

**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the Trial Court 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

04/22/2021

\_\_\_\_\_  
Date

Lassen

\_\_\_\_\_  
Court

FY20/21 3rd Quarter

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Lassen

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Court

FY20/21 3rd Quarter

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Lassen

Court

FY20/21 3rd Quarter

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	23	19	20	20	

<sup>1</sup> The 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 2020/21									2019/20
	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						
<b>ASSETS</b>									
Operations	\$ (155.164)	\$ 149.928	\$ (57.683)				\$ (4.832)	\$ (67.750)	\$ 29.624
Payroll	\$ 0						\$ 11.970	\$ 11.970	\$ 0
Jury									
Revolving	\$ 13.000							\$ 13.000	\$ 13.000
Other									
Distribution							\$ 5.734	\$ 5.734	\$ 7.083
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (7.556)	\$ (7.556)	\$ (16.591)
Credit Card									
Cash on Hand	\$ 1.950							\$ 1.950	\$ 1.950
Cash with County	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									\$ 0
Cash Equivalents	\$ 669.461						\$ 311.086	\$ 980.547	\$ 1,059.769
Total Cash and Cash Equivalents	\$ 529.247	\$ 149.928	\$ (57.683)				\$ 316.402	\$ 937.894	\$ 1,094.835
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 1,898
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments									\$ (1)
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 71.495	\$ 0	\$ 50.610				\$ 0	\$ 122.105	\$ 329.942
Trust Due To/From							\$ 17.314	\$ 17.314	\$ 15.653
Distribution Due To/From							\$ 22.202	\$ 22.202	\$ 15.621
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 1.783	\$ 13.300						\$ 15.083	\$ 13.947
Total Receivables	\$ 73.278	\$ 13.300	\$ 50.610				\$ 39.516	\$ 176.704	\$ 377.061
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 602.525	\$ 163.229	\$ (7.073)				\$ 355.918	\$ 1,114.598	\$ 1,471.896
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 13.122	\$ 0	\$ 0				\$ 0	\$ 13.122	\$ 13.841
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 54.599	\$ 54.599	\$ 45.221
Due to Other Courts		\$ 0						\$ 0	\$ 0
Due to State									\$ 0
TC145 Liability							\$ 22.534	\$ 22.534	\$ 29.363
Due to Other Governments									\$ 73.459
AB145 Due to Other Government Agency							\$ 40.885	\$ 40.885	\$ 30.686
Due to Other Public Agencies									
Sales and Use Tax									\$ 0
Interest							\$ 6	\$ 6	\$ 209
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 13.122	\$ 0	\$ 0				\$ 118.025	\$ 131.146	\$ 192.779
Civil							\$ 24.448	\$ 24.448	\$ 62.423
Criminal							\$ 197.795	\$ 197.795	\$ 182.823
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									\$ 0
Trust Interest Payable							\$ 4.577	\$ 4.577	\$ 4.465
Miscellaneous Trust									
Total Trust Deposits							\$ 226.819	\$ 226.819	\$ 249.712
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 694							\$ 694	\$ 270
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 5.645							\$ 5.645	\$ 2,440
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 6.339	\$ 0	\$ 0					\$ 6.339	\$ 2,710
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 37.059						\$ 11.074	\$ 48.132	\$ 36.970
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections							\$ 0	\$ 0	
Other Miscellaneous Liabilities									\$ 1,730
Total Other Liabilities	\$ 37.059		\$ 0				\$ 11.074	\$ 48.132	\$ 38,700
Total Liabilities	\$ 56.519	\$ 0	\$ 0				\$ 355.918	\$ 412.436	\$ 483.900
Total Fund Balance	\$ 546.006	\$ 163.229	\$ (7.073)					\$ 702.162	\$ 987.996
Total Liabilities and Fund Balance	\$ 602.525	\$ 163.229	\$ (7.073)				\$ 355.918	\$ 1,114.598	\$ 1,471.896

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 2020/21										2019/20	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,022.811	\$ 12.010					\$ 2,034.821	\$ 2,412.902	\$ 2,188.201	\$ 2,519.922	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 3,911	\$ 0	\$ 3,911	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 17.047						\$ 17.047	\$ 24.091	\$ 1,412	\$ 57,716	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 128.474						\$ 128.474	\$ 330.432	\$ 237,304	\$ 367,574	
Other Miscellaneous	\$ 7,839						\$ 7,839	\$ 7,839	\$ 7,839	\$ 7,839	
	<b>\$ 2,176.171</b>	<b>\$ 12.010</b>					<b>\$ 2,188.181</b>	<b>\$ 2,779.175</b>	<b>\$ 2,434.757</b>	<b>\$ 2,956.962</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 38,483				\$ 38,483	\$ 119,674	\$ 73,906	\$ 125,000	
Other Judicial Council Grants			\$ (554)				\$ (554)	\$ 13,500	\$ 280	\$ 16,452	
Non-Judicial Council Grants											
			<b>\$ 37,929</b>				<b>\$ 37,929</b>	<b>\$ 133,174</b>	<b>\$ 74,186</b>	<b>\$ 141,452</b>	
Other Financing Sources											
Interest Income	\$ 2,022	\$ 469					\$ 2,490	\$ 15,000	\$ 12,860	\$ 12,000	
Investment Income											
Donations											
Local Fees	\$ 7,533	\$ 415					\$ 7,947	\$ 12,700	\$ 8,198	\$ 11,700	
Non-Fee Revenues										\$ 10,000	
Enhanced Collections		\$ 84,842					\$ 84,842	\$ 145,000	\$ 99,279	\$ 145,000	
Escheatment											
Prior Year Revenue	\$ 14,143						\$ 14,143		\$ 14,635		
County Program - Restricted											
Reimbursement Other	\$ 7						\$ 7				
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 4		
	<b>\$ 23,704</b>	<b>\$ 85,726</b>					<b>\$ 109,430</b>	<b>\$ 172,700</b>	<b>\$ 134,975</b>	<b>\$ 178,700</b>	
<b>Total Revenues</b>	<b>\$ 2,199,875</b>	<b>\$ 97,736</b>	<b>\$ 37,929</b>				<b>\$ 2,335,540</b>	<b>\$ 3,085,049</b>	<b>\$ 2,643,918</b>	<b>\$ 3,277,114</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 944,686	\$ 3,406	\$ 23,451				\$ 971,543	\$ 1,296,831	\$ 913,221	\$ 1,430,696	
Temp Help											
Overtime											
Staff Benefits	\$ 441,836	\$ 1,846	\$ 10,415				\$ 454,097	\$ 545,726	\$ 412,074	\$ 564,102	
	<b>\$ 1,386,522</b>	<b>\$ 5,253</b>	<b>\$ 33,865</b>				<b>\$ 1,425,640</b>	<b>\$ 1,842,557</b>	<b>\$ 1,325,296</b>	<b>\$ 1,994,798</b>	
Operating Expenses and Equipment											
General Expense	\$ 45,911		\$ 0				\$ 45,911	\$ 110,100	\$ 65,488	\$ 104,750	
Printing	\$ 1,629						\$ 1,629	\$ 3,500	\$ 1,352	\$ 3,000	
Telecommunications	\$ 16,195						\$ 16,195	\$ 22,000	\$ 15,817	\$ 26,500	
Postage	\$ 6,789						\$ 6,789	\$ 18,000	\$ 13,104	\$ 18,200	
Insurance	\$ 3,606						\$ 3,606	\$ 4,800	\$ 3,206	\$ 6,500	
In-State Travel								\$ 1,000	\$ 4,220	\$ 35,000	
Out-of-State Travel											
Training	\$ 338						\$ 338	\$ 1,000	\$ 10,278	\$ 7,500	
Security Services	\$ 175,027		\$ 5,584				\$ 180,612	\$ 333,647	\$ 221,966	\$ 304,076	
Facility Operations	\$ 45,643						\$ 45,643	\$ 64,000	\$ 46,381	\$ 65,500	
Utilities											
Contracted Services	\$ 179,280	\$ 75,524	\$ 0				\$ 254,804	\$ 510,310	\$ 334,241	\$ 564,180	
Consulting and Professional Services	\$ 1,265						\$ 1,265	\$ 3,000	\$ 1,155	\$ 6,500	
Information Technology	\$ 147,632						\$ 147,632	\$ 124,940	\$ 83,148	\$ 109,500	
Major Equipment	\$ 5,577						\$ 5,577		\$ 0	\$ 185,000	
Other Items of Expense	\$ 661						\$ 661	\$ 2,500	\$ 2,286	\$ 6,000	
	<b>\$ 629,554</b>	<b>\$ 75,524</b>	<b>\$ 5,584</b>				<b>\$ 710,663</b>	<b>\$ 1,198,797</b>	<b>\$ 802,642</b>	<b>\$ 1,442,206</b>	
Special Items of Expense											
Grand Jury	\$ 184						\$ 184		\$ 73		
Jury Costs	\$ 108						\$ 108	\$ 4,500	\$ 3,540	\$ 5,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (6,693)	\$ 1,140	\$ 5,552				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (16,285)						\$ (16,285)		\$ (416)		
	<b>\$ (22,686)</b>	<b>\$ 1,140</b>	<b>\$ 5,552</b>				<b>\$ (15,993)</b>	<b>\$ 4,500</b>	<b>\$ 3,197</b>	<b>\$ 5,000</b>	
<b>Total Expenditures</b>	<b>\$ 1,993,391</b>	<b>\$ 81,917</b>	<b>\$ 45,002</b>				<b>\$ 2,120,310</b>	<b>\$ 3,045,854</b>	<b>\$ 2,131,134</b>	<b>\$ 3,442,004</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 206,484	\$ 15,819	\$ (7,073)				\$ 215,230	\$ 39,195	\$ 512,783	\$ (164,890)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 339,522	\$ 147,410	\$ 0				\$ 486,932	\$ 486,932	\$ 475,212	\$ 475,212	
Ending Balance (Deficit)	<b>\$ 546,006</b>	<b>\$ 163,229</b>	<b>\$ (7,073)</b>				<b>\$ 702,162</b>	<b>\$ 526,127</b>	<b>\$ 987,996</b>	<b>\$ 310,322</b>	

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

For the month ended March										
Fiscal Year 2020/21									2019/20	
	Personal 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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 320.252	\$ 78.308					\$ 398.560	\$ 408.905	\$ 291.992	\$ 459.056
Traffic & Other Infractions	\$ 159.683	\$ 746					\$ 160.429	\$ 209.337	\$ 157.903	\$ 218.283
Other Criminal Cases	\$ 120.542	\$ 19.712					\$ 140.254	\$ 209.893	\$ 139.827	\$ 218.203
Civil	\$ 51.429	\$ 1.069					\$ 52.498	\$ 63.306	\$ 60.422	\$ 128.022
Family & Children Services	\$ 172.552	\$ 1.794			\$ 0		\$ 174.346	\$ 224.011	\$ 223.950	\$ 563.587
Probate, Guardianship & Mental Health Services	\$ 29.014	\$ 12.986					\$ 42.000	\$ 39.652	\$ 31.208	\$ 50.058
Juvenile Dependency Services	\$ 19.853	\$ 61.093					\$ 80.947	\$ 187.959	\$ 112.428	\$ 185.574
Juvenile Delinquency Services	\$ 26.975	\$ 6.645					\$ 33.620	\$ 67.435	\$ 37.686	\$ 71.650
Other Court Operations	\$ 110.089	\$ 25.363					\$ 135.452	\$ 202.855	\$ 137.561	\$ 171.307
Court Interpreters	\$ 0	\$ 10.753					\$ 10.753	\$ 55.328	\$ 27.152	\$ 57.716
Jury Services	\$ 35.162		\$ 292				\$ 35.454	\$ 45.648	\$ 38.263	\$ 45.289
Security		\$ 181.727					\$ 181.727	\$ 333.647	\$ 221.966	\$ 304.076
Trial Court Operations Program	\$ 1,045.551	\$ 400.197	\$ 292		\$ 0		\$ 1,446.040	\$ 2,047.976	\$ 1,480.357	\$ 2,472.821
Enhanced Collections	\$ 5.204	\$ 75.524			\$ 1.140		\$ 81.868	\$ 145.000	\$ 103.528	\$ 145.000
Other Non-Court Operations		\$ 0	\$ 0			\$ (16.285)	\$ (16.285)			
Non-Court Operations Program	\$ 5.204	\$ 75.524	\$ 0		\$ 1.140	\$ (16.285)	\$ 65.583	\$ 145.000	\$ 103.528	\$ 145.000
Executive Office	\$ 192.942	\$ 1.212					\$ 194.154	\$ 307.926	\$ 189.027	\$ 108.594
Fiscal Services	\$ 77.632	\$ 18.172			\$ (1.140)		\$ 94.664	\$ 101.710	\$ 79.643	\$ 76.749
Human Resources	\$ 103.797	\$ 891					\$ 104.688	\$ 140.531	\$ 101.454	\$ 151.240
Business & Facilities Services	\$ 514	\$ 79.100					\$ 79.614	\$ 166.271	\$ 94.910	\$ 351.100
Information Technology		\$ 135.567					\$ 135.567	\$ 136.440	\$ 82.214	\$ 136.500
Court Administration Program	\$ 374.885	\$ 234.942			\$ (1.140)		\$ 608.687	\$ 852.878	\$ 547.249	\$ 824.183
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,425.640	\$ 710.663	\$ 292		\$ 0	\$ (16.285)	\$ 2,120.310	\$ 3,045.854	\$ 2,131.134	\$ 3,442.004