

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 March
 Fiscal Year 2023/24

2022/23

	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	\$ (366,152)	\$ 419,030	\$ (237,266)				\$ 3,024	\$ (181,364)	\$ (97,093)
Payroll	\$ (1,164)							\$ (1,164)	\$ (22)
Jury									
Revolving	\$ 15,909		\$ 0					\$ 15,909	\$ 13,000
Other									
Distribution							\$ 14,731	\$ 14,731	\$ (100,567)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,789)	\$ (2,789)	\$ (54,688)
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 Equivalents	\$ 759,218						\$ 259,588	\$ 1,018,806	\$ 1,504,336
Total Cash and Cash Equivalents	\$ 409,262	\$ 419,030	\$ (237,266)				\$ 274,553	\$ 865,578	\$ 1,266,915
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 650							\$ 650	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments									
Due From Other Courts									
Due From State	\$ 8,797	\$ 0	\$ 241,602					\$ 250,398	\$ 92,524
Trust Due To/From							\$ 3,401	\$ 3,401	\$ 18,815
Distribution Due To/From							\$ 2,641	\$ 2,641	\$ 25,938
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 34,546
Total Receivables	\$ 9,447	\$ 0	\$ 241,602				\$ 6,041	\$ 257,090	\$ 171,823
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 418,709	\$ 419,030	\$ 4,335				\$ 280,594	\$ 1,122,668	\$ 1,438,738
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,495	\$ 0	\$ 0				\$ 0	\$ 4,495	\$ 18,874
Due to Other Funds	\$ 756	\$ 0	\$ (756)				\$ 33,216	\$ 33,216	\$ 79,299
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State	\$ 0		\$ 0				\$ 0	\$ 0	\$ 86,582
TC145 Liability							\$ 23,793	\$ 23,793	\$ 15,447
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 19,704	\$ 19,704	\$ 0
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 1,070	\$ 1,070	\$ 1,419
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 5,251	\$ 0	\$ (756)				\$ 77,783	\$ 82,278	\$ 201,620
Civil							\$ 25,051	\$ 25,051	\$ 22,657
Criminal							\$ 158,644	\$ 158,644	\$ 100,904
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 7,963	\$ 7,963	\$ 5,492
Miscellaneous Trust									
Total Trust Deposits							\$ 191,658	\$ 191,658	\$ 129,054
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1,062							\$ 1,062	\$ (970)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 21,251							\$ 21,251	\$ 6,062
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 22,313	\$ 0	\$ 0					\$ 22,313	\$ 5,093
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 37,605						\$ 11,154	\$ 48,759	\$ 48,504
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 37,605	\$ 0	\$ 0				\$ 11,154	\$ 48,759	\$ 48,504
Total Liabilities	\$ 65,169	\$ 0	\$ (756)				\$ 280,594	\$ 345,007	\$ 384,271
Total Fund Balance	\$ 353,539	\$ 419,030	\$ 5,091					\$ 777,661	\$ 1,054,468
Total Liabilities and Fund Balance	\$ 418,709	\$ 419,030	\$ 4,335				\$ 280,594	\$ 1,122,668	\$ 1,438,738

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 March											
Fiscal Year 2023/24										2022/23	
	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	\$ 2,343,359	\$ 12,106					\$ 2,355,466	\$ 3,030,837	\$ 2,207,994	\$ 2,714,733	
Improvement and Modernization Fund	\$ 0						\$ 0		\$ 130,582	\$ 419,083	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 41,587						\$ 41,587	\$ 55,450	\$ 40,330	\$ 55,107	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 314,292						\$ 314,292	\$ 416,975	\$ 480,835	\$ 598,837	
Other Miscellaneous	\$ 7,839	\$ 436,541					\$ 444,380	\$ 645,062	\$ 448,142	\$ 440,541	
	\$ 2,707,078	\$ 448,647					\$ 3,155,725	\$ 4,148,324	\$ 3,307,883	\$ 4,228,301	
Grants											
AB 1058 Commissioner/Facilitator			\$ 110,334				\$ 110,334	\$ 125,167	\$ 108,033	\$ 125,167	
Other Judicial Council Grants			\$ 119,094				\$ 119,094	\$ 159,464	\$ (8,629)	\$ 15,632	
Non-Judicial Council Grants											
			\$ 229,428				\$ 229,428	\$ 284,631	\$ 99,404	\$ 140,799	
Other Financing Sources											
Interest Income	\$ 44,965	\$ 16,284					\$ 61,249	\$ 10,000	\$ 41,258	\$ 25,000	
Investment Income											
Donations		\$ 803					\$ 803		\$ 951	\$ 11,000	
Local Fees											
Non-Fee Revenues											
Enhanced Collections		\$ 86,525					\$ 86,525	\$ 125,000	\$ 113,376	\$ 186,060	
Escheatment											
Prior Year Revenue	\$ (8,217)	\$ (275)	\$ 32,296				\$ 23,804	\$ 5,000	\$ (32,678)	\$ 35,000	
County Program - Restricted											
Reimbursement Other	\$ 2,836						\$ 2,836	\$ 44,069	\$ 30		
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,664						\$ 1,664			\$ 2,500	
	\$ 41,248	\$ 103,337	\$ 32,296				\$ 176,881	\$ 184,069	\$ 122,938	\$ 259,560	
Total Revenues	\$ 2,748,326	\$ 551,984	\$ 261,725				\$ 3,562,035	\$ 4,617,024	\$ 3,530,225	\$ 4,628,660	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,172,480	\$ 57,707	\$ 39,246				\$ 1,269,433	\$ 1,832,676	\$ 1,128,271	\$ 1,368,626	
Temp Help	\$ 19,249						\$ 19,249		\$ 13,161		
Overtime	\$ 15,973		\$ 149				\$ 16,122		\$ 8,976	\$ 5,500	
Staff Benefits	\$ 609,155	\$ 29,472	\$ 24,897				\$ 663,524	\$ 828,984	\$ 573,115	\$ 789,812	
	\$ 1,816,858	\$ 87,179	\$ 64,292				\$ 1,968,328	\$ 2,661,660	\$ 1,723,523	\$ 2,163,938	
Operating Expenses and Equipment											
General Expense	\$ 87,457	\$ 20,122	\$ 1,674				\$ 109,254	\$ 132,700	\$ 101,603	\$ 208,470	
Printing	\$ 2,469	\$ 1,014					\$ 3,484	\$ 8,900	\$ 5,422	\$ 9,700	
Telecommunications	\$ 23,048		\$ 2,703				\$ 25,751	\$ 35,906	\$ 19,207	\$ 35,600	
Postage	\$ 15,913	\$ 241					\$ 16,154	\$ 21,600	\$ 14,501	\$ 27,400	
Insurance	\$ 4,699						\$ 4,699	\$ 930	\$ 4,237	\$ 5,700	
In-State Travel	\$ 2,407		\$ 1,636				\$ 4,044	\$ 4,650	\$ 1,831	\$ 10,600	
Out-of-State Travel											
Training	\$ 238		\$ 700				\$ 938	\$ 2,500	\$ 20,124	\$ 24,500	
Security Services	\$ 215,331		\$ 7,100				\$ 222,431	\$ 333,647	\$ 222,431	\$ 347,847	
Facility Operations	\$ 48,424	\$ 253					\$ 48,678	\$ 89,195	\$ 89,007	\$ 98,645	
Utilities											
Contracted Services	\$ 432,655	\$ 160,014	\$ 68,799				\$ 661,467	\$ 1,267,627	\$ 567,014	\$ 677,879	
Consulting and Professional Services	\$ 700						\$ 700	\$ 2,800	\$ 1,985	\$ 2,750	
Information Technology	\$ 94,239	\$ 4,758	\$ 15,075				\$ 114,072	\$ 127,598	\$ 160,593	\$ 228,939	
Major Equipment	\$ 24,077		\$ 85,832				\$ 109,910	\$ 231,724	\$ 123,042	\$ 70,000	
Other Items of Expense	\$ 3,583						\$ 3,583	\$ 6,800	\$ 5,007	\$ 15,500	
	\$ 955,242	\$ 186,403	\$ 183,520				\$ 1,325,165	\$ 2,266,577	\$ 1,336,003	\$ 1,763,530	
Special Items of Expense											
Grand Jury	\$ 152						\$ 152	\$ 100	\$ 66	\$ 150	
Jury Costs	\$ 6,423						\$ 6,423	\$ 1,900	\$ 1,315	\$ 4,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 749						\$ 749				
Capital Costs											
Internal Cost Recovery	\$ (26,937)	\$ 18,115	\$ 8,822				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 1,305	\$ (575)					\$ 729	\$ 5,000	\$ (477)		
	\$ (18,308)	\$ 17,540	\$ 8,822				\$ 8,053	\$ 7,000	\$ 905	\$ 4,150	
Total Expenditures	\$ 2,753,791	\$ 291,122	\$ 256,633				\$ 3,301,547	\$ 4,935,237	\$ 3,060,431	\$ 3,931,618	
Excess (Deficit) of Revenues Over Expenditures	\$ (5,465)	\$ 260,862	\$ 5,091				\$ 260,488	\$ (318,213)	\$ 469,793	\$ 697,042	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0		\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 359,004	\$ 158,168	\$ 0				\$ 517,173	\$ 517,173	\$ 584,674	\$ 584,674	
Ending Balance (Deficit)	\$ 353,539	\$ 419,030	\$ 5,091				\$ 777,661	\$ 198,960	\$ 1,054,468	\$ 1,281,716	

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

For the month ended March										
Fiscal Year 2023/24									2022/23	
	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	\$ 551,062	\$ 157,209	\$ 749			\$ 2,176	\$ 711,196	\$ 1,945,305	\$ 594,637	\$ 1,118,399
Traffic & Other Infractions	\$ 166,460						\$ 166,460	\$ 54,546	\$ 150,632	
Other Criminal Cases	\$ 162,157	\$ 181,698					\$ 343,856	\$ 671,013	\$ 234,302	
Civil	\$ 54,685	\$ 12,426					\$ 67,110	\$ 114,619	\$ 37,636	\$ 162,513
Family & Children Services	\$ 206,689	\$ 32,648			\$ 8,822		\$ 248,158	\$ 219,938	\$ 205,682	\$ 1,535,107
Probate, Guardianship & Mental Health Services	\$ 43,926						\$ 43,926	\$ 52,674	\$ 48,783	
Juvenile Dependency Services		\$ 106,188					\$ 106,188	\$ 15,786	\$ 156,970	
Juvenile Delinquency Services	\$ 37,151	\$ 1,200					\$ 38,351	\$ 15,786	\$ 54,350	
Other Court Operations	\$ 128,446	\$ 32,034					\$ 160,480	\$ 319,880	\$ 187,283	\$ 259,430
Court Interpreters		\$ 50,504					\$ 50,504	\$ 69,588	\$ 26,566	
Jury Services	\$ 33,866	\$ 3,392	\$ 6,575				\$ 43,833	\$ 21,531	\$ 64,963	\$ 4,000
Security		\$ 218,881					\$ 218,881		\$ 222,431	\$ 333,647
Trial Court Operations Program	\$ 1,384,442	\$ 796,179	\$ 7,324		\$ 8,822	\$ 2,176	\$ 2,198,943	\$ 3,500,666	\$ 1,984,236	\$ 3,413,096
Enhanced Collections	\$ 64,056	\$ 6,790			\$ 18,115		\$ 88,961	\$ 44,942	\$ 112,815	\$ 186,060
Other Non-Court Operations		\$ 25,000					\$ 25,000			
Non-Court Operations Program	\$ 64,056	\$ 31,790			\$ 18,115		\$ 113,961	\$ 44,942	\$ 112,815	\$ 186,060
Executive Office	\$ 147,998	\$ 3,319					\$ 151,317	\$ 175,528	\$ 160,704	
Fiscal Services	\$ 141,121	\$ 10,186			\$ (26,937)		\$ 124,370	\$ 149,311	\$ 66,422	\$ (100,242)
Human Resources	\$ 102,492	\$ 8,161					\$ 110,654	\$ 131,639	\$ 106,918	\$ 10,500
Business & Facilities Services	\$ 44,770	\$ 85,700					\$ 130,470		\$ 122,993	\$ 138,265
Information Technology	\$ 83,449	\$ 389,830				\$ (1,447)	\$ 471,832	\$ 933,151	\$ 506,342	\$ 283,939
Court Administration Program	\$ 519,830	\$ 497,196			\$ (26,937)	\$ (1,447)	\$ 988,642	\$ 1,389,629	\$ 963,380	\$ 332,462
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,968,328	\$ 1,325,165	\$ 7,324		\$ 0	\$ 729	\$ 3,301,547	\$ 4,935,237	\$ 3,060,431	\$ 3,931,618