


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) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions		34.10	34.10	32.10	32.10

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 June							2023/24	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2024/25									
	Governmental Funds									
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
	General	Non-Grant	Grant							
ASSETS										
Operations	\$ (396,096)	\$ 366,971	\$ 0				\$ 4,909	\$ (24,216)	\$ (51,446)	
Payroll	\$ 0							\$ 0	\$ (65,087)	
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	\$ 1,467,446	
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	\$ 28,053	
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	\$ 179,972	
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	\$ 890,251	\$ 375,997	\$ 19,325				\$ 267,279	\$ 1,652,852	\$ 1,646,423	
LIABILITIES AND FUND BALANCES										
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	\$ 211	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 106,379	\$ 629	\$ 19,325				\$ 59,864	\$ 186,158	\$ 291,113	
Civil							\$ 36,534	\$ 36,534	\$ 30,549	
Criminal							\$ 16,156	\$ 16,156	\$ 13,689	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 134,408	\$ 134,408	\$ 120,523	
Trust Interest Payable							\$ 14,766	\$ 14,766	\$ 12,393	
Miscellaneous Trust										
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	\$ 67,168	
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	\$ 21,908	\$ 60,433	
Total Liabilities	\$ 194,527	\$ 629	\$ 19,325				\$ 267,279	\$ 481,180	\$ 495,868	
Total Fund Balance	\$ 695,724	\$ 375,367	\$ 0					\$ 1,071,672	\$ 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	\$ 209,123	\$ 209,123	\$ 209,123	
	\$ 5,488,199	\$ 221,150					\$ 5,709,349	\$ 5,048,898	\$ 5,738,986	\$ 5,709,256	
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	\$ 1,480	
County Program - Restricted		\$ 766					\$ 766	\$ 750	\$ 729	\$ 809	
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	\$ 76,390	
Total Revenues	\$ 5,563,052	\$ 261,067	\$ 173,843				\$ 5,997,963	\$ 5,928,836	\$ 6,084,691	\$ 6,033,952	
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		\$ 0				\$ 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	\$ 1,333,461	
	\$ 3,710,107	\$ 12,148	\$ 112,839				\$ 3,935,943	\$ 3,969,499	\$ 3,832,239	\$ 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	\$ 18,268	\$ 21,500	
In-State Travel	\$ 9,046		\$ 3,809				\$ 12,856	\$ 23,500	\$ 19,326	\$ 18,700	
Out-of-State Travel											
Training	\$ 998		\$ 1,980				\$ 2,978	\$ 10,000	\$ 6,856	\$ 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	\$ (538,449)	
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)
PROGRAM EXPENDITURES:										
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	\$ 290,300
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	\$ 542,854
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	\$ 261,030	\$ 263,606
Trial Court Operations Program	\$ 3,060,666	\$ 1,302,259	\$ 14,215		\$ 0	\$ 628	\$ 4,377,767	\$ 4,637,627	\$ 4,306,054	\$ 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	\$ 314,273						\$ 314,273	\$ 320,076	\$ 309,569	\$ 297,600
Fiscal Services	\$ 252,263	\$ 4,586				\$ 64	\$ 256,913	\$ 257,290	\$ 298,349	\$ 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	\$ 895,218
Court Administration Program	\$ 774,428	\$ 825,642				\$ (972)	\$ 1,599,298	\$ 1,788,623	\$ 1,758,718	\$ 1,941,273
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,835,093	\$ 2,128,464	\$ 14,215		\$ 0	\$ (344)	\$ 6,977,425	\$ 6,427,613	\$ 6,064,990	\$ 6,572,443