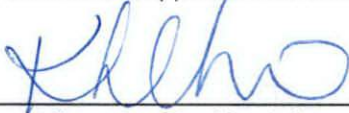


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10/11/2024

\_\_\_\_\_  
Date

Lake

\_\_\_\_\_  
Court

2024-25 Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Court

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Lake

Court

2024-25 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	35.10	34.10			

<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  
 Fiscal Year 2024/25

2023/24

	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	\$ (290,131)	\$ 473,735	\$ (93,092)				\$ 783	\$ 91,295	\$ (125,472)
Payroll	\$ (211,705)							\$ (211,705)	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (14)	\$ (14)	\$ (813)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the JCC							\$ 146,663	\$ 146,663	\$ 171,929
Cash Held with the JCC	\$ 39,718							\$ 39,718	\$ 0
Cash Equivalents	\$ 2,736,840						\$ 136,504	\$ 2,873,343	\$ 2,774,644
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,275,722</b>	<b>\$ 473,735</b>	<b>\$ (93,092)</b>				<b>\$ 283,935</b>	<b>\$ 2,940,300</b>	<b>\$ 2,821,288</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 1,025						\$ 1,025	\$ 22
Due From Other Courts									
Due From State	\$ 77,997	\$ 0	\$ 82,616					\$ 160,613	\$ 60,117
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 239							\$ 239	\$ 0
<b>Total Receivables</b>	<b>\$ 78,236</b>	<b>\$ 1,025</b>	<b>\$ 82,616</b>					<b>\$ 161,876</b>	<b>\$ 60,139</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 60,485
Salary and Travel Advances	\$ 985							\$ 985	\$ 1,851
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 985</b>							<b>\$ 985</b>	<b>\$ 62,336</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 2,354,943</b>	<b>\$ 474,760</b>	<b>\$ (10,476)</b>				<b>\$ 283,935</b>	<b>\$ 3,103,161</b>	<b>\$ 2,943,763</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 42,216	\$ 0	\$ 0				\$ 0	\$ 42,216	\$ 92,865
Due to Other Funds			\$ 0				\$ 239	\$ 239	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 116,434	\$ 24					\$ 0	\$ 116,458	\$ 52,441
TC145 Liability							\$ 58,959	\$ 58,959	\$ 52,907
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 120							\$ 120	\$ 92
Interest							\$ 480	\$ 480	\$ 525
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 158,771</b>	<b>\$ 24</b>	<b>\$ 0</b>				<b>\$ 59,678</b>	<b>\$ 218,472</b>	<b>\$ 198,830</b>
Civil							\$ 52,895	\$ 52,895	\$ 43,028
Criminal							\$ 5,957	\$ 5,957	\$ 6,745
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 146,663	\$ 146,663	\$ 171,929
Trust Interest Payable							\$ 12,875	\$ 12,875	\$ 11,016
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 218,390</b>	<b>\$ 218,390</b>	<b>\$ 232,717</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (2,228)							\$ (2,228)	\$ 1,622
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 21							\$ 21	\$ (2,509)
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (2,207)</b>		<b>\$ 0</b>					<b>\$ (2,207)</b>	<b>\$ (888)</b>
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 7,354						\$ 5,865	\$ 13,219	\$ 12,713
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 3	\$ 3	\$ 1
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 7,354</b>						<b>\$ 5,868</b>	<b>\$ 13,221</b>	<b>\$ 12,713</b>
<b>Total Liabilities</b>	<b>\$ 163,917</b>	<b>\$ 24</b>	<b>\$ 0</b>				<b>\$ 283,935</b>	<b>\$ 447,876</b>	<b>\$ 443,373</b>
<b>Total Fund Balance</b>	<b>\$ 2,191,026</b>	<b>\$ 474,736</b>	<b>\$ (10,476)</b>					<b>\$ 2,655,285</b>	<b>\$ 2,500,390</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,354,943</b>	<b>\$ 474,760</b>	<b>\$ (10,476)</b>				<b>\$ 283,935</b>	<b>\$ 3,103,161</b>	<b>\$ 2,943,763</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 2024/25										2023/24	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,581,720	\$ 1,744					\$ 2,583,464	\$ 5,039,495	\$ 2,519,825	\$ 5,176,436	
Improvement and Modernization Fund								\$ 8,595		\$ 8,124	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 39,245						\$ 39,245	\$ 156,981	\$ (27,486)	\$ 134,170	
Civil Coordination Reimbursement (0150091)	\$ 71,209						\$ 71,209	\$ 235,702	\$ 31,101	\$ 181,403	
MOU Reimbursements (0150010 and General)		\$ 200,000					\$ 200,000	\$ 209,123	\$ 200,000	\$ 209,123	
Other Miscellaneous											
	\$ 2,692,174	\$ 201,744					\$ 2,893,918	\$ 5,649,896	\$ 2,723,441	\$ 5,709,256	
Grants											
AB 1058 Commissioner/Facilitator			\$ 54,327				\$ 54,327	\$ 216,190	\$ 50,059	\$ 248,146	
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 54,327				\$ 54,327	\$ 216,190	\$ 50,059	\$ 248,146	
Other Financing Sources											
Interest Income	\$ 26,298	\$ 0					\$ 26,298	\$ 50,000	\$ 26,229	\$ 60,000	
Investment Income											
Donations											
Local Fees		\$ 1,547					\$ 1,547	\$ 9,500	\$ 1,064	\$ 9,300	
Non-Fee Revenues								\$ 1,000	\$ 2,323	\$ 1,000	
Enhanced Collections											
Escheatment	\$ 964						\$ 964				
Prior Year Revenue	\$ (381)						\$ (381)		\$ 1,490	\$ 1,490	
County Program - Restricted		\$ 68					\$ 68	\$ 750	\$ 22	\$ 800	
Reimbursement Other								\$ 1,500		\$ 4,000	
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 26,882	\$ 1,614					\$ 28,496	\$ 62,750	\$ 31,128	\$ 76,590	
<b>Total Revenues</b>	<b>\$ 2,719,056</b>	<b>\$ 203,358</b>	<b>\$ 54,327</b>				<b>\$ 2,976,741</b>	<b>\$ 5,928,836</b>	<b>\$ 2,804,628</b>	<b>\$ 6,033,992</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 545,860	\$ 1,262	\$ 28,986				\$ 576,108	\$ 2,627,724	\$ 543,203	\$ 2,590,762	
Temp Help	\$ 2,216						\$ 2,216	\$ 20,817	\$ 7,662	\$ 35,343	
Overtime	\$ 8,363		\$ 0				\$ 8,363	\$ 30,000	\$ 7,905	\$ 20,000	
Staff Benefits	\$ 302,847	\$ 284	\$ 13,724				\$ 316,856	\$ 1,290,958	\$ 308,212	\$ 1,333,481	
	\$ 859,286	\$ 1,547	\$ 42,711				\$ 903,543	\$ 3,969,499	\$ 866,982	\$ 3,979,586	
Operating Expenses and Equipment											
General Expense	\$ 20,461		\$ 160				\$ 20,621	\$ 195,355	\$ 13,893	\$ 225,487	
Printing	\$ 1,503						\$ 1,503	\$ 10,500	\$ 1,337	\$ 10,500	
Telecommunications	\$ 2,973		\$ 252				\$ 3,225	\$ 19,700	\$ 3,158	\$ 19,000	
Postage	\$ 6,541						\$ 6,541	\$ 43,700	\$ 6,298	\$ 40,000	
Insurance	\$ 13,693						\$ 13,693	\$ 17,630	\$ 15,113	\$ 21,500	
In-State Travel	\$ 1,943		\$ 2,819				\$ 4,763	\$ 23,500	\$ 4,031	\$ 18,700	
Out-of-State Travel											
Training	\$ 200		\$ 1,980				\$ 2,180	\$ 10,000	\$ 5,900	\$ 10,000	
Security Services	\$ 56,458		\$ 3,030				\$ 59,488	\$ 254,200	\$ 55,603	\$ 241,400	
Facility Operations	\$ 6,437						\$ 6,437	\$ 71,154	\$ 11,603	\$ 87,218	
Utilities	\$ 51						\$ 51	\$ 2,200	\$ 191	\$ 4,000	
Contracted Services	\$ 247,341		\$ 5,400				\$ 252,741	\$ 1,299,027	\$ 261,714	\$ 1,324,643	
Consulting and Professional Services	\$ 150	\$ 57,092					\$ 57,242	\$ 213,500	\$ 61,852	\$ 215,000	
Information Technology	\$ 4,891						\$ 4,891	\$ 236,643	\$ 21,742	\$ 320,245	
Major Equipment	\$ 30,005						\$ 30,005	\$ 30,005		\$ 30,000	
Other Items of Expense								\$ 1,000		\$ 1,000	
	\$ 392,647	\$ 57,092	\$ 13,642				\$ 463,381	\$ 2,428,114	\$ 462,437	\$ 2,568,693	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,395						\$ 4,395	\$ 30,000	\$ 4,573	\$ 23,060	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (8,452)		\$ 8,452				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 693						\$ 693		\$ 1,102	\$ 1,102	
	\$ (3,364)		\$ 8,452				\$ 5,088	\$ 30,000	\$ 5,675	\$ 24,162	
<b>Total Expenditures</b>	<b>\$ 1,248,570</b>	<b>\$ 58,639</b>	<b>\$ 64,804</b>				<b>\$ 1,372,013</b>	<b>\$ 6,427,613</b>	<b>\$ 1,335,094</b>	<b>\$ 6,572,441</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,470,486	\$ 144,719	\$ (10,476)				\$ 1,604,729	\$ (498,777)	\$ 1,469,534	\$ (538,449)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 720,540	\$ 330,017	\$ 0				\$ 1,050,557	\$ 1,050,557	\$ 1,030,856	\$ 1,030,856	
Ending Balance (Deficit)	\$ 2,191,026	\$ 474,736	\$ (10,476)				\$ 2,655,285	\$ 551,780	\$ 2,500,390	\$ 492,407	

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

For the month ended September

Fiscal Year 2024/25

2023/24

	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 72,605	\$ 43,551					\$ 116,157	\$ 559,867	\$ 123,101	\$ 672,410
Traffic & Other Infractions								\$ 2,000		
Other Criminal Cases	\$ 5,974	\$ 72,272					\$ 78,246	\$ 73,397	\$ 80,786	\$ 290,800
Civil		\$ 3,550					\$ 3,550	\$ 32,600	\$ 3,800	\$ 28,845
Family & Children Services	\$ 76,560	\$ 34,376			\$ 0	\$ 450	\$ 111,386	\$ 765,813	\$ 116,564	\$ 542,864
Probate, Guardianship & Mental Health Services		\$ 16,527					\$ 16,527	\$ 70,000	\$ 15,348	\$ 81,025
Juvenile Dependency Services								\$ 48,019		
Juvenile Delinquency Services										
Other Court Operations	\$ 515,158					\$ 87	\$ 515,246	\$ 2,516,347	\$ 472,436	\$ 2,440,017
Court Interpreters	\$ 5,595	\$ 45,523					\$ 51,118	\$ 258,304	\$ 56,202	\$ 288,324
Jury Services			\$ 4,395				\$ 4,395	\$ 30,000	\$ 4,573	\$ 23,060
Security		\$ 73,944					\$ 73,944	\$ 281,280	\$ 71,987	\$ 263,606
Trial Court Operations Program	\$ 675,893	\$ 289,744	\$ 4,395		\$ 0	\$ 537	\$ 970,568	\$ 4,637,627	\$ 944,796	\$ 4,630,951
Enhanced Collections										
Other Non-Court Operations		\$ 363					\$ 363	\$ 363	\$ 217	\$ 217
Non-Court Operations Program		\$ 363					\$ 363	\$ 363	\$ 217	\$ 217
Executive Office	\$ 82,320						\$ 82,320	\$ 320,076	\$ 78,273	\$ 297,600
Fiscal Services	\$ 70,652	\$ 430				\$ 64	\$ 71,147	\$ 257,290	\$ 71,638	\$ 233,973
Human Resources	\$ 49,676	\$ 549					\$ 50,224	\$ 148,852	\$ 69,352	\$ 171,513
Business & Facilities Services		\$ 36,311				\$ 92	\$ 36,402	\$ 297,524	\$ 34,549	\$ 342,968
Information Technology	\$ 25,002	\$ 135,985					\$ 160,987	\$ 765,881	\$ 136,268	\$ 895,219
Court Administration Program	\$ 227,651	\$ 173,275				\$ 156	\$ 401,081	\$ 1,789,623	\$ 390,080	\$ 1,941,273
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 903,543</b>	<b>\$ 463,381</b>	<b>\$ 4,395</b>		<b>\$ 0</b>	<b>\$ 693</b>	<b>\$ 1,372,013</b>	<b>\$ 6,427,613</b>	<b>\$ 1,335,094</b>	<b>\$ 6,572,441</b>