

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 September								
	Fiscal Year 2025/26								2024/25
	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	\$ (291,132)	\$ 302,356	\$ (40,160)				\$ 2,721	\$ (26,216)	\$ (82,463)
Payroll	\$ (11)							\$ (11)	\$ 0
Jury									
Revolving	\$ 13,303		\$ (303)					\$ 13,000	\$ 13,000
Other									
Distribution							\$ 6,636	\$ 6,636	\$ 6,224
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,557)	\$ (2,557)	\$ (2,266)
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	\$ 1,029,911						\$ 277,079	\$ 1,306,989	\$ 1,496,595
Total Cash and Cash Equivalents	\$ 753,521	\$ 302,356	\$ (40,463)				\$ 283,878	\$ 1,299,291	\$ 1,432,540
Short-Term Investment									
Investments									
Total Investments									
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	\$ 83,986	\$ 0	\$ 14,552					\$ 98,537	\$ 79,899
Trust Due To/From							\$ 3,643	\$ 3,643	\$ 11,896
Distribution Due To/From							\$ 8,391	\$ 8,391	\$ 10,018
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 6,545
Total Receivables	\$ 83,986	\$ 0	\$ 14,552				\$ 12,035	\$ 110,572	\$ 108,357
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 837,506	\$ 302,356	\$ (25,911)				\$ 295,912	\$ 1,409,863	\$ 1,540,897
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 902
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 12,035	\$ 12,035	\$ 28,458
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 57,827	\$ 1,816	\$ 0					\$ 59,643	\$ 220,440
TC145 Liability							\$ 26,284	\$ 26,284	\$ 20,121
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 25,329	\$ 25,329	\$ 13,413
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 969	\$ 969	\$ 985
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 57,827	\$ 1,816	\$ 0				\$ 64,617	\$ 124,259	\$ 284,319
Civil							\$ 26,573	\$ 26,573	\$ 25,661
Criminal							\$ 182,245	\$ 182,245	\$ 175,673
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 11,324	\$ 11,324	\$ 9,181
Miscellaneous Trust									
Total Trust Deposits							\$ 220,142	\$ 220,142	\$ 210,515
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 852							\$ 852	\$ 908
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (6,232)							\$ (6,232)	\$ (7,181)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (5,381)	\$ 0	\$ 0					\$ (5,381)	\$ (6,273)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 982						\$ 11,154	\$ 12,136	\$ 11,809
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 982	\$ 0	\$ 0				\$ 11,154	\$ 12,136	\$ 11,809
Total Liabilities	\$ 53,428	\$ 1,816	\$ 0				\$ 295,912	\$ 351,156	\$ 500,370
Total Fund Balance	\$ 784,078	\$ 300,540	\$ (25,911)					\$ 1,058,707	\$ 1,040,527
Total Liabilities and Fund Balance	\$ 837,506	\$ 302,356	\$ (25,911)				\$ 295,912	\$ 1,409,863	\$ 1,540,897

	For the month ended September										
	Fiscal Year 2025/26									2024/25	
	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	\$ 1,095,351	\$ 1,705						\$ 1,097,056	\$ 3,096,845	\$ 1,441,003	\$ 2,912,830
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 3,819		\$ 203,819
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 14,358							\$ 14,358	\$ 57,432	\$ 5,172	\$ 55,370
Civil Coordination Reimbursement (0150091)	\$ 280,519							\$ 280,519	\$ 504,375	\$ 8,703	\$ 618,491
MOU Reimbursements (0150010 and General)	\$ 20,200	\$ 196,664						\$ 216,864	\$ 213,539	\$ 200,000	\$ 207,839
Other Miscellaneous											
	\$ 1,410,428	\$ 198,369						\$ 1,608,797	\$ 3,876,010	\$ 1,654,877	\$ 3,998,349
Grants											
AB 1058 Commissioner/Facilitator			\$ (1,333)					\$ (1,333)	\$ 125,625	\$ 25,638	\$ 125,167
Other Judicial Council Grants									\$ 17,960		
Non-Judicial Council Grants											
			\$ (1,333)					\$ (1,333)	\$ 143,585	\$ 25,638	\$ 125,167
Other Financing Sources											
Interest Income	\$ 6,760	\$ 1						\$ 6,761	\$ 40,000	\$ 13,106	\$ 5,000
Investment Income											
Donations											
Local Fees		\$ 311						\$ 311		\$ 166	\$ 1,000
Non-Fee Revenues											
Enhanced Collections		\$ 7,366						\$ 7,366	\$ 70,000	\$ 9,446	\$ 68,400
Escheatment											
Prior Year Revenue										\$ 15,410	\$ 15,000
County Program - Restricted											
Reimbursement Other	\$ 0							\$ 0	\$ 30,000	\$ 10,207	\$ 107,493
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 6,760	\$ 7,678						\$ 14,438	\$ 140,000	\$ 48,335	\$ 196,893
Total Revenues	\$ 1,417,188	\$ 206,046	\$ (1,333)					\$ 1,621,901	\$ 4,159,595	\$ 1,728,851	\$ 4,320,409
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 253,139	\$ 4,285	\$ 8,881					\$ 266,305	\$ 1,168,300	\$ 337,439	\$ 1,466,029
Temp Help											
Overtime											
Staff Benefits	\$ 213,082	\$ 2,978	\$ 8,424					\$ 224,484	\$ 1,008,705	\$ 225,042	\$ 932,351
	\$ 466,221	\$ 7,263	\$ 17,305					\$ 490,789	\$ 2,177,005	\$ 562,481	\$ 2,398,380
Operating Expenses and Equipment											
General Expense	\$ 10,944	\$ 7,547						\$ 18,492	\$ 109,604	\$ 21,305	\$ 122,459
Printing									\$ 10,390	\$ 0	\$ 8,200
Telecommunications	\$ 7,209		\$ 533					\$ 7,743	\$ 40,508	\$ 9,205	\$ 37,703
Postage	\$ 4,785							\$ 4,785	\$ 35,400	\$ 5,060	\$ 28,800
Insurance	\$ 683							\$ 683	\$ 7,000	\$ 345	\$ 5,300
In-State Travel	\$ 0		\$ 308					\$ 308	\$ 5,300	\$ 1,254	\$ 18,700
Out-of-State Travel											
Training	\$ 242		\$ 135					\$ 377	\$ 1,500	\$ 1,063	\$ 3,000
Security Services	\$ 26,621		\$ 1,183					\$ 27,804	\$		

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 78,139	\$ 99,774					\$ 177,913	\$ 1,153,809	\$ 339,166	\$ 2,649,125
Traffic & Other Infractions	\$ 38,494						\$ 38,494	\$ 65,851	\$ 52,936	\$ 4,877
Other Criminal Cases	\$ 36,520	\$ 40,657					\$ 77,177	\$ 236,240	\$ 79,877	\$ 172,117
Civil	\$ 27,201	\$ 4,286					\$ 31,488	\$ 119,950	\$ 28,095	\$ 89,883
Family & Children Services	\$ 32,360	\$ 6,096					\$ 38,456	\$ 285,714	\$ 31,840	\$ 137,476
Probate, Guardianship & Mental Health Services	\$ 13,091						\$ 13,091	\$ 42,994	\$ 1,604	\$ 31,033
Juvenile Dependency Services		\$ 25,213					\$ 25,213	\$ 192,056	\$ 18,397	\$ 15,769
Juvenile Delinquency Services	\$ 17,266	\$ 1,700					\$ 18,966	\$ 21,497	\$ 12,073	\$ 15,769
Other Court Operations	\$ 50,971	\$ 7,226					\$ 58,198	\$ 352,352	\$ 53,044	\$ 401,516
Court Interpreters		\$ 1,389					\$ 1,389	\$ 83,448	\$ 6,887	\$ 27,642
Jury Services	\$ 11,186		\$ 788				\$ 11,974	\$ 40,438	\$ 11,338	\$ 17,869
Security								\$ 30,000		
Trial Court Operations Program	\$ 305,228	\$ 186,342	\$ 788				\$ 492,358	\$ 2,624,349	\$ 635,257	\$ 3,563,076
Enhanced Collections	\$ 7,565	\$ 1,033			\$ 529		\$ 9,127	\$ (39,608)	\$ 13,396	\$ 68,400
Other Non-Court Operations		\$ 6,500					\$ 6,500	\$ 40,310	\$ 6,500	
Non-Court Operations Program	\$ 7,565	\$ 7,533			\$ 529		\$ 15,627	\$ 702	\$ 19,896	\$ 68,400
Executive Office	\$ 7,018	\$ 112					\$ 7,130	\$ 169,520	\$ 43,001	\$ 170,986
Fiscal Services	\$ 50,829	\$ 1,512			\$ (529)		\$ 51,812	\$ 188,095	\$ 48,875	\$ 134,681
Human Resources	\$ 69,939	\$ 286					\$ 70,226	\$ 141,714	\$ 47,854	\$ 5,598
Business & Facilities Services	\$ 21,213	\$ 14,145					\$ 35,359	\$ 440,307	\$ 46,954	
Information Technology	\$ 28,997	\$ 38,107					\$ 67,104	\$ 622,532	\$ 63,196	\$ 340,093
Court Administration Program	\$ 177,997	\$ 54,163			\$ (529)		\$ 231,631	\$ 1,562,169	\$ 249,881	\$ 651,358
Expenditures Not Distributed or Posted to a Program								\$ 0		
Prior Year Adjustments Not Posted to a Program										
Total	\$ 490,789	\$ 248,038	\$ 788		\$ 0		\$ 739,616	\$ 4,187,220	\$ 905,034	\$ 4,282,834