

**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*  
\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

10/28/2021

\_\_\_\_\_  
Date

**Lassen**

\_\_\_\_\_  
Court

**FY 21-22, Q1**

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

**Lassen**

Court

**FY 21-22, Q1**

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**

**Filled Court Employee Positions (FTEs)**

**Lassen**

Court

FY 21-22, Q1

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			

<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							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	Fiscal Year 2021/22									2020/21
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)
General	Special Revenue									
	Non-Grant	Grant								
<b>ASSETS</b>										
Operations	\$ (200,976)	\$ 177,576	\$ (8,695)				\$ 9,435	\$ (22,660)	\$ 14,460	
Payroll	\$ 0							\$ 0	\$ 0	
Jury										
Revolving	\$ 13,000							\$ 13,000	\$ 10,743	
Other										
Distribution							\$ (24,931)	\$ (24,931)	\$ 9,864	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (15,686)	\$ (15,686)	\$ (8,086)	
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	\$ 1,265,500						\$ 1,431,660	\$ 2,697,160	\$ 2,004,703	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,079,474</b>	<b>\$ 177,576</b>	<b>\$ (8,695)</b>				<b>\$ 1,400,478</b>	<b>\$ 2,648,833</b>	<b>\$ 2,033,634</b>	
Short-Term Investment Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 375	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 0							\$ 0	\$ 0	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 29,543	
Due From Other Governments										
Due From Other Courts										
Due From State	\$ 910	\$ 0	\$ 125					\$ 1,035	\$ 218,420	
Trust Due To/From							\$ 5,659	\$ 5,659	\$ 19,332	
Distribution Due To/From							\$ 2,317	\$ 2,317	\$ 20,795	
Civil Filing Fee Due To/From										
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 262,842	
<b>Total Receivables</b>	<b>\$ 910</b>	<b>\$ 0</b>	<b>\$ 125</b>				<b>\$ 7,975</b>	<b>\$ 9,010</b>	<b>\$ 551,306</b>	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 2,712	
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 2,712</b>	
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 1,080,384</b>	<b>\$ 177,576</b>	<b>\$ (8,571)</b>				<b>\$ 1,408,453</b>	<b>\$ 2,657,843</b>	<b>\$ 2,587,653</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 17,000		\$ 0					\$ 17,000	\$ 85,762	
Accounts Payable - General	\$ 3,701	\$ 0	\$ 0				\$ 8,215	\$ 11,916	\$ 99,734	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 7,975	\$ 7,975	\$ 332,511	
Due to Other Courts		\$ 0						\$ 0	\$ 10,933	
Due to State			\$ 191				\$ 1,133,929	\$ 1,134,120	\$ 1,139,580	
TC145 Liability							\$ 30,059	\$ 30,059	\$ 4,426	
Due to Other Governments	\$ 0							\$ 0	\$ 26,381	
AB145 Due to Other Government Agency							\$ 17,694	\$ 17,694	\$ 54,603	
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 0	\$ 0	\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 20,701</b>	<b>\$ 0</b>	<b>\$ 191</b>				<b>\$ 1,197,872</b>	<b>\$ 1,216,764</b>	<b>\$ 1,753,931</b>	
Civil							\$ 57,694	\$ 57,694	\$ 52,418	
Criminal							\$ 137,224	\$ 137,224	\$ 282,952	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 4,590	\$ 4,590	\$ 4,581	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 199,508</b>	<b>\$ 199,508</b>	<b>\$ 339,951</b>	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 60,131	
Benefits Payable	\$ 932							\$ 932	\$ 1,771	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ (1,153)							\$ (1,153)	\$ 0	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ (221)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (221)</b>	<b>\$ 61,901</b>	
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0	
Liabilities For Deposits	\$ 37,085						\$ 11,074	\$ 48,158	\$ 48,158	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0	
Uncleared Collections										
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 37,085</b>		<b>\$ 0</b>				<b>\$ 11,074</b>	<b>\$ 48,158</b>	<b>\$ 48,158</b>	
<b>Total Liabilities</b>	<b>\$ 57,565</b>	<b>\$ 0</b>	<b>\$ 191</b>				<b>\$ 1,408,453</b>	<b>\$ 1,466,209</b>	<b>\$ 2,203,941</b>	
<b>Total Fund Balance</b>	<b>\$ 1,022,819</b>	<b>\$ 177,576</b>	<b>\$ (8,762)</b>					<b>\$ 1,191,634</b>	<b>\$ 383,711</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,080,384</b>	<b>\$ 177,576</b>	<b>\$ (8,571)</b>				<b>\$ 1,408,453</b>	<b>\$ 2,657,843</b>	<b>\$ 2,587,653</b>	



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 2021/22								2020/21			
	Governmental Funds				Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue		Grant									
	Non-Grant	Grant										
<b>REVENUES</b>												
State Financing Sources												
Trial Court Trust Fund												
Improvement and Modernization Fund	\$ 1,609,259	\$ 3,484						\$ 1,612,743	\$ 2,634,612	\$ 2,451,395	\$ 2,412,902	
Judges' Compensation (0150019)								\$ 3,760	\$ 3,760	\$ 0	\$ 3,911	
Court Interpreter (0150037)	\$ 8,066							\$ 8,066	\$ 24,199	\$ 24,199	\$ 24,091	
Civil Coordination Reimbursement (0150091)												
MOU Reimbursements (0150010 and General)	\$ 16,083							\$ 16,083	\$ 1,436,614	\$ 547,475	\$ 330,432	
Other Miscellaneous									\$ 7,839	\$ 7,839	\$ 7,839	
	\$ 1,633,408	\$ 3,484						\$ 1,636,892	\$ 4,107,024	\$ 3,030,908	\$ 2,775,175	
Grants												
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0	\$ 125,000	\$ 56,325	\$ 119,674	
Other Judicial Council Grants			\$ 7,515					\$ 7,515	\$ 15,388	\$ 4,324	\$ 13,500	
Non-Judicial Council Grants												
			\$ 7,515					\$ 7,515	\$ 140,388	\$ 60,648	\$ 133,174	
Other Financing Sources												
Interest Income	\$ 305	\$ 4						\$ 309	\$ 4,000	\$ 3,619	\$ 15,000	
Investment Income												
Donations												
Local Fees	\$ 2,635							\$ 2,635	\$ 12,800	\$ 12,974	\$ 12,700	
Non-Fee Revenues												
Enhanced Collections		\$ 28,569						\$ 28,569	\$ 142,500	\$ 144,190	\$ 145,000	
Escheatment												
Prior Year Revenue	\$ 32,469							\$ 32,469		\$ 14,182		
County Program - Restricted												
Reimbursement Other	\$ 19							\$ 19		\$ 6,424		
Sale of Fixed Assets												
Other Miscellaneous									\$ 2,500	\$ 2,626		
	\$ 35,428	\$ 28,573						\$ 64,001	\$ 161,800	\$ 184,016	\$ 172,700	
<b>Total Revenues</b>	<b>\$ 1,668,836</b>	<b>\$ 32,057</b>	<b>\$ 7,515</b>					<b>\$ 1,708,408</b>	<b>\$ 4,409,212</b>	<b>\$ 3,275,572</b>	<b>\$ 3,085,049</b>	
<b>EXPENDITURES</b>												
Personal Services												
Salaries - Permanent	\$ 310,975	\$ 1,462	\$ 4,589					\$ 317,025	\$ 1,046,949	\$ 1,314,316	\$ 1,296,831	
Temp Help	\$ 6,630							\$ 6,630	\$ 31,000			
Overtime												
Staff Benefits	\$ 206,045	\$ 950	\$ 2,698					\$ 209,693	\$ 899,413	\$ 581,012	\$ 545,726	
	\$ 523,650	\$ 2,412	\$ 7,287					\$ 533,348	\$ 1,977,362	\$ 1,895,328	\$ 1,842,557	
Operating Expenses and Equipment												
General Expense	\$ 33,158		\$ 6,007					\$ 39,165	\$ 85,500	\$ 116,991	\$ 110,100	
Printing	\$ 2,977		\$ 49					\$ 3,025	\$ 4,000	\$ 2,870	\$ 3,500	
Telecommunications	\$ 5,946							\$ 5,946	\$ 25,200	\$ 24,335	\$ 22,000	
Postage	\$ 197							\$ 197	\$ 19,000	\$ 13,736	\$ 18,000	
Insurance	\$ 312							\$ 312	\$ 4,000	\$ 3,936	\$ 4,800	
In-State Travel	\$ 211		\$ 760					\$ 971	\$ 9,888		\$ 1,000	
Out-of-State Travel												
Training									\$ 5,000	\$ 338	\$ 1,000	
Security Services	\$ 51,012							\$ 51,012	\$ 307,571	\$ 359,153	\$ 333,647	
Facility Operations	\$ 26,668							\$ 26,668	\$ 90,800	\$ 76,408	\$ 64,000	
Utilities												
Contracted Services	\$ 92,250	\$ 20,365	\$ 1,410					\$ 114,026	\$ 642,750	\$ 506,090	\$ 510,310	
Consulting and Professional Services	\$ 610							\$ 610	\$ 2,500	\$ 2,660	\$ 3,000	
Information Technology	\$ 115,836		\$ 763					\$ 116,599	\$ 1,246,000	\$ 387,282	\$ 124,940	
Major Equipment	\$ 8,792							\$ 8,792	\$ 9,000	\$ 5,577		
Other Items of Expense	\$ 299							\$ 299	\$ 1,500	\$ 661	\$ 2,500	
	\$ 338,268	\$ 20,365	\$ 8,990					\$ 367,623	\$ 2,452,709	\$ 1,500,036	\$ 1,198,797	
Special Items of Expense												
Grand Jury	\$ 54							\$ 54		\$ 184		
Jury Costs									\$ 3,300	\$ 1,974	\$ 4,500	
Judgements, Settlements and Claims												
Debt Service												
Other												
Capital Costs												
Internal Cost Recovery									\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (539)							\$ (539)		\$ (18,730)		
	\$ (486)							\$ (486)	\$ 3,300	\$ (16,572)	\$ 4,500	
<b>Total Expenditures</b>	<b>\$ 861,432</b>	<b>\$ 22,777</b>	<b>\$ 16,277</b>					<b>\$ 900,486</b>	<b>\$ 4,433,371</b>	<b>\$ 3,378,792</b>	<b>\$ 3,045,854</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 807,404	\$ 9,280	\$ (8,762)					\$ 807,922	\$ (24,159)	\$ (103,220)	\$ 39,195	
Operating Transfers In (Out)									\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)												
Beginning Balance (Deficit)	\$ 215,415	\$ 168,297	\$ 0					\$ 383,711	\$ 383,711	\$ 486,932	\$ 486,932	
Ending Balance (Deficit)	\$ 1,022,819	\$ 177,576	\$ (8,762)					\$ 1,191,834	\$ 359,552	\$ 383,711	\$ 526,127	

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

	For the month ended June									
	Fiscal Year 2021/22							2020/21		
	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	\$ 72,614	\$ 80,998				\$ (1,400)	\$ 152,212	\$ 480,381	\$ 685,798	\$ 408,905
Traffic & Other Infractions	\$ 60,471						\$ 60,471	\$ 227,428	\$ 207,783	\$ 209,337
Other Criminal Cases	\$ 42,701	\$ 4,911					\$ 47,613	\$ 169,394	\$ 183,851	\$ 209,893
Civil	\$ 16,361	\$ 610					\$ 16,971	\$ 89,174	\$ 71,978	\$ 63,306
Family & Children Services	\$ 79,660	\$ 398					\$ 80,058	\$ 292,825	\$ 234,314	\$ 224,011
Probate, Guardianship & Mental Health Services	\$ 12,745	\$ 1,797					\$ 14,542	\$ 83,642	\$ 57,322	\$ 39,652
Juvenile Dependency Services	\$ 9,243	\$ 20,905					\$ 30,148	\$ 190,511	\$ 204,922	\$ 187,959
Juvenile Delinquency Services	\$ 12,736	\$ 6,176					\$ 18,911	\$ 62,552	\$ 43,521	\$ 67,435
Other Court Operations	\$ 55,184	\$ 1,636					\$ 56,820	\$ 206,738	\$ 187,553	\$ 202,855
Court Interpreters	\$ 668	\$ 2,542					\$ 3,211	\$ 25,000	\$ 41,703	\$ 55,328
Jury Services	\$ 16,847	\$ 0	\$ 54				\$ 16,900	\$ 59,418	\$ 61,260	\$ 45,648
Security		\$ 51,012					\$ 51,012	\$ 307,571	\$ 359,894	\$ 333,647
Trial Court Operations Program	\$ 379,231	\$ 170,984	\$ 54			\$ (1,400)	\$ 548,868	\$ 2,194,634	\$ 2,339,897	\$ 2,047,976
Enhanced Collections	\$ 2,354	\$ 27,158					\$ 29,513	\$ 143,380	\$ 144,283	\$ 145,000
Other Non-Court Operations		\$ 8,745					\$ 8,745		\$ (16,285)	
Non-Court Operations Program	\$ 2,354	\$ 35,903					\$ 38,258	\$ 143,380	\$ 127,998	\$ 145,000
Executive Office	\$ 78,199	\$ (429)					\$ 77,770	\$ 282,781	\$ 241,872	\$ 307,926
Fiscal Services	\$ 31,422	\$ 6,695				\$ 1,191	\$ 39,308	\$ 147,437	\$ 128,143	\$ 101,710
Human Resources	\$ 40,845	\$ 252					\$ 41,097	\$ 169,494	\$ 136,057	\$ 140,531
Business & Facilities Services		\$ 31,624				\$ (330)	\$ 31,294	\$ 170,300	\$ 134,028	\$ 166,271
Information Technology	\$ 1,297	\$ 122,594					\$ 123,891	\$ 1,325,345	\$ 270,797	\$ 136,440
Court Administration Program	\$ 151,763	\$ 160,735				\$ 861	\$ 313,359	\$ 2,095,357	\$ 910,897	\$ 852,878
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 533,348	\$ 367,623	\$ 54			\$ (539)	\$ 900,486	\$ 4,433,371	\$ 3,378,792	\$ 3,045,854