3,300					\$ 55,496	\$ 15,786	\$ 69,956	
Other Court Operations	\$ 176,594	\$ 66,432					\$ 243,027	\$ 319,880	\$ 234,845	\$ 259,430
Court Interpreters		\$ 64,121					\$ 64,121	\$ 69,588	\$ 52,702	
Jury Services	\$ 46,581	\$ 6,105	\$ 7,862				\$ 60,548	\$ 21,531	\$ 82,184	\$ 4,000
Security		\$ 305,900					\$ 305,900		\$ 333,769	\$ 333,647
Trial Court Operations Program	\$ 1,834,573	\$ 1,202,252	\$ 8,611		\$ 13,670	\$ 2,176	\$ 3,061,283	\$ 3,500,666	\$ 3,017,155	\$ 3,413,096
Enhanced Collections	\$ 80,233	\$ 12,739			\$ 23,925		\$ 116,897	\$ 44,942	\$ 174,327	\$ 186,060
Other Non-Court Operations		\$ 25,012	\$ 97				\$ 25,109		\$ 12,500	
Non-Court Operations Program	\$ 80,233	\$ 37,751	\$ 97		\$ 23,925		\$ 142,006	\$ 44,942	\$ 186,827	\$ 186,060
Executive Office	\$ 203,019	\$ 2,460					\$ 205,478	\$ 175,528	\$ 227,913	
Fiscal Services	\$ 208,788	\$ 14,200			\$ (37,595)		\$ 185,393	\$ 149,311	\$ 83,559	\$ (100,242)
Human Resources	\$ 137,628	\$ 17,207				\$ (1,139)	\$ 153,696	\$ 131,639	\$ 143,319	\$ 10,500
Business & Facilities Services	\$ 66,829	\$ 119,038					\$ 185,867		\$ 163,838	\$ 138,265
Information Technology	\$ 144,822	\$ 544,256				\$ (1,447)	\$ 687,630	\$ 933,151	\$ 659,212	\$ 283,939
Court Administration Program	\$ 761,085	\$ 697,162			\$ (37,595)	\$ (2,586)	\$ 1,418,066	\$ 1,389,629	\$ 1,277,840	\$ 332,462
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,675,891	\$ 1,937,165	\$ 8,708		\$ 0	\$ (410)	\$ 4,621,355	\$ 4,935,237	\$ 4,481,823	\$ 3,931,618