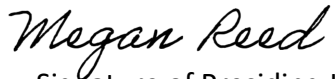


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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.

A handwritten signature in black ink that reads "Megan Reed". The signature is written in a cursive, flowing style.

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 June								
	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	\$ (234,293)	\$ 164,477	\$ 303				\$ 4,349	\$ (65,164)	\$ 2,243
Payroll	\$ (13,522)							\$ (13,522)	\$ (17,863)
Jury									
Revolving	\$ 13,033		\$ (303)					\$ 12,730	\$ 13,000
Other									
Distribution							\$ 4,522	\$ 4,522	\$ 3,498
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,597)	\$ (1,597)	\$ (6,866)
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	\$ 378,670						\$ 244,938	\$ 623,608	\$ 762,064
Total Cash and Cash Equivalents	\$ 145,339	\$ 164,477	\$ 0				\$ 252,212	\$ 562,029	\$ 757,525
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 66	\$ 1,056						\$ 1,122	\$ 557
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 19,394
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 29,552							\$ 29,552	\$ 27,534
Due From Other Governments									
Due From Other Courts									
Due From State	\$ 214,775	\$ 3,480	\$ 28,105					\$ 246,359	\$ 192,212
Trust Due To/From							\$ 4,507	\$ 4,507	\$ 10,122
Distribution Due To/From							\$ 1,298	\$ 1,298	\$ 12,321
Civil Filing Fee Due To/From									
General Due To/From	\$ 651	\$ 3,896						\$ 4,547	\$ 16,325
Total Receivables	\$ 245,044	\$ 8,432	\$ 28,105				\$ 5,805	\$ 287,385	\$ 278,465
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 390,382	\$ 172,909	\$ 28,105				\$ 258,017	\$ 849,414	\$ 1,035,990
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 20,556	\$ 0	\$ 0					\$ 20,556	\$ 23,976
Accounts Payable - General	\$ 1,126	\$ 0	\$ 0				\$ 0	\$ 1,126	\$ 12,842
Due to Other Funds	\$ 0	\$ 3,596	\$ 25,956				\$ 10,351	\$ 39,904	\$ 66,301
Due to Other Courts		\$ 0	\$ 787					\$ 787	\$ 0
Due to State	\$ 87,891	\$ 1,816	\$ 0					\$ 89,707	\$ 356,176
TC145 Liability							\$ 23,941	\$ 23,941	\$ 24,021
Due to Other Governments	\$ 1,393	\$ 11,177						\$ 12,570	\$ 0
AB145 Due to Other Government Agency							\$ 17,486	\$ 17,486	\$ 12,839
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 66	\$ 66	\$ 85
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 110,966	\$ 16,589	\$ 26,743				\$ 51,845	\$ 206,143	\$ 496,239
Civil							\$ 26,573	\$ 26,573	\$ 25,099
Criminal							\$ 157,464	\$ 157,464	\$ 152,243
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 10,982	\$ 10,982	\$ 8,788
Miscellaneous Trust									
Total Trust Deposits							\$ 195,019	\$ 195,019	\$ 186,130
Accrued Payroll	\$ 31,677	\$ 626	\$ 1,362					\$ 33,664	\$ 36,148
Benefits Payable	\$ 21,344							\$ 21,344	\$ 20,396
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 47,274
Payroll Clearing	\$ 0							\$ 0	\$ 2,592
Total Payroll Liabilities	\$ 53,020	\$ 626	\$ 1,362					\$ 55,008	\$ 106,410
Revenue Collected in Advance	\$ 193,610	\$ 11,164	\$ 0					\$ 204,773	\$ 18,980
Liabilities For Deposits	\$ 895						\$ 11,154	\$ 12,049	\$ 11,520
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 194,505	\$ 11,164	\$ 0				\$ 11,154	\$ 216,823	\$ 30,501
Total Liabilities	\$ 358,491	\$ 28,379	\$ 28,105				\$ 258,017	\$ 672,992	\$ 819,279
Total Fund Balance	\$ 31,891	\$ 144,530	\$ 0					\$ 176,421	\$ 216,710
Total Liabilities and Fund Balance	\$ 390,382	\$ 172,909	\$ 28,105				\$ 258,017	\$ 849,414	\$ 1,035,990

Superior Court of California, County of Lassen Trial Court Operations Fund Statement of Revenues, Expenditures and Changes in Fund Balances (Unaudited)											
	For the month ended June										
	Fiscal Year 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	\$ 2,950,740	\$ 20,898						\$ 2,971,639	\$ 2,912,830	\$ 2,901,048	\$ 3,030,837
Improvement and Modernization Fund	\$ 3,819							\$ 3,819	\$ 203,819	\$ 3,761	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 40,370							\$ 40,370	\$ 55,370	\$ 64,121	\$ 55,450
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 525,749							\$ 525,749	\$ 618,491	\$ 540,986	\$ 416,975
Other Miscellaneous	\$ 7,839	\$ 188,281						\$ 196,120	\$ 207,839	\$ 262,958	\$ 645,062
	\$ 3,528,517	\$ 209,179						\$ 3,737,696	\$ 3,998,349	\$ 3,772,874	\$ 4,148,324
Grants											
AB 1058 Commissioner/Facilitator			\$ 98,058					\$ 98,058	\$ 125,167	\$ 119,206	\$ 125,167
Other Judicial Council Grants			\$ 18,485					\$ 18,485		\$ 156,253	\$ 159,464
Non-Judicial Council Grants											
			\$ 116,543					\$ 116,543	\$ 125,167	\$ 275,459	\$ 284,631
Other Financing Sources											
Interest Income	\$ 30,894	\$ 11,768						\$ 42,662	\$ 5,000	\$ 72,459	\$ 10,000
Investment Income											
Donations											
Local Fees		\$ 1,135						\$ 1,135	\$ 1,000	\$ 1,132	
Non-Fee Revenues											
Enhanced Collections		\$ 97,065						\$ 97,065	\$ 68,400	\$ 116,897	\$ 125,000
Escheatment										\$ 37,316	
Prior Year Revenue	\$ (51,847)		\$ 0					\$ (51,847)	\$ 15,000	\$ (21,825)	\$ 5,000
County Program - Restricted											
Reimbursement Other	\$ 121,891							\$ 121,891	\$ 107,493	\$ 64,906	\$ 44,069
Sale of Fixed Assets										\$ 1,674	
Other Miscellaneous											
	\$ 100,938	\$ 109,968	\$ 0					\$ 210,905	\$ 196,893	\$ 272,559	\$ 184,069
Total Revenues	\$ 3,629,455	\$ 319,147	\$ 116,543					\$ 4,065,144	\$ 4,320,409	\$ 4,320,893	\$ 4,617,024
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,374,004	\$ 42,864	\$ 42,892					\$ 1,459,760	\$ 1,466,029	\$ 1,763,946	\$ 1,832,676
Temp Help										\$ 23,592	
Overtime										\$ 16,122	
Staff Benefits	\$ 883,925	\$ 23,181	\$ 40,935					\$ 948,041	\$ 932,351	\$ 872,231	\$ 828,984
	\$ 2,257,929	\$ 66,045	\$ 83,827					\$ 2,407,801	\$ 2,398,380	\$ 2,675,891	\$ 2,661,660
Operating Expenses and Equipment											
General Expense	\$ 92,923	\$ 16,642	\$ 653					\$ 110,217	\$ 122,459	\$ 128,159	\$ 132,700
Printing	\$ 4,376	\$ 1,600						\$ 5,976	\$ 8,200	\$ 6,186	\$ 8,900
Telecommunications	\$ 36,181		\$ 1,562					\$ 37,743	\$ 37,703	\$ 35,740	\$ 35,906
Postage	\$ 24,779	\$ 4,201						\$ 28,980	\$ 28,800	\$ 21,116	\$ 21,600
Insurance	\$ 6,397							\$ 6,397	\$ 5,300	\$ 4,699	\$ 930
In-State Travel	\$ 5,256		\$ 329					\$ 5,585	\$ 18,700	\$ 3,045	\$ 4,650
Out-of-State Travel											
Training	\$ 1,379		\$ 453					\$ 1,832	\$ 3,000	\$ 3,872	\$ 2,500
Security Services	\$ 352,716	\$ 0	\$ 8,734					\$ 361,451	\$ 333,647	\$ 305,843	\$ 333,647
Facility Operations	\$ 90,424	\$ 5,666						\$ 96,089	\$ 83,750	\$ 69,803	\$ 89,195
Utilities											
Contracted Services	\$ 664,859	\$ 172,831	\$ 26,060					\$ 863,750	\$ 850,975	\$ 1,036,933	\$ 1,267,627
Consulting and Professional Services	\$ 12,300							\$ 12,300	\$ 5,000	\$ 5,140	\$ 2,800
Information Technology	\$ 141,026	\$ 16,477						\$ 157,503	\$ 375,000	\$ 136,683	\$ 127,598
Major Equipment	\$ 1,024							\$ 1,024		\$ 175,926	\$ 231,724
Other Items of Expense	\$ 2,673							\$ 2,673	\$ 3,220	\$ 4,020	\$ 6,800
	\$ 1,436,310	\$ 217,418	\$ 37,790					\$ 1,691,518	\$ 1,875,754	\$ 1,937,165	\$ 2,266,577
Special Items of Expense											
Grand Jury										\$ 249	\$ 100
Jury Costs	\$ 4,326							\$ 4,326	\$ 8,600	\$ 7,710	\$ 1,900
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 2,472							\$ 2,472		\$ 749	
Capital Costs											
Internal Cost Recovery	\$ (22,391)	\$ 12,945	\$ 9,445					\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ (684)		\$ 0					\$ (684)	\$ 100	\$ (410)	\$ 5,000
	\$ (16,277)	\$ 12,945	\$ 9,445					\$ 6,114	\$ 8,700	\$ 8,298	\$ 7,000
Total Expenditures	\$ 3,677,962	\$ 296,408	\$ 131,062					\$ 4,105,433	\$ 4,282,834	\$ 4,621,355	\$ 4,935,237
Excess (Deficit) of Revenues Over Expenditures	\$ (48,507)	\$ 22,738	\$ (14,520)					\$ (40,289)	\$ 37,575	\$ (300,462)	\$ (318,213)
Operating Transfers In (Out)	\$ (14,520)		\$ 14,520					\$ 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)	\$ 31,891	\$ 144,530	\$ 0					\$ 176,421	\$ 254,285	\$ 216,710	\$ 198,960

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

For the month ended June										
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	\$ 486,184	\$ 703,645			\$ (5,560)	\$ 1	\$ 1,184,271	\$ 2,649,125	\$ 967,504	\$ 1,945,305
Traffic & Other Infractions	\$ 229,924						\$ 229,924	\$ 4,877	\$ 236,574	\$ 54,546
Other Criminal Cases	\$ 190,470	\$ 172,474					\$ 362,944	\$ 172,117	\$ 462,396	\$ 671,013
Civil	\$ 131,102	\$ 27,316					\$ 158,418	\$ 89,883	\$ 96,244	\$ 114,619
Family & Children Services	\$ 112,222	\$ 63,835			\$ 5,560	\$ 0	\$ 181,617	\$ 137,476	\$ 299,362	\$ 219,938
Probate, Guardianship & Mental Health Services	\$ 27,468						\$ 27,468	\$ 31,033	\$ 58,976	\$ 52,674
Juvenile Dependency Services		\$ 145,596					\$ 145,596	\$ 15,769	\$ 211,136	\$ 15,786
Juvenile Delinquency Services	\$ 62,804	\$ 50					\$ 62,854	\$ 15,769	\$ 55,496	\$ 15,786
Other Court Operations	\$ 259,477	\$ 44,905				\$ 53	\$ 304,434	\$ 401,516	\$ 243,027	\$ 319,880
Court Interpreters		\$ 40,253					\$ 40,253	\$ 27,642	\$ 64,121	\$ 69,588
Jury Services	\$ 49,248	\$ 11,149	\$ 4,326				\$ 64,723	\$ 17,869	\$ 60,548	\$ 21,531
Security		\$ 1,024					\$ 1,024		\$ 305,900	
Trial Court Operations Program	\$ 1,548,899	\$ 1,210,249	\$ 4,326		\$ 0	\$ 54	\$ 2,763,527	\$ 3,563,076	\$ 3,061,283	\$ 3,500,666
Enhanced Collections	\$ 47,238	\$ 33,953			\$ 12,945		\$ 94,137	\$ 68,400	\$ 116,897	\$ 44,942
Other Non-Court Operations		\$ 71,500					\$ 71,500		\$ 25,109	
Non-Court Operations Program	\$ 47,238	\$ 105,453			\$ 12,945		\$ 165,637	\$ 68,400	\$ 142,006	\$ 44,942
Executive Office	\$ 221,386	\$ 2,714					\$ 224,100	\$ 170,986	\$ 205,478	\$ 175,528
Fiscal Services	\$ 215,299	\$ 15,109	\$ 2,472		\$ (12,945)		\$ 219,935	\$ 134,681	\$ 185,393	\$ 149,311
Human Resources	\$ 166,680	\$ 13,097				\$ (738)	\$ 179,039	\$ 5,598	\$ 153,696	\$ 131,639
Business & Facilities Services	\$ 79,201	\$ 88,656					\$ 167,857		\$ 185,867	
Information Technology	\$ 129,098	\$ 256,241					\$ 385,339	\$ 340,093	\$ 687,630	\$ 933,151
Court Administration Program	\$ 811,664	\$ 375,816	\$ 2,472		\$ (12,945)	\$ (738)	\$ 1,176,269	\$ 651,358	\$ 1,418,066	\$ 1,389,629
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,407,801	\$ 1,691,518	\$ 6,798		\$ 0	\$ (684)	\$ 4,105,433	\$ 4,282,834	\$ 4,621,355	\$ 4,935,237