Superior Court of California, County of Lake
Trial Court Operations Fund
Balance Sheet
For the month ended June of Fiscal Year 2025/26
(Unaudited)

ASSETS	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Operations	$ (448,014)	$ 415,652	-	-	-	-	$ 5,453	$ (26,910)	$ (24,216)
Payroll	-	-	-	-	-	-	-	-	-
Jury	-	-	-	-	-	-	-	-	-
Revolving	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Civil Filing Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	$ (1,563)	$ (1,563)	$ (3,121)
Credit Card	-	-	-	-	-	-	-	-	-
Cash on Hand	$ 1,200	-	-	-	-	-	-	$ 1,200	$ 1,000
Cash with County	-	-	-	-	-	-	-	-	-
Cash Outside of the JCC	-	-	-	-	-	-	$ 164,761	$ 164,761	$ 134,408
Cash Held with the JCC	$ 202,285	-	-	-	-	-	-	$ 202,285	$ 203,028
Cash Equivalents	$ 1,406,235	-	-	-	-	-	$ 105,546	$ 1,511,781	$ 1,173,411
Total Cash and Cash Equivalents	$ 1,161,706	$ 415,652	-	-	-	-	$ 274,197	$ 1,851,554	$ 1,484,509
Short-Term Investment	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-	-	-	-
Accrued Revenue	$ 5,539	$ 3,583	-	-	-	-	-	$ 9,122	$ 6,655
Accounts Receivable - General	-	-	-	-	-	-	-	-	-
Dishonored Checks	-	-	-	-	-	-	-	-	-
Due From Employee	$ 5,124	-	-	-	-	-	-	$ 5,124	$ 1,625
Civil Jury Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Due From Other Funds	$ 116,777	-	-	-	-	-	-	$ 116,777	$ 18,953
Due From Other Governments	$ 23	$ 1,566	-	-	-	-	-	$ 1,589	$ 1,758
Due From Other Courts	-	-	-	-	-	-	-	-	-
Due From State	$ 127,852	$ 3,463	$ 223,653	-	-	-	-	$ 354,967	$ 39,295
Trust Due To/From	-	-	-	-	-	-	-	-	-
Distribution Due To/From	-	-	-	-	-	-	-	-	-
Civil Filing Fee Due To/From	-	-	-	-	-	-	-	-	-
General Due To/From	$ 14	-	-	-	-	-	-	$ 14	$ 57
Total Receivables	$ 255,329	$ 8,612	$ 223,653	-	-	-	-	$ 487,594	$ 68,343
Prepaid Expenses - General	-	-	-	-	-	-	-	-	-
Salary and Travel Advances	-	-	-	-	-	-	-	-	-
Counties	-	-	-	-	-	-	-	-	-
Total Prepaid Expenses	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-	-
Total Assets	$ 1,417,034	$ 424,264	$ 223,653	-	-	-	$ 274,197	$ 2,339,148	$ 1,552,852

LIABILITIES AND FUND BALANCES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Accrued Liabilities	$ 54,884	-	$ 223	-	-	-	-	$ 55,106	$ 47,884
Accounts Payable - General	$ 69,083	-	-	-	-	-	-	$ 69,083	$ 53,513
Due to Other Funds	-	-	$ 116,777	-	-	-	$ 14	$ 116,791	$ 19,010
Due to Other Courts	$ 1,288	-	$ 102,909	-	-	-	-	$ 104,196	$ 16
Due to State	$ 194,126	-	-	-	-	-	-	$ 194,126	$ 1,108
TC145 Liability	-	-	-	-	-	-	$ 70,996	$ 70,996	$ 59,550
Due to Other Governments	$ 33,268	-	-	-	-	-	-	$ 33,268	$ 4,319
AB145 Due to Other Government Agency	-	-	-	-	-	-	-	-	-
Due to Other Public Agencies	-	-	-	-	-	-	-	-	-
Sales and Use Tax	$ 523	-	-	-	-	-	-	$ 523	$ 541
Interest	-	-	-	-	-	-	$ 279	$ 279	$ 257
Miscellaneous Accts. Pay. and Accrued Liab.	-	-	-	-	-	-	-	-	-
Total Accounts Payable and Accrued Liab.	$ 353,172	-	$ 219,908	-	-	-	$ 71,289	$ 644,369	$ 186,198
Civil	-	-	-	-	-	-	$ 24,345	$ 24,345	$ 36,534
Criminal	-	-	-	-	-	-	$ 4,370	$ 4,370	$ 16,156
Unreconciled - Civil and Criminal	-	-	-	-	-	-	-	-	-
Trust Held Outside of the JCC	-	-	-	-	-	-	$ 164,761	$ 164,761	$ 134,408
Trust Interest Payable	-	-	-	-	-	-	$ 9,160	$ 9,160	$ 14,766
Miscellaneous Trust	-	-	-	-	-	-	-	-	-
Total Trust Deposits	-	-	-	-	-	-	$ 202,636	$ 202,636	$ 201,864
Accrued Payroll	$ 52,091	-	$ 3,745	-	-	-	-	$ 55,836	$ 45,175
Benefits Payable	$ 148	-	-	-	-	-	-	$ 148	$ 936
Deferred Compensation Payable	-	-	-	-	-	-	-	-	-
Deductions Payable	-	-	-	-	-	-	-	-	$ 25,682
Payroll Clearing	-	-	-	-	-	-	-	-	-
Total Payroll Liabilities	$ 52,239	-	$ 3,745	-	-	-	-	$ 55,984	$ 71,793
Revenue Collected in Advance	$ 116,796	-	-	-	-	-	-	$ 116,796	$ 8,543
Liabilities For Deposits	$ 4,665	-	-	-	-	-	$ 268	$ 4,934	$ 13,351
Jury Fees - Non-Interest	-	-	-	-	-	-	-	-	-
Fees - Partial Payment & Overpayment	-	-	-	-	-	-	$ 4	$ 4	$ 11
Uncleared Collections	-	-	-	-	-	-	-	-	-
Other Miscellaneous Liabilities	-	-	-	-	-	-	-	-	-
Total Other Liabilities	$ 121,462	-	-	-	-	-	$ 272	$ 121,734	$ 21,905
Total Liabilities	$ 526,873	-	$ 223,653	-	-	-	$ 274,197	$ 1,024,723	$ 481,760
Total Fund Balance	$ 890,161	$ 424,264	-	-	-	-	-	$ 1,314,426	$ 1,071,092
Total Liabilities and Fund Balance	$ 1,417,034	$ 424,264	$ 223,653	-	-	-	$ 274,197	$ 2,339,148	$ 1,552,852

Superior Court of California, County of Lake
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the month ended June of Fiscal Year 2025/26
(Unaudited)

REVENUES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
State Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Trial Court Trust Fund	$ 5,446,801	$ 20,876	-	-	-	-	-	$ 5,467,676	$ 5,450,905	$ 5,077,739	$ 5,039,495
Improvement and Modernization Fund	$ 8,595	-	-	-	-	-	-	$ 8,595	$ 8,595	$ 8,595	$ 8,595
Judges' Compensation (0150019)	-	-	-	-	-	-	-	-	-	-	-
Court Interpreter (0150037)	$ 238,943	-	-	-	-	-	-	$ 238,943	$ 181,273	$ 192,722	$ 156,981
Civil Coordination Reimbursement (0150091)	-	-	-	-	-	-	-	-	-	-	-
MOU Reimbursements (0150010 and General)	$ 200,429	-	-	-	-	-	-	$ 200,429	$ 202,742	$ 221,169	$ 235,702
Other Miscellaneous	$ 9,123	$ 185,500	-	-	-	-	-	$ 194,623	$ 311,419	$ 209,123	$ 209,123
Total State Financing Sources	$ 5,903,891	$ 206,376	-	-	-	-	-	$ 6,110,267	$ 6,154,934	$ 5,709,349	$ 5,649,896
Grants	-	-	-	-	-	-	-	-	-	-	-
AB 1058 Commissioner/Facilitator	-	-	$ 153,552	-	-	-	-	$ 153,552	$ 175,000	$ 173,843	$ 216,190
Other Judicial Council Grants	-	-	$ 202,912	-	-	-	-	$ 202,912	-	-	-
Non-Judicial Council Grants	-	-	-	-	-	-	-	-	-	-	-
Total Grants	-	-	$ 356,463	-	-	-	-	$ 356,463	$ 175,000	$ 173,843	$ 216,190
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Interest Income	$ 46,518	$ 30,023	-	-	-	-	-	$ 76,540	$ 50,000	$ 99,295	$ 50,000
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Local Fees	$ 112	$ 16,158	-	-	-	-	-	$ 16,270	$ 10,000	$ 12,148	$ 9,500
Non-Fee Revenues	-	-	-	-	-	-	-	-	$ 900	$ 1,059	$ 1,000
Enhanced Collections	-	-	-	-	-	-	-	-	-	-	-
Escheatment	$ 35,771	-	-	-	-	-	-	$ 35,771	$ 35,771	$ 964	-
Prior Year Revenue	$ 1,665	$ 468	-	-	-	-	-	$ 2,133	-	$ 504	-
County Program - Restricted	-	$ 706	-	-	-	-	-	$ 706	$ 750	$ 766	$ 750
Reimbursement Other	$ 4,316	-	-	-	-	-	-	$ 4,316	$ 1,500	-	$ 1,500
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	$ 145	-	-	-	-	-	-	$ 145	-	$ 36	-
Total Other Financing Sources	$ 88,527	$ 47,354	-	-	-	-	-	$ 135,881	$ 98,921	$ 114,771	$ 62,750
TOTAL REVENUES	$ 5,992,418	$ 253,730	$ 356,463	-	-	-	-	$ 6,602,612	$ 6,428,855	$ 5,997,963	$ 5,928,836

EXPENDITURES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Personnel Services	-	-	-	-	-	-	-	-	-	-	-
Salaries - Permanent	$ 2,459,708	$ 13,187	$ 120,844	-	-	-	-	$ 2,593,739	$ 2,847,478	$ 2,545,399	$ 2,627,724
Temp Help	-	-	-	-	-	-	-	-	$ 21,119	$ 3,280	$ 20,817
Overtime	$ 88,309	-	-	-	-	-	-	$ 88,309	$ 30,000	$ 38,997	$ 30,000
Staff Benefits	$ 1,265,407	$ 2,971	$ 61,460	-	-	-	-	$ 1,329,838	$ 1,430,221	$ 1,247,417	$ 1,290,958
Total Personnel Services	$ 3,813,423	$ 16,158	$ 182,304	-	-	-	-	$ 4,011,886	$ 4,328,818	$ 3,835,093	$ 3,969,499
Operating Expenses and Equipment	-	-	-	-	-	-	-	-	-	-	-
General Expense	$ 95,128	-	$ 1,539	-	-	-	-	$ 96,667	$ 145,494	$ 160,051	$ 195,355
Printing	$ 11,288	-	-	-	-	-	-	$ 11,288	$ 9,500	$ 8,101	$ 10,500
Telecommunications	$ 16,511	-	$ 1,503	-	-	-	-	$ 18,014	$ 20,100	$ 18,661	$ 19,700
Postage	$ 39,782	-	-	-	-	-	-	$ 39,782	$ 45,200	$ 37,969	$ 43,700
Insurance	$ 16,881	-	-	-	-	-	-	$ 16,881	$ 18,500	$ 17,304	$ 17,630
In-State Travel	$ 5,354	-	$ 2,223	-	-	-	-	$ 7,577	$ 20,500	$ 12,856	$ 23,500
Out-of-State Travel	-	-	-	-	-	-	-	-	-	-	-
Training	$ 748	-	$ 730	-	-	-	-	$ 1,478	$ 10,000	$ 2,978	$ 10,000
Security Services	$ 258,608	-	$ 7,003	-	-	-	-	$ 265,612	$ 267,000	$ 250,350	$ 254,200
Facility Operations	$ 46,501	-	-	-	-	-	-	$ 46,501	$ 56,786	$ 66,413	$ 71,154
Utilities	-	-	-	-	-	-	-	-	-	$ 825	$ 2,200
Contracted Services	$ 1,193,850	-	$ 24,587	-	-	-	-	$ 1,218,437	$ 1,536,560	$ 1,138,369	$ 1,299,027
Consulting and Professional Services	$ 16,250	$ 188,676	$ 202,912	-	-	-	-	$ 407,837	$ 200,500	$ 217,969	$ 213,500
Information Technology	$ 185,370	-	-	-	-	-	-	$ 185,370	$ 227,343	$ 166,547	$ 236,643
Major Equipment	-	-	-	-	-	-	-	-	-	$ 30,005	$ 30,005
Other Items of Expense	$ 20	-	-	-	-	-	-	$ 20	$ 1,000	$ 66	$ 1,000
Total Operating Expenses and Equipment	$ 1,886,291	$ 188,676	$ 240,496	-	-	-	-	$ 2,315,463	$ 2,558,483	$ 2,128,464	$ 2,428,114
Special Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-	-	-	-
Jury Costs	$ 24,814	-	-	-	-	-	-	$ 24,814	$ 26,500	$ 14,215	$ 30,000
Judgements, Settlements and Claims	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Capital Costs	-	-	-	-	-	-	-	-	-	-	-
Internal Cost Recovery	$ (26,313)	-	$ 26,313	-	-	-	-	-	-	-	-
Prior Year Expense Adjustment	$ 6,668	-	$ 447	-	-	-	-	$ 7,115	-	$ (344)	-
Total Special Items of Expense	$ 5,170	-	$ 26,759	-	-	-	-	$ 31,930	$ 26,500	$ 13,871	$ 30,000
TOTAL EXPENDITURES	$ 5,704,885	$ 204,834	$ 449,560	-	-	-	-	$ 6,359,278	$ 6,913,801	$ 5,977,428	$ 6,427,613

FUND BALANCE	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Excess (Deficit) of Revenues Over Expenditures	$ 287,533	$ 48,897	$ (93,096)	-	-	-	-	$ 243,334	$ (484,946)	$ 20,535	$ (498,777)
Operating Transfers In (Out)	$ (93,096)	-	$ 93,096	-	-	-	-	-	-	-	-
Fund Balance (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Deficit)	$ 695,724	$ 375,367	-	-	-	-	-	$ 1,071,092	$ 1,071,092	$ 1,050,557	$ 1,050,557
ENDING BALANCE (Deficit)	$ 890,161	$ 424,264	-	-	-	-	-	$ 1,314,426	$ 586,145	$ 1,071,092	$ 551,780

Superior Court of California, County of Lake
Trial Court Operations Fund
Statement of Program Expenditures
For the month ended June of Fiscal Year 2025/26
(Unaudited)

PROGRAM EXPENDITURES:	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Annual Budget	Prior Fiscal Year Total Actual Expense	Prior Fiscal Year Final Annual Budget
Judges & Courtroom Support	$ 652,328	$ 284,887	-	-	-	$ 6,600	$ 943,816	$ 538,494	$ 636,868	$ 559,867
Traffic & Other Infractions	-	-	-	-	-	-	-	-	-	$ 2,000
Other Criminal Cases	$ 11,232	$ 431,716	-	-	-	-	$ 442,948	$ 66,600	$ 282,220	$ 73,397
Civil	-	$ 28,617	-	-	-	$ 50	$ 28,667	$ 31,000	$ 30,282	$ 32,600
Family & Children Services	$ 293,073	$ 191,178	-	-	-	$ 1,619	$ 485,870	$ 719,126	$ 476,229	$ 765,813
Probate, Guardianship & Mental Health Services	-	$ 64,344	-	-	-	-	$ 64,344	$ 64,000	$ 51,490	$ 70,000
Juvenile Dependency Services	-	$ 31,860	-	-	-	-	$ 31,860	$ 48,902	$ 16,117	$ 48,019
Juvenile Delinquency Services	-	-	-	-	-	-	-	-	-	-
Other Court Operations	$ 2,254,199	-	-	-	-	-	$ 2,254,199	$ 2,917,236	$ 2,362,612	$ 2,516,347
Court Interpreters	$ 7,745	$ 245,049	-	-	-	-	$ 252,794	$ 301,897	$ 232,023	$ 258,304
Jury Services	-	-	$ 24,814	-	-	-	$ 24,814	$ 26,500	$ 14,215	$ 30,000
Security	-	$ 291,337	-	-	-	$ (264)	$ 291,073	$ 285,756	$ 275,711	$ 281,280
Trial Court Operations Program	$ 3,218,577	$ 1,568,989	$ 24,814	-	-	$ 8,005	$ 4,820,385	$ 4,999,510	$ 4,377,767	$ 4,637,627
Enhanced Collections	-	-	-	-	-	-	-	-	-	-
Other Non-Court Operations	-	-	-	-	-	-	-	$ 500	$ 363	$ 363
Non-Court Operations Program	-	-	-	-	-	-	-	$ 500	$ 363	$ 363
Executive Office	$ 297,407	-	-	-	-	-	$ 297,407	$ 338,258	$ 314,273	$ 320,076
Fiscal Services	$ 248,879	$ 3,756	-	-	-	$ (42)	$ 252,594	$ 201,132	$ 256,913	$ 257,290
Human Resources	$ 115,732	$ 6,147	-	-	-	$ (848)	$ 121,031	$ 149,099	$ 110,996	$ 148,852
Business & Facilities Services	-	$ 199,062	-	-	-	$ 0	$ 199,062	$ 447,681	$ 261,434	$ 297,524
Information Technology	$ 131,291	$ 537,508	-	-	-	-	$ 668,799	$ 777,621	$ 655,683	$ 765,881
Court Administration Program	$ 793,309	$ 746,474	-	-	-	$ (890)	$ 1,538,893	$ 1,913,791	$ 1,599,298	$ 1,789,623
Expenditures Not Distributed or Posted to a Program	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments Not Posted to a Program	-	-	-	-	-	-	-	-	-	-
TOTAL PROGRAM EXPENDITURES	$ 4,011,886	$ 2,315,463	$ 24,814	-	-	$ 7,115	$ 6,359,278	$ 6,913,801	$ 5,977,428	$ 6,427,613