

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial Policies and Procedures Manual* (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.

Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

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

¹ Total Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Superior Court of California, County of Lassen
Trial Court Operations Fund
Balance Sheet
(Unaudited)

	For the month ended March								
	Fiscal Year 2024/25								2023/24
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (456,239)	\$ 419,678	\$ (59,629)				\$ 2,531	\$ (93,658)	\$ (181,364)
Payroll	\$ 0							\$ 0	\$ (1,164)
Jury									
Revolving	\$ 13,303		\$ (303)					\$ 13,000	\$ 15,909
Other									
Distribution							\$ 4,564	\$ 4,564	\$ 14,731
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,145)	\$ (4,145)	\$ (2,789)
Credit Card									
Cash on Hand	\$ 1,450							\$ 1,450	\$ 1,450
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 770,498						\$ 254,888	\$ 1,025,386	\$ 1,018,806
Total Cash and Cash Equivalents	\$ 329,012	\$ 419,678	\$ (59,931)				\$ 257,838	\$ 946,597	\$ 865,578
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 650
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments									
Due From Other Courts									
Due From State	\$ 62,322	\$ 0	\$ 32,995					\$ 95,317	\$ 250,398
Trust Due To/From							\$ 6,113	\$ 6,113	\$ 3,401
Distribution Due To/From							\$ 5,898	\$ 5,898	\$ 2,641
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 62,322	\$ 0	\$ 32,995				\$ 12,012	\$ 107,328	\$ 257,090
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 391,333	\$ 419,678	\$ (26,936)				\$ 269,850	\$ 1,053,925	\$ 1,122,668
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 4,495
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 12,012	\$ 12,012	\$ 33,216
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 0	\$ 188,412	\$ 0					\$ 188,412	\$ 0
TC145 Liability							\$ 24,707	\$ 24,707	\$ 23,793
Due to Other Governments									\$ 0
AB145 Due to Other Government Agency							\$ 26,523	\$ 26,523	\$ 19,704
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 1,019	\$ 1,019	\$ 1,070
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 188,412	\$ 0				\$ 64,261	\$ 252,673	\$ 82,278
Civil							\$ 26,136	\$ 26,136	\$ 25,051
Criminal							\$ 158,019	\$ 158,019	\$ 158,644
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 10,280	\$ 10,280	\$ 7,963
Miscellaneous Trust									
Total Trust Deposits							\$ 194,435	\$ 194,435	\$ 191,658
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 942							\$ 942	\$ 1,062
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (25,835)							\$ (25,835)	\$ 21,251
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (24,893)	\$ 0	\$ 0					\$ (24,893)	\$ 22,313
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 705						\$ 11,154	\$ 11,859	\$ 48,759
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 705		\$ 0				\$ 11,154	\$ 11,859	\$ 48,759
Total Liabilities	\$ (24,187)	\$ 188,412	\$ 0				\$ 269,850	\$ 434,075	\$ 345,007
Total Fund Balance	\$ 415,521	\$ 231,266	\$ (26,936)					\$ 619,851	\$ 777,661
Total Liabilities and Fund Balance	\$ 391,333	\$ 419,678	\$ (26,936)				\$ 269,850	\$ 1,053,925	\$ 1,122,668

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 2024/25									2023/24	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,322,540	\$ 12,131						\$ 2,334,671	\$ 2,912,830	\$ 2,355,466	\$ 3,030,837
Improvement and Modernization Fund									\$ 203,819	\$ 0	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 32,857							\$ 32,857	\$ 55,370	\$ 41,587	\$ 55,450
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 516,200							\$ 516,200	\$ 618,491	\$ 314,292	\$ 416,975
Other Miscellaneous	\$ 7,839	\$ 200,000						\$ 207,839	\$ 207,839	\$ 444,380	\$ 645,062
	\$ 2,879,436	\$ 212,131						\$ 3,091,567	\$ 3,998,349	\$ 3,155,725	\$ 4,148,324
Grants											
AB 1058 Commissioner/Facilitator			\$ 53,755					\$ 53,755	\$ 125,167	\$ 110,334	\$ 125,167
Other Judicial Council Grants			\$ 500					\$ 500		\$ 119,094	\$ 159,464
Non-Judicial Council Grants											
			\$ 54,255					\$ 54,255	\$ 125,167	\$ 229,428	\$ 284,631
Other Financing Sources											
Interest Income	\$ 27,340	\$ 7,614						\$ 34,955	\$ 5,000	\$ 61,249	\$ 10,000
Investment Income											
Donations											
Local Fees		\$ 729						\$ 729	\$ 1,000	\$ 803	
Non-Fee Revenues											
Enhanced Collections		\$ 76,237						\$ 76,237	\$ 68,400	\$ 86,525	\$ 125,000
Escheatment											
Prior Year Revenue	\$ (51,847)							\$ (51,847)	\$ 15,000	\$ 23,804	\$ 5,000
County Program - Restricted											
Reimbursement Other	\$ 26,063							\$ 26,063	\$ 107,493	\$ 2,836	\$ 44,069
Sale of Fixed Assets										\$ 1,664	
Other Miscellaneous											
	\$ 1,557	\$ 84,580						\$ 86,136	\$ 196,893	\$ 176,881	\$ 184,069
Total Revenues	\$ 2,880,992	\$ 296,711	\$ 54,255					\$ 3,231,958	\$ 4,320,409	\$ 3,562,035	\$ 4,617,024
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 983,816	\$ 32,249	\$ 22,456					\$ 1,038,521	\$ 1,466,029	\$ 1,269,433	\$ 1,832,676
Temp Help										\$ 19,249	
Overtime										\$ 16,122	
Staff Benefits	\$ 648,781	\$ 18,237	\$ 19,087					\$ 686,106	\$ 932,351	\$ 663,524	\$ 828,984
	\$ 1,632,597	\$ 50,487	\$ 41,543					\$ 1,724,627	\$ 2,398,380	\$ 1,968,328	\$ 2,661,660
Operating Expenses and Equipment											
General Expense	\$ 74,321	\$ 13,601	\$ 653					\$ 88,575	\$ 122,459	\$ 109,254	\$ 132,700
Printing	\$ 4,269	\$ 0						\$ 4,269	\$ 8,200	\$ 3,484	\$ 8,900
Telecommunications	\$ 26,656		\$ 1,562					\$ 28,218	\$ 37,703	\$ 25,751	\$ 35,906
Postage	\$ 22,739	\$ 466						\$ 23,205	\$ 28,800	\$ 16,154	\$ 21,600
Insurance	\$ 6,192							\$ 6,192	\$ 5,300	\$ 4,699	\$ 930
In-State Travel	\$ 4,810		\$ 329					\$ 5,139	\$ 18,700	\$ 4,044	\$ 4,650
Out-of-State Travel											
Training	\$ 319		\$ 453					\$ 772	\$ 3,000	\$ 938	\$ 2,500
Security Services	\$ 242,685	\$ 0	\$ 7,550					\$ 250,235	\$ 333,647	\$ 222,431	\$ 333,647
Facility Operations	\$ 62,668	\$ 351						\$ 63,019	\$ 83,750	\$ 48,678	\$ 89,195
Utilities											
Contracted Services	\$ 429,209	\$ 107,085	\$ 23,450					\$ 559,744	\$ 850,975	\$ 661,467	\$ 1,267,627
Consulting and Professional Services	\$ 8,900							\$ 8,900	\$ 5,000	\$ 700	\$ 2,800
Information Technology	\$ 51,350	\$ 4,858						\$ 56,208	\$ 375,000	\$ 114,072	\$ 127,598
Major Equipment	\$ 1,024							\$ 1,024		\$ 109,910	\$ 231,724
Other Items of Expense	\$ 1,989							\$ 1,989	\$ 3,220	\$ 3,583	\$ 6,800
	\$ 937,133	\$ 126,361	\$ 33,995					\$ 1,097,489	\$ 1,875,754	\$ 1,325,165	\$ 2,266,577
Special Items of Expense											
Grand Jury										\$ 152	\$ 100
Jury Costs	\$ 4,176							\$ 4,176	\$ 8,600	\$ 6,423	\$ 1,900
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 2,472							\$ 2,472		\$ 749	
Capital Costs											
Internal Cost Recovery	\$ (16,166)	\$ 10,390	\$ 5,776					\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 54							\$ 54	\$ 100	\$ 729	\$ 5,000
	\$ (9,464)	\$ 10,390	\$ 5,776					\$ 6,702	\$ 8,700	\$ 8,053	\$ 7,000
Total Expenditures	\$ 2,560,266	\$ 187,238	\$ 81,315					\$ 2,828,818	\$ 4,282,834	\$ 3,301,547	\$ 4,935,237
Excess (Deficit) of Revenues Over Expenditures	\$ 320,727	\$ 109,473	\$ (27,060)					\$ 403,140	\$ 37,575	\$ 260,488	\$ (318,213)
Operating Transfers In (Out)	\$ (124)		\$ 124					\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 94,918	\$ 121,792	\$ 0					\$ 216,710	\$ 216,710	\$ 517,173	\$ 517,173
Ending Balance (Deficit)	\$ 415,521	\$ 231,266	\$ (26,936)					\$ 619,851	\$ 254,285	\$ 777,661	\$ 198,960

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

For the month ended March										
Fiscal Year 2024/25									2023/24	
	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 364,775	\$ 511,400			\$ (2,670)	\$ 1	\$ 873,506	\$ 2,649,125	\$ 711,196	\$ 1,945,305
Traffic & Other Infractions	\$ 178,487						\$ 178,487	\$ 4,877	\$ 166,460	\$ 54,546
Other Criminal Cases	\$ 143,439	\$ 118,035					\$ 261,474	\$ 172,117	\$ 343,856	\$ 671,013
Civil	\$ 96,832	\$ 16,065					\$ 112,897	\$ 89,883	\$ 67,110	\$ 114,619
Family & Children Services	\$ 70,555	\$ 35,305			\$ 2,670		\$ 108,530	\$ 137,476	\$ 248,158	\$ 219,938
Probate, Guardianship & Mental Health Services	\$ 11,719						\$ 11,719	\$ 31,033	\$ 43,926	\$ 52,674
Juvenile Dependency Services		\$ 66,654					\$ 66,654	\$ 15,769	\$ 106,188	\$ 15,786
Juvenile Delinquency Services	\$ 41,495						\$ 41,495	\$ 15,769	\$ 38,351	\$ 15,786
Other Court Operations	\$ 173,513	\$ 23,527				\$ 53	\$ 197,093	\$ 401,516	\$ 160,480	\$ 319,880
Court Interpreters		\$ 29,830					\$ 29,830	\$ 27,642	\$ 50,504	\$ 69,588
Jury Services	\$ 35,071	\$ 10,099	\$ 4,176				\$ 49,346	\$ 17,869	\$ 43,833	\$ 21,531
Security		\$ 1,024					\$ 1,024		\$ 218,881	
Trial Court Operations Program	\$ 1,115,887	\$ 811,939	\$ 4,176		\$ 0	\$ 54	\$ 1,932,056	\$ 3,563,076	\$ 2,198,943	\$ 3,500,666
Enhanced Collections	\$ 41,257	\$ 23,891			\$ 10,390		\$ 75,538	\$ 68,400	\$ 88,961	\$ 44,942
Other Non-Court Operations		\$ 45,500					\$ 45,500		\$ 25,000	
Non-Court Operations Program	\$ 41,257	\$ 69,391			\$ 10,390		\$ 121,038	\$ 68,400	\$ 113,961	\$ 44,942
Executive Office	\$ 148,759	\$ 2,611					\$ 151,370	\$ 170,986	\$ 151,317	\$ 175,528
Fiscal Services	\$ 131,722	\$ 10,384	\$ 2,472		\$ (10,390)		\$ 134,188	\$ 134,681	\$ 124,370	\$ 149,311
Human Resources	\$ 131,153	\$ 7,921					\$ 139,074	\$ 5,598	\$ 110,654	\$ 131,639
Business & Facilities Services	\$ 62,490	\$ 73,814					\$ 136,303		\$ 130,470	
Information Technology	\$ 93,359	\$ 121,430					\$ 214,789	\$ 340,093	\$ 471,832	\$ 933,151
Court Administration Program	\$ 567,483	\$ 216,159	\$ 2,472		\$ (10,390)		\$ 775,725	\$ 651,358	\$ 988,642	\$ 1,389,629
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,724,627	\$ 1,097,489	\$ 6,648		\$ 0	\$ 54	\$ 2,828,818	\$ 4,282,834	\$ 3,301,547	\$ 4,935,237