Superior Court of California, County of Lassen
Trial Court Operations Fund
Balance Sheet
For the month ended June of Fiscal Year 2025/26
(Unaudited)

ASSETS	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Operations	$ (208,492)	$ 169,638	$ 556	-	-	-	$ 4,495	$ (33,803)	$ (65,164)
Payroll	-	-	-	-	-	-	-	-	$ (13,522)
Jury	-	-	-	-	-	-	-	-	-
Revolving	$ 13,556	-	$ (556)	-	-	-	-	$ 13,000	$ 12,730
Other	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	$ 2,227	$ 2,227	$ 4,522
Civil Filing Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	$ (2,573)	$ (2,573)	$ (1,597)
Credit Card	-	-	-	-	-	-	-	-	-
Cash on Hand	$ 900	-	-	-	-	-	-	$ 900	$ 1,450
Cash with County	-	-	-	-	-	-	-	-	-
Cash Outside of the JCC	-	-	-	-	-	-	-	-	-
Cash Held with the JCC	-	-	-	-	-	-	-	-	-
Cash Equivalents	$ 501,508	-	-	-	-	-	$ 262,701	$ 764,209	$ 623,608
Total Cash and Cash Equivalents	$ 307,472	$ 169,638	-	-	-	-	$ 266,850	$ 743,960	$ 562,029
Short-Term Investment	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-	-	-	-
Accrued Revenue	$ 283	$ 1,162	-	-	-	-	-	$ 1,445	$ 1,122
Accounts Receivable - General	-	-	-	-	-	-	-	-	-
Dishonored Checks	-	-	-	-	-	-	-	-	-
Due From Employee	-	-	-	-	-	-	-	-	-
Civil Jury Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Due From Other Funds	$ 5,678	-	-	-	-	-	-	$ 5,678	$ 29,552
Due From Other Governments	-	-	-	-	-	-	-	-	-
Due From Other Courts	-	-	-	-	-	-	-	-	-
Due From State	$ 157,943	$ 3,529	$ 9,498	-	-	-	-	$ 170,970	$ 246,359
Trust Due To/From	-	-	-	-	-	-	$ 3,767	$ 3,767	$ 4,507
Distribution Due To/From	-	-	-	-	-	-	-	-	$ 1,298
Civil Filing Fee Due To/From	-	-	-	-	-	-	-	-	-
General Due To/From	$ 658	$ 2,543	-	-	-	-	-	$ 3,201	$ 4,547
Total Receivables	$ 164,562	$ 7,234	$ 9,498	-	-	-	$ 3,767	$ 185,061	$ 287,385
Prepaid Expenses - General	-	-	-	-	-	-	-	-	-
Salary and Travel Advances	-	-	-	-	-	-	-	-	-
Counties	-	-	-	-	-	-	-	-	-
Total Prepaid Expenses	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-	-
Total Assets	$ 472,034	$ 176,872	$ 9,498	-	-	-	$ 270,617	$ 929,021	$ 849,414

LIABILITIES AND FUND BALANCES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Accrued Liabilities	$ 24,151	$ 78	-	-	-	-	-	$ 24,228	$ 20,556
Accounts Payable - General	$ 11,597	-	-	-	-	-	-	$ 11,597	$ 1,126
Due to Other Funds	-	$ 2,014	$ 3,664	-	-	-	$ 6,968	$ 12,646	$ 39,904
Due to Other Courts	-	-	$ 2,361	-	-	-	-	$ 2,361	$ 787
Due to State	$ 70,936	-	-	-	-	-	-	$ 70,936	$ 89,707
TC145 Liability	-	-	-	-	-	-	$ 17,516	$ 17,516	$ 23,941
Due to Other Governments	$ 800	$ 8,324	-	-	-	-	-	$ 9,124	$ 12,570
AB145 Due to Other Government Agency	-	-	-	-	-	-	$ 22,094	$ 22,094	$ 17,486
Due to Other Public Agencies	-	-	-	-	-	-	-	-	-
Sales and Use Tax	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	$ 43	$ 43	$ 66
Miscellaneous Accts. Pay. and Accrued Liab.	-	-	-	-	-	-	-	-	-
Total Accounts Payable and Accrued Liab.	$ 107,484	$ 10,416	$ 6,024	-	-	-	$ 46,621	$ 170,545	$ 206,143
Civil	-	-	-	-	-	-	$ 28,140	$ 28,140	$ 26,573
Criminal	-	-	-	-	-	-	$ 171,811	$ 171,811	$ 157,464
Unreconciled - Civil and Criminal	-	-	-	-	-	-	-	-	-
Trust Held Outside of the JCC	-	-	-	-	-	-	-	-	-
Trust Interest Payable	-	-	-	-	-	-	$ 12,892	$ 12,892	$ 10,982
Miscellaneous Trust	-	-	-	-	-	-	-	-	-
Total Trust Deposits	-	-	-	-	-	-	$ 212,842	$ 212,842	$ 195,019
Accrued Payroll	$ 40,672	$ 1,049	$ 3,474	-	-	-	-	$ 45,195	$ 33,664
Benefits Payable	$ 31,294	-	-	-	-	-	-	$ 31,294	$ 21,344
Deferred Compensation Payable	-	-	-	-	-	-	-	-	-
Deductions Payable	-	-	-	-	-	-	-	-	-
Payroll Clearing	-	-	-	-	-	-	-	-	-
Total Payroll Liabilities	$ 71,966	$ 1,049	$ 3,474	-	-	-	-	$ 76,489	$ 55,008
Revenue Collected in Advance	$ 19,631	$ 27,016	-	-	-	-	-	$ 46,647	$ 204,773
Liabilities For Deposits	$ 744	-	-	-	-	-	$ 11,154	$ 11,898	$ 12,049
Jury Fees - Non-Interest	-	-	-	-	-	-	-	-	-
Fees - Partial Payment & Overpayment	-	-	-	-	-	-	-	-	-
Uncleared Collections	-	-	-	-	-	-	-	-	-
Other Miscellaneous Liabilities	-	-	-	-	-	-	-	-	-
Total Other Liabilities	$ 20,375	$ 27,016	-	-	-	-	$ 11,154	$ 58,545	$ 216,823
Total Liabilities	$ 199,825	$ 38,481	$ 9,498	-	-	-	$ 270,617	$ 518,421	$ 672,992
Total Fund Balance	$ 272,209	$ 138,391	-	-	-	-	-	$ 410,600	$ 176,421
Total Liabilities and Fund Balance	$ 472,034	$ 176,872	$ 9,498	-	-	-	$ 270,617	$ 929,021	$ 849,414

Superior Court of California, County of Lassen
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the month ended June of Fiscal Year 2025/26
(Unaudited)

REVENUES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
State Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Trial Court Trust Fund	$ 3,097,863	$ 21,046	-	-	-	-	-	$ 3,118,909	$ 3,096,845	$ 2,971,639	$ 2,912,830
Improvement and Modernization Fund	$ 3,819	-	-	-	-	-	-	$ 3,819	$ 3,819	$ 3,819	$ 203,819
Judges' Compensation (0150019)	-	-	-	-	-	-	-	-	-	-	-
Court Interpreter (0150037)	$ 57,189	-	-	-	-	-	-	$ 57,189	$ 57,432	$ 40,370	$ 55,370
Civil Coordination Reimbursement (0150091)	-	-	-	-	-	-	-	-	-	-	-
MOU Reimbursements (0150010 and General)	$ 753,250	-	-	-	-	-	-	$ 753,250	$ 504,375	$ 525,749	$ 618,491
Other Miscellaneous	$ 8,408	$ 184,099	-	-	-	-	-	$ 192,507	$ 213,539	$ 196,120	$ 207,839
Total State Financing Sources	$ 3,920,529	$ 205,145	-	-	-	-	-	$ 4,125,674	$ 3,876,010	$ 3,737,696	$ 3,998,349
Grants	-	-	-	-	-	-	-	-	-	-	-
AB 1058 Commissioner/Facilitator	-	-	$ 117,788	-	-	-	-	$ 117,788	$ 125,625	$ 98,058	$ 125,167
Other Judicial Council Grants	-	-	$ 10,295	-	-	-	-	$ 10,295	$ 17,960	$ 18,485	-
Non-Judicial Council Grants	-	-	-	-	-	-	-	-	-	-	-
Total Grants	-	-	$ 128,083	-	-	-	-	$ 128,083	$ 143,585	$ 116,543	$ 125,167
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Interest Income	$ 20,969	$ 13,107	-	-	-	-	-	$ 34,076	$ 40,000	$ 42,662	$ 5,000
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Local Fees	-	$ 1,130	-	-	-	-	-	$ 1,130	-	$ 1,135	$ 1,000
Non-Fee Revenues	-	-	-	-	-	-	-	-	-	-	-
Enhanced Collections	-	$ 57,935	-	-	-	-	-	$ 57,935	$ 70,000	$ 97,065	$ 68,400
Escheatment	$ 536	-	-	-	-	-	-	$ 536	-	-	-
Prior Year Revenue	$ 983	-	$ (1,159)	-	-	-	-	$ (176)	-	$ (51,847)	$ 15,000
County Program - Restricted	-	-	-	-	-	-	-	-	-	-	-
Reimbursement Other	$ 10,000	-	-	-	-	-	-	$ 10,000	$ 30,000	$ 121,891	$ 107,493
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	$ 1,809	-	-	-	-	-	-	$ 1,809	-	-	-
Total Other Financing Sources	$ 34,297	$ 72,173	$ (1,159)	-	-	-	-	$ 105,311	$ 140,000	$ 210,905	$ 196,893
TOTAL REVENUES	$ 3,954,826	$ 277,318	$ 126,924	-	-	-	-	$ 4,359,068	$ 4,159,595	$ 4,065,144	$ 4,320,409

EXPENDITURES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Personnel Services	-	-	-	-	-	-	-	-	-	-	-
Salaries - Permanent	$ 1,208,077	$ 47,765	$ 51,123	-	-	-	-	$ 1,306,965	$ 1,168,300	$ 1,459,760	$ 1,466,029
Temp Help	-	-	-	-	-	-	-	-	-	-	-
Overtime	$ 19	-	-	-	-	-	-	$ 19	-	-	-
Staff Benefits	$ 853,514	$ 29,887	$ 58,050	-	-	-	-	$ 941,451	$ 1,008,705	$ 948,041	$ 932,351
Total Personnel Services	$ 2,061,610	$ 77,652	$ 109,173	-	-	-	-	$ 2,248,435	$ 2,177,005	$ 2,407,801	$ 2,398,380
Operating Expenses and Equipment	-	-	-	-	-	-	-	-	-	-	-
General Expense	$ 77,256	$ 11,268	-	-	-	-	-	$ 88,524	$ 109,604	$ 110,217	$ 122,459
Printing	$ 2,860	$ 2,844	-	-	-	-	-	$ 5,704	$ 10,390	$ 5,976	$ 8,200
Telecommunications	$ 34,370	-	$ 1,578	-	-	-	-	$ 35,948	$ 40,508	$ 37,743	$ 37,703
Postage	$ 19,774	$ 2,968	-	-	-	-	-	$ 22,742	$ 35,400	$ 28,980	$ 28,800
Insurance	$ 5,431	-	-	-	-	-	-	$ 5,431	$ 7,000	$ 6,397	$ 5,300
In-State Travel	$ 2,984	-	$ 138	-	-	-	-	$ 3,123	$ 5,300	$ 5,585	$ 18,700
Out-of-State Travel	-	-	-	-	-	-	-	-	-	-	-
Training	$ 1,828	-	$ 388	-	-	-	-	$ 2,216	$ 1,500	$ 1,832	$ 3,000
Security Services	$ 319,447	-	$ 14,200	-	-	-	-	$ 333,647	$ 333,647	$ 361,451	$ 333,647
Facility Operations	$ 86,035	-	-	-	-	-	-	$ 86,035	$ 100,000	$ 96,089	$ 83,750
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracted Services	$ 662,891	$ 149,514	$ 29,046	-	-	-	-	$ 841,451	$ 941,483	$ 863,750	$ 850,975
Consulting and Professional Services	$ 10,250	-	-	-	-	-	-	$ 10,250	$ 6,000	$ 12,300	$ 5,000
Information Technology	$ 350,681	$ 27,390	-	-	-	-	-	$ 378,071	$ 325,983	$ 157,503	$ 375,000
Major Equipment	$ 57,260	-	-	-	-	-	-	$ 57,260	$ 80,000	$ 1,024	-
Other Items of Expense	$ 957	-	-	-	-	-	-	$ 957	$ 7,400	$ 2,673	$ 3,220
Total Operating Expenses and Equipment	$ 1,632,026	$ 193,984	$ 45,350	-	-	-	-	$ 1,871,360	$ 2,004,215	$ 1,691,518	$ 1,875,754
Special Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-	-	-	-
Jury Costs	$ 4,163	-	-	-	-	-	-	$ 4,163	$ 6,000	$ 4,326	$ 8,600
Judgements, Settlements and Claims	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	$ 2,472	-
Capital Costs	-	-	-	-	-	-	-	-	-	-	-
Internal Cost Recovery	$ (25,250)	$ 11,821	$ 13,429	-	-	-	-	-	-	-	-
Prior Year Expense Adjustment	$ 932	-	-	-	-	-	-	$ 932	-	$ (684)	$ 100
Total Special Items of Expense	$ (20,155)	$ 11,821	$ 13,429	-	-	-	-	$ 5,095	$ 6,000	$ 6,114	$ 8,700
TOTAL EXPENDITURES	$ 3,673,481	$ 283,457	$ 167,952	-	-	-	-	$ 4,124,890	$ 4,187,220	$ 4,105,433	$ 4,282,834

FUND BALANCE	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Excess (Deficit) of Revenues Over Expenditures	$ 281,346	$ (6,139)	$ (41,028)	-	-	-	-	$ 234,179	$ (27,625)	$ (40,289)	$ 37,575
Operating Transfers In (Out)	$ (41,028)	-	$ 41,028	-	-	-	-	-	-	-	-
Fund Balance (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Deficit)	$ 31,891	$ 144,530	-	-	-	-	-	$ 176,421	$ 176,421	$ 216,710	$ 216,710
ENDING BALANCE (Deficit)	$ 272,209	$ 138,391	-	-	-	-	-	$ 410,600	$ 148,796	$ 176,421	$ 254,285

Superior Court of California, County of Lassen
Trial Court Operations Fund
Statement of Program Expenditures
For the month ended June of Fiscal Year 2025/26
(Unaudited)

PROGRAM EXPENDITURES:	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Annual Budget	Prior Fiscal Year Total Actual Expense	Prior Fiscal Year Final Annual Budget
Judges & Courtroom Support	$ 535,440	$ 629,520	-	-	-	$ (1,005)	$ 1,163,955	$ 1,153,809	$ 1,184,271	$ 2,649,125
Traffic & Other Infractions	$ 194,300	-	-	-	-	-	$ 194,300	$ 65,851	$ 229,924	$ 4,877
Other Criminal Cases	$ 108,943	$ 185,754	-	-	-	-	$ 294,697	$ 236,240	$ 362,944	$ 172,117
Civil	$ 96,046	$ 22,426	-	-	-	-	$ 118,472	$ 119,950	$ 158,418	$ 89,883
Family & Children Services	$ 178,225	$ 39,463	-	-	-	$ (441)	$ 217,247	$ 285,714	$ 181,617	$ 137,476
Probate, Guardianship & Mental Health Services	$ 44,260	-	-	-	-	-	$ 44,260	$ 42,994	$ 27,468	$ 31,033
Juvenile Dependency Services	-	$ 170,339	-	-	-	-	$ 170,339	$ 192,056	$ 145,596	$ 15,769
Juvenile Delinquency Services	$ 26,218	$ 3,700	-	-	-	-	$ 29,918	$ 21,497	$ 62,854	$ 15,769
Other Court Operations	$ 237,817	$ 58,640	-	-	-	-	$ 296,457	$ 352,352	$ 304,434	$ 401,516
Court Interpreters	$ 23,282	$ 33,907	-	-	-	-	$ 57,189	$ 83,448	$ 40,253	$ 27,642
Jury Services	$ 50,638	$ 11,944	$ 4,163	-	-	-	$ 66,745	$ 40,438	$ 64,723	$ 17,869
Security	-	$ 57,260	-	-	-	-	$ 57,260	$ 30,000	$ 1,024	-
Trial Court Operations Program	$ 1,495,170	$ 1,212,953	$ 4,163	-	-	$ (1,447)	$ 2,710,840	$ 2,624,349	$ 2,763,527	$ 3,563,076
Enhanced Collections	$ 38,015	$ 8,336	-	-	$ 11,821	-	$ 58,172	$ (39,608)	$ 94,137	$ 68,400
Other Non-Court Operations	-	$ 78,281	-	-	-	-	$ 78,281	$ 40,310	$ 71,500	-
Non-Court Operations Program	$ 38,015	$ 86,617	-	-	$ 11,821	-	$ 136,453	$ 702	$ 165,637	$ 68,400
Executive Office	$ 165,468	$ 761	-	-	-	-	$ 166,229	$ 169,520	$ 224,100	$ 170,986
Fiscal Services	$ 218,846	$ 10,764	-	-	$ (11,821)	-	$ 217,790	$ 188,095	$ 219,935	$ 134,681
Human Resources	$ 191,099	$ 17,275	-	-	-	$ 2,378	$ 210,752	$ 141,714	$ 179,039	$ 5,598
Business & Facilities Services	$ 85,988	$ 82,343	-	-	-	-	$ 168,331	$ 440,307	$ 167,857	-
Information Technology	$ 53,849	$ 460,646	-	-	-	-	$ 514,495	$ 622,532	$ 385,339	$ 340,093
Court Administration Program	$ 715,250	$ 571,790	-	-	$ (11,821)	$ 2,378	$ 1,277,597	$ 1,562,169	$ 1,176,269	$ 651,358
Expenditures Not Distributed or Posted to a Program	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments Not Posted to a Program	-	-	-	-	-	-	-	-	-	-
TOTAL PROGRAM EXPENDITURES	$ 2,248,435	$ 1,871,360	$ 4,163	-	-	$ 932	$ 4,124,890	$ 4,187,220	$ 4,105,433	$ 4,282,834