

## 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) <sup>1</sup><br>Optional | Positions (FTEs) Filled |             |             |             |
|--------------------------|------------------------------------------------------------|-------------------------|-------------|-------------|-------------|
|                          |                                                            | 1st Quarter             | 2nd Quarter | 3rd Quarter | 4th Quarter |
| Court Employee Positions |                                                            |                         |             |             |             |

<sup>1</sup> 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 December |                 |              |  |  |                   |                 |                                          |
|---------------------------------------------|-----------------|------------------------------|-----------------|--------------|--|--|-------------------|-----------------|------------------------------------------|
|                                             |                 | Fiscal Year 2024/25          |                 |              |  |  |                   |                 | 2023/24                                  |
|                                             |                 | Governmental Funds           |                 |              |  |  | Proprietary Funds | Fiduciary Funds | Total Funds<br><br>(Info. Purposes Only) |
| General                                     | Special Revenue |                              | Capital Project | Debt Service |  |  |                   |                 |                                          |
|                                             | Non-Grant       | Grant                        |                 |              |  |  |                   |                 |                                          |
| ASSETS                                      |                 |                              |                 |              |  |  |                   |                 |                                          |
| Operations                                  | \$ (389,251)    | \$ 410,853                   | \$ (60,464)     |              |  |  | \$ 4,305          | \$ (34,557)     | \$ (52,407)                              |
| Payroll                                     | \$ (14,762)     |                              |                 |              |  |  |                   | \$ (14,762)     | \$ 0                                     |
| Jury                                        |                 |                              |                 |              |  |  |                   |                 |                                          |
| Revolving                                   | \$ 13,303       |                              | \$ (303)        |              |  |  |                   | \$ 13,000       | \$ 15,363                                |
| Other                                       |                 |                              |                 |              |  |  |                   |                 |                                          |
| Distribution                                |                 |                              |                 |              |  |  | \$ 5,684          | \$ 5,684        | \$ (35,060)                              |
| Civil Filing Fees                           |                 |                              |                 |              |  |  | \$ 0              | \$ 0            | \$ 0                                     |
| Trust                                       |                 |                              |                 |              |  |  | \$ (2,739)        | \$ (2,739)      | \$ (12,178)                              |
| 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                            | \$ 987,499      |                              |                 |              |  |  | \$ 263,224        | \$ 1,250,723    | \$ 1,656,455                             |
| Total Cash and Cash Equivalents             | \$ 598,238      | \$ 410,853                   | \$ (60,766)     |              |  |  | \$ 270,474        | \$ 1,218,799    | \$ 1,574,122                             |
| Short-Term Investment                       |                 |                              |                 |              |  |  |                   |                 |                                          |
| Investments                                 |                 |                              |                 |              |  |  |                   |                 |                                          |
| Total Investments                           |                 |                              |                 |              |  |  |                   |                 |                                          |
| Accrued Revenue                             | \$ 0            | \$ 0                         |                 |              |  |  |                   | \$ 0            | \$ 0                                     |
| Accounts Receivable - General               |                 |                              |                 |              |  |  |                   |                 |                                          |
| Dishonored Checks                           |                 |                              |                 |              |  |  |                   |                 |                                          |
| Due From Employee                           | \$ 0            |                              |                 |              |  |  |                   | \$ 0            | \$ 900                                   |
| Civil Jury Fees                             |                 |                              |                 |              |  |  |                   |                 |                                          |
| Trust                                       |                 |                              |                 |              |  |  |                   |                 |                                          |
| Due From Other Funds                        | \$ 0            |                              |                 |              |  |  |                   | \$ 0            | \$ 0                                     |
| Due From Other Governments                  |                 |                              |                 |              |  |  |                   |                 |                                          |
| Due From Other Courts                       |                 |                              |                 |              |  |  |                   |                 |                                          |
| Due From State                              | \$ 43,855       | \$ 0                         | \$ 45,991       |              |  |  |                   | \$ 89,846       | \$ 99,049                                |
| Trust Due To/From                           |                 |                              |                 |              |  |  | \$ 12,816         | \$ 12,816       | \$ 11,243                                |
| Distribution Due To/From                    |                 |                              |                 |              |  |  | \$ 8,321          | \$ 8,321        | \$ 12,350                                |
| Civil Filing Fee Due To/From                |                 |                              |                 |              |  |  |                   |                 |                                          |
| General Due To/From                         | \$ 1,026        | \$ 12,389                    |                 |              |  |  |                   | \$ 13,415       | \$ 18,696                                |
| Total Receivables                           | \$ 44,881       | \$ 12,389                    | \$ 45,991       |              |  |  | \$ 21,137         | \$ 124,398      | \$ 142,237                               |
| Prepaid Expenses - General                  | \$ 0            |                              |                 |              |  |  |                   | \$ 0            | \$ 0                                     |
| Salary and Travel Advances                  |                 |                              |                 |              |  |  |                   |                 |                                          |
| Counties                                    |                 |                              |                 |              |  |  |                   |                 |                                          |
| Total Prepaid Expenses                      | \$ 0            |                              |                 |              |  |  |                   | \$ 0            | \$ 0                                     |
| Other Assets                                |                 |                              |                 |              |  |  |                   |                 |                                          |
| Total Other Assets                          |                 |                              |                 |              |  |  |                   |                 |                                          |
| Total Assets                                | \$ 643,119      | \$ 423,242                   | \$ (14,775)     |              |  |  | \$ 291,610        | \$ 1,343,196    | \$ 1,716,359                             |
| LIABILITIES AND FUND BALANCES               |                 |                              |                 |              |  |  |                   |                 |                                          |
| Accrued Liabilities                         | \$ 0            | \$ 0                         | \$ 0            |              |  |  |                   | \$ 0            | \$ 0                                     |
| Accounts Payable - General                  | \$ 0            | \$ 0                         | \$ 0            |              |  |  | \$ 0              | \$ 0            | \$ 22,629                                |
| Due to Other Funds                          | \$ 0            | \$ 0                         | \$ 0            |              |  |  | \$ 34,552         | \$ 34,552       | \$ 42,288                                |
| Due to Other Courts                         |                 | \$ 0                         |                 |              |  |  |                   | \$ 0            | \$ 0                                     |
| Due to State                                | \$ 0            | \$ 183,150                   | \$ 0            |              |  |  |                   | \$ 183,150      | \$ 43,616                                |
| TC145 Liability                             |                 |                              |                 |              |  |  | \$ 13,336         | \$ 13,336       | \$ 19,796                                |
| Due to Other Governments                    |                 |                              |                 |              |  |  |                   |                 | \$ 0                                     |
| AB145 Due to Other Government Agency        |                 |                              |                 |              |  |  | \$ 18,069         | \$ 18,069       | \$ 5,901                                 |
| Due to Other Public Agencies                |                 |                              |                 |              |  |  |                   |                 |                                          |
| Sales and Use Tax                           |                 |                              |                 |              |  |  |                   |                 |                                          |
| Interest                                    |                 |                              |                 |              |  |  | \$ 1,020          | \$ 1,020        | \$ 1,392                                 |
| Miscellaneous Accts. Pay. and Accrued Liab. |                 |                              |                 |              |  |  |                   |                 |                                          |
| Total Accounts Payable and Accrued Liab.    | \$ 0            | \$ 183,150                   | \$ 0            |              |  |  | \$ 66,977         | \$ 250,126      | \$ 135,622                               |
| Civil                                       |                 |                              |                 |              |  |  | \$ 26,571         | \$ 26,571       | \$ 24,521                                |
| Criminal                                    |                 |                              |                 |              |  |  | \$ 177,153        | \$ 177,153      | \$ 147,526                               |
| Unreconciled - Civil and Criminal           |                 |                              |                 |              |  |  |                   |                 |                                          |
| Trust Held Outside of the JCC               |                 |                              |                 |              |  |  |                   |                 |                                          |
| Trust Interest Payable                      |                 |                              |                 |              |  |  | \$ 9,756          | \$ 9,756        | \$ 7,310                                 |
| Miscellaneous Trust                         |                 |                              |                 |              |  |  |                   |                 |                                          |
| Total Trust Deposits                        |                 |                              |                 |              |  |  | \$ 213,480        | \$ 213,480      | \$ 179,357                               |
| Accrued Payroll                             | \$ 0            | \$ 0                         | \$ 0            |              |  |  |                   | \$ 0            | \$ 0                                     |
| Benefits Payable                            | \$ 758          |                              |                 |              |  |  |                   | \$ 758          | \$ 2,327                                 |
| Deferred Compensation Payable               | \$ 0            |                              |                 |              |  |  |                   | \$ 0            | \$ 0                                     |
| Deductions Payable                          | \$ (11,332)     |                              |                 |              |  |  |                   | \$ (11,332)     | \$ 13,475                                |
| Payroll Clearing                            | \$ 0            |                              |                 |              |  |  |                   | \$ 0            | \$ 0                                     |
| Total Payroll Liabilities                   | \$ (10,573)     | \$ 0                         | \$ 0            |              |  |  |                   | \$ (10,573)     | \$ 15,803                                |
| Revenue Collected in Advance                | \$ 0            |                              | \$ 0            |              |  |  |                   | \$ 0            | \$ 0                                     |
| Liabilities For Deposits                    | \$ 673          |                              |                 |              |  |  | \$ 11,154         | \$ 11,827       | \$ 48,719                                |
| Jury Fees - Non-Interest                    |                 |                              |                 |              |  |  |                   |                 |                                          |
| Fees - Partial Payment & Overpayment        |                 |                              |                 |              |  |  |                   |                 |                                          |
| Uncleared Collections                       |                 |                              |                 |              |  |  | \$ 0              | \$ 0            | \$ 0                                     |
| Other Miscellaneous Liabilities             |                 |                              |                 |              |  |  |                   |                 |                                          |
| Total Other Liabilities                     | \$ 673          |                              | \$ 0            |              |  |  | \$ 11,154         | \$ 11,827       | \$ 48,719                                |
| Total Liabilities                           | \$ (9,900)      | \$ 183,150                   | \$ 0            |              |  |  | \$ 291,610        | \$ 464,860      | \$ 379,501                               |
| Total Fund Balance                          | \$ 653,019      | \$ 240,092                   | \$ (14,775)     |              |  |  |                   | \$ 878,336      | \$ 1,336,858                             |
| Total Liabilities and Fund Balance          | \$ 643,119      | \$ 423,242                   | \$ (14,775)     |              |  |  | \$ 291,610        | \$ 1,343,196    | \$ 1,716,359                             |

| Superior Court of California, County of Lassen<br>Trial Court Operations Fund<br>Statement of Revenues, Expenditures and Changes in Fund Balances<br>(Unaudited) |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------|-------------|------------------|--------------|-------------------|-----------------|--------------------------------------|----------------------------|--------------------------------------|--------------------------|
|                                                                                                                                                                  | For the month ended December |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
|                                                                                                                                                                  | Fiscal Year 2024/25          |                 |             |                  |              |                   |                 |                                      |                            | 2023/24                              |                          |
|                                                                                                                                                                  | Governmental Funds           |                 |             |                  |              | Proprietary Funds | Fiduciary Funds | Total Funds<br>(Info. Purposes Only) | Current Budget<br>(Annual) | Total Funds<br>(Info. Purposes Only) | Final Budget<br>(Annual) |
|                                                                                                                                                                  | General                      | Special Revenue |             | Capital Projects | Debt Service |                   |                 |                                      |                            |                                      |                          |
|                                                                                                                                                                  |                              | Non-Grant       | Grant       |                  |              |                   |                 |                                      |                            |                                      |                          |
| REVENUES                                                                                                                                                         |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| State Financing Sources                                                                                                                                          |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Trial Court Trust Fund                                                                                                                                           | \$ 2,077,066                 | \$ 6,918        |             |                  |              |                   |                 | \$ 2,083,984                         | \$ 2,912,830               | \$ 1,956,772                         | \$ 3,030,837             |
| Improvement and Modernization Fund                                                                                                                               |                              |                 |             |                  |              |                   |                 |                                      | \$ 203,819                 | \$ 0                                 |                          |
| Judges' Compensation (0150019)                                                                                                                                   |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Court Interpreter (0150037)                                                                                                                                      | \$ 19,014                    |                 |             |                  |              |                   |                 | \$ 19,014                            | \$ 55,370                  | \$ 21,438                            | \$ 55,450                |
| Civil Coordination Reimbursement (0150091)                                                                                                                       | \$ 75,472                    |                 |             |                  |              |                   |                 | \$ 75,472                            | \$ 618,491                 | \$ 268,591                           | \$ 416,975               |
| MOU Reimbursements (0150010 and General)                                                                                                                         | \$ 7,839                     | \$ 200,000      |             |                  |              |                   |                 | \$ 207,839                           | \$ 207,839                 | \$ 444,380                           | \$ 645,062               |
| Other Miscellaneous                                                                                                                                              |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
|                                                                                                                                                                  | \$ 2,179,392                 | \$ 206,918      |             |                  |              |                   |                 | \$ 2,386,310                         | \$ 3,998,349               | \$ 2,691,179                         | \$ 4,148,324             |
| Grants                                                                                                                                                           |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| AB 1058 Commissioner/Facilitator                                                                                                                                 |                              |                 | \$ 45,991   |                  |              |                   |                 | \$ 45,991                            | \$ 125,167                 | \$ 71,363                            | \$ 125,167               |
| Other Judicial Council Grants                                                                                                                                    |                              |                 | \$ 0        |                  |              |                   |                 | \$ 0                                 |                            | \$ (20,369)                          | \$ 159,464               |
| Non-Judicial Council Grants                                                                                                                                      |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
|                                                                                                                                                                  |                              |                 | \$ 45,991   |                  |              |                   |                 | \$ 45,991                            | \$ 125,167                 | \$ 50,994                            | \$ 284,631               |
| Other Financing Sources                                                                                                                                          |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Interest Income                                                                                                                                                  | \$ 28,648                    | \$ 503          |             |                  |              |                   |                 | \$ 29,151                            | \$ 5,000                   | \$ 44,568                            | \$ 10,000                |
| Investment Income                                                                                                                                                |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Donations                                                                                                                                                        |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Local Fees                                                                                                                                                       |                              | \$ 384          |             |                  |              |                   |                 | \$ 384                               | \$ 1,000                   | \$ 483                               |                          |
| Non-Fee Revenues                                                                                                                                                 |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Enhanced Collections                                                                                                                                             |                              | \$ 39,286       |             |                  |              |                   |                 | \$ 39,286                            | \$ 68,400                  | \$ 65,561                            | \$ 125,000               |
| Escheatment                                                                                                                                                      |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Prior Year Revenue                                                                                                                                               | \$ 15,410                    |                 |             |                  |              |                   |                 | \$ 15,410                            | \$ 15,000                  | \$ 12,127                            | \$ 5,000                 |
| County Program - Restricted                                                                                                                                      |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Reimbursement Other                                                                                                                                              | \$ 20,207                    |                 |             |                  |              |                   |                 | \$ 20,207                            | \$ 107,493                 | \$ 2,836                             | \$ 44,069                |
| Sale of Fixed Assets                                                                                                                                             |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Other Miscellaneous                                                                                                                                              |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
|                                                                                                                                                                  | \$ 64,265                    | \$ 40,173       |             |                  |              |                   |                 | \$ 104,438                           | \$ 196,893                 | \$ 125,576                           | \$ 184,069               |
|                                                                                                                                                                  |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Total Revenues                                                                                                                                                   | \$ 2,243,657                 | \$ 247,091      | \$ 45,991   |                  |              |                   |                 | \$ 2,536,738                         | \$ 4,320,409               | \$ 2,867,749                         | \$ 4,617,024             |
| EXPENDITURES                                                                                                                                                     |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Personnel Services                                                                                                                                               |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Salaries - Permanent                                                                                                                                             | \$ 672,719                   | \$ 21,795       | \$ 19,213   |                  |              |                   |                 | \$ 713,727                           | \$ 1,466,029               | \$ 838,854                           | \$ 1,832,676             |
| Temp Help                                                                                                                                                        |                              |                 |             |                  |              |                   |                 |                                      |                            | \$ 16,091                            |                          |
| Overtime                                                                                                                                                         |                              |                 |             |                  |              |                   |                 |                                      |                            | \$ 13,393                            |                          |
| Staff Benefits                                                                                                                                                   | \$ 444,121                   | \$ 11,723       | \$ 14,864   |                  |              |                   |                 | \$ 470,708                           | \$ 932,351                 | \$ 427,155                           | \$ 828,984               |
|                                                                                                                                                                  | \$ 1,116,840                 | \$ 33,519       | \$ 34,077   |                  |              |                   |                 | \$ 1,184,436                         | \$ 2,398,380               | \$ 1,295,493                         | \$ 2,661,660             |
| Operating Expenses and Equipment                                                                                                                                 |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| General Expense                                                                                                                                                  | \$ 37,863                    | \$ 2,063        | \$ 518      |                  |              |                   |                 | \$ 40,443                            | \$ 122,459                 | \$ 60,261                            | \$ 132,700               |
| Printing                                                                                                                                                         | \$ 1,864                     | \$ 0            |             |                  |              |                   |                 | \$ 1,864                             | \$ 8,200                   | \$ 1,965                             | \$ 8,900                 |
| Telecommunications                                                                                                                                               | \$ 15,728                    |                 | \$ 1,049    |                  |              |                   |                 | \$ 16,777                            | \$ 37,703                  | \$ 15,883                            | \$ 35,906                |
| Postage                                                                                                                                                          | \$ 9,671                     | \$ 466          |             |                  |              |                   |                 | \$ 10,137                            | \$ 28,800                  | \$ 9,728                             | \$ 21,600                |
| Insurance                                                                                                                                                        | \$ 6,192                     |                 |             |                  |              |                   |                 | \$ 6,192                             | \$ 5,300                   | \$ 4,699                             | \$ 930                   |
| In-State Travel                                                                                                                                                  | \$ 3,289                     |                 | \$ 329      |                  |              |                   |                 | \$ 3,618                             | \$ 18,700                  | \$ 3,544                             | \$ 4,650                 |
| Out-of-State Travel                                                                                                                                              |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Training                                                                                                                                                         | \$ 149                       |                 | \$ 453      |                  |              |                   |                 | \$ 602                               | \$ 3,000                   | \$ 938                               | \$ 2,500                 |
| Security Services                                                                                                                                                | \$ 123,353                   | \$ 9,750        | \$ 5,917    |                  |              |                   |                 | \$ 139,020                           | \$ 333,647                 | \$ 139,020                           | \$ 333,647               |
| Facility Operations                                                                                                                                              | \$ 48,163                    |                 |             |                  |              |                   |                 | \$ 48,163                            | \$ 83,750                  | \$ 27,743                            | \$ 89,195                |
| Utilities                                                                                                                                                        |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Contracted Services                                                                                                                                              | \$ 292,152                   | \$ 71,999       | \$ 13,800   |                  |              |                   |                 | \$ 377,951                           | \$ 850,975                 | \$ 427,787                           | \$ 1,267,627             |
| Consulting and Professional Services                                                                                                                             | \$ 4,250                     |                 |             |                  |              |                   |                 | \$ 4,250                             | \$ 5,000                   | \$ 700                               | \$ 2,800                 |
| Information Technology                                                                                                                                           | \$ 32,455                    | \$ 4,758        |             |                  |              |                   |                 | \$ 37,213                            | \$ 375,000                 | \$ 49,683                            | \$ 127,598               |
| Major Equipment                                                                                                                                                  |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      | \$ 231,724               |
| Other Items of Expense                                                                                                                                           | \$ 1,461                     |                 |             |                  |              |                   |                 | \$ 1,461                             | \$ 3,220                   | \$ 2,560                             | \$ 6,800                 |
|                                                                                                                                                                  | \$ 576,589                   | \$ 89,036       | \$ 22,064   |                  |              |                   |                 | \$ 687,690                           | \$ 1,875,754               | \$ 744,512                           | \$ 2,266,577             |
| Special Items of Expense                                                                                                                                         |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Grand Jury                                                                                                                                                       |                              |                 |             |                  |              |                   |                 |                                      |                            | \$ 152                               | \$ 100                   |
| Jury Costs                                                                                                                                                       | \$ 2,933                     |                 |             |                  |              |                   |                 | \$ 2,933                             | \$ 8,600                   | \$ 5,558                             | \$ 1,900                 |
| Judgements, Settlements and Claims                                                                                                                               |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Debt Service                                                                                                                                                     |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Other                                                                                                                                                            |                              |                 |             |                  |              |                   |                 |                                      |                            | \$ 749                               |                          |
| Capital Costs                                                                                                                                                    |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Internal Cost Recovery                                                                                                                                           | \$ (10,985)                  | \$ 6,236        | \$ 4,749    |                  |              |                   |                 | \$ 0                                 |                            | \$ 0                                 |                          |
| Prior Year Expense Adjustment                                                                                                                                    | \$ 54                        |                 |             |                  |              |                   |                 | \$ 54                                | \$ 100                     | \$ 1,601                             | \$ 5,000                 |
|                                                                                                                                                                  | \$ (7,998)                   | \$ 6,236        | \$ 4,749    |                  |              |                   |                 | \$ 2,987                             | \$ 8,700                   | \$ 8,060                             | \$ 7,000                 |
|                                                                                                                                                                  |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Total Expenditures                                                                                                                                               | \$ 1,685,431                 | \$ 128,791      | \$ 60,890   |                  |              |                   |                 | \$ 1,875,112                         | \$ 4,282,834               | \$ 2,048,064                         | \$ 4,935,237             |
| Excess (Deficit) of Revenues Over Expenditures                                                                                                                   | \$ 558,225                   | \$ 118,300      | \$ (14,899) |                  |              |                   |                 | \$ 661,626                           | \$ 37,575                  | \$ 819,685                           | \$ (318,213)             |
| Operating Transfers In (Out)                                                                                                                                     | \$ (124)                     |                 | \$ 124      |                  |              |                   |                 | \$ 0                                 | \$ 0                       |                                      |                          |
| Fund Balance (Deficit)                                                                                                                                           |                              |                 |             |                  |              |                   |                 |                                      |                            |                                      |                          |
| Beginning Balance (Deficit)                                                                                                                                      | \$ 94,918                    | \$ 121,792      | \$ 0        |                  |              |                   |                 | \$ 216,710                           | \$ 216,710                 | \$ 517,173                           | \$ 517,173               |
| Ending Balance (Deficit)                                                                                                                                         | \$ 653,019                   | \$ 240,092      | \$ (14,775) |                  |              |                   |                 | \$ 878,336                           | \$ 254,285                 | \$ 1,336,858                         | \$ 198,960               |

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

| For the month ended December                        |                       |                                        |                             |                  |                           |                                     |                         |                               |                         |                             |
|-----------------------------------------------------|-----------------------|----------------------------------------|-----------------------------|------------------|---------------------------|-------------------------------------|-------------------------|-------------------------------|-------------------------|-----------------------------|
| Fiscal Year 2024/25                                 |                       |                                        |                             |                  |                           |                                     |                         |                               | 2023/24                 |                             |
|                                                     | Personnel<br>Services | Operating<br>Expenses and<br>Equipment | Special Items<br>of Expense | Capital<br>Costs | Internal Cost<br>Recovery | Prior Year<br>Expense<br>Adjustment | Total Actual<br>Expense | Current<br>Budget<br>(Annual) | Total Actual<br>Expense | Final<br>Budget<br>(Annual) |
| <b>PROGRAM EXPENDITURES:</b>                        |                       |                                        |                             |                  |                           |                                     |                         |                               |                         |                             |
| Judges & Courtroom Support                          | \$ 273,651            | \$ 321,993                             |                             |                  | \$ (1,899)                | \$ 1                                | \$ 593,748              | \$ 2,649,125                  | \$ 468,370              | \$ 1,945,305                |
| Traffic & Other Infractions                         | \$ 123,179            |                                        |                             |                  |                           |                                     | \$ 123,179              | \$ 4,877                      | \$ 111,889              | \$ 54,546                   |
| Other Criminal Cases                                | \$ 99,332             | \$ 77,549                              |                             |                  |                           |                                     | \$ 176,881              | \$ 172,117                    | \$ 229,744              | \$ 671,013                  |
| Civil                                               | \$ 64,037             | \$ 5,361                               |                             |                  |                           |                                     | \$ 69,398               | \$ 89,883                     | \$ 39,062               | \$ 114,619                  |
| Family & Children Services                          | \$ 42,660             | \$ 21,002                              |                             |                  | \$ 1,899                  |                                     | \$ 65,560               | \$ 137,476                    | \$ 162,547              | \$ 219,938                  |
| Probate, Guardianship & Mental Health Services      | \$ 3,937              |                                        |                             |                  |                           |                                     | \$ 3,937                | \$ 31,033                     | \$ 30,863               | \$ 52,674                   |
| Juvenile Dependency Services                        |                       | \$ 50,458                              |                             |                  |                           |                                     | \$ 50,458               | \$ 15,769                     | \$ 74,867               | \$ 15,786                   |
| Juvenile Delinquency Services                       | \$ 27,676             |                                        |                             |                  |                           |                                     | \$ 27,676               | \$ 15,769                     | \$ 25,518               | \$ 15,786                   |
| Other Court Operations                              | \$ 112,943            | \$ 14,715                              |                             |                  |                           | \$ 53                               | \$ 127,710              | \$ 401,516                    | \$ 98,605               | \$ 319,880                  |
| Court Interpreters                                  |                       | \$ 19,766                              |                             |                  |                           |                                     | \$ 19,766               | \$ 27,642                     | \$ 40,008               | \$ 69,588                   |
| Jury Services                                       | \$ 23,672             | \$ 2,047                               | \$ 2,933                    |                  |                           |                                     | \$ 28,652               | \$ 17,869                     | \$ 31,400               | \$ 21,531                   |
| Security                                            |                       |                                        |                             |                  |                           |                                     |                         |                               | \$ 135,470              |                             |
| Trial Court Operations Program                      | \$ 771,085            | \$ 512,891                             | \$ 2,933                    |                  | \$ 0                      | \$ 54                               | \$ 1,286,963            | \$ 3,563,076                  | \$ 1,448,343            | \$ 3,500,666                |
| Enhanced Collections                                | \$ 24,830             | \$ 10,181                              |                             |                  | \$ 6,236                  |                                     | \$ 41,247               | \$ 68,400                     | \$ 72,775               | \$ 44,942                   |
| Other Non-Court Operations                          |                       | \$ 32,500                              |                             |                  |                           |                                     | \$ 32,500               |                               | \$ 25,000               |                             |
| Non-Court Operations Program                        | \$ 24,830             | \$ 42,681                              |                             |                  | \$ 6,236                  |                                     | \$ 73,747               | \$ 68,400                     | \$ 97,775               | \$ 44,942                   |
| Executive Office                                    | \$ 98,565             | \$ 2,136                               |                             |                  |                           |                                     | \$ 100,701              | \$ 170,986                    | \$ 103,260              | \$ 175,528                  |
| Fiscal Services                                     | \$ 92,663             | \$ 6,865                               |                             |                  | \$ (6,236)                |                                     | \$ 93,292               | \$ 134,681                    | \$ 71,496               | \$ 149,311                  |
| Human Resources                                     | \$ 94,932             | \$ 5,141                               |                             |                  |                           |                                     | \$ 100,073              | \$ 5,598                      | \$ 78,270               | \$ 131,639                  |
| Business & Facilities Services                      | \$ 41,592             | \$ 49,292                              |                             |                  |                           |                                     | \$ 90,884               |                               | \$ 72,194               |                             |
| Information Technology                              | \$ 60,769             | \$ 68,683                              |                             |                  |                           |                                     | \$ 129,452              | \$ 340,093                    | \$ 176,727              | \$ 933,151                  |
| Court Administration Program                        | \$ 388,521            | \$ 132,117                             |                             |                  | \$ (6,236)                |                                     | \$ 514,402              | \$ 651,358                    | \$ 501,947              | \$ 1,389,629                |
| Expenditures Not Distributed or Posted to a Program |                       |                                        |                             |                  |                           |                                     |                         |                               |                         |                             |
| Prior Year Adjustments Not Posted to a Program      |                       |                                        |                             |                  |                           |                                     |                         |                               |                         |                             |
| Total                                               | \$ 1,184,436          | \$ 687,690                             | \$ 2,933                    |                  | \$ 0                      | \$ 54                               | \$ 1,875,112            | \$ 4,282,834                  | \$ 2,048,064            | \$ 4,935,237                |