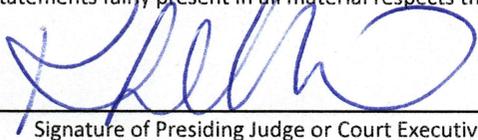


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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	(Info. Purposes Only)	(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										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								
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		\$ 5,595	
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	\$ 185,500					\$ 311,419	\$ 311,419	\$ 208,123	\$ 208,123	
Other Miscellaneous	\$ 3,346,079	\$ 192,475					\$ 3,538,554	\$ 6,154,934	\$ 3,868,654	\$ 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	\$ 59,741	\$ 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				\$ 3,677,906	\$ 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	\$ 1,126	\$ 30,174				\$ 657,322	\$ 1,430,221	\$ 810,045	\$ 1,290,958	
	\$ 1,858,083	\$ 6,122	\$ 92,279				\$ 1,956,484	\$ 4,328,818	\$ 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	\$ 128,519					\$ 129,019	\$ 200,500	\$ 156,825	\$ 213,500	
Information Technology	\$ 23,787						\$ 23,787	\$ 227,343	\$ 41,135	\$ 238,643	
Major Equipment									\$ 30,005	\$ 30,005	
Other Items of Expense								\$ 1,000		\$ 1,000	
	\$ 642,877	\$ 128,519	\$ 15,223				\$ 786,619	\$ 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				\$ 19,598	\$ 26,500	\$ 8,500	\$ 30,999	
Total Expenditures	\$ 2,794,344	\$ 134,641	\$ 123,420				\$ 2,962,405	\$ 6,819,801	\$ 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)				\$ 1,798,587	\$ 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	\$ 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)	\$ 146,973	\$ 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