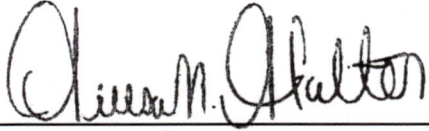


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10/12/2023

Date

Lassen

Court

2023-24 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Lassen

Court

2023-24 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Lassen

Court

2023-24 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	26	26			

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							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	Fiscal Year 2023/24									2022/23
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ (510,495)	\$ 543,885	\$ (74,858)				\$ 7,007	\$ (34,461)	\$ 27,473	
Payroll	\$ 0							\$ 0	\$ 0	
Jury										
Revolving	\$ 15,363		\$ 0					\$ 15,363	\$ 13,000	
Other										
Distribution							\$ 5,305	\$ 5,305	\$ (102,812)	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (9,956)	\$ (9,956)	\$ (16,516)	
Credit Card										
Cash on Hand	\$ 1,950							\$ 1,950	\$ 1,950	
Cash with County	\$ 0	\$ 0						\$ 0	\$ 0	
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0	
Cash Equivalents	\$ 1,792,849						\$ 357,058	\$ 2,149,907	\$ 2,035,141	
Total Cash and Cash Equivalents	\$ 1,299,667	\$ 543,885	\$ (74,858)				\$ 359,414	\$ 2,128,108	\$ 1,958,236	
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	\$ 1,620	
Due From Other Governments										
Due From Other Courts										
Due From State	\$ 22,319	\$ 0	\$ 45,463					\$ 67,782	\$ 99,911	
Trust Due To/From							\$ 5,900	\$ 5,900	\$ 14,627	
Distribution Due To/From							\$ 5,907	\$ 5,907	\$ 10,194	
Civil Filing Fee Due To/From										
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 17,541	
Total Receivables	\$ 22,319	\$ 0	\$ 45,463				\$ 11,808	\$ 79,590	\$ 143,894	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,321,986	\$ 543,885	\$ (29,396)				\$ 371,222	\$ 2,207,698	\$ 2,102,130	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 87,209	\$ 0	\$ 0				\$ 0	\$ 87,209	\$ 4,450	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 11,808	\$ 11,808	\$ 43,982	
Due to Other Courts		\$ 0						\$ 0	\$ 0	
Due to State	\$ 61,717		\$ 2,404				\$ 27,137	\$ 91,258	\$ 217,344	
TC145 Liability							\$ 25,851	\$ 25,851	\$ 22,888	
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency							\$ 15,719	\$ 15,719	\$ 0	
Due to Other Public Agencies										
Sales and Use Tax										
Interest							\$ 1,379	\$ 1,379	\$ 864	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 148,926	\$ 0	\$ 2,404				\$ 81,895	\$ 233,224	\$ 289,528	
Civil							\$ 24,561	\$ 24,561	\$ 22,717	
Criminal							\$ 246,926	\$ 246,926	\$ 90,113	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 6,726	\$ 6,726	\$ 4,819	
Miscellaneous Trust										
Total Trust Deposits							\$ 278,214	\$ 278,214	\$ 117,649	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 2,146							\$ 2,146	\$ 9,217	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ (2,555)							\$ (2,555)	\$ (79,320)	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ (409)	\$ 0	\$ 0					\$ (409)	\$ (70,103)	
Revenue Collected in Advance	\$ 274		\$ 0					\$ 274	\$ 0	
Liabilities For Deposits	\$ 37,590						\$ 11,114	\$ 48,704	\$ 48,430	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections							\$ 0	\$ 0	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 37,864	\$ 0	\$ 0				\$ 11,114	\$ 48,978	\$ 48,430	
Total Liabilities	\$ 186,381	\$ 0	\$ 2,404				\$ 371,222	\$ 560,007	\$ 385,504	
Total Fund Balance	\$ 1,135,605	\$ 543,885	\$ (31,799)					\$ 1,647,691	\$ 1,716,626	
Total Liabilities and Fund Balance	\$ 1,321,986	\$ 543,885	\$ (29,396)				\$ 371,222	\$ 2,207,698	\$ 2,102,130	

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 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	\$ 1,416,310	\$ 1,730					\$ 1,418,039		\$ 1,273,972	\$ 2,714,733	
Improvement and Modernization Fund	\$ 0						\$ 0		\$ (3,761)	\$ 419,083	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 7,575						\$ 7,575		\$ 12,777	\$ 55,107	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 72,370						\$ 72,370		\$ 71,705	\$ 598,837	
Other Miscellaneous		\$ 436,541					\$ 436,541		\$ 440,303	\$ 440,541	
	\$ 1,496,255	\$ 438,270					\$ 1,934,526		\$ 1,794,996	\$ 4,228,301	
Grants											
AB 1058 Commissioner/Facilitator			\$ 32,644				\$ 32,644		\$ 0	\$ 125,167	
Other Judicial Council Grants			\$ (28,185)				\$ (28,185)		\$ (16,323)	\$ 15,632	
Non-Judicial Council Grants											
			\$ 4,458				\$ 4,458		\$ (16,323)	\$ 140,799	
Other Financing Sources											
Interest Income	\$ 15,161	\$ 3,431					\$ 18,592		\$ 5,977	\$ 25,000	
Investment Income											
Donations											
Local Fees		\$ 255					\$ 255		\$ 592	\$ 11,000	
Non-Fee Revenues											
Enhanced Collections		\$ 20,936					\$ 20,936		\$ 15,158	\$ 186,060	
Escheatment											
Prior Year Revenue											
County Program - Restricted			\$ (275)				\$ (275)		\$ 1,175	\$ 35,000	
Reimbursement Other	\$ 2,750						\$ 2,750				
Sale of Fixed Assets										\$ 2,500	
Other Miscellaneous											
	\$ 17,911	\$ 24,347					\$ 42,257		\$ 22,901	\$ 259,560	
Total Revenues	\$ 1,514,166	\$ 462,617	\$ 4,458				\$ 1,981,241		\$ 1,801,574	\$ 4,628,660	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 309,277	\$ 22,431	\$ 15,045				\$ 346,753		\$ 328,842	\$ 1,368,626	
Temp Help	\$ 8,853						\$ 8,853		\$ 4,518		
Overtime	\$ 6,663						\$ 6,663		\$ 135	\$ 5,500	
Staff Benefits	\$ 176,352	\$ 11,353	\$ 7,882				\$ 195,587		\$ 117,792	\$ 789,812	
	\$ 501,145	\$ 33,784	\$ 22,927				\$ 557,856		\$ 451,287	\$ 2,163,938	
Operating Expenses and Equipment											
General Expense	\$ 11,400	\$ 1,215	\$ 841				\$ 13,455		\$ 29,954	\$ 208,470	
Printing	\$ 61						\$ 61		\$ 1,429	\$ 9,700	
Telecommunications	\$ 5,258		\$ 1,840				\$ 7,098		\$ 4,042	\$ 35,600	
Postage	\$ 5,606						\$ 5,606		\$ 2,896	\$ 27,400	
Insurance										\$ 5,700	
In-State Travel	\$ 2,526						\$ 2,526		\$ 683	\$ 10,600	
Out-of-State Travel											
Training	\$ 0		\$ 700				\$ 700			\$ 24,500	
Security Services	\$ 55,608						\$ 55,608		\$ (27,804)	\$ 347,847	
Facility Operations	\$ 7,469						\$ 7,469		\$ 13,276	\$ 98,645	
Utilities											
Contracted Services	\$ 129,608	\$ 33,505	\$ 8,543				\$ 171,656		\$ 160,018	\$ 677,879	
Consulting and Professional Services	\$ 660						\$ 660		\$ 355	\$ 2,750	
Information Technology	\$ 16,532	\$ 4,183	\$ 575				\$ 21,290		\$ 30,547	\$ 228,939	
Major Equipment									\$ 189	\$ 70,000	
Other Items of Expense	\$ 1,942						\$ 1,942		\$ 2,284	\$ 15,500	
	\$ 236,669	\$ 38,902	\$ 12,499				\$ 288,070		\$ 217,868	\$ 1,763,530	
Special Items of Expense											
Grand Jury	\$ 152						\$ 152		\$ 66	\$ 150	
Jury Costs	\$ 3,896						\$ 3,896		\$ 878	\$ 4,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 749						\$ 749				
Capital Costs											
Internal Cost Recovery	\$ (5,045)	\$ 4,213	\$ 831				\$ 0			\$ 0	
Prior Year Expense Adjustment											
	\$ (248)	\$ 4,213	\$ 831				\$ 4,797		\$ 468	\$ 4,150	
Total Expenditures	\$ 737,566	\$ 76,900	\$ 38,258				\$ 850,723		\$ 669,623	\$ 3,931,618	
Excess (Deficit) of Revenues Over Expenditures	\$ 776,601	\$ 385,717	\$ (31,799)				\$ 1,130,518		\$ 1,131,952	\$ 697,042	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 359,004	\$ 158,168	\$ 0				\$ 517,173	\$ 517,173	\$ 584,674	\$ 584,674	
Ending Balance (Deficit)	\$ 1,135,605	\$ 543,885	\$ (31,799)				\$ 1,647,691	\$ 517,173	\$ 1,716,626	\$ 1,281,716	

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

	For the month ended September									
	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	\$ 151,924	\$ 39,281	\$ 749				\$ 191,954		\$ 172,079	\$ 1,118,399
Traffic & Other Infractions	\$ 47,436						\$ 47,436		\$ 38,172	
Other Criminal Cases	\$ 45,744	\$ 42,890					\$ 88,635		\$ 54,766	
Civil	\$ 12,460	\$ 2,194					\$ 14,653		\$ 8,621	\$ 162,513
Family & Children Services	\$ 63,546	\$ 6,535			\$ 831		\$ 70,912		\$ 46,348	\$ 1,535,107
Probate, Guardianship & Mental Health Services	\$ 13,728						\$ 13,728		\$ 8,929	
Juvenile Dependency Services		\$ 26,475					\$ 26,475		\$ 66,854	
Juvenile Delinquency Services	\$ 10,446						\$ 10,446		\$ 10,139	
Other Court Operations	\$ 31,157	\$ 8,638					\$ 39,795		\$ 42,351	\$ 259,430
Court Interpreters		\$ 23,069					\$ 23,069		\$ 6,002	
Jury Services	\$ 9,916	\$ 659	\$ 4,048				\$ 14,623		\$ 9,362	\$ 4,000
Security		\$ 55,608					\$ 55,608		\$ (27,804)	\$ 333,647
Trial Court Operations Program	\$ 386,357	\$ 205,349	\$ 4,797		\$ 831		\$ 597,334		\$ 435,819	\$ 3,413,096
Enhanced Collections	\$ 23,503	\$ 1,689			\$ 4,213		\$ 29,406		\$ 19,197	\$ 186,060
Other Non-Court Operations		\$ 6,250					\$ 6,250			
Non-Court Operations Program	\$ 23,503	\$ 7,939			\$ 4,213		\$ 35,656		\$ 19,197	\$ 186,060
Executive Office	\$ 42,561	\$ 1,261					\$ 43,822		\$ 40,610	
Fiscal Services	\$ 27,860	\$ 2,777			\$ (5,045)		\$ 25,592		\$ 22,902	\$ (100,242)
Human Resources	\$ 44,127	\$ 755					\$ 44,881		\$ 44,714	\$ 10,500
Business & Facilities Services	\$ 10,766	\$ 15,363					\$ 26,129		\$ 25,314	\$ 138,265
Information Technology	\$ 22,683	\$ 54,625					\$ 77,309		\$ 81,068	\$ 283,939
Court Administration Program	\$ 147,996	\$ 74,782			\$ (5,045)		\$ 217,733		\$ 214,607	\$ 332,462
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 557,856	\$ 288,070	\$ 4,797		\$ 0		\$ 850,723		\$ 669,623	\$ 3,931,618