


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

04/12/2024

Date

Lake

Court

2023-24 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Lake

Court

2023-24 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions**

Lake

Court

2023-24 Q3

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	35.10	34.10	34.10	32.30	

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 Lake
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended March								
	Fiscal Year 2023/24							2022/23	
	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							
ASSETS									
Operations	\$ (279,464)	\$ 312,267	\$ (88,319)				\$ 935	\$ (54,581)	\$ (73,827)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (258)	\$ (258)	\$ (283)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the JCC							\$ 130,365	\$ 130,365	\$ 130,241
Cash Equivalents	\$ 1,814,789						\$ 117,658	\$ 1,932,448	\$ 2,462,663
Total Cash and Cash Equivalents	\$ 1,536,325	\$ 312,267	\$ (88,319)				\$ 248,700	\$ 2,008,974	\$ 2,519,794
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 625						\$ 625	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 66,427					\$ 66,427	\$ 52,604
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 0	\$ 625	\$ 66,427					\$ 67,052	\$ 52,604
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 434
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 434
Other Assets									
Total Other Assets									
Total Assets	\$ 1,536,325	\$ 312,893	\$ (21,891)				\$ 248,700	\$ 2,076,026	\$ 2,572,831
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 42,490	\$ 0	\$ 0				\$ 0	\$ 42,490	\$ 91,062
Due to Other Funds			\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0						\$ 0	\$ 0	\$ 4,628
TC145 Liability							\$ 61,675	\$ 61,675	\$ 49,888
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies								\$ 326	\$ 350
Sales and Use Tax	\$ 326							\$ 326	\$ 504
Interest							\$ 570	\$ 570	\$ 504
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 42,816	\$ 0	\$ 0				\$ 62,245	\$ 105,061	\$ 146,452
Civil							\$ 32,479	\$ 32,479	\$ 45,418
Criminal							\$ 5,932	\$ 5,932	\$ 5,602
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 130,365	\$ 130,365	\$ 130,241
Trust Interest Payable							\$ 11,584	\$ 11,584	\$ 9,470
Miscellaneous Trust									
Total Trust Deposits							\$ 180,359	\$ 180,359	\$ 190,731
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 3,149							\$ 3,149	\$ (4,387)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 1,650							\$ 1,650	\$ (883)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 4,799		\$ 0					\$ 4,799	\$ (5,270)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 7,399						\$ 5,955	\$ 13,355	\$ 11,591
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 140	\$ 140	\$ 457
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 7,399	\$ 0					\$ 6,095	\$ 13,495	\$ 12,048
Total Liabilities	\$ 55,015	\$ 0	\$ 0				\$ 248,700	\$ 303,715	\$ 343,902
Total Fund Balance	\$ 1,481,310	\$ 312,893	\$ (21,891)					\$ 1,772,312	\$ 2,228,869
Total Liabilities and Fund Balance	\$ 1,536,325	\$ 312,893	\$ (21,891)				\$ 248,700	\$ 2,076,026	\$ 2,572,831

Superior Court of California, County of Lake
 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	\$ 4,212,094	\$ 12,107					\$ 4,224,201	\$ 5,176,436	\$ 4,379,019	\$ 4,919,273	
Improvement and Modernization Fund								\$ 8,124		\$ 8,124	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 100,628						\$ 100,628	\$ 134,170	\$ 96,054	\$ 128,072	
Civil Coordination Reimbursement (0150091)	\$ 167,747						\$ 167,747	\$ 181,403	\$ 162,235	\$ 174,903	
MOU Reimbursements (0150010 and General)	\$ 9,123	\$ 200,000					\$ 209,123	\$ 209,123	\$ 428,726	\$ 428,726	
Other Miscellaneous	\$ 4,489,592	\$ 212,107					\$ 4,701,699	\$ 5,709,258	\$ 5,088,034	\$ 5,659,097	
Grants											
AB 1058 Commissioner/Facilitator			\$ 165,367				\$ 165,367	\$ 248,146	\$ 214,505	\$ 263,061	
Other Judicial Council Grants										\$ 210	
Non-Judicial Council Grants			\$ 165,367				\$ 165,367	\$ 248,146	\$ 214,505	\$ 263,271	
Other Financing Sources											
Interest Income	\$ 77,502	\$ 13,249					\$ 90,750	\$ 80,000	\$ 68,417	\$ 7,000	
Investment Income											
Donations											
Local Fees		\$ 6,372					\$ 6,372	\$ 9,300	\$ 6,324	\$ 9,300	
Non-Fee Revenues	\$ 0	\$ 264					\$ 264	\$ 1,000	\$ 0	\$ 1,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 2,681	\$ 628					\$ 3,310	\$ 1,490	\$ 792		
County Program - Restricted		\$ 445					\$ 445	\$ 800	\$ 488	\$ 600	
Reimbursement Other	\$ 2,403						\$ 2,403	\$ 4,000	\$ 818	\$ 4,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 11						\$ 11		\$ 142		
	\$ 82,596	\$ 20,958					\$ 103,553	\$ 76,590	\$ 78,979	\$ 21,900	
Total Revenues	\$ 4,572,188	\$ 233,065	\$ 165,367				\$ 4,970,618	\$ 6,033,982	\$ 5,357,518	\$ 5,944,268	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,628,154	\$ 5,875	\$ 93,652				\$ 1,725,681	\$ 2,590,762	\$ 1,689,118	\$ 2,579,765	
Temp Help	\$ 21,589						\$ 21,589	\$ 35,343	\$ 10,411	\$ 20,308	
Overtime	\$ 21,824		\$ 0				\$ 21,824	\$ 20,000	\$ 20,056	\$ 20,000	
Staff Benefits	\$ 815,152	\$ 1,323	\$ 41,115				\$ 857,590	\$ 1,333,481	\$ 838,506	\$ 1,218,993	
	\$ 2,486,719	\$ 7,198	\$ 134,777				\$ 2,626,694	\$ 3,979,586	\$ 2,558,092	\$ 3,837,064	
Operating Expenses and Equipment											
General Expense	\$ 108,616		\$ 858				\$ 109,474	\$ 225,487	\$ 77,945	\$ 129,849	
Printing	\$ 5,299						\$ 5,299	\$ 10,500	\$ 4,809	\$ 10,500	
Telecommunications	\$ 11,024		\$ 987				\$ 12,011	\$ 19,000	\$ 12,272	\$ 18,400	
Postage	\$ 23,082						\$ 23,082	\$ 40,000	\$ 21,091	\$ 35,700	
Insurance	\$ 18,288						\$ 18,288	\$ 21,500	\$ 18,190	\$ 18,500	
In-State Travel	\$ 7,860		\$ 4,070				\$ 11,930	\$ 18,700	\$ 8,988	\$ 5,500	
Out-of-State Travel											
Training	\$ 5,680		\$ 1,175				\$ 6,855	\$ 10,000	\$ 4,295	\$ 7,000	
Security Services	\$ 160,646		\$ 8,863				\$ 169,509	\$ 241,400	\$ 153,384	\$ 235,400	
Facility Operations	\$ 50,907						\$ 50,907	\$ 87,218	\$ 53,335	\$ 86,780	
Utilities	\$ 1,397						\$ 1,397	\$ 4,000	\$ 1,237	\$ 5,000	
Contracted Services	\$ 825,174		\$ 20,455				\$ 845,629	\$ 1,324,643	\$ 840,901	\$ 1,212,244	
Consulting and Professional Services	\$ 4,710	\$ 202,276					\$ 206,986	\$ 215,000	\$ 253,973	\$ 429,803	
Information Technology	\$ 122,180						\$ 122,180	\$ 320,245	\$ 128,138	\$ 463,512	
Major Equipment								\$ 30,000			
Other Items of Expense								\$ 1,000	\$ 109	\$ 1,000	
	\$ 1,344,863	\$ 202,276	\$ 38,408				\$ 1,583,548	\$ 2,568,693	\$ 1,578,566	\$ 2,656,999	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 17,480						\$ 17,480	\$ 23,060	\$ 12,770	\$ 20,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (25,781)		\$ 25,781				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 1,442						\$ 1,442	\$ 1,102	\$ 805		
	\$ (8,860)		\$ 25,781				\$ 18,922	\$ 24,182	\$ 13,576	\$ 20,500	
Total Expenditures	\$ 3,822,722	\$ 209,474	\$ 196,967				\$ 4,229,163	\$ 6,572,441	\$ 4,148,233	\$ 6,514,562	
Excess (Deficit) of Revenues Over Expenditures	\$ 749,466	\$ 23,591	\$ (31,600)				\$ 741,456	\$ (538,449)	\$ 1,209,285	\$ (570,294)	
Operating Transfers In (Out)	\$ (9,709)		\$ 9,709				\$ 0		\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 741,554	\$ 289,302	\$ 0				\$ 1,030,856	\$ 1,030,856	\$ 1,019,584	\$ 989,242	
Ending Balance (Deficit)	\$ 1,481,310	\$ 312,893	\$ (21,891)				\$ 1,772,312	\$ 492,407	\$ 2,228,869	\$ 418,948	

Superior Court of California, County of Lake
 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	\$ 267,680	\$ 157,033				\$ 246	\$ 424,959	\$ 672,410	\$ 361,097	\$ 527,398
Traffic & Other Infractions										
Other Criminal Cases	\$ 21,193	\$ 231,776					\$ 252,969	\$ 290,800	\$ 364,705	\$ 490,693
Civil		\$ 16,165				\$ 300	\$ 16,465	\$ 28,845	\$ 18,945	\$ 27,460
Family & Children Services	\$ 213,616	\$ 157,499			\$ 0	\$ 487	\$ 371,602	\$ 542,864	\$ 373,542	\$ 466,144
Probate, Guardianship & Mental Health Services		\$ 49,925					\$ 49,925	\$ 81,025	\$ 41,853	\$ 70,500
Juvenile Dependency Services										\$ 210
Juvenile Delinquency Services										
Other Court Operations	\$ 1,498,583						\$ 1,498,583	\$ 2,440,017	\$ 1,468,867	\$ 2,430,969
Court Interpreters	\$ 19,507	\$ 145,626					\$ 165,133	\$ 288,324	\$ 115,978	\$ 159,415
Jury Services			\$ 17,480				\$ 17,480	\$ 23,060	\$ 12,770	\$ 20,500
Security		\$ 188,388					\$ 188,388	\$ 263,606	\$ 171,561	\$ 257,712
Trial Court Operations Program	\$ 2,020,580	\$ 946,412	\$ 17,480		\$ 0	\$ 1,033	\$ 2,985,505	\$ 4,630,951	\$ 2,929,319	\$ 4,451,002
Enhanced Collections										
Other Non-Court Operations		\$ 217					\$ 217	\$ 217	\$ 261	
Non-Court Operations Program		\$ 217					\$ 217	\$ 217	\$ 261	
Executive Office	\$ 229,444	\$ 1,579					\$ 231,023	\$ 297,600	\$ 222,842	\$ 337,752
Fiscal Services	\$ 210,253	\$ 2,063				\$ 150	\$ 212,465	\$ 233,973	\$ 218,464	\$ 252,881
Human Resources	\$ 100,834	\$ 5,151					\$ 105,985	\$ 171,513	\$ 110,637	\$ 173,792
Business & Facilities Services		\$ 208,578				\$ 259	\$ 208,837	\$ 342,968	\$ 192,764	\$ 389,988
Information Technology	\$ 65,582	\$ 419,548					\$ 485,130	\$ 895,219	\$ 473,945	\$ 909,146
Court Administration Program	\$ 606,114	\$ 636,919				\$ 408	\$ 1,243,441	\$ 1,941,273	\$ 1,218,653	\$ 2,063,560
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,626,694	\$ 1,583,548	\$ 17,480		\$ 0	\$ 1,442	\$ 4,229,163	\$ 6,572,441	\$ 4,148,233	\$ 6,514,562