

**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.

Kim C Sullivan ACEO  
Signature of Presiding Judge or Court Executive

7/20/21  
Date

Lassen  
Court  
20  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Lassen  
Court  
20  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Lassen  


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 Court  
 20  


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 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	26	19	20	20	23

<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 June								
Fiscal Year 2020/21								
	Governmental Funds					Total Funds (Info. Purposes Only)	2019/20 Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service			Proprietary Funds
		Non-Grant	Grant					
<b>ASSETS</b>								
Operations	\$ (141,993)	\$ 148,102	\$ (6,140)			\$ 14,491	\$ 14,490	\$ 73,785
Payroll	\$ 0					\$ 0	\$ 0	\$ 0
Jury								
Revolving	\$ 13,000						\$ 13,000	\$ 13,000
Other								
Distribution								
Civil Filing Fees						\$ (246,514)	\$ (246,514)	\$ (1,695)
Trust						\$ 0	\$ 0	\$ 0
Credit Card						\$ (8,581)	\$ (8,581)	\$ (8,847)
Cash on Hand	\$ 1,950						\$ 1,950	\$ 1,950
Cash with County	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0
Cash Outside of the JCC								
Cash Equivalents	\$ 217,839					\$ 1,786,864	\$ 2,004,703	\$ 803,295
<b>Total Cash and Cash Equivalents</b>	<b>\$ 90,796</b>	<b>\$ 148,102</b>	<b>\$ (6,140)</b>			<b>\$ 1,846,261</b>	<b>\$ 1,779,019</b>	<b>\$ 883,468</b>
Short-Term Investment								
Investments								
<b>Total Investments</b>								
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 1,561
Accounts Receivable - General								\$ 0
Dishonored Checks								
Due From Employee	\$ 0						\$ 0	\$ 856
Civil Jury Fees								
Trust								
Due From Other Funds	\$ 0						\$ 0	\$ 33,659
Due From Other Governments							\$ 0	\$ 0
Due From Other Courts						\$ 0	\$ 0	\$ 0
Due From State	\$ 44,692	\$ 0	\$ 15,034			\$ 0	\$ 59,726	\$ 273,132
Trust Due To/From						\$ 40	\$ 40	\$ 11,123
Distribution Due To/From						\$ 100	\$ 100	\$ 13,107
Civil Filing Fee Due To/From								\$ 0
General Due To/From	\$ 3	\$ 0	\$ 15,034				\$ 3	\$ 14,632
<b>Total Receivables</b>	<b>\$ 44,695</b>	<b>\$ 0</b>	<b>\$ 15,034</b>			<b>\$ 140</b>	<b>\$ 59,696</b>	<b>\$ 348,068</b>
Prepaid Expenses - General	\$ 0						\$ 0	\$ 2,461
Salary and Travel Advances								\$ 0
Counties								
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>						<b>\$ 0</b>	<b>\$ 2,461</b>
Other Assets								
<b>Total Other Assets</b>								
<b>Total Assets</b>	<b>\$ 135,491</b>	<b>\$ 148,102</b>	<b>\$ 8,894</b>			<b>\$ 1,646,401</b>	<b>\$ 1,838,897</b>	<b>\$ 1,234,018</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Accrued Liabilities	\$ 0		\$ 0				\$ 0	\$ 193,729
Accounts Payable - General	\$ 99,734	\$ 0	\$ 0			\$ 0	\$ 99,734	\$ 165
Due to Other Funds	\$ 0		\$ 0			\$ 143	\$ 143	\$ 72,519
Due to Other Courts		\$ 0					\$ 0	\$ 25,316
Due to State			\$ 5,460			\$ 1,366,100	\$ 1,371,560	\$ 0
TC145 Liability						\$ 4,426	\$ 4,426	\$ 30,986
Due to Other Governments						\$ 22,026	\$ 22,026	\$ 0
AB145 Due to Other Government Agency								\$ 29,671
Due to Other Public Agencies								
Sales and Use Tax								\$ 0
Interest						\$ 5	\$ 5	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 99,734	\$ 0	\$ 5,460			\$ 1,392,702	\$ 1,497,696	\$ 352,390
<b>Total Accounts Payable and Accrued Liab.</b>								
Civil								
Criminal						\$ 52,239	\$ 52,239	\$ 63,132
Unreconciled - Civil and Criminal						\$ 85,807	\$ 85,807	\$ 213,458
Trust Held Outside of the JCC								
Trust Interest Payable								\$ 0
Miscellaneous Trust						\$ 4,579	\$ 4,579	\$ 4,552
<b>Total Trust Deposits</b>						<b>\$ 142,625</b>	<b>\$ 142,625</b>	<b>\$ 281,143</b>
Accrued Payroll	\$ 59,604	\$ 192	\$ 334				\$ 60,131	\$ 71,695
Benefits Payable	\$ 1,771						\$ 1,771	\$ 1,148
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 0						\$ 0	\$ 0
Payroll Clearing	\$ 0						\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 61,375</b>	<b>\$ 192</b>	<b>\$ 334</b>				<b>\$ 61,901</b>	<b>\$ 72,833</b>
Revenue Collected in Advance	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 37,085					\$ 11,074	\$ 48,159	\$ 40,941
Jury Fees - Non-Interest								
Fees - Partial Payment & Overpayment								
Undeared Collections								
Other Miscellaneous Liabilities							\$ 0	\$ (22)
<b>Total Other Liabilities</b>	<b>\$ 37,085</b>					<b>\$ 11,074</b>	<b>\$ 48,137</b>	<b>\$ 40,719</b>
<b>Total Liabilities</b>	<b>\$ 199,193</b>	<b>\$ 192</b>	<b>\$ 5,796</b>			<b>\$ 1,646,401</b>	<b>\$ 1,760,691</b>	<b>\$ 747,086</b>

Total Fund Balance	\$ (62,782)	\$ 147,910	\$ 3,099				\$ 89,306	\$ 488,932
Total Liabilities and Fund Balance	\$ 135,491	\$ 148,102	\$ 9,894			\$ 1,846,401	\$ 1,838,887	\$ 1,234,018

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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 2020/21											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2019/20	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Current Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,386,015		\$ 17,200				\$ 2,403,215	\$ 2,412,602	\$ 2,632,058	\$ 2,519,922	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 3,911	\$ 3,911	\$ 3,911	
Judges' Compensation (0150019)								\$ 24,091	\$ 48,411	\$ 57,716	
Court Interpreter (0150037)	\$ 18,451						\$ 18,451	\$ 24,091	\$ 48,411	\$ 57,716	
Civil Coordination Reimbursement (0150091)								\$ 334,432	\$ 334,466	\$ 367,574	
MOU Reimbursements (0150010 and General)	\$ 212,916						\$ 212,916	\$ 7,839	\$ 7,839	\$ 7,839	
Other Miscellaneous	\$ 7,839						\$ 7,839				
	\$ 2,625,222	\$ 17,200					\$ 2,642,422	\$ 2,779,175	\$ 3,027,205	\$ 2,956,962	
Grants											
AB 1056 Commissioner/Facilitator				\$ 53,945			\$ 53,945	\$ 119,674	\$ 96,064	\$ 125,000	
Other Judicial Council Grants				\$ 4,515			\$ 4,515	\$ 13,500	\$ 16,206	\$ 16,452	
Non-Judicial Council Grants											
			\$ 58,460				\$ 58,460	\$ 133,174	\$ 112,269	\$ 141,452	
Other Financing Sources											
Interest Income	\$ 2,623	\$ 618					\$ 3,241	\$ 15,000	\$ 18,002	\$ 12,000	
Investment Income											
Donations											
Local Fees	\$ 10,562	\$ 579					\$ 11,141	\$ 12,700	\$ 13,910	\$ 11,700	
Non-Fee Revenues											
Enhanced Collections		\$ 115,359					\$ 115,359	\$ 145,000	\$ 164,156	\$ 145,000	
Escheatment											
Prior Year Revenue	\$ 14,182						\$ 14,182		\$ 20,868		
County Program - Restricted											
Reimbursement Other	\$ 6,424						\$ 6,424				
Sale of Fixed Assets	\$ 2,626						\$ 2,626		\$ 2,147		
Other Miscellaneous	\$ 36,416						\$ 36,416		\$ 218,204	\$ 178,700	
	\$ 2,661,638	\$ 133,768	\$ 68,460				\$ 2,863,864	\$ 3,086,049	\$ 3,358,679	\$ 3,277,114	
<b>Total Revenues</b>											
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,281,844	\$ 5,597	\$ 26,874				\$ 1,314,315	\$ 1,296,831	\$ 1,418,099	\$ 1,430,696	
Temp Help											
Overtime											
Staff Benefits	\$ 567,126	\$ 2,842	\$ 10,989				\$ 580,957	\$ 545,726	\$ 566,183	\$ 564,100	
	\$ 1,848,970	\$ 8,440	\$ 37,863				\$ 1,895,273	\$ 1,842,557	\$ 1,984,283	\$ 1,994,796	
Operating Expenses and Equipment											
General Expense	\$ 105,765		\$ 0				\$ 105,765	\$ 110,100	\$ 97,932	\$ 104,750	
Printing	\$ 2,870						\$ 2,870	\$ 3,500	\$ 4,081	\$ 3,000	
Telecommunications	\$ 23,906						\$ 23,906	\$ 22,000	\$ 21,801	\$ 26,500	
Postage	\$ 13,073						\$ 13,073	\$ 18,000	\$ 18,582	\$ 18,200	
Insurance	\$ 3,936						\$ 3,936	\$ 4,899	\$ 3,468	\$ 6,508	
In-State Travel								\$ 1,000	\$ 4,220	\$ 35,000	
Out-of-State Travel											
Training	\$ 338						\$ 338	\$ 1,000	\$ 11,114	\$ 7,500	
Security Services	\$ 322,478		\$ 11,169				\$ 333,647	\$ 333,647	\$ 295,425	\$ 304,076	
Facility Operations	\$ 75,718						\$ 75,718	\$ 64,000	\$ 100,579	\$ 65,500	
Utilities											
Contracted Services	\$ 327,082	\$ 122,294	\$ 0				\$ 449,376	\$ 510,310	\$ 519,341	\$ 564,180	
Consulting and Professional Services	\$ 1,785						\$ 1,785	\$ 3,000	\$ 3,075	\$ 6,500	
Information Technology	\$ 357,127						\$ 357,127	\$ 124,940	\$ 192,267	\$ 109,500	
Major Equipment	\$ 5,577						\$ 5,577		\$ 65,109	\$ 165,000	
Other Items of Expense	\$ 661						\$ 661	\$ 2,500	\$ 2,496	\$ 6,000	
	\$ 1,240,318	\$ 122,294	\$ 11,169				\$ 1,373,779	\$ 1,198,797	\$ 1,359,499	\$ 1,442,206	
Special Items of Expense											
Grand Jury	\$ 184						\$ 184		\$ 73		
Jury Costs	\$ 1,974						\$ 1,974	\$ 4,500	\$ 3,540	\$ 5,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (9,812)	\$ 2,523	\$ 7,289				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (18,730)						\$ (18,730)		\$ (416)		
	\$ (26,364)	\$ 2,523	\$ 7,289				\$ (16,572)	\$ 4,500	\$ 3,197	\$ 5,000	
<b>Total Expenditures</b>											
	\$ 3,062,902	\$ 133,267	\$ 66,321				\$ 3,262,489	\$ 3,346,999	\$ 3,346,999	\$ 3,442,004	
Excess (Deficit) of Revenues Over											
	\$ (401,264)	\$ 499	\$ 2,139				\$ (398,625)	\$ 38,195	\$ 11,720	\$ (164,890)	
Operating Transfers In (Out)											
	\$ (960)		\$ 960				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											

Beginning Balance (Deficit)	\$ 339,522	\$ 147,410	\$ 0				\$ 488,932	\$ 486,932	\$ 475,212	\$ 475,212
Ending Balance (Deficit)	\$ (82,702)	\$ 147,910	\$ 3,099				\$ 89,306	\$ 82,427	\$ 486,932	\$ 310,322

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

	Fiscal Year 2020/21							For the month ended June		2019/20	
	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	\$ 431,984	\$ 240,193					\$ 672,177	\$ 408,905	\$ 420,896	\$ 459,056	
Traffic & Other Infractions	\$ 214,785	\$ 746					\$ 215,531	\$ 209,337	\$ 221,133	\$ 218,283	
Other Criminal Cases	\$ 159,512	\$ 27,212					\$ 186,723	\$ 209,893	\$ 194,006	\$ 218,203	
Civil	\$ 70,371	\$ 1,554					\$ 71,825	\$ 63,306	\$ 63,096	\$ 128,022	
Family & Children Services	\$ 232,281	\$ 2,083					\$ 234,364	\$ 224,011	\$ 333,583	\$ 563,587	
Probate, Guardianship & Mental Health Services	\$ 41,115	\$ 16,373			\$ 0		\$ 57,488	\$ 39,652	\$ 43,554	\$ 90,056	
Juvenile Dependency Services	\$ 27,196	\$ 142,914					\$ 170,110	\$ 187,959	\$ 194,882	\$ 185,574	
Juvenile Delinquency Services	\$ 36,844	\$ 6,785					\$ 43,729	\$ 67,435	\$ 49,401	\$ 71,650	
Other Court Operations	\$ 144,478	\$ 43,557					\$ 188,035	\$ 202,855	\$ 212,238	\$ 171,307	
Court Interpreters	\$ 0	\$ 14,276					\$ 14,276	\$ 65,328	\$ 54,836	\$ 97,716	
Jury Services	\$ 48,105	\$ 1,226	\$ 2,158				\$ 51,489	\$ 45,648	\$ 46,584	\$ 45,288	
Security		\$ 335,977					\$ 334,369	\$ 333,647	\$ 297,014	\$ 304,078	
Trial Court Operations Program	\$ 1,406,672	\$ 832,895	\$ 2,158		\$ 0	\$ (1,589)	\$ 2,240,136	\$ 2,047,976	\$ 2,160,801	\$ 2,472,821	
Enhanced Collections	\$ 8,533	\$ 122,294			\$ 2,523		\$ 133,350	\$ 145,000	\$ 164,205	\$ 145,000	
Other Non-Court Operations		\$ 0	\$ 0			\$ (16,285)	\$ (16,285)	\$ 16,285	\$ 16,285		
Non-Court Operations Program	\$ 8,533	\$ 122,294	\$ 0		\$ 2,523	\$ (16,285)	\$ 117,068	\$ 145,000	\$ 180,490	\$ 145,000	
Executive Office	\$ 240,421	\$ 2,104					\$ 242,525	\$ 307,826	\$ 304,024	\$ 108,594	
Fiscal Services	\$ 103,996	\$ 26,617			\$ (2,523)		\$ 127,234	\$ 101,710	\$ 132,301	\$ 78,748	
Human Resources	\$ 135,136	\$ 1,179					\$ 136,317	\$ 140,531	\$ 148,153	\$ 151,240	
Business & Facilities Services	\$ 514	\$ 130,425					\$ 130,939	\$ 166,271	\$ 154,584	\$ 351,100	
Information Technology		\$ 258,264					\$ 258,264	\$ 136,442	\$ 278,505	\$ 136,500	
Court Administration Program	\$ 480,069	\$ 418,589			\$ (2,523)	\$ (866)	\$ 896,279	\$ 852,878	\$ 1,018,847	\$ 624,183	
Expenditures Not Distributed or Posted to a Prior Year Adjustments Not Posted to a											
<b>Total</b>	<b>\$ 1,895,273</b>	<b>\$ 1,373,779</b>	<b>\$ 2,158</b>		<b>\$ 0</b>	<b>\$ (18,730)</b>	<b>\$ 3,262,480</b>	<b>\$ 3,045,954</b>	<b>\$ 3,348,958</b>	<b>\$ 3,442,004</b>	

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### Constraints on Fiscal Year-End Fund Balance - Summary

Lassen

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	2,712	-	2,712	-	-	-	-	-	<b>2,712</b>	
Restricted	19,454	-	19,454	168,297	-	-	-	-	<b>187,751</b>	
Committed	96,212	-	96,212	-	-	-	-	-	<b>96,212</b>	
Assigned	97,036	-	97,036	-	-	-	-	-	<b>97,036</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 215,414</b>	<b>\$ -</b>	<b>\$ 215,414</b>	<b>\$ 168,297</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 383,711</b>	