

**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

\_\_\_\_\_  
Date

Lake

\_\_\_\_\_  
Court

2025-26 Q1

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

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

Lake

\_\_\_\_\_  
 Court

2025-26 Q1

\_\_\_\_\_  
 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		33.10			

<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 September							2024/25	
	Fiscal Year 2025/26								
	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	\$ (391,423)	\$ 512,802	\$ (66,733)				\$ 1,034	\$ 55,681	\$ 91,295
Payroll	\$ (214,861)							\$ (214,861)	\$ (211,705)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees									
Trust							\$ (632)	\$ (632)	\$ (14)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the JCC							\$ 182,320	\$ 182,320	\$ 146,683
Cash Held with the JCC	\$ 202,285							\$ 202,285	\$ 39,718
Cash Equivalents	\$ 2,023,327						\$ 142,749	\$ 2,166,076	\$ 2,873,343
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,820,329</b>	<b>\$ 512,802</b>	<b>\$ (66,733)</b>				<b>\$ 325,471</b>	<b>\$ 2,391,669</b>	<b>\$ 2,940,300</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees - Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 1,025
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 46,924					\$ 46,924	\$ 160,613
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 199							\$ 199	\$ 239
<b>Total Receivables</b>	<b>\$ 199</b>	<b>\$ 0</b>	<b>\$ 46,924</b>					<b>\$ 47,122</b>	<b>\$ 161,876</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 985</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,820,527</b>	<b>\$ 512,802</b>	<b>\$ (19,809)</b>				<b>\$ 325,471</b>	<b>\$ 2,436,992</b>	<b>\$ 3,103,161</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 35,825	\$ 0	\$ 0				\$ 1,220	\$ 37,045	\$ 42,216
Due to Other Funds			\$ 0				\$ 199	\$ 199	\$ 239
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0	\$ 0						\$ 0	\$ 116,459
TC145 Liability							\$ 64,725	\$ 64,725	\$ 58,959
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 145							\$ 145	\$ 120
Interest							\$ 479	\$ 479	\$ 480
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 35,970</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 66,623</b>	<b>\$ 102,993</b>	<b>\$ 218,472</b>
Civil							\$ 34,978	\$ 34,978	\$ 52,895
Criminal							\$ 19,260	\$ 19,260	\$ 5,942
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 182,320	\$ 182,320	\$ 146,683
Trust Interest Payable							\$ 15,148	\$ 15,148	\$ 12,875
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 251,706</b>	<b>\$ 251,706</b>	<b>\$ 218,375</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 3,810							\$ 3,810	\$ (2,228)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 27,342							\$ 27,342	\$ 21
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 31,152</b>							<b>\$ 31,152</b>	<b>\$ (2,207)</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 7,850						\$ 5,539	\$ 13,389	\$ 13,219
Jury Fees - Non-Interest							\$ 1,600	\$ 1,600	
Fees - Partial Payment & Overpayment							\$ 3	\$ 3	\$ 18
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 7,850</b>						<b>\$ 7,142</b>	<b>\$ 14,992</b>	<b>\$ 13,236</b>
<b>Total Liabilities</b>	<b>\$ 74,972</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 325,471</b>	<b>\$ 400,443</b>	<b>\$ 447,670</b>
<b>Total Fund Balance</b>	<b>\$ 1,545,555</b>	<b>\$ 512,802</b>	<b>\$ (19,809)</b>					<b>\$ 2,036,549</b>	<b>\$ 2,655,285</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,620,527</b>	<b>\$ 512,802</b>	<b>\$ (19,809)</b>				<b>\$ 325,471</b>	<b>\$ 2,436,992</b>	<b>\$ 3,103,161</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 September										
	Fiscal Year 2025/26								2024/25		
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
Non-Grant		Grant									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,910,253	\$ 1,744					\$ 1,911,997	\$ 5,450,905	\$ 2,583,464	\$ 5,039,495	\$ 8,595
Improvement and Modernization Fund								\$ 8,595			
Judges' Compensation (0150019)									\$ 181,273	\$ 39,245	\$ 156,981
Court Interpreter (0150037)	\$ 45,318						\$ 45,318				
Civil Coordination Reimbursement (0150091)	\$ 109,833						\$ 109,833	\$ 202,742	\$ 71,208	\$ 235,702	
MOU Reimbursements (0150010 and General)	\$ 116,796	\$ 185,500					\$ 302,296	\$ 311,419	\$ 200,000	\$ 209,123	
Other Miscellaneous											
	\$ 2,182,200	\$ 187,244					\$ 2,369,444	\$ 6,154,934	\$ 2,893,918	\$ 5,649,896	
Grants											
AB 1058 Commissioner/Facilitator			\$ 39,039				\$ 39,039	\$ 175,000	\$ 54,327	\$ 216,190	
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 39,039				\$ 39,039	\$ 175,000	\$ 54,327	\$ 216,190	
Other Financing Sources											
Interest Income	\$ 8,589	\$ 0					\$ 8,589	\$ 50,000	\$ 26,298	\$ 50,000	
Investment Income											
Donations											
Local Fees		\$ 3,119					\$ 3,119	\$ 10,000	\$ 1,547	\$ 9,500	
Non-Fee Revenues								\$ 900		\$ 1,000	
Enhanced Collections									\$ 35,771	\$ 964	
Escheatment										\$ (381)	
Prior Year Revenue	\$ 1,665	\$ 468					\$ 2,133	\$ 56	\$ 750	\$ 28	\$ 750
County Program - Restricted		\$ 56					\$ 56	\$ 750			
Reimbursement Other	\$ 120						\$ 120	\$ 1,500		\$ 1,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2						\$ 2				
	\$ 10,376	\$ 3,643					\$ 14,019	\$ 69,921	\$ 28,496	\$ 62,750	
<b>Total Revenues</b>	\$ 2,192,576	\$ 190,887	\$ 39,039				\$ 2,422,503	\$ 6,426,855	\$ 2,976,741	\$ 5,926,836	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 568,175	\$ 3,639	\$ 32,962				\$ 604,776	\$ 2,847,478	\$ 576,108	\$ 2,627,724	
Temp Help								\$ 21,119	\$ 2,216	\$ 20,817	
Overtime	\$ 22,072						\$ 22,072	\$ 30,000	\$ 8,363	\$ 30,000	
Staff Benefits	\$ 322,258	\$ 820	\$ 15,816				\$ 338,894	\$ 1,430,221	\$ 318,856	\$ 1,290,858	
	\$ 912,505	\$ 4,458	\$ 48,779				\$ 965,742	\$ 4,328,818	\$ 903,543	\$ 3,309,499	
Operating Expenses and Equipment											
General Expense	\$ 16,145		\$ 276				\$ 16,421	\$ 145,494	\$ 20,621	\$ 195,355	
Printing	\$ 1,567						\$ 1,567	\$ 9,500	\$ 1,503	\$ 10,500	
Telecommunications	\$ 2,800		\$ 340				\$ 3,141	\$ 20,100	\$ 3,225	\$ 19,700	
Postage	\$ 16,928						\$ 16,928	\$ 45,200	\$ 6,541	\$ 43,700	
Insurance	\$ 13,705						\$ 13,705	\$ 18,500	\$ 13,693	\$ 17,630	
In-State Travel	\$ 645						\$ 645	\$ 20,500	\$ 4,783	\$ 23,500	
Out-of-State Travel											
Training	\$ 100						\$ 100	\$ 10,000	\$ 2,180	\$ 10,000	
Security Services	\$ 60,783		\$ 1,667				\$ 62,450	\$ 267,000	\$ 59,488	\$ 254,200	
Facility Operations	\$ 10,829						\$ 10,829	\$ 56,786	\$ 6,437	\$ 71,154	
Utilities	\$ 0						\$ 0		\$ 51	\$ 2,200	
Contracted Services	\$ 283,434		\$ 3,719				\$ 287,153	\$ 1,536,560	\$ 252,741	\$ 1,299,027	
Consulting and Professional Services	\$ 150	\$ 48,994					\$ 49,144	\$ 200,500	\$ 57,242	\$ 213,500	
Information Technology	\$ 23,458						\$ 23,458	\$ 227,343	\$ 4,891	\$ 236,643	
Major Equipment									\$ 30,005	\$ 30,005	
Other Items of Expense									\$ 1,000	\$ 1,000	
	\$ 430,543	\$ 48,994	\$ 6,003				\$ 485,540	\$ 2,558,493	\$ 463,361	\$ 2,428,114	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,427						\$ 2,427	\$ 26,500	\$ 4,395	\$ 30,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (5,653)		\$ 5,653				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 1,336						\$ 1,336		\$ 693		
	\$ (1,889)		\$ 5,653				\$ 3,764	\$ 26,500	\$ 5,088	\$ 30,000	
<b>Total Expenditures</b>	\$ 1,341,154	\$ 53,452	\$ 60,434				\$ 1,455,038	\$ 6,613,601	\$ 1,472,019	\$ 6,427,613	
Excess (Deficit) of Revenues Over Expenditures	\$ 851,417	\$ 137,435	\$ (21,395)				\$ 967,457	\$ (484,946)	\$ 1,604,722	\$ (498,777)	
Operating Transfers In (Out)	\$ (1,586)		\$ 1,586				\$ 0	\$ 0			
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 685,724	\$ 375,367	\$ 0				\$ 1,071,092	\$ 1,071,092	\$ 1,050,557	\$ 1,050,557	
Ending Balance (Deficit)	\$ 1,345,555	\$ 512,802	\$ (19,809)				\$ 2,058,545	\$ 586,145	\$ 2,655,285	\$ 551,780	

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		
	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	\$ 110,008	\$ 45,783				\$ 1,600	\$ 157,391	\$ 538,494	\$ 116,157	\$ 559,867
Traffic & Other Infractions										\$ 2,000
Other Criminal Cases	\$ 1,685	\$ 55,627					\$ 57,312	\$ 66,600	\$ 78,246	\$ 73,397
Civil		\$ 3,867					\$ 3,867	\$ 31,000	\$ 3,550	\$ 32,600
Family & Children Services	\$ 76,315	\$ 29,234			\$ 0		\$ 105,549	\$ 719,126	\$ 111,386	\$ 765,813
Probate, Guardianship & Mental Health Services		\$ 24,278					\$ 24,278	\$ 64,000	\$ 16,527	\$ 70,000
Juvenile Dependency Services		\$ 3,626					\$ 3,626	\$ 48,902		\$ 48,019
Juvenile Delinquency Services										
Other Court Operations	\$ 570,245						\$ 570,245	\$ 2,917,236	\$ 515,246	\$ 2,516,347
Court Interpreters	\$ 1,914	\$ 54,729					\$ 56,644	\$ 301,897	\$ 51,118	\$ 259,304
Jury Services			\$ 2,427				\$ 2,427	\$ 26,500	\$ 4,395	\$ 30,000
Security		\$ 77,720				\$ (264)	\$ 77,456	\$ 285,756	\$ 73,944	\$ 281,280
Trial Court Operations Program	\$ 760,167	\$ 294,865	\$ 2,427		\$ 0	\$ 1,336	\$ 1,058,795	\$ 4,995,516	\$ 970,568	\$ 4,637,627
Enhanced Collections										
Other Non-Court Operations								\$ 500	\$ 363	\$ 363
Non-Court Operations Program								\$ 500	\$ 363	\$ 363
Executive Office	\$ 76,281						\$ 76,281	\$ 338,258	\$ 82,320	\$ 320,076
Fiscal Services	\$ 51,634	\$ 616					\$ 52,250	\$ 201,132	\$ 71,147	\$ 257,290
Human Resources	\$ 52,872	\$ 120					\$ 52,992	\$ 149,099	\$ 50,224	\$ 148,852
Business & Facilities Services		\$ 46,171					\$ 46,171	\$ 447,681	\$ 36,402	\$ 297,524
Information Technology	\$ 24,788	\$ 143,769					\$ 168,557	\$ 777,621	\$ 160,987	\$ 765,981
Court Administration Program	\$ 205,575	\$ 190,676					\$ 396,251	\$ 1,913,721	\$ 401,081	\$ 1,789,523
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 965,742</b>	<b>\$ 485,540</b>	<b>\$ 2,427</b>		<b>\$ 0</b>	<b>\$ 1,336</b>	<b>\$ 1,455,046</b>	<b>\$ 6,913,801</b>	<b>\$ 1,372,013</b>	<b>\$ 6,427,613</b>