

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



Date

Lake

Court

2024-25 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Lake

Court

2024-25 Q2

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		34.10	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 December							
		Fiscal Year 2024/25							2023/24
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (325,179)	\$ 404,087	\$ (111,914)				\$ 3,477	\$ (29,529)	\$ (73,350)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,540)	\$ (1,540)	\$ (1,376)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the JCC		\$ 0					\$ 127,497	\$ 127,497	\$ 128,534
Cash Held with the JCC	\$ 39,718							\$ 39,718	\$ 0
Cash Equivalents	\$ 2,357,342						\$ 125,750	\$ 2,483,092	\$ 2,448,890
Total Cash and Cash Equivalents	\$ 2,072,881	\$ 404,087	\$ (111,914)				\$ 255,184	\$ 2,620,238	\$ 2,503,697
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 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	\$ 1,136						\$ 1,136	\$ 0
Due From Other Courts									
Due From State	\$ 81,847	\$ 0	\$ 100,779					\$ 182,625	\$ 122,067
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 81,847	\$ 1,136	\$ 100,779					\$ 183,761	\$ 122,067
Prepaid Expenses - General	\$ 0							\$ 0	\$ 60,485
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 60,485
Other Assets									
Total Other Assets									
Total Assets	\$ 2,154,728	\$ 405,222	\$ (11,135)				\$ 255,184	\$ 2,803,999	\$ 2,686,249
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 101,715	\$ 0	\$ 0				\$ 11,836	\$ 113,551	\$ 54,208
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 100,973	\$ 24					\$ 0	\$ 100,997	\$ 0
TC145 Liability							\$ 50,293	\$ 50,293	\$ 60,181
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 221							\$ 221	\$ 213
Interest							\$ 543	\$ 543	\$ 665
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 202,909	\$ 24	\$ 0				\$ 62,672	\$ 265,604	\$ 115,267
Civil							\$ 41,342	\$ 41,342	\$ 38,957
Criminal							\$ 4,252	\$ 4,252	\$ 4,360
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 127,497	\$ 127,497	\$ 128,534
Trust Interest Payable							\$ 13,539	\$ 13,539	\$ 11,769
Miscellaneous Trust									
Total Trust Deposits							\$ 186,630	\$ 186,630	\$ 183,620
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (2,231)							\$ (2,231)	\$ (2,314)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 29,368							\$ 29,368	\$ (1,746)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 27,138		\$ 0					\$ 27,138	\$ (4,061)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 7,448						\$ 5,879	\$ 13,327	\$ 13,144
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 3	\$ 3	\$ 540
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 7,448						\$ 5,882	\$ 13,330	\$ 13,684
Total Liabilities	\$ 237,495	\$ 24	\$ 0				\$ 255,184	\$ 492,702	\$ 308,510
Total Fund Balance	\$ 1,917,233	\$ 405,199	\$ (11,135)					\$ 2,311,296	\$ 2,377,739
Total Liabilities and Fund Balance	\$ 2,154,728	\$ 405,222	\$ (11,135)				\$ 255,184	\$ 2,803,999	\$ 2,686,249

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 December										
	Fiscal Year 2024/25									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	\$ 3,474,227	\$ 6,975						\$ 3,481,202	\$ 5,039,495	\$ 3,500,211	\$ 5,176,436
Improvement and Modernization Fund									\$ 8,595		\$ 8,124
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 78,491							\$ 78,491	\$ 156,981	\$ 6,057	\$ 134,170
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 129,838							\$ 129,838	\$ 235,702	\$ 152,572	\$ 181,403
Other Miscellaneous	\$ 9,123	\$ 200,000						\$ 209,123	\$ 209,123	\$ 209,123	\$ 209,123
	\$ 3,691,679	\$ 206,975						\$ 3,898,654	\$ 5,649,896	\$ 3,867,963	\$ 5,709,256
Grants											
AB 1058 Commissioner/Facilitator			\$ 100,779					\$ 100,779	\$ 216,190	\$ 122,067	\$ 248,146
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 100,779					\$ 100,779	\$ 216,190	\$ 122,067	\$ 248,146
Other Financing Sources											
Interest Income	\$ 58,335	\$ 1,406						\$ 59,741	\$ 50,000	\$ 63,158	\$ 60,000
Investment Income											
Donations											
Local Fees		\$ 4,264						\$ 4,264	\$ 9,500	\$ 4,494	\$ 9,300
Non-Fee Revenues		\$ 228						\$ 228	\$ 1,000	\$ 0	\$ 1,000
Enhanced Collections											
Escheatment	\$ 964							\$ 964			
Prior Year Revenue	\$ (381)							\$ (381)		\$ 3,309	\$ 1,490
County Program - Restricted		\$ 229						\$ 229	\$ 750	\$ 237	\$ 800
Reimbursement Other									\$ 1,500	\$ 2,323	\$ 4,000
Sale of Fixed Assets											
Other Miscellaneous										\$ 11	
	\$ 58,919	\$ 6,128						\$ 65,047	\$ 62,750	\$ 73,531	\$ 76,590
Total Revenues	\$ 3,750,598	\$ 213,103	\$ 100,779					\$ 4,064,479	\$ 5,928,836	\$ 4,063,561	\$ 6,033,992
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,151,018	\$ 4,118	\$ 51,484					\$ 1,206,620	\$ 2,627,724	\$ 1,134,235	\$ 2,590,762
Temp Help	\$ 3,280							\$ 3,280	\$ 20,817	\$ 15,164	\$ 35,343
Overtime	\$ 17,601		\$ 0					\$ 17,601	\$ 30,000	\$ 16,676	\$ 20,000
Staff Benefits	\$ 590,821	\$ 928	\$ 24,296					\$ 616,045	\$ 1,290,958	\$ 577,632	\$ 1,333,481
	\$ 1,762,720	\$ 5,046	\$ 75,780					\$ 1,843,546	\$ 3,969,499	\$ 1,743,707	\$ 3,979,586
Operating Expenses and Equipment											
General Expense	\$ 37,047		\$ 545					\$ 37,592	\$ 195,355	\$ 30,648	\$ 225,487
Printing	\$ 3,165							\$ 3,165	\$ 10,500	\$ 3,789	\$ 10,500
Telecommunications	\$ 7,621		\$ 527					\$ 8,147	\$ 19,700	\$ 7,622	\$ 19,000
Postage	\$ 22,119							\$ 22,119	\$ 43,700	\$ 13,627	\$ 40,000
Insurance	\$ 17,304							\$ 17,304	\$ 17,630	\$ 18,288	\$ 21,500
In-State Travel	\$ 4,765		\$ 3,809					\$ 8,574	\$ 23,500	\$ 10,436	\$ 18,700
Out-of-State Travel											
Training	\$ 998		\$ 1,980					\$ 2,978	\$ 10,000	\$ 6,447	\$ 10,000
Security Services	\$ 106,257		\$ 5,735					\$ 111,992	\$ 254,200	\$ 111,500	\$ 241,400
Facility Operations	\$ 29,797							\$ 29,797	\$ 71,154	\$ 26,066	\$ 87,218
Utilities	\$ 659							\$ 659	\$ 2,200	\$ 759	\$ 4,000
Contracted Services	\$ 491,493		\$ 9,907					\$ 501,401	\$ 1,299,027	\$ 534,835	\$ 1,324,643
Consulting and Professional Services	\$ 3,950	\$ 132,875						\$ 136,825	\$ 213,500	\$ 142,277	\$ 215,000
Information Technology	\$ 41,135							\$ 41,135	\$ 236,643	\$ 55,641	\$ 320,245
Major Equipment	\$ 30,005							\$ 30,005	\$ 30,005		\$ 30,000
Other Items of Expense									\$ 1,000		\$ 1,000
	\$ 796,315	\$ 132,875	\$ 22,504					\$ 951,694	\$ 2,428,114	\$ 961,936	\$ 2,568,693
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 7,715							\$ 7,715	\$ 30,000	\$ 9,593	\$ 23,060
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (13,630)		\$ 13,630					\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 784							\$ 784		\$ 1,442	\$ 1,102
	\$ (5,130)		\$ 13,630					\$ 8,500	\$ 30,000	\$ 11,035	\$ 24,162
Total Expenditures	\$ 2,553,905	\$ 137,921	\$ 111,914					\$ 2,803,740	\$ 6,427,613	\$ 2,716,678	\$ 6,572,441
Excess (Deficit) of Revenues Over Expenditures	\$ 1,196,693	\$ 75,182	\$ (11,135)					\$ 1,260,740	\$ (498,777)	\$ 1,346,883	\$ (538,449)
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 720,540	\$ 330,017	\$ 0					\$ 1,050,557	\$ 1,050,557	\$ 1,030,856	\$ 1,030,856
Ending Balance (Deficit)	\$ 1,917,233	\$ 405,199	\$ (11,135)					\$ 2,311,296	\$ 551,780	\$ 2,377,739	\$ 492,407

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

For the month ended December										
Fiscal Year 2024/25									2023/24	
	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	\$ 162,741	\$ 105,654					\$ 268,395	\$ 559,867	\$ 265,577	\$ 672,410
Traffic & Other Infractions								\$ 2,000		
Other Criminal Cases	\$ 13,369	\$ 160,255					\$ 173,624	\$ 73,397	\$ 174,807	\$ 290,800
Civil		\$ 10,500					\$ 10,500	\$ 32,600	\$ 12,020	\$ 28,845
Family & Children Services	\$ 141,415	\$ 80,183			\$ 0	\$ 540	\$ 222,139	\$ 765,813	\$ 256,801	\$ 542,864
Probate, Guardianship & Mental Health Services		\$ 26,564					\$ 26,564	\$ 70,000	\$ 29,058	\$ 81,025
Juvenile Dependency Services		\$ 4,103					\$ 4,103	\$ 48,019		
Juvenile Delinquency Services										
Other Court Operations	\$ 1,100,995					\$ 87	\$ 1,101,083	\$ 2,516,347	\$ 987,293	\$ 2,440,017
Court Interpreters	\$ 8,972	\$ 92,562					\$ 101,534	\$ 258,304	\$ 113,034	\$ 288,324
Jury Services			\$ 7,715				\$ 7,715	\$ 30,000	\$ 9,593	\$ 23,060
Security		\$ 132,687					\$ 132,687	\$ 281,280	\$ 129,205	\$ 263,606
Trial Court Operations Program	\$ 1,427,493	\$ 612,509	\$ 7,715		\$ 0	\$ 628	\$ 2,048,345	\$ 4,637,627	\$ 1,977,388	\$ 4,630,951
Enhanced Collections										
Other Non-Court Operations		\$ 363					\$ 363	\$ 363	\$ 217	\$ 217
Non-Court Operations Program		\$ 363					\$ 363	\$ 363	\$ 217	\$ 217
Executive Office	\$ 160,993						\$ 160,993	\$ 320,076	\$ 151,716	\$ 297,600
Fiscal Services	\$ 136,039	\$ 2,525				\$ 64	\$ 138,628	\$ 257,290	\$ 139,511	\$ 233,973
Human Resources	\$ 68,493	\$ 729					\$ 69,221	\$ 148,852	\$ 87,932	\$ 171,513
Business & Facilities Services		\$ 93,494				\$ 92	\$ 93,585	\$ 297,524	\$ 80,535	\$ 342,968
Information Technology	\$ 50,529	\$ 242,075					\$ 292,604	\$ 765,881	\$ 279,378	\$ 895,219
Court Administration Program	\$ 416,053	\$ 338,822				\$ 156	\$ 755,032	\$ 1,789,623	\$ 739,072	\$ 1,941,273
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,843,546	\$ 951,694	\$ 7,715		\$ 0	\$ 784	\$ 2,803,740	\$ 6,427,613	\$ 2,716,678	\$ 6,572,441