

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 September
 Fiscal Year 2024/25

2023/24

	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	\$ (493,027)	\$ 454,119	\$ (46,115)				\$ 2,560	\$ (82,463)	\$ (34,461)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 13,303		\$ (303)					\$ 13,000	\$ 15,363
Other									
Distribution							\$ 6,224	\$ 6,224	\$ 5,305
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,266)	\$ (2,266)	\$ (9,956)
Credit Card									
Cash on Hand	\$ 1,450							\$ 1,450	\$ 1,950
Cash with County	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 1,240,379						\$ 256,215	\$ 1,496,595	\$ 2,149,907
Total Cash and Cash Equivalents	\$ 762,105	\$ 454,119	\$ (46,418)				\$ 262,733	\$ 1,432,540	\$ 2,128,108
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	\$ 37,730	\$ 0	\$ 42,169					\$ 79,899	\$ 67,782
Trust Due To/From							\$ 11,896	\$ 11,896	\$ 5,900
Distribution Due To/From							\$ 10,018	\$ 10,018	\$ 5,907
Civil Filing Fee Due To/From									
General Due To/From	\$ 826	\$ 5,718						\$ 6,545	\$ 0
Total Receivables	\$ 38,556	\$ 5,718	\$ 42,169				\$ 21,913	\$ 108,357	\$ 79,590
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 800,661	\$ 459,838	\$ (4,248)				\$ 284,646	\$ 1,540,897	\$ 2,207,698
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 902	\$ 0	\$ 0				\$ 0	\$ 902	\$ 87,209
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 28,458	\$ 28,458	\$ 11,808
Due to Other Courts		\$ 0	\$ 0					\$ 0	\$ 0
Due to State	\$ 38,119	\$ 182,320	\$ 0					\$ 220,440	\$ 91,258
TC145 Liability							\$ 20,121	\$ 20,121	\$ 25,851
Due to Other Governments									\$ 0
AB145 Due to Other Government Agency							\$ 13,413	\$ 13,413	\$ 15,719
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 985	\$ 985	\$ 1,379
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 39,021	\$ 182,320	\$ 0				\$ 62,977	\$ 284,319	\$ 233,224
Civil							\$ 25,661	\$ 25,661	\$ 24,561
Criminal							\$ 175,673	\$ 175,673	\$ 246,926
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 9,181	\$ 9,181	\$ 6,726
Miscellaneous Trust									
Total Trust Deposits							\$ 210,515	\$ 210,515	\$ 278,214
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 908							\$ 908	\$ 2,146
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (7,181)							\$ (7,181)	\$ (2,555)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (6,273)	\$ 0	\$ 0					\$ (6,273)	\$ (409)
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 274
Liabilities For Deposits	\$ 655						\$ 11,154	\$ 11,809	\$ 48,704
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 655		\$ 0				\$ 11,154	\$ 11,809	\$ 48,978
Total Liabilities	\$ 33,403	\$ 182,320	\$ 0				\$ 284,646	\$ 500,370	\$ 560,007
Total Fund Balance	\$ 767,258	\$ 277,518	\$ (4,248)					\$ 1,040,527	\$ 1,647,691
Total Liabilities and Fund Balance	\$ 800,661	\$ 459,838	\$ (4,248)				\$ 284,646	\$ 1,540,897	\$ 2,207,698

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 September											
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	\$ 1,439,323	\$ 1,680					\$ 1,441,003		\$ 1,418,039	\$ 3,030,837	
Improvement and Modernization Fund									\$ 0		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 5,172						\$ 5,172		\$ 7,575	\$ 55,450	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 8,703						\$ 8,703		\$ 72,370	\$ 416,975	
Other Miscellaneous		\$ 200,000					\$ 200,000		\$ 436,541	\$ 645,062	
	\$ 1,453,197	\$ 201,680					\$ 1,654,877		\$ 1,934,526	\$ 4,148,324	
Grants											
AB 1058 Commissioner/Facilitator			\$ 25,638				\$ 25,638		\$ 32,644	\$ 125,167	
Other Judicial Council Grants									\$ (28,185)	\$ 159,464	
Non-Judicial Council Grants											
			\$ 25,638				\$ 25,638		\$ 4,458	\$ 284,631	
Other Financing Sources											
Interest Income	\$ 13,106	\$ 0					\$ 13,106		\$ 18,592	\$ 10,000	
Investment Income											
Donations		\$ 166					\$ 166		\$ 255		
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 9,446					\$ 9,446		\$ 20,936	\$ 125,000	
Escheatment											
Prior Year Revenue	\$ 15,410						\$ 15,410		\$ (275)	\$ 5,000	
County Program - Restricted											
Reimbursement Other	\$ 10,207						\$ 10,207		\$ 2,750	\$ 44,069	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 38,723	\$ 9,612					\$ 48,335		\$ 42,257	\$ 184,069	
Total Revenues	\$ 1,491,920	\$ 211,292	\$ 25,638				\$ 1,728,851		\$ 1,981,241	\$ 4,617,024	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 318,968	\$ 10,037	\$ 8,434				\$ 337,439		\$ 346,753	\$ 1,832,676	
Temp Help									\$ 8,853		
Overtime									\$ 6,663		
Staff Benefits	\$ 212,160	\$ 5,377	\$ 7,505				\$ 225,042		\$ 195,587	\$ 828,984	
	\$ 531,127	\$ 15,414	\$ 15,939				\$ 562,481		\$ 557,856	\$ 2,661,660	
Operating Expenses and Equipment											
General Expense	\$ 19,173	\$ 1,997	\$ 135				\$ 21,305		\$ 13,455	\$ 132,700	
Printing		\$ 0					\$ 0		\$ 61	\$ 8,900	
Telecommunications	\$ 8,668		\$ 537				\$ 9,205		\$ 7,098	\$ 35,906	
Postage	\$ 5,060						\$ 5,060		\$ 5,606	\$ 21,600	
Insurance	\$ 345						\$ 345		\$ 345	\$ 930	
In-State Travel	\$ 925		\$ 329				\$ 1,254		\$ 2,526	\$ 4,650	
Out-of-State Travel											
Training	\$ 610		\$ 453				\$ 1,063		\$ 700	\$ 2,500	
Security Services	\$ 74,012	\$ 5,850	\$ 3,550				\$ 83,412		\$ 55,608	\$ 333,647	
Facility Operations	\$ 19,964						\$ 19,964		\$ 7,469	\$ 89,195	
Utilities											
Contracted Services	\$ 146,058	\$ 25,606	\$ 5,798				\$ 177,461		\$ 171,656	\$ 1,267,627	
Consulting and Professional Services	\$ 4,200						\$ 4,200		\$ 660	\$ 2,800	
Information Technology	\$ 12,728	\$ 4,758					\$ 17,486		\$ 21,290	\$ 127,598	
Major Equipment										\$ 231,724	
Other Items of Expense	\$ 983						\$ 983		\$ 1,942	\$ 6,800	
	\$ 292,726	\$ 38,211	\$ 10,801				\$ 341,737		\$ 288,070	\$ 2,266,577	
Special Items of Expense											
Grand Jury									\$ 152	\$ 100	
Jury Costs	\$ 762						\$ 762		\$ 3,896	\$ 1,900	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 749		
Capital Costs											
Internal Cost Recovery	\$ (5,089)	\$ 1,942	\$ 3,147				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 54						\$ 54			\$ 5,000	
	\$ (4,273)	\$ 1,942	\$ 3,147				\$ 816		\$ 4,797	\$ 7,000	
Total Expenditures	\$ 819,580	\$ 55,567	\$ 29,886				\$ 905,034		\$ 850,723	\$ 4,935,237	
Excess (Deficit) of Revenues Over Expenditures	\$ 672,340	\$ 155,725	\$ (4,248)				\$ 823,817		\$ 1,130,518	\$ (318,213)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 94,918	\$ 121,792	\$ 0				\$ 216,710	\$ 216,710	\$ 517,173	\$ 517,173	
Ending Balance (Deficit)	\$ 767,258	\$ 277,518	\$ (4,248)				\$ 1,040,527	\$ 216,710	\$ 1,647,691	\$ 198,960	

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

For the month ended September

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	\$ 156,253	\$ 184,260			\$ (1,348)	\$ 1	\$ 339,166		\$ 191,954	\$ 1,945,305
Traffic & Other Infractions	\$ 52,936						\$ 52,936		\$ 47,436	\$ 54,546
Other Criminal Cases	\$ 42,871	\$ 37,006					\$ 79,877		\$ 88,635	\$ 671,013
Civil	\$ 27,195	\$ 900					\$ 28,095		\$ 14,653	\$ 114,619
Family & Children Services	\$ 19,659	\$ 10,833			\$ 1,348		\$ 31,840		\$ 70,912	\$ 219,938
Probate, Guardianship & Mental Health Services	\$ 1,604						\$ 1,604		\$ 13,728	\$ 52,674
Juvenile Dependency Services		\$ 18,397					\$ 18,397		\$ 26,475	\$ 15,786
Juvenile Delinquency Services	\$ 12,073						\$ 12,073		\$ 10,446	\$ 15,786
Other Court Operations	\$ 46,882	\$ 6,110				\$ 53	\$ 53,044		\$ 39,795	\$ 319,880
Court Interpreters		\$ 6,887					\$ 6,887		\$ 23,069	\$ 69,588
Jury Services	\$ 10,576		\$ 762				\$ 11,338		\$ 14,623	\$ 21,531
Security									\$ 55,608	
Trial Court Operations Program	\$ 370,048	\$ 264,393	\$ 762		\$ 0	\$ 54	\$ 635,257		\$ 597,334	\$ 3,500,666
Enhanced Collections	\$ 9,673	\$ 1,781			\$ 1,942		\$ 13,396		\$ 29,406	\$ 44,942
Other Non-Court Operations		\$ 6,500					\$ 6,500		\$ 6,250	
Non-Court Operations Program	\$ 9,673	\$ 8,281			\$ 1,942		\$ 19,896		\$ 35,656	\$ 44,942
Executive Office	\$ 42,166	\$ 835					\$ 43,001		\$ 43,822	\$ 175,528
Fiscal Services	\$ 47,462	\$ 3,355			\$ (1,942)		\$ 48,875		\$ 25,592	\$ 149,311
Human Resources	\$ 47,449	\$ 405					\$ 47,854		\$ 44,881	\$ 131,639
Business & Facilities Services	\$ 18,832	\$ 28,122					\$ 46,954		\$ 26,129	
Information Technology	\$ 26,850	\$ 36,346					\$ 63,196		\$ 77,309	\$ 933,151
Court Administration Program	\$ 182,760	\$ 69,063			\$ (1,942)		\$ 249,881		\$ 217,733	\$ 1,389,629
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 562,481	\$ 341,737	\$ 762		\$ 0	\$ 54	\$ 905,034		\$ 850,723	\$ 4,935,237