

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.

Megan Reed

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 December
 Fiscal Year 2025/26

2024/25

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (208,803)	\$ 237,676	\$ (55,123)				\$ 5,931	\$ (20,319)	\$ (34,557)
Payroll	\$ 0							\$ 0	\$ (14,762)
Jury									
Revolving	\$ 13,556		\$ (556)					\$ 13,000	\$ 13,000
Other									
Distribution							\$ 7,449	\$ 7,449	\$ 5,684
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,645)	\$ (1,645)	\$ (2,739)
Credit Card									
Cash on Hand	\$ 900							\$ 900	\$ 1,450
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 540,529						\$ 314,486	\$ 855,015	\$ 1,250,723
Total Cash and Cash Equivalents	\$ 346,181	\$ 237,676	\$ (55,679)				\$ 326,221	\$ 854,400	\$ 1,218,799
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	\$ 117,797	\$ 556	\$ 32,443					\$ 150,796	\$ 89,846
Trust Due To/From							\$ 5,413	\$ 5,413	\$ 12,816
Distribution Due To/From							\$ 6,706	\$ 6,706	\$ 8,321
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 13,415
Total Receivables	\$ 117,797	\$ 556	\$ 32,443				\$ 12,119	\$ 162,914	\$ 124,398
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 463,978	\$ 238,232	\$ (23,236)				\$ 338,340	\$ 1,017,314	\$ 1,343,196
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 12,119	\$ 12,119	\$ 34,552
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 57,827	\$ 53	\$ 0					\$ 57,879	\$ 183,150
TC145 Liability							\$ 24,225	\$ 24,225	\$ 13,336
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 18,008	\$ 18,008	\$ 18,069
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 1,089	\$ 1,089	\$ 1,020
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 57,827	\$ 53	\$ 0				\$ 55,441	\$ 113,321	\$ 250,126
Civil							\$ 27,593	\$ 27,593	\$ 26,571
Criminal							\$ 232,342	\$ 232,342	\$ 177,153
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 11,810	\$ 11,810	\$ 9,756
Miscellaneous Trust									
Total Trust Deposits							\$ 271,745	\$ 271,745	\$ 213,480
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (145)							\$ (145)	\$ 758
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (2,029)							\$ (2,029)	\$ (11,332)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (2,174)	\$ 0	\$ 0					\$ (2,174)	\$ (10,573)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 1,065						\$ 11,154	\$ 12,219	\$ 11,827
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,065	\$ 0	\$ 0				\$ 11,154	\$ 12,219	\$ 11,827
Total Liabilities	\$ 56,717	\$ 53	\$ 0				\$ 338,340	\$ 395,109	\$ 464,860
Total Fund Balance	\$ 407,261	\$ 238,179	\$ (23,236)					\$ 622,204	\$ 878,336
Total Liabilities and Fund Balance	\$ 463,978	\$ 238,232	\$ (23,236)				\$ 338,340	\$ 1,017,314	\$ 1,343,196

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 December											
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	\$ 1,636,742	\$ 6,967					\$ 1,643,709	\$ 3,096,845	\$ 2,083,984	\$ 2,912,830	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 3,819		\$ 203,819	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 28,715						\$ 28,715	\$ 57,432	\$ 19,014	\$ 55,370	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 399,826						\$ 399,826	\$ 504,375	\$ 75,472	\$ 618,491	
Other Miscellaneous	\$ 28,039	\$ 196,664					\$ 224,703	\$ 213,539	\$ 207,839	\$ 207,839	
	\$ 2,093,322	\$ 203,631					\$ 2,296,953	\$ 3,876,010	\$ 2,386,310	\$ 3,998,349	
Grants											
AB 1058 Commissioner/Facilitator			\$ 32,617				\$ 32,617	\$ 125,625	\$ 45,991	\$ 125,167	
Other Judicial Council Grants								\$ 17,960	\$ 0		
Non-Judicial Council Grants											
			\$ 32,617				\$ 32,617	\$ 143,585	\$ 45,991	\$ 125,167	
Other Financing Sources											
Interest Income	\$ 9,669	\$ 3,138					\$ 12,808	\$ 40,000	\$ 29,151	\$ 5,000	
Investment Income											
Donations		\$ 554					\$ 554		\$ 384	\$ 1,000	
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 18,641					\$ 18,641	\$ 70,000	\$ 39,286	\$ 68,400	
Escheatment											
Prior Year Revenue	\$ (1,450)		\$ 0				\$ (1,450)		\$ 15,410	\$ 15,000	
County Program - Restricted											
Reimbursement Other	\$ 0						\$ 0	\$ 30,000	\$ 20,207	\$ 107,493	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 8,219	\$ 22,333	\$ 0				\$ 30,553	\$ 140,000	\$ 104,438	\$ 196,893	
Total Revenues	\$ 2,101,541	\$ 225,964	\$ 32,617				\$ 2,360,123	\$ 4,159,595	\$ 2,536,738	\$ 4,320,409	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 569,403	\$ 18,280	\$ 14,639				\$ 602,322	\$ 1,168,300	\$ 713,727	\$ 1,466,029	
Temp Help											
Overtime			\$ 19				\$ 19				
Staff Benefits	\$ 426,821	\$ 11,482	\$ 16,979				\$ 455,282	\$ 1,008,705	\$ 470,708	\$ 932,351	
	\$ 996,224	\$ 29,762	\$ 31,637				\$ 1,057,623	\$ 2,177,005	\$ 1,184,436	\$ 2,398,380	
Operating Expenses and Equipment											
General Expense	\$ 23,391	\$ 8,298					\$ 31,689	\$ 109,604	\$ 40,443	\$ 122,459	
Printing	\$ 4,960						\$ 4,960	\$ 10,390	\$ 1,864	\$ 8,200	
Telecommunications	\$ 15,648		\$ 1,044				\$ 16,692	\$ 40,508	\$ 16,777	\$ 37,703	
Postage	\$ 9,428						\$ 9,428	\$ 35,400	\$ 10,137	\$ 28,800	
Insurance	\$ 5,431						\$ 5,431	\$ 7,000	\$ 6,192	\$ 5,300	
In-State Travel	\$ 1,749		\$ 308				\$ 2,058	\$ 5,300	\$ 3,618	\$ 18,700	
Out-of-State Travel											
Training	\$ 968		\$ 388				\$ 1,356	\$ 1,500	\$ 602	\$ 3,000	
Security Services	\$ 106,482		\$ 4,733				\$ 111,216	\$ 333,647	\$ 139,020	\$ 333,647	
Facility Operations	\$ 29,353						\$ 29,353	\$ 100,000	\$ 48,163	\$ 83,750	
Utilities											
Contracted Services	\$ 251,631	\$ 73,651	\$ 14,703				\$ 339,985	\$ 941,483	\$ 377,951	\$ 850,975	
Consulting and Professional Services	\$ 4,400						\$ 4,400	\$ 6,000	\$ 4,250	\$ 5,000	
Information Technology	\$ 279,748	\$ 18,921					\$ 298,669	\$ 325,983	\$ 37,213	\$ 375,000	
Major Equipment								\$ 80,000			
Other Items of Expense	\$ 310						\$ 310	\$ 7,400	\$ 1,461	\$ 3,220	
	\$ 733,500	\$ 100,870	\$ 21,176				\$ 855,546	\$ 2,004,215	\$ 687,690	\$ 1,875,754	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,718						\$ 1,718	\$ 6,000	\$ 2,933	\$ 8,600	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (4,724)	\$ 1,684	\$ 3,040				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (547)		\$ 0				\$ (547)		\$ 54	\$ 100	
	\$ (3,553)	\$ 1,684	\$ 3,040				\$ 1,171	\$ 6,000	\$ 2,987	\$ 8,700	
Total Expenditures	\$ 1,726,171	\$ 132,316	\$ 55,853				\$ 1,914,340	\$ 4,187,220	\$ 1,875,112	\$ 4,282,834	
Excess (Deficit) of Revenues Over Expenditures	\$ 375,370	\$ 93,649	\$ (23,236)				\$ 445,783	\$ (27,625)	\$ 661,626	\$ 37,575	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 31,891	\$ 144,530	\$ 0				\$ 176,421	\$ 176,421	\$ 216,710	\$ 216,710	
Ending Balance (Deficit)	\$ 407,261	\$ 238,179	\$ (23,236)				\$ 622,204	\$ 148,796	\$ 878,336	\$ 254,285	

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

For the month ended December										
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	\$ 198,231	\$ 243,011				\$ (106)	\$ 441,137	\$ 1,153,809	\$ 593,748	\$ 2,649,125
Traffic & Other Infractions	\$ 89,761						\$ 89,761	\$ 65,851	\$ 123,179	\$ 4,877
Other Criminal Cases	\$ 62,349	\$ 85,671					\$ 148,020	\$ 236,240	\$ 176,881	\$ 172,117
Civil	\$ 54,923	\$ 11,315					\$ 66,237	\$ 119,950	\$ 69,398	\$ 89,883
Family & Children Services	\$ 68,562	\$ 19,546			\$ 0	\$ (441)	\$ 87,667	\$ 285,714	\$ 65,560	\$ 137,476
Probate, Guardianship & Mental Health Services	\$ 28,053						\$ 28,053	\$ 42,994	\$ 3,937	\$ 31,033
Juvenile Dependency Services		\$ 51,498					\$ 51,498	\$ 192,056	\$ 50,458	\$ 15,769
Juvenile Delinquency Services	\$ 19,836	\$ 1,700					\$ 21,536	\$ 21,497	\$ 27,676	\$ 15,769
Other Court Operations	\$ 119,923	\$ 18,680					\$ 138,603	\$ 352,352	\$ 127,710	\$ 401,516
Court Interpreters		\$ 6,000					\$ 6,000	\$ 83,448	\$ 19,766	\$ 27,642
Jury Services	\$ 25,440	\$ 3,892	\$ 1,718				\$ 31,050	\$ 40,438	\$ 28,652	\$ 17,869
Security								\$ 30,000		
Trial Court Operations Program	\$ 667,079	\$ 441,313	\$ 1,718		\$ 0	\$ (547)	\$ 1,109,563	\$ 2,624,349	\$ 1,286,963	\$ 3,563,076
Enhanced Collections	\$ 18,033	\$ 1,033			\$ 1,684		\$ 20,751	\$ (39,608)	\$ 41,247	\$ 68,400
Other Non-Court Operations		\$ 26,281					\$ 26,281	\$ 40,310	\$ 32,500	
Non-Court Operations Program	\$ 18,033	\$ 27,314			\$ 1,684		\$ 47,032	\$ 702	\$ 73,747	\$ 68,400
Executive Office	\$ 61,534	\$ 434					\$ 61,969	\$ 169,520	\$ 100,701	\$ 170,986
Fiscal Services	\$ 100,229	\$ 5,974			\$ (1,684)		\$ 104,519	\$ 188,095	\$ 93,292	\$ 134,681
Human Resources	\$ 112,908	\$ 5,309					\$ 118,217	\$ 141,714	\$ 100,073	\$ 5,598
Business & Facilities Services	\$ 43,991	\$ 35,145					\$ 79,135	\$ 440,307	\$ 90,884	
Information Technology	\$ 53,849	\$ 340,057					\$ 393,906	\$ 622,532	\$ 129,452	\$ 340,093
Court Administration Program	\$ 372,511	\$ 386,919			\$ (1,684)		\$ 757,745	\$ 1,562,169	\$ 514,402	\$ 651,358
Expenditures Not Distributed or Posted to a Program								\$ 0		
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,057,623	\$ 855,546	\$ 1,718		\$ 0	\$ (547)	\$ 1,914,340	\$ 4,187,220	\$ 1,875,112	\$ 4,282,834