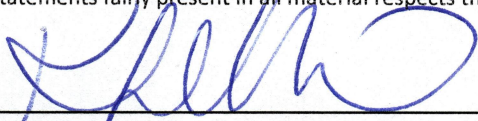


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

01/14/2026

Date

Lake

Court

2025-26 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Lake

Court

2025-26 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Lake

Court
2025-26 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	35.10	33.10	35.10		

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							2024/25	
	Fiscal Year 2025/26								
	Governmental Funds							Total Funds	Total Funds
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (489,834)	\$ 447,325	\$ (116,851)				\$ 4,179	\$ (155,181)	\$ (29,529)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,714)	\$ (2,714)	\$ (1,540)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the JCC							\$ 144,455	\$ 144,455	\$ 127,497
Cash Held with the JCC	\$ 202,285							\$ 202,285	\$ 39,718
Cash Equivalents	\$ 1,731,863						\$ 122,715	\$ 1,854,578	\$ 2,483,092
Total Cash and Cash Equivalents	\$ 1,445,314	\$ 447,325	\$ (116,851)				\$ 268,635	\$ 2,044,423	\$ 2,620,238
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks								\$ 0	\$ 0
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 40						\$ 40	\$ 1,136
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 101,228					\$ 101,228	\$ 182,625
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 157							\$ 157	\$ 0
Total Receivables	\$ 157	\$ 40	\$ 101,228					\$ 101,422	\$ 183,761
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,445,471	\$ 447,365	\$ (15,623)				\$ 268,635	\$ 2,145,848	\$ 2,803,999
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 102,419	\$ 0	\$ 15				\$ 0	\$ 102,434	\$ 113,551
Due to Other Funds			\$ 0				\$ 157	\$ 157	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0	\$ 2					\$ 0	\$ 2	\$ 100,997
TC145 Liability							\$ 64,592	\$ 64,592	\$ 50,293
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 243							\$ 243	\$ 221
Interest							\$ 432	\$ 432	\$ 543
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 102,662	\$ 2	\$ 15				\$ 65,181	\$ 167,639	\$ 265,604
Civil							\$ 30,851	\$ 30,851	\$ 41,342
Criminal							\$ 7,138	\$ 7,138	\$ 4,234
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 144,455	\$ 144,455	\$ 127,497
Trust Interest Payable							\$ 15,472	\$ 15,472	\$ 13,539
Miscellaneous Trust									
Total Trust Deposits							\$ 197,915	\$ 197,915	\$ 186,612
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (5,192)							\$ (5,192)	\$ (2,231)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (10,924)							\$ (10,924)	\$ 29,368
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (16,116)							\$ (16,116)	\$ 27,137
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 4,064						\$ 5,539	\$ 9,603	\$ 13,327
Jury Fees - Non-Interest							\$ 0	\$ 0	
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 21
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,064						\$ 5,539	\$ 9,603	\$ 13,348
Total Liabilities	\$ 90,610	\$ 2	\$ 15				\$ 268,635	\$ 369,281	\$ 452,702
Total Fund Balance	\$ 1,354,861	\$ 447,364	\$ (15,638)					\$ 1,786,547	\$ 2,351,296
Total Liabilities and Fund Balance	\$ 1,445,471	\$ 447,365	\$ (15,623)				\$ 268,635	\$ 2,145,848	\$ 2,803,999

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 2025/26											
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,965,331	\$ 6,975						\$ 2,972,307	\$ 5,450,905	\$ 3,481,202	\$ 5,039,495
Improvement and Modernization Fund									\$ 5,595		\$ 8,595
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 90,835							\$ 90,835	\$ 181,273	\$ 75,491	\$ 156,981
Civil Coordination Reimbursement (0150091)	\$ 164,193							\$ 164,193	\$ 202,742	\$ 129,838	\$ 235,702
MOU Reimbursements (0150010 and General)	\$ 125,919							\$ 125,919	\$ 311,419	\$ 208,123	\$ 208,123
Other Miscellaneous		\$ 185,500									
	\$ 3,346,079	\$ 192,475						\$ 3,538,554	\$ 6,154,934	\$ 3,898,654	\$ 5,648,526
Grants											
AB 1058 Commissioner/Facilitator			\$ 101,228					\$ 101,228	\$ 175,000	\$ 100,779	\$ 216,180
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 101,228					\$ 101,228	\$ 175,000	\$ 100,779	\$ 216,180
Other Financing Sources											
Interest Income	\$ 14,280	\$ 6,434						\$ 20,714	\$ 50,000	\$ 53,741	\$ 50,000
Investment Income											
Donations											
Local Fees		\$ 6,990						\$ 6,990	\$ 10,000	\$ 4,284	\$ 9,500
Non-Fee Revenues									\$ 900	\$ 228	\$ 1,000
Enhanced Collections											
Escheatment	\$ 4,025							\$ 4,025	\$ 35,771	\$ 964	
Prior Year Revenue	\$ 1,665	\$ 468						\$ 2,133		\$ (361)	
County Program - Restricted		\$ 270						\$ 270	\$ 750	\$ 229	\$ 750
Reimbursement Other	\$ 3,957							\$ 3,957	\$ 1,500		\$ 1,500
Sale of Fixed Assets											
Other Miscellaneous	\$ 29							\$ 29			
	\$ 23,956	\$ 14,162						\$ 38,117	\$ 98,921	\$ 65,047	\$ 62,750
Total Revenues	\$ 3,370,034	\$ 206,637	\$ 101,228					\$ 3,677,900	\$ 6,426,855	\$ 4,054,479	\$ 5,928,636
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,185,207	\$ 4,996	\$ 62,106					\$ 1,252,309	\$ 2,847,478	\$ 1,208,620	\$ 2,627,724
Temp Help									\$ 21,119	\$ 3,280	\$ 20,817
Overtime	\$ 46,853							\$ 46,853	\$ 30,000	\$ 17,601	\$ 30,000
Staff Benefits	\$ 626,023		\$ 30,174					\$ 657,322	\$ 1,430,221	\$ 810,045	\$ 1,290,958
	\$ 1,858,083	\$ 6,122	\$ 92,279					\$ 1,956,484	\$ 4,328,819	\$ 1,843,546	\$ 3,969,499
Operating Expenses and Equipment											
General Expense	\$ 39,572		\$ 580					\$ 40,152	\$ 145,494	\$ 37,592	\$ 199,355
Printing	\$ 3,786							\$ 3,786	\$ 9,500	\$ 3,185	\$ 10,500
Telecommunications	\$ 6,871		\$ 555					\$ 7,426	\$ 20,100	\$ 8,147	\$ 19,700
Postage	\$ 23,355							\$ 23,355	\$ 45,200	\$ 22,119	\$ 48,700
Insurance	\$ 16,881							\$ 16,881	\$ 18,500	\$ 17,304	\$ 17,630
In-State Travel	\$ 1,278		\$ 2,190					\$ 3,469	\$ 20,500	\$ 8,574	\$ 23,500
Out-of-State Travel											
Training	\$ 648		\$ 730					\$ 1,378	\$ 10,000	\$ 2,978	\$ 10,000
Security Services	\$ 125,740		\$ 3,449					\$ 129,189	\$ 287,000	\$ 111,992	\$ 254,200
Facility Operations	\$ 22,358							\$ 22,358	\$ 56,786	\$ 29,797	\$ 71,154
Utilities	\$ 0							\$ 0		\$ 659	\$ 2,200
Contracted Services	\$ 578,102		\$ 7,719					\$ 585,821	\$ 1,538,560	\$ 501,401	\$ 1,299,027
Consulting and Professional Services	\$ 500							\$ 129,019	\$ 200,500	\$ 156,825	\$ 213,500
Information Technology	\$ 23,787	\$ 128,519						\$ 23,787	\$ 227,343	\$ 41,135	\$ 238,643
Major Equipment										\$ 30,005	\$ 30,005
Other Items of Expense									\$ 1,000		\$ 1,000
	\$ 842,877	\$ 128,519	\$ 15,223					\$ 969,520	\$ 2,658,483	\$ 951,694	\$ 2,428,114
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 12,321							\$ 12,321	\$ 26,500	\$ 7,715	\$ 30,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (15,471)		\$ 15,471					\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 6,534		\$ 447					\$ 6,981		\$ 784	
	\$ 3,384		\$ 15,918					\$ 19,301	\$ 26,500	\$ 8,500	\$ 30,999
Total Expenditures	\$ 2,794,344	\$ 134,641	\$ 123,420					\$ 2,962,405	\$ 6,919,801	\$ 2,803,740	\$ 6,427,613
Excess (Deficit) of Revenues Over Expenditures	\$ 665,691	\$ 71,996	\$ (22,192)					\$ 715,495	\$ (484,946)	\$ 1,260,740	\$ (498,777)
Operating Transfers In (Out)	\$ (6,554)		\$ 6,554					\$ 0	\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 695,724	\$ 375,367	\$ 0					\$ 1,071,092	\$ 1,071,092	\$ 1,050,557	\$ 1,050,557
Ending Balance (Deficit)	\$ 1,354,861	\$ 447,364	\$ (15,638)					\$ 1,748,587	\$ 586,145	\$ 2,311,298	\$ 551,780

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

For the month ended December										
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	\$ 250,563	\$ 124,593				\$ 5,668	\$ 380,824	\$ 538,494	\$ 288,395	\$ 559,967
Traffic & Other Infractions									\$ 2,000	
Other Criminal Cases	\$ 5,562	\$ 147,652					\$ 153,214	\$ 66,600	\$ 173,624	\$ 73,397
Civil		\$ 9,217					\$ 9,217	\$ 31,000	\$ 10,500	\$ 32,600
Family & Children Services	\$ 145,028	\$ 83,488			\$ 0	\$ 1,619	\$ 230,135	\$ 719,126	\$ 222,139	\$ 765,813
Probate, Guardianship & Mental Health Services		\$ 37,733					\$ 37,733	\$ 64,000	\$ 26,564	\$ 70,000
Juvenile Dependency Services		\$ 3,626					\$ 3,626	\$ 48,902	\$ 4,103	\$ 48,019
Juvenile Delinquency Services										
Other Court Operations	\$ 1,153,027						\$ 1,153,027	\$ 2,917,236	\$ 1,101,093	\$ 2,516,347
Court Interpreters	\$ 3,729	\$ 111,818					\$ 115,548	\$ 301,897	\$ 101,534	\$ 256,304
Jury Services			\$ 12,321				\$ 12,321	\$ 26,500	\$ 7,715	\$ 30,000
Security		\$ 149,237				\$ (264)	\$ 148,973	\$ 265,756	\$ 132,687	\$ 281,280
Trial Court Operations Program	\$ 1,557,909	\$ 667,364	\$ 12,321		\$ 0	\$ 7,023	\$ 2,244,616	\$ 4,999,510	\$ 2,045,345	\$ 4,637,622
Enhanced Collections										
Other Non-Court Operations								\$ 500	\$ 363	\$ 363
Non-Court Operations Program								\$ 500	\$ 363	\$ 363
Executive Office	\$ 153,828						\$ 153,828	\$ 338,258	\$ 160,993	\$ 320,076
Fiscal Services	\$ 117,417	\$ 1,584				\$ (42)	\$ 118,959	\$ 201,132	\$ 138,628	\$ 257,290
Human Resources	\$ 71,520	\$ 300					\$ 71,820	\$ 149,099	\$ 69,221	\$ 148,852
Business & Facilities Services		\$ 90,756				\$ 0	\$ 90,757	\$ 447,681	\$ 93,685	\$ 297,524
Information Technology	\$ 55,809	\$ 226,615					\$ 282,425	\$ 777,621	\$ 292,604	\$ 765,881
Court Administration Program	\$ 398,575	\$ 319,255				\$ (42)	\$ 717,789	\$ 1,913,791	\$ 755,032	\$ 1,769,623
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,956,484	\$ 986,620	\$ 12,321		\$ 0	\$ 6,981	\$ 2,962,405	\$ 6,913,301	\$ 2,805,740	\$ 6,427,613