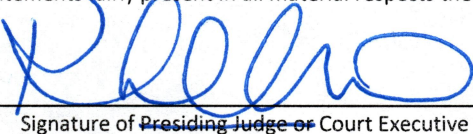


### QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 Q4

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Lake \_\_\_\_\_  
 \_\_\_\_\_ Court  
 2024-25 Q4 \_\_\_\_\_  
 Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions		34.10	34.10	32.10	32.10

<sup>1</sup> 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 June									
Fiscal Year 2024/25								2023/24	
	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						
<b>ASSETS</b>									
Operations	\$ (396,096)	\$ 366,971	\$ 0				\$ 4,909	\$ (24,216)	\$ (51,446)
Payroll	\$ 0							\$ 0	\$ (85,087)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,121)	\$ (3,121)	\$ (2,148)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the JCC		\$ 0					\$ 134,408	\$ 134,408	\$ 120,523
Cash Held with the JCC	\$ 203,028							\$ 203,028	\$ 40,207
Cash Equivalents	\$ 1,042,327						\$ 131,083	\$ 1,173,411	\$ 1,444,396
Total Cash and Cash Equivalents	\$ 850,259	\$ 366,971	\$ 0				\$ 267,279	\$ 1,484,509	\$ 1,467,445
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 2,925	\$ 3,730						\$ 6,655	\$ 1,239
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 1,625							\$ 1,625	\$ 1,181
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 18,953							\$ 18,953	\$ 28,063
Due From Other Governments	\$ 0	\$ 1,758						\$ 1,758	\$ 1,522
Due From Other Courts									
Due From State	\$ 16,432	\$ 3,538	\$ 19,325					\$ 39,295	\$ 146,912
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 57							\$ 57	\$ 60
Total Receivables	\$ 39,992	\$ 9,026	\$ 19,325					\$ 68,343	\$ 178,977
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 880,251	\$ 375,997	\$ 19,325				\$ 267,279	\$ 1,652,852	\$ 1,646,423
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 47,512		\$ 372					\$ 47,884	\$ 31,702
Accounts Payable - General	\$ 53,513	\$ 0	\$ 0				\$ 0	\$ 53,513	\$ 43,314
Due to Other Funds	\$ 0	\$ 0	\$ 18,953				\$ 57	\$ 19,010	\$ 28,123
Due to Other Courts	\$ 16							\$ 16	\$ 17
Due to State	\$ 478	\$ 629					\$ 0	\$ 1,108	\$ 122,628
TC145 Liability							\$ 59,550	\$ 59,550	\$ 64,408
Due to Other Governments	\$ 4,319							\$ 4,319	\$ 131
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 541							\$ 541	\$ 479
Interest							\$ 257	\$ 257	\$ 311
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 106,379	\$ 629	\$ 19,325				\$ 59,864	\$ 186,158	\$ 291,113
Civil									
Criminal							\$ 36,534	\$ 36,534	\$ 30,549
Unreconciled - Civil and Criminal							\$ 16,156	\$ 16,156	\$ 13,689
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 134,408	\$ 134,408	\$ 120,523
Miscellaneous Trust							\$ 14,766	\$ 14,766	\$ 12,393
Total Trust Deposits							\$ 201,864	\$ 201,864	\$ 177,154
Accrued Payroll	\$ 45,175		\$ 0					\$ 45,175	\$ 45,058
Benefits Payable	\$ 936							\$ 936	\$ 687
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 25,682							\$ 25,682	\$ 21,421
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 71,793		\$ 0					\$ 71,793	\$ 67,166
Revenue Collected in Advance	\$ 8,543							\$ 8,543	\$ 46,602
Liabilities For Deposits	\$ 7,812						\$ 5,539	\$ 13,351	\$ 13,819
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 11	\$ 11	\$ 12
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 16,355						\$ 5,550	\$ 21,905	\$ 60,433
Total Liabilities	\$ 194,527	\$ 629	\$ 19,325				\$ 267,279	\$ 481,760	\$ 495,860
Total Fund Balance	\$ 695,724	\$ 375,367	\$ 0					\$ 1,071,092	\$ 1,050,557
Total Liabilities and Fund Balance	\$ 890,251	\$ 375,997	\$ 19,325				\$ 267,279	\$ 1,652,852	\$ 1,646,423

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 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	\$ 5,056,590	\$ 21,150						\$ 5,077,739	\$ 5,039,495	\$ 5,157,387	\$ 5,176,436
Improvement and Modernization Fund	\$ 8,595							\$ 8,595	\$ 8,595	\$ 8,124	\$ 8,124
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 192,722							\$ 192,722	\$ 156,981	\$ 212,167	\$ 134,170
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 221,169							\$ 221,169	\$ 235,702	\$ 152,183	\$ 181,403
Other Miscellaneous	\$ 9,123	\$ 200,000						\$ 209,123	\$ 206,123	\$ 209,123	\$ 209,123
	\$ 5,488,199	\$ 221,150						\$ 5,709,349	\$ 6,046,896	\$ 5,738,966	\$ 6,009,256
Grants											
AB 1058 Commissioner/Facilitator			\$ 173,843					\$ 173,843	\$ 216,190	\$ 202,973	\$ 248,148
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 173,843					\$ 173,843	\$ 216,190	\$ 202,973	\$ 248,148
Other Financing Sources											
Interest Income	\$ 73,706	\$ 25,589						\$ 99,295	\$ 50,000	\$ 116,983	\$ 60,000
Investment Income											
Donations											
Local Fees		\$ 12,148						\$ 12,148	\$ 9,500	\$ 9,812	\$ 9,300
Non-Fee Revenues		\$ 1,059						\$ 1,059	\$ 1,000	\$ 950	\$ 1,000
Enhanced Collections											
Escheatment	\$ 964							\$ 964			
Prior Year Revenue	\$ 148	\$ 356						\$ 504		\$ 10,419	\$ 1,490
County Program - Restricted		\$ 766						\$ 766	\$ 750	\$ 729	\$ 800
Reimbursement Other									\$ 1,500	\$ 4,029	\$ 4,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 36							\$ 36		\$ 11	
	\$ 74,853	\$ 39,918						\$ 114,771	\$ 62,750	\$ 142,735	\$ 76,590
Total Revenues	\$ 5,563,052	\$ 261,067	\$ 173,843					\$ 5,997,963	\$ 6,026,836	\$ 6,064,691	\$ 6,033,992
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,458,796	\$ 9,915	\$ 76,689					\$ 2,545,399	\$ 2,627,724	\$ 2,430,919	\$ 2,590,762
Temp Help	\$ 3,280							\$ 3,280	\$ 20,817	\$ 31,874	\$ 35,343
Overtime	\$ 38,997		\$ 0					\$ 38,997	\$ 30,000	\$ 29,885	\$ 20,000
Staff Benefits	\$ 1,209,034	\$ 2,233	\$ 36,150					\$ 1,247,417	\$ 1,290,958	\$ 1,339,541	\$ 1,333,481
	\$ 3,710,107	\$ 12,148	\$ 112,838					\$ 3,835,093	\$ 3,969,499	\$ 3,832,220	\$ 3,979,566
Operating Expenses and Equipment											
General Expense	\$ 158,943		\$ 1,108					\$ 160,051	\$ 195,355	\$ 157,995	\$ 225,487
Printing	\$ 8,101							\$ 8,101	\$ 10,500	\$ 7,785	\$ 10,500
Telecommunications	\$ 17,790		\$ 871					\$ 18,661	\$ 19,700	\$ 17,717	\$ 19,000
Postage	\$ 37,969							\$ 37,969	\$ 43,700	\$ 36,704	\$ 40,000
Insurance	\$ 17,304							\$ 17,304	\$ 17,630	\$ 18,288	\$ 21,500
In-State Travel	\$ 9,046		\$ 3,809					\$ 12,855	\$ 23,500	\$ 19,326	\$ 18,700
Out-of-State Travel											
Training	\$ 998		\$ 1,980					\$ 2,978	\$ 10,000	\$ 6,855	\$ 10,000
Security Services	\$ 237,525		\$ 12,825					\$ 250,350	\$ 254,200	\$ 239,902	\$ 241,400
Facility Operations	\$ 66,413							\$ 66,413	\$ 71,154	\$ 91,208	\$ 87,218
Utilities	\$ 825							\$ 825	\$ 2,200	\$ 2,908	\$ 4,000
Contracted Services	\$ 1,111,236		\$ 27,134					\$ 1,138,369	\$ 1,299,027	\$ 1,160,873	\$ 1,324,643
Consulting and Professional Services	\$ 14,400	\$ 203,569						\$ 217,969	\$ 213,500	\$ 215,255	\$ 215,000
Information Technology	\$ 166,547							\$ 166,547	\$ 236,843	\$ 202,959	\$ 320,243
Major Equipment	\$ 30,005							\$ 30,005	\$ 30,005	\$ 28,395	\$ 30,000
Other Items of Expense	\$ 66							\$ 66	\$ 1,000	\$ 445	\$ 1,000
	\$ 1,877,169	\$ 203,569	\$ 47,727					\$ 2,128,464	\$ 2,428,114	\$ 2,206,620	\$ 2,566,693
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 14,215							\$ 14,215	\$ 30,000	\$ 24,390	\$ 23,050
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (23,895)		\$ 23,895					\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ (344)							\$ (344)		\$ 1,761	\$ 1,102
	\$ (10,024)		\$ 23,895					\$ 13,871	\$ 30,000	\$ 26,151	\$ 24,162
Total Expenditures	\$ 5,577,252	\$ 215,717	\$ 184,460					\$ 5,977,428	\$ 6,427,613	\$ 6,064,990	\$ 6,572,441
Excess (Deficit) of Revenues Over Expenditures	\$ (14,199)	\$ 45,351	\$ (10,616)					\$ 20,535	\$ (498,777)	\$ 19,701	\$ (535,449)
Operating Transfers In (Out)	\$ (10,616)		\$ 10,616					\$ 0		\$ 0	
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)	\$ 695,724	\$ 375,367	\$ 0					\$ 1,071,092	\$ 551,780	\$ 1,050,557	\$ 492,407

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

For the month ended June										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 378,829	\$ 258,038					\$ 636,868	\$ 559,867	\$ 821,051	\$ 672,410
Traffic & Other Infractions							\$ 2,000	\$ 1,322		
Other Criminal Cases	\$ 23,327	\$ 258,894					\$ 282,220	\$ 73,397	\$ 266,805	\$ 290,800
Civil		\$ 30,282					\$ 30,282	\$ 32,600	\$ 31,759	\$ 28,845
Family & Children Services	\$ 279,706	\$ 195,982			\$ 0	\$ 540	\$ 476,229	\$ 765,813	\$ 507,335	\$ 542,864
Probate, Guardianship & Mental Health Services		\$ 51,490					\$ 51,490	\$ 70,000	\$ 55,131	\$ 81,025
Juvenile Dependency Services		\$ 16,117					\$ 16,117	\$ 48,019	\$ 13,025	
Juvenile Delinquency Services										
Other Court Operations	\$ 2,362,525					\$ 87	\$ 2,362,612	\$ 2,516,347	\$ 2,110,897	\$ 2,440,017
Court Interpreters	\$ 16,278	\$ 215,745					\$ 232,023	\$ 258,304	\$ 213,250	\$ 288,324
Jury Services			\$ 14,215				\$ 14,215	\$ 30,000	\$ 24,390	\$ 23,050
Security		\$ 275,711					\$ 275,711	\$ 281,280	\$ 261,038	\$ 263,606
<b>Trial Court Operations Program</b>	<b>\$ 3,060,666</b>	<b>\$ 1,302,259</b>	<b>\$ 14,215</b>		<b>\$ 0</b>	<b>\$ 628</b>	<b>\$ 4,377,767</b>	<b>\$ 4,637,627</b>	<b>\$ 4,306,054</b>	<b>\$ 4,630,951</b>
Enhanced Collections										
Other Non-Court Operations		\$ 363					\$ 363	\$ 363	\$ 217	\$ 217
<b>Non-Court Operations Program</b>		<b>\$ 363</b>					<b>\$ 363</b>	<b>\$ 363</b>	<b>\$ 217</b>	<b>\$ 217</b>
Executive Office	\$ 314,273						\$ 314,273	\$ 320,076	\$ 309,569	\$ 297,600
Fiscal Services	\$ 252,263	\$ 4,586				\$ 64	\$ 256,913	\$ 257,290	\$ 258,349	\$ 233,973
Human Resources	\$ 108,388	\$ 3,736				\$ (1,128)	\$ 110,996	\$ 148,852	\$ 129,053	\$ 171,513
Business & Facilities Services		\$ 261,342				\$ 92	\$ 261,434	\$ 297,524	\$ 317,612	\$ 342,968
Information Technology	\$ 99,504	\$ 556,178					\$ 655,683	\$ 765,881	\$ 703,135	\$ 895,219
<b>Court Administration Program</b>	<b>\$ 774,428</b>	<b>\$ 825,842</b>				<b>\$ (972)</b>	<b>\$ 1,599,298</b>	<b>\$ 1,785,623</b>	<b>\$ 1,758,718</b>	<b>\$ 1,941,273</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 3,835,093</b>	<b>\$ 2,128,464</b>	<b>\$ 14,215</b>		<b>\$ 0</b>	<b>\$ (344)</b>	<b>\$ 6,977,428</b>	<b>\$ 6,427,613</b>	<b>\$ 6,064,990</b>	<b>\$ 6,572,443</b>