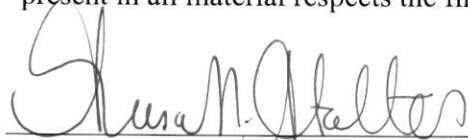


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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.



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

4/25/22

\_\_\_\_\_  
Date

Lassen

\_\_\_\_\_  
Court

2021/2022 Q3

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Lassen

Court

2021/2022 Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Lassen  


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Court  
2021/2022 Q3  


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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	21	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 March								2020/21
	Fiscal Year 2021/22								
	Governmental Funds							Total Funds	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (413,814)	\$ 549,423	\$ (48,294)				\$ 13,738	\$ 101,053	\$ (55,780)
Payroll	\$ 1,185							\$ 1,185	\$ 0
Jury									
Revolving	\$ 13,000							\$ 13,000	\$ 13,000
Other									
Distribution							\$ (139,116)	\$ (139,116)	\$ 5,734
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (9,059)	\$ (9,059)	\$ (7,556)
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	\$ 1,122,920						\$ 1,107,989	\$ 2,230,909	\$ 980,547
<b>Total Cash and Cash Equivalents</b>	<b>\$ 725,241</b>	<b>\$ 549,423</b>	<b>\$ (48,294)</b>				<b>\$ 973,553</b>	<b>\$ 2,199,923</b>	<b>\$ 937,894</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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	\$ 0	\$ 0	\$ 39,260					\$ 39,260	\$ 122,105
Trust Due To/From							\$ 61,631	\$ 61,631	\$ 17,314
Distribution Due To/From							\$ 28,943	\$ 28,943	\$ 22,202
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,152	\$ 20,230						\$ 21,382	\$ 15,083
<b>Total Receivables</b>	<b>\$ 1,152</b>	<b>\$ 20,230</b>	<b>\$ 39,260</b>				<b>\$ 90,574</b>	<b>\$ 151,215</b>	<b>\$ 176,704</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 726,393</b>	<b>\$ 569,653</b>	<b>\$ (9,034)</b>				<b>\$ 1,064,127</b>	<b>\$ 2,351,138</b>	<b>\$ 1,114,598</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 17,000		\$ 0					\$ 17,000	\$ 0
Accounts Payable - General	\$ 32,434	\$ 0	\$ 0				\$ 601	\$ 33,035	\$ 13,122
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 111,955	\$ 111,955	\$ 54,599
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State			\$ 191				\$ 673,399	\$ 673,590	\$ 0
TC145 Liability							\$ 4,426	\$ 4,426	\$ 22,534
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 22,855	\$ 22,855	\$ 40,885
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 90	\$ 90	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 49,434</b>	<b>\$ 0</b>	<b>\$ 191</b>				<b>\$ 813,327</b>	<b>\$ 862,952</b>	<b>\$ 131,146</b>
Civil							\$ 24,630	\$ 24,630	\$ 24,448
Criminal							\$ 210,499	\$ 210,499	\$ 197,795
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 4,598	\$ 4,598	\$ 4,577
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 239,726</b>	<b>\$ 239,726</b>	<b>\$ 226,819</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (406)							\$ (406)	\$ 694
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 32,091							\$ 32,091	\$ 5,645
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 31,685</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 31,685</b>	<b>\$ 6,339</b>
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 37,085						\$ 11,074	\$ 48,158	\$ 48,132
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 37,085</b>		<b>\$ 0</b>				<b>\$ 11,074</b>	<b>\$ 48,158</b>	<b>\$ 48,132</b>
<b>Total Liabilities</b>	<b>\$ 118,204</b>	<b>\$ 0</b>	<b>\$ 191</b>				<b>\$ 1,064,127</b>	<b>\$ 1,182,521</b>	<b>\$ 412,436</b>
<b>Total Fund Balance</b>	<b>\$ 608,189</b>	<b>\$ 569,653</b>	<b>\$ (9,225)</b>					<b>\$ 1,168,617</b>	<b>\$ 702,162</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 726,393</b>	<b>\$ 569,653</b>	<b>\$ (9,034)</b>				<b>\$ 1,064,127</b>	<b>\$ 2,351,138</b>	<b>\$ 1,114,598</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 March											
Fiscal Year 2021/22										2020/21	
	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	\$ 2,192,062	\$ 11,934					\$ 2,203,996	\$ 2,634,612	\$ 2,034,821	\$ 2,412,902	
Improvement and Modernization Fund								\$ 3,760	\$ 0	\$ 3,911	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 18,149						\$ 18,149	\$ 24,199	\$ 17,047	\$ 24,091	
Civil Coordination Reimbursement (0150091)	\$ 679,959						\$ 679,959	\$ 1,436,614	\$ 128,474	\$ 330,432	
MOU Reimbursements (0150010 and General)	\$ 7,839	\$ 400,000					\$ 407,839	\$ 7,839	\$ 7,839	\$ 7,839	
Other Miscellaneous											
	<b>\$ 2,898,010</b>	<b>\$ 411,934</b>					<b>\$ 3,309,943</b>	<b>\$ 4,107,024</b>	<b>\$ 2,188,181</b>	<b>\$ 2,779,175</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 39,164				\$ 39,164	\$ 125,000	\$ 38,483	\$ 119,674	
Other Judicial Council Grants			\$ 7,515				\$ 7,515	\$ 15,388	\$ (554)	\$ 13,500	
Non-Judicial Council Grants											
			<b>\$ 46,679</b>				<b>\$ 46,679</b>	<b>\$ 140,388</b>	<b>\$ 37,929</b>	<b>\$ 133,174</b>	
Other Financing Sources											
Interest Income	\$ 726	\$ 314					\$ 1,041	\$ 4,000	\$ 2,490	\$ 15,000	
Investment Income											
Donations											
Local Fees	\$ 5,757						\$ 5,757	\$ 12,800	\$ 7,947	\$ 12,700	
Non-Fee Revenues											
Enhanced Collections		\$ 73,072					\$ 73,072	\$ 142,500	\$ 84,842	\$ 145,000	
Escheatment											
Prior Year Revenue	\$ 32,469		\$ (29)				\$ 32,440		\$ 14,143		
County Program - Restricted											
Reimbursement Other	\$ 4,902						\$ 4,902		\$ 7		
Sale of Fixed Assets											
Other Miscellaneous	\$ 48						\$ 48	\$ 2,500	\$ 0		
	<b>\$ 43,903</b>	<b>\$ 73,386</b>	<b>\$ (29)</b>				<b>\$ 117,260</b>	<b>\$ 161,800</b>	<b>\$ 109,430</b>	<b>\$ 172,700</b>	
<b>Total Revenues</b>	<b>\$ 2,941,913</b>	<b>\$ 485,320</b>	<b>\$ 46,650</b>				<b>\$ 3,473,882</b>	<b>\$ 4,409,212</b>	<b>\$ 2,335,540</b>	<b>\$ 3,085,049</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 867,636	\$ 3,503	\$ 12,845				\$ 883,984	\$ 1,046,949	\$ 971,543	\$ 1,296,831	
Temp Help	\$ 19,495						\$ 19,495	\$ 31,000			
Overtime											
Staff Benefits	\$ 503,958	\$ 1,973	\$ 7,888				\$ 513,819	\$ 899,413	\$ 454,097	\$ 545,726	
	<b>\$ 1,391,088</b>	<b>\$ 5,477</b>	<b>\$ 20,732</b>				<b>\$ 1,417,297</b>	<b>\$ 1,977,362</b>	<b>\$ 1,425,640</b>	<b>\$ 1,842,557</b>	
Operating Expenses and Equipment											
General Expense	\$ 162,824		\$ 7,606				\$ 170,430	\$ 85,500	\$ 45,911	\$ 110,100	
Printing	\$ 5,391		\$ 49				\$ 5,440	\$ 4,000	\$ 1,629	\$ 3,500	
Telecommunications	\$ 17,487		\$ 81				\$ 17,568	\$ 25,200	\$ 16,195	\$ 22,000	
Postage	\$ 10,744						\$ 10,744	\$ 19,000	\$ 6,789	\$ 18,000	
Insurance	\$ 4,267						\$ 4,267	\$ 4,000	\$ 3,606	\$ 4,800	
In-State Travel	\$ (3,898)		\$ 2,435				\$ (1,462)	\$ 9,888		\$ 1,000	
Out-of-State Travel											
Training	\$ 2,145						\$ 2,145	\$ 5,000	\$ 338	\$ 1,000	
Security Services	\$ 121,945		\$ 5,584				\$ 127,530	\$ 307,571	\$ 180,612	\$ 333,647	
Facility Operations	\$ 58,668						\$ 58,668	\$ 90,800	\$ 65,643	\$ 64,000	
Utilities											
Contracted Services	\$ 740,799	\$ 76,996	\$ 15,032				\$ 832,827	\$ 642,750	\$ 254,804	\$ 510,310	
Consulting and Professional Services	\$ 1,200						\$ 1,200	\$ 2,500	\$ 1,265	\$ 3,000	
Information Technology	\$ (5,724)		\$ 763				\$ (4,961)	\$ 1,246,000	\$ 147,632	\$ 124,940	
Major Equipment	\$ 45,543						\$ 45,543	\$ 9,000	\$ 5,577		
Other Items of Expense	\$ 2,428						\$ 2,428	\$ 1,500	\$ 661	\$ 2,500	
	<b>\$ 1,163,821</b>	<b>\$ 76,996</b>	<b>\$ 31,551</b>				<b>\$ 1,272,367</b>	<b>\$ 2,452,709</b>	<b>\$ 710,663</b>	<b>\$ 1,198,797</b>	
Special Items of Expense											
Grand Jury	\$ 54						\$ 54		\$ 184		
Jury Costs	\$ 699						\$ 699	\$ 3,300	\$ 108	\$ 4,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (5,113)	\$ 1,492	\$ 3,621				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (1,440)						\$ (1,440)		\$ (16,285)		
	<b>\$ (5,800)</b>	<b>\$ 1,492</b>	<b>\$ 3,621</b>				<b>\$ (687)</b>	<b>\$ 3,300</b>	<b>\$ (15,993)</b>	<b>\$ 4,500</b>	
<b>Total Expenditures</b>	<b>\$ 2,549,109</b>	<b>\$ 83,964</b>	<b>\$ 55,904</b>				<b>\$ 2,688,977</b>	<b>\$ 4,433,371</b>	<b>\$ 2,120,310</b>	<b>\$ 3,045,854</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 392,804	\$ 401,356	\$ (9,255)				\$ 784,905	\$ (24,159)	\$ 215,230	\$ 39,195	
Operating Transfers In (Out)	\$ (29)		\$ 29				\$ 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)	<b>\$ 608,189</b>	<b>\$ 569,653</b>	<b>\$ (9,225)</b>				<b>\$ 1,168,617</b>	<b>\$ 359,552</b>	<b>\$ 702,162</b>	<b>\$ 526,127</b>	

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

	For the month ended March									
	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	\$ 207,089	\$ 347,188				\$ (40,262)	\$ 514,015	\$ 480,381	\$ 398,560	\$ 408,905
Traffic & Other Infractions	\$ 168,716	\$ 656				\$ (47)	\$ 169,325	\$ 227,428	\$ 160,429	\$ 209,337
Other Criminal Cases	\$ 126,410	\$ 13,747				\$ (38,080)	\$ 102,077	\$ 169,394	\$ 140,254	\$ 209,893
Civil	\$ 29,348	\$ 1,120					\$ 30,468	\$ 89,174	\$ 52,498	\$ 63,306
Family & Children Services	\$ 193,639	\$ 4,362			\$ 3,269		\$ 201,271	\$ 292,825	\$ 174,346	\$ 224,011
Probate, Guardianship & Mental Health Services	\$ 33,292	\$ 1,797				\$ (23)	\$ 35,066	\$ 83,642	\$ 42,000	\$ 39,652
Juvenile Dependency Services	\$ 16,204	\$ 131,688				\$ (38,056)	\$ 109,836	\$ 190,511	\$ 80,947	\$ 187,959
Juvenile Delinquency Services	\$ 30,269	\$ 4,522			\$ 352		\$ 35,143	\$ 62,552	\$ 33,620	\$ 67,435
Other Court Operations	\$ 185,612	\$ 119,235				\$ 114,168	\$ 419,015	\$ 206,738	\$ 135,452	\$ 202,855
Court Interpreters	\$ 2,164	\$ 6,010					\$ 8,174	\$ 25,000	\$ 10,753	\$ 55,328
Jury Services	\$ 42,721	\$ 1,322	\$ 753				\$ 44,796	\$ 59,418	\$ 35,454	\$ 45,648
Security		\$ 127,692					\$ 127,692	\$ 307,571	\$ 181,727	\$ 333,647
Trial Court Operations Program	\$ 1,035,464	\$ 759,338	\$ 753		\$ 3,621	\$ (2,301)	\$ 1,796,875	\$ 2,194,634	\$ 1,446,040	\$ 2,047,976
Enhanced Collections	\$ 5,419	\$ 76,996			\$ 1,492		\$ 83,906	\$ 143,380	\$ 81,868	\$ 145,000
Other Non-Court Operations		\$ 9,807					\$ 9,807		\$ (16,285)	
Non-Court Operations Program	\$ 5,419	\$ 86,803			\$ 1,492		\$ 93,714	\$ 143,380	\$ 65,583	\$ 145,000
Executive Office	\$ 215,948	\$ (270)					\$ 215,678	\$ 282,781	\$ 194,154	\$ 307,926
Fiscal Services	\$ 69,048	\$ 22,862			\$ (5,113)	\$ 1,191	\$ 87,988	\$ 147,437	\$ 94,664	\$ 101,710
Human Resources	\$ 90,121	\$ 969					\$ 91,090	\$ 169,494	\$ 104,688	\$ 140,531
Business & Facilities Services		\$ 88,891				\$ (330)	\$ 88,561	\$ 170,300	\$ 79,614	\$ 166,271
Information Technology	\$ 1,297	\$ 313,774				\$ 0	\$ 315,071	\$ 1,325,345	\$ 135,567	\$ 136,440
Court Administration Program	\$ 376,414	\$ 426,226			\$ (5,113)	\$ 861	\$ 798,388	\$ 2,095,357	\$ 608,687	\$ 852,878
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,417,297</b>	<b>\$ 1,272,367</b>	<b>\$ 753</b>		<b>\$ 0</b>	<b>\$ (1,440)</b>	<b>\$ 2,688,977</b>	<b>\$ 4,433,371</b>	<b>\$ 2,120,310</b>	<b>\$ 3,045,854</b>