

**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

08/02/2021

\_\_\_\_\_  
Date

Lake

\_\_\_\_\_  
Court

FY20 -QTR4

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

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

Lake

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Court

FY20 -QTR4

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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)					27.3

<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 Lake  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended June									
Fiscal Year 2020/21									2019/20
	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						
<b>ASSETS</b>									
Operations	\$ (113,639)	\$ 225,975	\$ 0				\$ 1,872	\$ 114,208	\$ 16,939
Payroll	\$ (1,807)						\$ 0	\$ (1,807)	\$ 0
Jury Revolving Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (5,528)	\$ (5,528)	\$ (1,215)
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the JCC							\$ 142,909	\$ 142,909	\$ 86,064
Cash Equivalents	\$ 564,064						\$ 160,944	\$ 725,008	\$ 874,082
<b>Total Cash and Cash Equivalents</b>	<b>\$ 449,618</b>	<b>\$ 225,975</b>	<b>\$ 0</b>				<b>\$ 300,197</b>	<b>\$ 975,790</b>	<b>\$ 976,869</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 826	\$ 161						\$ 987	\$ 3,955
Accounts Receivable - General									\$ 0
Dishonored Checks								\$ 784	\$ 748
Due From Employee	\$ 784								
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 24,797							\$ 24,797	\$ 69,667
Due From Other Governments	\$ 1,797	\$ 1,234						\$ 3,031	\$ 2,234
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 44,954	\$ 3,711	\$ 24,797					\$ 73,462	\$ 122,066
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 16
<b>Total Receivables</b>	<b>\$ 73,157</b>	<b>\$ 5,107</b>	<b>\$ 24,797</b>				<b>\$ 0</b>	<b>\$ 103,061</b>	<b>\$ 198,687</b>
Prepaid Expenses - General	\$ 76,463							\$ 76,463	\$ 100,475
Salary and Travel Advances									\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 76,463</b>							<b>\$ 76,463</b>	<b>\$ 100,475</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 599,236</b>	<b>\$ 231,082</b>	<b>\$ 24,797</b>				<b>\$ 300,197</b>	<b>\$ 1,155,315</b>	<b>\$ 1,276,031</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 24,811		\$ 0					\$ 24,811	\$ 18,419
Accounts Payable - General	\$ 2,100		\$ 0				\$ 0	\$ 2,100	\$ 27,624
Due to Other Funds	\$ 0	\$ 0	\$ 24,797				\$ 0	\$ 24,797	\$ 69,683
Due to Other Courts	\$ 253							\$ 253	\$ 206
Due to State	\$ 21,530						\$ 0	\$ 21,530	\$ 158,023
TC145 Liability							\$ 68,418	\$ 68,418	\$ 44,903
Due to Other Governments	\$ 3,090							\$ 3,090	\$ 1,070
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 718							\$ 718	\$ 366
Interest							\$ 0	\$ 0	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 52,502</b>	<b>\$ 0</b>	<b>\$ 24,797</b>				<b>\$ 68,418</b>	<b>\$ 145,718</b>	<b>\$ 320,297</b>
Civil							\$ 52,085	\$ 52,085	\$ 32,338
Criminal							\$ 23,208	\$ 23,208	\$ 17,631
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 142,909	\$ 142,909	\$ 86,064
Trust Interest Payable							\$ 8,371	\$ 8,371	\$ 8,356
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 226,574</b>	<b>\$ 226,574</b>	<b>\$ 144,399</b>
Accrued Payroll	\$ 46,056							\$ 46,056	\$ 48,245
Benefits Payable	\$ 2,413							\$ 2,413	\$ 3,832
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 18,233							\$ 18,233	\$ 19,620
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 66,702</b>							<b>\$ 66,702</b>	<b>\$ 71,697</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 4,608						\$ 5,024	\$ 9,632	\$ 8,117
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 182	\$ 182	\$ 731
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 4,608</b>						<b>\$ 5,205</b>	<b>\$ 9,814</b>	<b>\$ 8,847</b>
<b>Total Liabilities</b>	<b>\$ 123,812</b>	<b>\$ 0</b>	<b>\$ 24,797</b>				<b>\$ 300,197</b>	<b>\$ 448,806</b>	<b>\$ 545,231</b>
<b>Total Fund Balance</b>	<b>\$ 475,426</b>	<b>\$ 231,082</b>	<b>\$ 0</b>					<b>\$ 706,508</b>	<b>\$ 730,800</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 599,236</b>	<b>\$ 231,082</b>	<b>\$ 24,797</b>				<b>\$ 300,197</b>	<b>\$ 1,155,315</b>	<b>\$ 1,276,031</b>

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 June													
Fiscal Year 2020/21													
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info Purposes Only)	Current Budget (Annual)	2019/20			
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info Purposes Only)	Current Budget (Annual)	Total Funds (Info Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
<b>REVENUES</b>													
State Financing Sources													
Trial Court Trust Fund	\$ 4,128,416	\$ 21,930					\$ 4,150,345	\$ 4,052,542	\$ 4,270,228	\$ 4,202,218			
Improvement and Modernization Fund	\$ 315,417						\$ 315,417	\$ 315,417	\$ 207,130	\$ 514,331			
Judges' Compensation (0150019)													
Court Interpreter (0150037)	\$ 152,178						\$ 152,178	\$ 121,998	\$ 134,433	\$ 130,000			
Civil Coordination Reimbursement (0150091)													
MOU Reimbursements (0150010 and General)	\$ 269,242						\$ 269,242	\$ 107,332	\$ 90,629	\$ 107,332			
Other Miscellaneous	\$ 9,123						\$ 9,123	\$ 9,123	\$ 9,123	\$ 9,123			
	\$ 4,874,376	\$ 21,930					\$ 4,896,305	\$ 4,806,412	\$ 4,711,544	\$ 4,963,004			
Grants													
AB 1058 Commissioner/Facilitator			\$ 229,819				\$ 229,819	\$ 211,980	\$ 285,087	\$ 225,000			
Other Judicial Council Grants			\$ 12,210				\$ 12,210	\$ 12,210	\$ 11,370	\$ 12,210			
Non-Judicial Council Grants													
			\$ 242,029				\$ 242,029	\$ 224,190	\$ 296,457	\$ 237,210			
Other Financing Sources													
Interest Income	\$ 5,872	\$ 1,083					\$ 6,954	\$ 10,000	\$ 24,755	\$ 10,000			
Investment Income													
Donations													
Local Fees		\$ 8,809					\$ 8,809	\$ 9,500	\$ 10,308	\$ 9,500			
Non-Fee Revenues	\$ 0	\$ 441					\$ 441	\$ 1,500	\$ 763	\$ 2,500			
Enhanced Collections													
Escheatment									\$ 706				
Prior Year Revenue	\$ 1,375	\$ 202					\$ 1,577	\$ (2,070)	\$ (2,070)				
County Program - Restricted		\$ 492					\$ 492	\$ 1,000	\$ 940	\$ 1,000			
Reimbursement Other	\$ 34,878						\$ 34,878	\$ 31,500	\$ 20,214	\$ 23,500			
Sale of Fixed Assets													
Other Miscellaneous	\$ 3						\$ 3		\$ 586				
	\$ 42,127	\$ 11,027					\$ 53,154	\$ 53,500	\$ 56,183	\$ 48,500			
<b>Total Revenues</b>	<b>\$ 4,916,503</b>	<b>\$ 32,958</b>	<b>\$ 242,029</b>				<b>\$ 5,191,488</b>	<b>\$ 4,884,102</b>	<b>\$ 5,094,184</b>	<b>\$ 5,246,714</b>			
<b>EXPENDITURES</b>													
Personal Services													
Salaries - Permanent	\$ 1,774,276	\$ 7,190	\$ 141,167				\$ 1,922,634	\$ 2,163,228	\$ 2,012,454	\$ 2,225,751			
Temp Help	\$ 17,651						\$ 17,651	\$ 14,869	\$ 15,351	\$ 15,000			
Overtime	\$ 993						\$ 993	\$ 5,000	\$ 9,882	\$ 5,000			
Staff Benefits	\$ 1,029,706	\$ 1,620	\$ 66,821				\$ 1,098,147	\$ 1,054,462	\$ 951,590	\$ 1,038,588			
	\$ 2,822,627	\$ 8,809	\$ 207,989				\$ 3,039,425	\$ 3,237,557	\$ 2,989,278	\$ 3,284,339			
Operating Expenses and Equipment													
General Expense	\$ 231,439		\$ 1,706				\$ 233,145	\$ 263,502	\$ 178,333	\$ 291,444			
Printing	\$ 12,400		\$ 47				\$ 12,447	\$ 10,500	\$ 6,801	\$ 10,000			
Telecommunications	\$ 15,366		\$ 595				\$ 15,962	\$ 15,500	\$ 15,471	\$ 16,080			
Postage	\$ 22,924						\$ 22,924	\$ 29,500	\$ 24,451	\$ 29,000			
Insurance	\$ 7,332						\$ 7,332	\$ 8,600	\$ 8,424	\$ 7,000			
In-State Travel	\$ 290						\$ 290	\$ 14,000	\$ 8,955	\$ 20,000			
Out-of-State Travel													
Training	\$ 788						\$ 788	\$ 10,000	\$ 3,587	\$ 10,000			
Security Services	\$ 195,084		\$ 10,287				\$ 205,371	\$ 208,465	\$ 158,240	\$ 180,600			
Facility Operations	\$ 119,066		\$ 14				\$ 119,080	\$ 134,499	\$ 74,934	\$ 68,101			
Utilities	\$ 5,087						\$ 5,087	\$ 4,500	\$ 2,318	\$ 4,500			
Contracted Services	\$ 1,065,146	\$ 961	\$ 54,832				\$ 1,120,938	\$ 1,115,488	\$ 836,742	\$ 1,049,594			
Consulting and Professional Services	\$ 12,135						\$ 12,135	\$ 9,000	\$ 8,170	\$ 9,000			
Information Technology	\$ 286,476		\$ 460				\$ 286,936	\$ 383,803	\$ 296,871	\$ 473,750			
Major Equipment	\$ 122,280						\$ 122,280	\$ 12,996	\$ 94,119	\$ 94,119			
Other Items of Expense	\$ 87						\$ 87	\$ 2,000	\$ 361	\$ 2,000			
	\$ 2,095,899	\$ 961	\$ 67,942				\$ 2,164,802	\$ 2,222,353	\$ 1,713,777	\$ 2,265,188			
Special Items of Expense													
Grand Jury													
Jury Costs	\$ 11,047						\$ 11,047	\$ 28,500	\$ 8,990	\$ 28,500			
Judgements, Settlements and Claims									\$ 15,000				
Debt Service													
Other									\$ 80,000				
Capital Costs													
Internal Cost Recovery	\$ (39,445)		\$ 39,445				\$ 0		\$ 0				
Prior Year Expense Adjustment	\$ 506						\$ 506		\$ (7,187)				
	\$ (27,892)		\$ 39,445				\$ 11,553	\$ 28,500	\$ 96,803	\$ 28,500			
<b>Total Expenditures</b>	<b>\$ 4,890,834</b>	<b>\$ 9,770</b>	<b>\$ 315,375</b>				<b>\$ 5,215,779</b>	<b>\$ 5,488,410</b>	<b>\$ 4,789,857</b>	<b>\$ 5,578,027</b>			
Excess (Deficit) of Revenues Over Expenditures	\$ 25,869	\$ 23,186	\$ (73,347)				\$ (24,291)	\$ (604,308)	\$ 284,327	\$ (331,313)			
Operating Transfers In (Out)	\$ (73,347)		\$ 73,347				\$ 0	\$ 0	\$ 0	\$ 0			
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 522,904	\$ 207,898	\$ 0				\$ 730,800	\$ 730,800	\$ 466,473	\$ 466,473			
Ending Balance (Deficit)	\$ 475,426	\$ 231,082	\$ 0				\$ 706,508	\$ 126,492	\$ 730,800	\$ 135,160			

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

	For the month ended June									
	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	\$ 362,677	\$ 145,879					\$ 508,557	\$ 340,789	\$ 380,492	\$ 347,889
Traffic & Other Infractions								\$ 59,790	\$ 0	
Other Criminal Cases	\$ 35,077	\$ 47,627					\$ 84,940	\$ 21,500	\$ 76,790	\$ 72,790
Civil	\$ 942	\$ 29,455			\$ 2,236		\$ 30,397	\$ 62,234	\$ 88,190	\$ 67,259
Family & Children Services	\$ 275,762	\$ 204,575				\$ 37,209	\$ 517,546	\$ 358,077	\$ 490,201	\$ 390,974
Probate, Guardianship & Mental Health Services		\$ 63,038					\$ 63,038	\$ 70,000	\$ 63,557	\$ 70,000
Juvenile Dependency Services		\$ 358					\$ 358	\$ 14,234	\$ 255	\$ 14,444
Juvenile Delinquency Services	\$ 4,705						\$ 4,705	\$ 210	\$ 0	
Other Court Operations	\$ 1,705,617						\$ 1,705,617	\$ 2,168,178	\$ 1,807,053	\$ 2,246,339
Court Interpreters	\$ 22,836	\$ 227,318					\$ 250,153	\$ 226,464	\$ 135,583	\$ 133,698
Jury Services			\$ 11,047				\$ 11,047	\$ 31,300	\$ 11,140	\$ 28,500
Security		\$ 223,033					\$ 223,033	\$ 224,650	\$ 167,296	\$ 184,885
Trial Court Operations Program	\$ 2,407,616	\$ 941,283	\$ 11,047		\$ 39,445		\$ 3,399,391	\$ 3,577,426	\$ 3,220,556	\$ 3,556,778
Enhanced Collections										
Other Non-Court Operations		\$ 410					\$ 410	\$ 1,000	\$ (1,041)	\$ 3,000
Non-Court Operations Program		\$ 410					\$ 410	\$ 1,000	\$ (1,041)	\$ 3,000
Executive Office	\$ 276,198				\$ (11,045)		\$ 265,154	\$ 290,884	\$ 259,404	\$ 278,502
Fiscal Services	\$ 194,153	\$ 2,783			\$ (12,228)	\$ 239	\$ 184,947	\$ 192,720	\$ 155,658	\$ 153,198
Human Resources	\$ 99,812	\$ 4,311			\$ (9,861)	\$ 60	\$ 94,322	\$ 106,302	\$ 91,971	\$ 85,297
Business & Facilities Services		\$ 379,059				\$ 208	\$ 379,267	\$ 407,831	\$ 304,862	\$ 437,420
Information Technology	\$ 61,645	\$ 836,955			\$ (6,311)		\$ 892,288	\$ 912,247	\$ 768,447	\$ 1,063,832
Court Administration Program	\$ 631,808	\$ 1,223,108			\$ (39,445)	\$ 506	\$ 1,815,978	\$ 1,909,984	\$ 1,580,342	\$ 2,018,249
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 3,039,425</b>	<b>\$ 2,164,802</b>	<b>\$ 11,047</b>		<b>\$ 0</b>	<b>\$ 506</b>	<b>\$ 5,215,779</b>	<b>\$ 5,488,410</b>	<b>\$ 4,799,857</b>	<b>\$ 5,578,027</b>

### Constraints on Fiscal Year-End Fund Balance - Summary

Lake

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	76,463	-	76,463	-	-	-	-	-	<b>76,463</b>	
Restricted	43,925	-	43,925	231,082	-	-	-	-	<b>275,007</b>	
Committed	237,537	-	237,537	-	-	-	-	-	<b>237,537</b>	
Assigned	117,502	-	117,502	-	-	-	-	-	<b>117,502</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 475,426</b>	<b>\$ -</b>	<b>\$ 475,426</b>	<b>\$ 231,082</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 706,508</b>	