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

11/13/2025 10/13/25

Lake

Court

2025-26 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT Authorized/Filled Positions

Lake		11.
	Court	
2025-26 Q1		
Fiscal Yea	r and Ending	Quarter

			Positions (I	TEs) Filled	
	Total Authorized Positions (FTEs) ¹ Optional	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions		33.10			

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)

Accounts Receivable - General Dishonored Checks Due From Employee Siduly Fees Trust Due From Other Funds Due From Other Governments Sue From Other Courts	Special Non-Grant 23) \$512,802 30) 85 27 29 \$512,802 60 \$0 60 60 \$0 60 60 60 60 60 60 60 60 60	\$ (66,733) \$ 46,924		Debt Service	Proprietary Funds	\$1,034 \$1,034 \$1,034 \$182,320 \$182,320 \$142,749 \$325,471	Total Funds (Info, Purposes Only) \$ 55,681 \$ (214,861) \$ 0 \$ (632) \$ 1,000 \$ 182,320 \$ 202,285 \$ 2,186,076 \$ 2,391,869 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 46,924	2024/25 Total Funds (Info, Purposes Only) \$ 91,29 \$ (211.70) \$ 146,80 \$ 39,71 \$ 2.873,34 \$ 2.940,30 \$ 3 \$ 1,00 \$ 3,00
ASSETS Operations Payroll Jury Revolving Other Distribution Civil Filing Fees Trust Credit Card Cash on Hand Cash with County Cash Outside of the JCC Cash Held with the JCC Cash Held with the JCC Cash Equivalents Total Cash and Cash Equivalents Short-Term Investment Investments Total Investments Accrued Revenue Accounts Receivable - General Dishonored Checks Due From Employee Civil Jury Fees Trust Due From Other Governments Due From Other Courts Due From Other Courts Due From State Trust Due To/From Distribution Due To/From General Due To/From State	Non-Grant 23) \$ 512,802 31) 00 85 85 80 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ (66,733) \$ (66,733) \$ (46,924	Capital Project		Proprietary Funds	\$ 1,034 \$ 1,034 \$ 0 \$ (632) \$ 182,320 \$ 142,749	Funds (Info. Purposes Only) \$ 55,681 \$ (214,861) \$ 0 \$ (632) \$ 1,000 \$ 182,320 \$ 202,285 \$ 2,166,076 \$ 2,391,869 \$ 0 \$ 0	Funds (Info. Purposes Only) \$ 91,29 \$ (211,70! \$ 1,00 \$ 146,66 \$ 39,71 \$ 2,673,34 \$ 2,940,30 \$ 3 \$ 3 \$ 3 \$ 3 \$ 3 \$ 3
Operations	000 85 27 29 \$512,802 \$0 \$0 \$0 \$0 \$0 \$0	\$ (66,733) \$ 46,924				\$ 0 \$ (632) \$ 182,320 \$ 142,749	\$ (214,861) \$ 0 \$ (632) \$ 1,000 \$ 182,320 \$ 202,285 \$ 2,166,076 \$ 2,391,669 \$ 0 \$ 0	\$ (211,70 \$ \$1,00 \$ 146,80 \$ 39,7 \$ 2,873,3 \$ 2,940,30
Revolving Other Distribution Civil Filing Fees Trust Credit Card Cash on Hand Cash with County Cash Outside of the JCC Cash Held with the JCC Cash Held with the JCC Cash Held with the JCC Cash Equivalents Total Cash and Cash Equivalents Short-Term Investment Investments Total Investments Accrued Revenue Accounts Receivable - General Dishonored Checks Due From Employee Civil Jury Fees Trust Due From Other Governments Due From Other Governments Due From Other Courts Due From State Trust Due To/From Distribution Due To/From Civil Filing Fee Due To/From General Due To/From General Due To/From General Due To/From S 1	85 27 29 \$512,802 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ 46,924				\$ (632) \$ 182,320 \$ 142,749	\$ (632) \$ 1,000 \$ 182,320 \$ 202,285 \$ 2,166,076 \$ 2,391,669 \$ 0 \$ 0	\$ (1 \$ 1,00 \$ 149,66 \$ 139,71 \$ 2,873,34 \$ 2,940,30 \$ 3 \$ 3 \$ 3
Trust Credit Card Cash on Hand Cash with County Cash Outside of the JCC Cash Held with the JCC Cash Held with the JCC Cash Equivalents Total Cash and Cash Equivalents Short-Term Investment Investments Total Investments Accrued Revenue Accounts Receivable - General Dishonored Checks Due From Employee Civil Jury Fees Trust Due From Other Funds Due From Other Governments Due From Other Courts Due From State Trust Due To/From Civil Filing Fee Due To/From Civil Filing Fee Due To/From General Due To/From S 1	85 27 29 \$512,802 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ 46,924				\$ (632) \$ 182,320 \$ 142,749	\$ (632) \$ 1,000 \$ 182,320 \$ 202,285 \$ 2,166,076 \$ 2,391,669 \$ 0 \$ 0	\$ (1- \$ 1,00 \$ 146,66 \$ 39,71 \$ 2,873,34 \$ 2,940,30 \$ 3 \$ 3 \$ 3
Cash Outside of the JCC Cash Held with the JCC Cash Held with the JCC Cash Equivalents Total Cash and Cash Equivalents Short-Term Investment Investments Total Investments Accrued Revenue Accounts Receivable - General Dishonored Checks Due From Employee Civil Jury Fees Trust Due From Other Governments Due From Other Courts Due From Other Courts Due From State Trust Due To/From Civil Filing Fee Due To/From Civil Filing Fee Due To/From General Due To/From General Due To/From General Due To/From General Due To/From General Due To/From General Due To/From S 1,500,300,300,300,300,300,300,300,300,300	27 29 \$512,802 50 \$0 50 \$0 50 \$0	\$ 46,924				\$ 142,749	\$ 202,285 \$ 2,166,076 \$ 2,391,569 \$ 0 \$ 0 \$ 0	\$ 39,71 \$ 2,673,34 \$ 2,940,30 \$ 3 \$ 3 \$ 1,02
Short-Term Investment investments Accrued Revenue Accounts Receivable - General Dishonored Checks Due From Employee Civil Jury Fees Trust Due From Other Funds Due From Other Courts Due From State Trust Due To/From Distribution Due To/From Civil Filing Fee Due To/From General Due To/From General Due To/From General Due To/From State S	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ 46,924					\$0 \$0 \$0	\$ \$ \$1,02
Accounts Receivable - General Dishonored Checks Due From Employee Civil Jury Fees Trust Due From Other Funds Due From Other Governments Due From Other Courts Due From State Trust Due To/From Distribution Due To/From Civil Filing Fee Due To/From General Due To/From General Due To/From \$ 1	\$0 \$0 \$0 \$0 \$0 \$0	\$ 46,924					\$ 0 \$ 0 \$ 0	\$ \$ 1,02
Civil Jury Fees Trust Due From Other Funds Due From Other Governments Due From Other Courts Due From State Trust Due To/From Civil Filing Fee Due To/From General Due To/From State Trust Due To/From State	\$0 \$0 \$0 \$0	\$ 46,924					\$ 0 \$ 0	\$ \$ 1,022
Due From Other Courts Due From State \$ Trust Due To/From Distribution Due To/From Civil Filing Fee Due To/From General Due To/From \$ 1	\$ 0 99	\$ 46,924						
Civil Filing Fee Due To/From General Due To/From \$1!						1		
		\$ 46,924					\$ 199 \$ 47 122	\$ 23 \$ 161.87
Salary and Travel Advances Counties	5 O						\$ 0 \$ 0	\$ \$ 98 \$ 98
Other Assets Total Other Assets								
	5.0	\$ 0				\$ 325 471	\$2,458,992	\$3,103,16
Due to Other Funds Due to Other Courts \$	25 \$ 0 5 0 \$ 0	\$0				\$ 1,220 \$ 199 \$ 0 \$ 64,725	\$ 37,045 \$ 199 \$ 0 \$ 0 \$ 64,725	\$ 42,21 \$ 23 \$ \$ 116,45 \$ 58,95
Due to Other Governments AB145 Due to Other Government Agency Due to Other Public Agencies Sales and Use Tax \$1	45						\$ 0 \$ 145	\$ 12
Interest Miscellaneous Accts. Pay. and Accrued Liab. Total Accounts Payable and Accrued Liab. \$35,9	70 \$ 0	\$ 0		24. 17. 17. 17.		\$ 479 \$ 66,623	\$ 479	\$ 48 \$ 218.47
Civil Criminal Unreconciled - Civil and Criminal Trust Held Outside of the JCC Trust Interest Payable						\$ 34,978 \$ 19,260 \$ 182,320 \$ 15,148	\$ 34,978 \$ 19,260 \$ 182,320 \$ 15,148	\$ 52,85 \$ 5,94 \$ 146,66 \$ 12,87
	50					\$ 251,706	\$251,706	\$ 218,37
Deductions Payable \$ 27,3- Payroll Clearing \$	\$ 0 42 \$ 0						\$ 3,810 \$ 0 \$ 27,342 \$ 0	\$ (2.22) \$ \$ 2 \$
Total Payroll Liabilities \$.31,11 Revenue Collected in Advance Liabilities For Deposits \$.7,81 Jury Fees - Non-Intérest Fees - Partial Payment & Overpayment	30					\$ 5,539 \$ 1,600 \$ 3	\$31,182 \$0 \$13,389 \$1,600	\$ (2/20 \$ \$ 19,21
rees - Partial Payment & Overpayment Uncleared Collections Other Miscellaneous Liabilities Total Other Liabilities \$ 7.8	50					\$ 3 \$ 7,142	\$3	\$13.23
Total Liabilities Total Fund Balance \$1,845.5					100000000000000000000000000000000000000	\$ 325,471	\$ 400,443 \$ 2,038,549	\$447.87 \$2,655.28

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 September										
				F	iscal Year 202		, orpinalise			2024	1/25
		200000000000000000000000000000000000000	ovemmental Fur Revenue	ds	ı			Total Funds	Current	Total Funds	Final Budget
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	(Info, Purposes Only)	Budget (Annual)	(Info Purposes Only)	(Annual)
REVENUES	Gollera	reon Stant	CHAIR	, riojecis	Service	ruius	ruilus				
State Financing Sources Trial Court Trust Fund	\$ 1,910,253	\$ 1,744	,					\$1,911,997	\$ 5,450,905	\$ 2,583,464	\$ 5,039,49
Improvement and Modernization Fund Judges' Compensation (0150019)									\$ 8,595		\$ 8,59
Court Interpreter (0150037) Civil Coordination Reimbursement (0150091)	\$ 45,318					-		\$ 45,318	\$ 181,273	\$ 39.245	\$ 156,98
MOU Reimbursements (0150010 and General) Other Miscellaneous	\$ 109,833 \$ 116,796	\$ 185,500						\$ 109,833 \$ 302,296	\$ 202,742 \$ 311,419	\$ 71,209 \$ 200,000	\$ 235,70. \$ 209,12
	\$ 2,182,200	\$ 187,244						52,9944	\$ 6,154,934	\$ 2,893,918	\$ 5,649,89
Grants AB 1058 Commissioner/Facilitator			\$ 39,039					\$ 39,039	\$ 175,000	\$ 54,327	\$ 216,19
Other Judicial Council Grants Non-Judicial Council Grants											
			\$ 39,039					5 36 739	6 175 000	5 54 327	\$ 215,19
Other Financing Sources Interest Income	\$ 8,589	\$0						\$ 8,589	\$ 50,000	\$ 26,298	\$ 50,000
Investment Income Donations	7 3,200										
Local Fees Non-Fee Revenues		\$ 3,119						\$ 3,119	\$ 10,000 \$ 900	\$ 1,547	\$ 9,500 \$ 1,000
Enhanced Collections Escheatment							A 1		\$ 35,771	\$ 964	
Prior Year Revenue County Program - Restricted	\$ 1,665	\$ 468 \$ 56						\$ 2,133 \$ 56	\$ 750	\$ (381) \$ 68	\$ 75
Reimbursement Other Sale of Fixed Assets	\$ 120							\$ 120	\$ 1,500	440	\$ 1,50
Other Miscellaneous	\$ 2 \$ 10,376	\$ 3,643						5.2		800000	5 80 36
Total Revenues	\$ 10,376 \$ 2,192,576	\$ 190,887	\$ 39,039					\$2.42.503	\$ 98,001 \$ 6,428,850	\$ 28,496	\$ 62,750 \$ 6,928,83
EXPENDITURES	42,102,010	4 130,007	9 32,039					3692.00		32.810,141	\$4,520,00
Personnel Services Salaries - Permanent	\$ 568,175	\$ 3,639	\$ 32,962					\$ 604,776	\$ 2,847,478	\$ 576,108	\$ 2,627,72
Temp Help Overtime	\$ 22,072	4 5,555	V 02,002					\$ 22,072	\$ 21,119 \$ 30,000	\$ 2,216 \$ 8,363	\$ 20.81 \$ 30,000
Staff Benefits	\$ 322,258 \$ 912,505	\$ 820 \$ 4,458	\$ 15,816 \$ 48,779					\$ 338,894 \$ 965,782	\$ 1,430,221 \$ 4,328,818	\$ 316,856 \$ 903,543	\$ 1,290,95 \$ 3,969,49
Operating Expenses and Equipment	9 4 (2,000	0 ,,,,,,	9 +0,779						******	*****	*******
General Expense Printing	\$ 16,145 \$ 1,567		\$ 276					\$ 16,421 \$ 1,567	\$ 145,494 \$ 9,500	\$ 20,621 \$ 1,503	\$ 195,35 \$ 10,50
Telecommunications Postage	\$ 2,800 \$ 16,928		\$ 340					\$ 3,141 \$ 16,928	\$ 20,100 \$ 45,200	\$ 3,225 \$ 6,541	\$ 19,700 \$ 43,700
Insurance In-State Travel	\$ 13,705 \$ 645							\$ 13,705 \$ 645	\$ 18,500 \$ 20,500	\$ 13,693 \$ 4,763	\$ 17.630 \$ 23,500
Out-of-State Travel Training	\$ 100					-		\$ 100	\$ 10,000	\$ 2,180	\$ 10,000
Security Services Facility Operations	\$ 60,783 \$ 10,829		\$ 1,667					\$ 62,450 \$ 10,829	\$ 267,000 \$ 55,786	\$ 59,488 \$ 6,437	\$ 254.200 \$ 71.15
Utilities Contracted Services	\$ 0 \$ 283,434		\$ 3,719				1 1 1	\$ 0 \$ 287,153	\$ 1,536,560	\$ 51 \$ 252,741	\$ 2,200 \$ 1,299,02
Consulting and Professional Services Information Technology	\$ 150 \$ 23,458	\$ 48,994						\$ 49,144 \$ 23,458	\$ 200,500 \$ 227,343	\$ 57,242 \$ 4,891	\$ 213,500 \$ 236,64
Major Equipment Other Items of Expense	3 25,.00	4.5							\$ 1,000	\$ 30,005	\$ 30,000 \$ 1,000
	\$ 430,543	\$ 48,994	\$ 6,003					5 485 540	\$ 2,558,483	£ 463,381	\$ 2,428,11
Special Items of Expense Grand Jury		*.									
Jury Costs Judgements, Settlements and Claims	\$ 2,427							\$ 2,427	\$ 26,500	\$ 4,395	\$ 30,000
Debt Service Other											
Capital Costs Internal Cost Recovery	\$ (5,653)		\$ 5,653					\$0		\$0	
Prior Year Expense Adjustment	\$ 1,336 \$ (1,889)		\$ 5,653					\$ 1,336 \$ 3,783	\$26,500	\$ 693 \$ 5,088	\$ 30,00
Total Expenditures	\$ 1,341,159	\$ 53,452	\$ 60,434					£1,655,046	\$6,913,901	\$ 1,372,013	\$6,427,61
Excess (Deficit) of Revenues Over Expenditures	\$ 851,417	\$ 137,435						\$ 967,457	5 (484,946)	\$ 1,604,729	\$ (498,777
Operating Transfers In (Out)	\$ (1,586)		\$ 1,586					\$ 0	\$ 0		
Fund Balance (Deficit)		علام									
Beginning Balance (Deficit)	\$ 695,724 \$ 1,545,555	\$ 375,367 \$ 512,802	\$ 0 \$ (19.809)	L	ļ. · · · ·	leg in the		\$ 1,071,092	\$ 1,071,092	\$ 1,050,557	\$ 1,050,55

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

	For the month ended September Fiscal Year 2025/26									2024/25	
	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	\$ 110,008	\$ 45,783				\$ 1,600	\$ 157,391	\$ 538,494	\$ 116,157	\$ 559,86	
Traffic & Other Infractions Other Criminal Cases	\$ 1,685	\$ 55,627		**.			\$ 57,312	\$ 66,600		\$ 2,00 \$ 73,39	
Civil Family & Children Services	\$ 76,315	\$ 3,867 \$ 29,234			\$0		\$ 3,867 \$ 105,549	\$ 31,000 \$ 719,126	\$ 111,386	\$ 32,60 \$ 765,81	
Probate, Guardianship & Mental Health Services Juvenile Dependency Services Juvenile Delinquency Services		\$ 24,278 \$ 3,626		-			\$ 24,278 \$ 3,626	\$ 64,000 \$ 48,902		\$ 70,00 \$ 48,01	
Other Court Operations Court Interpreters	\$ 570,245 \$ 1,914	\$ 54,729					\$ 570,245 \$ 56,644	\$ 2,917,236 \$ 301.897	\$ 515,246 \$ 51,118	\$ 2,516,34 \$ 258.30	
Jury Services Security	\$ 1,514	\$ 77,720	\$ 2,427			\$ (264)	\$ 2,427 \$ 77,456	\$ 26,500 \$ 285,756	\$ 4,395	\$ 30,00 \$ 281,28	
Trial Court Operations Program	\$ 760,167	\$ 294,865	\$ 2,427		\$ 0	\$ 1,336	\$ 1 058 795	\$4,999,510	\$ 970,568	\$ 4 637 63	
Enhanced Collections Other Non-Court Operations								\$ 500	\$ 363	\$ 36	
Non-Court Operations Program								\$ 500	\$ 363	\$ 30	
Executive Office Fiscal Services	\$ 76,281 \$ 51,634	\$ 616					\$ 76,281 \$ 52,250	\$ 338,258 \$ 201,132	\$ 71,147	\$ 320,07 \$ 257,29	
Human Resources Business & Facilities Services Information Technology	\$ 52,872 \$ 24,788	\$ 120 \$ 46,171 \$ 143,769					\$ 52,992 \$ 46,171 \$ 168,557	\$ 149,099 \$ 447,681 \$ 777,621	\$ 50,224 \$ 36,402 \$ 160,987	\$ 148,85 \$ 297,52 \$ 765,88	
Court Administration Program		\$ 190,676					\$ 196.251	8 (913 79)	\$ 401,081	\$ 1,789.50	
Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program											
Total	\$ 965,742	\$ 485,540	\$ 2.427		5.0	\$1,336	\$ 1,455,046	\$6,910,801	\$1,372,013	\$ 6,427.6	

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