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

04/17/2023
Date

Lake
Court

2022-23 Q3
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Lake
Court

2022-23 Q3
Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs)[1]	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	35.10	33.10	33.10	34.10	

[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 2022/23								2021/22
	Governmental Funds								
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
ASSETS									
Operations	$ (450.235)	$ 448.753	$ (73.199)				$ 854	$ (73.827)	$ 12.006
Payroll	$ 0							$ 0	$ (26)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (283)	$ (283)	$ (1.840)
Credit Card									
Cash on Hand	$ 1.000							$ 1.000	$ 1.000
Cash with County									
Cash Outside of the JCC							$ 130.241	$ 130.241	$ 138.347
Cash Equivalents	$ 2.346.115						$ 116.548	$ 2.462.663	$ 2.169.773
Total Cash and Cash Equivalents	$ 1.896.879	$ 448.753	$ (73.199)				$ 247.361	$ 2.519.794	$ 2.319.260
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	$ 0	$ 0						$ 0	$ 0
Due From Other Courts									
Due From State	$ 80	$ 0	$ 52.524					$ 52.604	$ 92.367
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	$ 0							$ 0	$ 0
Total Receivables	$ 80	$ 0	$ 52.524					$ 52.604	$ 92.367
Prepaid Expenses - General	$ 0							$ 0	$ 21.108
Salary and Travel Advances	$ 434							$ 434	
Counties									
Total Prepaid Expenses	$ 434							$ 434	$ 21.108
Other Assets									
Total Other Assets									
Total Assets	$ 1.897.393	$ 448.753	$ (20.675)				$ 247.361	$ 2.572.831	$ 2.432.735
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 0		$ 0					$ 0	$ 0
Accounts Payable - General	$ 91.082	$ 0	$ 0				$ 0	$ 91.082	$ 84.852
Due to Other Funds	$ 0	$ 0	$ 0				$ 0	$ 0	$ 0
Due to Other Courts	$ 0							$ 0	$ 0
Due to State	$ 4.628						$ 0	$ 4.628	$ 0
TC145 Liability							$ 49.888	$ 49.888	$ 61.890
Due to Other Governments	$ 0	$ 0						$ 0	$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	$ 350							$ 350	$ 1.767
Interest							$ 504	$ 504	$ 11
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 96.060	$ 0	$ 0				$ 50.392	$ 146.452	$ 148.519
Civil							$ 45.418	$ 45.418	$ 44.727
Criminal							$ 5.602	$ 5.602	$ 8.598
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							$ 130.241	$ 130.241	$ 138.347
Trust Interest Payable							$ 9.470	$ 9.470	$ 8.162
Miscellaneous Trust									
Total Trust Deposits							$ 190.731	$ 190.731	$ 199.833
Accrued Payroll	$ 0							$ 0	$ 0
Benefits Payable	$ (4.387)							$ (4.387)	$ 3.442
Deferred Compensation Payable	$ 0							$ 0	$ 0
Deductions Payable	$ (883)							$ (883)	$ (9)
Payroll Clearing	$ 0							$ 0	$ 0
Total Payroll Liabilities	$ (5.270)							$ (5.270)	$ 3.433
Revenue Collected In Advance	$ 0	$ 0						$ 0	$ 0
Liabilities For Deposits	$ 5.811						$ 5.781	$ 11.591	$ 11.119
Jury Fees - Non-Interest							$ 0	$ 0	$ 0
Fees - Partial Payment & Overpayment							$ 457	$ 457	$ 650
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	$ 5.811	$ 0					$ 6.238	$ 12.048	$ 11.769
Total Liabilities	$ 96.601	$ 0	$ 0				$ 247.361	$ 343.962	$ 363.555
Total Fund Balance	$ 1.800.791	$ 448.753	$ (20.675)					$ 2.228.869	$ 2.069.180
Total Liabilities and Fund Balance	$ 1.897.393	$ 448.753	$ (20.675)				$ 247.361	$ 2.572.831	$ 2.432.735

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 2022/23									2021/22	
	Governmental Funds										
		Special Revenue						Total Funds	Current Budget	Total Funds	Final Budget
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Annual)	(Info. Purposes Only)	(Annual)
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 4,366,887	$ 12,131						$ 4,379,019	$ 4,919,273	$ 4,124,133	$ 4,837,774
Improvement and Modernization Fund									$ 8,124	$ 8,124	$ 8,216
Judges' Compensation (0150019)											
Court Interpreter (0150037)	$ 96,054							$ 96,054	$ 128,072	$ 91,908	$ 121,998
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	$ 162,235							$ 162,235	$ 174,903	$ 114,121	$ 524,903
Other Miscellaneous	$ 9,123	$ 419,603						$ 428,726	$ 428,726	$ 409,123	$ 9,123
	$ 4,634,300	$ 431,735						$ 5,068,034	$ 5,659,097	$ 4,747,410	$ 5,502,014
Grants											
AB 1058 Commissioner/Facilitator			$ 214,505					$ 214,505	$ 263,061	$ 214,567	$ 238,188
Other Judicial Council Grants									$ 210		$ 210
Non-Judicial Council Grants											
			$ 214,505					$ 214,505	$ 263,271	$ 214,567	$ 238,398
Other Financing Sources											
Interest Income	$ 59,702	$ 8,715						$ 68,417	$ 7,000	$ 1,970	$ 5,500
Investment Income											
Donations											
Local Fees		$ 6,324						$ 6,324	$ 9,300	$ 6,579	$ 9,300
Non-Fee Revenues	$ 0							$ 0	$ 1,000	$ 358	$ 400
Enhanced Collections											
Escheatment										$ 952	
Prior Year Revenue	$ 40	$ 752	$ 0					$ 792		$ (2,073)	
County Program - Restricted		$ 488						$ 488	$ 600	$ 411	$ 500
Reimbursement Other	$ 818							$ 818	$ 4,000	$ 18,544	$ 21,000
Sale of Fixed Assets											
Other Miscellaneous	$ 142							$ 142		$ 150	
	$ 60,701	$ 16,278	$ 0					$ 76,979	$ 21,900	$ 26,880	$ 36,700
Total Revenues	$ 4,695,001	$ 448,013	$ 214,505					$ 5,357,518	$ 5,944,268	$ 4,988,857	$ 5,777,112
EXPENDITURES											
Personnel Services											
Salaries - Permanent	$ 1,568,050	$ 5,824	$ 115,243					$ 1,689,118	$ 2,579,765	$ 1,458,278	$ 2,372,170
Temp Help	$ 10,411							$ 10,411	$ 20,306	$ 12,190	$ 19,811
Overtime	$ 20,056							$ 20,056	$ 20,000	$ 9,964	$ 10,000
Staff Benefits	$ 787,037	$ 1,312	$ 50,157					$ 838,506	$ 1,216,993	$ 720,364	$ 1,179,237
	$ 2,385,555	$ 7,136	$ 165,401					$ 2,558,092	$ 3,837,064	$ 2,200,796	$ 3,581,218
Operating Expenses and Equipment											
General Expense	$ 77,191		$ 753					$ 77,945	$ 129,849	$ 127,823	$ 334,394
Printing	$ 4,809							$ 4,809	$ 10,500	$ 7,948	$ 12,600
Telecommunications	$ 11,399		$ 872					$ 12,272	$ 18,400	$ 11,130	$ 18,325
Postage	$ 21,091							$ 21,091	$ 35,700	$ 19,882	$ 27,700
Insurance	$ 18,190							$ 18,190	$ 16,500	$ 9,934	$ 10,850
In-State Travel	$ 6,888							$ 6,888	$ 5,500	$ 703	$ 12,500
Out-of-State Travel											
Training	$ 4,295							$ 4,295	$ 7,000	$ 1,777	$ 10,000
Security Services	$ 143,320		$ 10,064					$ 153,384	$ 235,400	$ 155,588	$ 208,835
Facility Operations	$ 53,335							$ 53,335	$ 86,790	$ 67,737	$ 134,385
Utilities	$ 1,237							$ 1,237	$ 5,000	$ 936	$ 5,200
Contracted Services	$ 804,005		$ 36,896					$ 840,901	$ 1,212,244	$ 733,460	$ 1,264,573
Consulting and Professional Services	$ 6,430	$ 247,543						$ 253,973	$ 429,603	$ 125,766	$ 289,000
Information Technology	$ 128,138							$ 128,138	$ 463,512	$ 81,733	$ 300,656
Major Equipment										$ 66,887	$ 72,664
Other Items of Expense	$ 109							$ 109	$ 1,000	$ 928	$ 2,000
	$ 1,280,437	$ 247,543	$ 48,585					$ 1,576,568	$ 2,856,999	$ 1,412,234	$ 2,703,682
Special Items of Expense											
Grand Jury											
Jury Costs	$ 12,770							$ 12,770	$ 20,500	$ 12,545	$ 15,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	$ (29,616)		$ 29,616					$ 0		$ 0	
Prior Year Expense Adjustment	$ 805							$ 805		$ 621	
	$ (16,040)		$ 29,616					$ 13,576	$ 20,500	$ 13,166	$ 15,000
Total Expenditures	$ 3,649,951	$ 254,680	$ 243,602					$ 4,148,233	$ 6,514,562	$ 3,626,195	$ 6,299,900
Excess (Deficit) of Revenues Over Expenditures	$ 1,045,049	$ 193,333	$ (29,097)					$ 1,209,285	$ (570,294)	$ 1,362,672	$ (522,788)
Operating Transfers In (Out)	$ (8,422)		$ 8,422					$ 0		$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	$ 764,164	$ 255,420	$ 0					$ 1,019,584	$ 1,019,584	$ 706,508	$ 706,508
Ending Balance (Deficit)	$ 1,800,791	$ 448,753	$ (20,675)					$ 2,228,869	$ 449,290	$ 2,069,180	$ 183,720

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

	For the month ended March									
	Fiscal Year 2022/23								2021/22	
	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	$ 183,546	$ 177,551					$ 361,097	$ 527,398	$ 290,021	$ 416,810
Traffic & Other Infractions										
Other Criminal Cases	$ 69,353	$ 295,353					$ 364,705	$ 490,693	$ 218,210	$ 374,215
Civil		$ 18,945					$ 18,945	$ 27,460	$ 20,823	$ 29,760
Family & Children Services	$ 228,438	$ 145,029			$ 0	$ 75	$ 373,542	$ 465,144	$ 418,683	$ 400,099
Probate, Guardianship & Mental Health Services		$ 41,853					$ 41,853	$ 70,500	$ 40,556	$ 70,500
Juvenile Dependency Services								$ 210	$ 80	$ 210
Juvenile Delinquency Services										
Other Court Operations	$ 1,468,585					$ 282	$ 1,468,867	$ 2,430,969	$ 1,225,750	$ 2,322,761
Court Interpreters	$ 9,659	$ 106,319					$ 115,978	$ 159,415	$ 77,903	$ 172,577
Jury Services			$ 12,770				$ 12,770	$ 20,500	$ 12,545	$ 15,000
Security		$ 171,561					$ 171,561	$ 257,712	$ 237,866	$ 293,916
Trial Court Operations Program	$ 1,959,581	$ 956,811	$ 12,770		$ 0	$ 357	$ 2,929,319	$ 4,451,002	$ 2,542,438	$ 4,095,848
Enhanced Collections										
Other Non-Court Operations		$ 261					$ 261		$ 359	
Non-Court Operations Program		$ 261					$ 261		$ 359	
Executive Office	$ 222,842						$ 222,842	$ 337,752	$ 202,703	$ 291,930
Fiscal Services	$ 216,651	$ 1,813					$ 218,464	$ 252,881	$ 149,493	$ 248,847
Human Resources	$ 102,701	$ 7,935					$ 110,637	$ 173,792	$ 80,550	$ 202,826
Business & Facilities Services		$ 192,316				$ 449	$ 192,764	$ 389,988	$ 235,014	$ 589,113
Information Technology	$ 56,316	$ 417,629					$ 473,945	$ 909,148	$ 415,640	$ 871,336
Court Administration Program	$ 598,511	$ 619,693				$ 449	$ 1,218,653	$ 2,063,560	$ 1,083,399	$ 2,204,052
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	$ 2,558,092	$ 1,576,566	$ 12,770		$ 0	$ 805	$ 4,148,233	$ 6,514,562	$ 3,626,195	$ 6,299,900