

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

12-4-23

Date

Lake

Court

2023-24 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Lake

Court

2023-24 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

--

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Lake

 Court

2023-24 Q1

 Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	35.10	34.10			

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 September							2022/23	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2023/24									
	Governmental Funds									
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
		Non-Grant	Grant							
ASSETS										
Operations	\$ (479,448)	\$ 434,399	\$ (81,206)				\$ 784	\$ (125,472)	\$ 173,983	
Payroll	\$ 0							\$ 0	\$ (181,394)	
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (813)	\$ (813)	\$ (3,995)	
Credit Card										
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000	
Cash with County										
Cash Outside of the JCC							\$ 171,929	\$ 171,929	\$ 111,708	
Cash Equivalents	\$ 2,654,556						\$ 120,087	\$ 2,774,644	\$ 3,081,377	
Total Cash and Cash Equivalents	\$ 2,176,108	\$ 434,399	\$ (81,206)				\$ 291,987	\$ 2,821,268	\$ 3,182,979	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 0							\$ 0	\$ 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	\$ 22						\$ 22	\$ 835	
Due From Other Courts										
Due From State	\$ 0	\$ 0	\$ 60,117					\$ 60,117	\$ 72,144	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 0							\$ 0	\$ 0	
Total Receivables	\$ 0	\$ 22	\$ 60,117					\$ 60,139	\$ 72,979	
Prepaid Expenses - General	\$ 60,485							\$ 60,485	\$ 80	
Salary and Travel Advances	\$ 1,851							\$ 1,851	\$ 0	
Counties										
Total Prepaid Expenses	\$ 62,336							\$ 62,336	\$ 80	
Other Assets										
Total Other Assets										
Total Assets	\$ 2,238,444	\$ 434,421	\$ (21,090)				\$ 291,987	\$ 2,943,763	\$ 3,256,029	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 92,865	\$ 0	\$ 0				\$ 0	\$ 92,865	\$ 30,575	
Due to Other Funds			\$ 0					\$ 0	\$ 0	
Due to Other Courts	\$ 0							\$ 0	\$ 0	
Due to State	\$ 52,441						\$ 0	\$ 52,441	\$ 76,751	
TC145 Liability							\$ 52,907	\$ 52,907	\$ 59,628	
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 92							\$ 92	\$ 92	
Interest							\$ 525	\$ 525	\$ 259	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 145,398	\$ 0	\$ 0				\$ 53,432	\$ 198,830	\$ 167,304	
Civil							\$ 43,028	\$ 43,028	\$ 42,136	
Criminal							\$ 6,745	\$ 6,745	\$ 22,951	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 171,929	\$ 171,929	\$ 111,708	
Trust Interest Payable							\$ 11,016	\$ 11,016	\$ 9,448	
Miscellaneous Trust										
Total Trust Deposits							\$ 232,717	\$ 232,717	\$ 185,244	
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ 1,622							\$ 1,622	\$ (3,298)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ (2,509)							\$ (2,509)	\$ (8,739)	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ (888)		\$ 0					\$ (888)	\$ (12,008)	
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0	
Liabilities For Deposits	\$ 6,875						\$ 5,837	\$ 12,713	\$ 11,128	
Jury Fees - Non-Interest									\$ 0	
Fees - Partial Payment & Overpayment							\$ 1	\$ 1	\$ 0	
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 6,875	\$ 0					\$ 5,838	\$ 12,713	\$ 11,128	
Total Liabilities	\$ 151,395	\$ 0	\$ 0				\$ 291,987	\$ 443,373	\$ 351,667	
Total Fund Balance	\$ 2,087,059	\$ 434,421	\$ (21,090)					\$ 2,500,390	\$ 2,904,371	
Total Liabilities and Fund Balance	\$ 2,238,444	\$ 434,421	\$ (21,090)				\$ 291,987	\$ 2,943,763	\$ 3,256,029	

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 2023/24										2022/23	
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,518,058	\$ 1,769					\$ 2,519,827	\$ 5,178,436	\$ 2,856,718	\$ 4,919,273	\$ 6,124
Improvement and Modernization Fund								\$ 6,124			
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ (27,486)						\$ (27,486)	\$ 134,170	\$ 43,171	\$ 128,072	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 31,101						\$ 31,101	\$ 181,403	\$ 27,292	\$ 174,903	
Other Miscellaneous		\$ 200,000					\$ 200,000	\$ 208,123	\$ 419,803	\$ 428,726	
	\$ 2,521,672	\$ 201,769					\$ 2,723,441	\$ 5,708,256	\$ 3,146,884	\$ 6,659,697	
Grants											
AB 1058 Commissioner/Facilitator			\$ 50,059				\$ 50,059	\$ 248,146	\$ 49,125	\$ 263,081	\$ 210
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 50,059				\$ 50,059	\$ 248,146	\$ 49,125	\$ 263,271	
Other Financing Sources											
Interest Income	\$ 22,148	\$ 4,081					\$ 26,229	\$ 80,000	\$ 8,527	\$ 7,000	
Investment Income											
Donations											
Local Fees		\$ 1,064					\$ 1,064	\$ 9,300	\$ 1,323	\$ 9,300	
Non-Fee Revenues	\$ 2,323						\$ 2,323	\$ 1,000		\$ 1,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 1,490						\$ 1,490	\$ 1,490	\$ 343		
County Program - Restricted								\$ 800	\$ 80	\$ 600	
Reimbursement Other		\$ 22					\$ 22	\$ 4,000	\$ 805	\$ 4,000	
Sale of Fixed Assets											
Other Miscellaneous									\$ 4		
	\$ 25,960	\$ 5,167					\$ 31,127	\$ 78,590	\$ 11,302	\$ 21,800	
Total Revenues	\$ 2,547,632	\$ 206,936	\$ 50,059				\$ 2,804,628	\$ 6,033,882	\$ 3,209,125	\$ 6,944,258	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 507,043		\$ 36,160				\$ 543,203	\$ 2,560,762	\$ 515,174	\$ 2,579,785	
Temp Help	\$ 7,662						\$ 7,662	\$ 35,343	\$ 3,514	\$ 20,306	
Overtime	\$ 7,905						\$ 7,905	\$ 20,000	\$ 2,554	\$ 20,000	
Staff Benefits	\$ 283,334		\$ 14,878				\$ 308,212	\$ 1,333,481	\$ 281,288	\$ 1,216,993	
	\$ 805,944		\$ 51,038				\$ 856,982	\$ 3,979,586	\$ 802,526	\$ 3,037,084	
Operating Expenses and Equipment											
General Expense	\$ 13,737		\$ 157				\$ 13,894	\$ 225,487	\$ 21,516	\$ 129,849	
Printing	\$ 1,337						\$ 1,337	\$ 10,500	\$ 1,146	\$ 10,500	
Telecommunications	\$ 2,844		\$ 314				\$ 3,158	\$ 19,000	\$ 3,127	\$ 18,400	
Postage	\$ 6,298						\$ 6,298	\$ 40,000	\$ 5,742	\$ 35,700	
Insurance	\$ 15,113						\$ 15,113	\$ 21,500	\$ 15,758	\$ 16,500	
In-State Travel	\$ 3,407		\$ 623				\$ 4,031	\$ 18,700	\$ 1,912	\$ 5,500	
Out-of-State Travel											
Training	\$ 4,725		\$ 1,175				\$ 5,900	\$ 10,000	\$ 2,313	\$ 7,000	
Security Services	\$ 52,662		\$ 2,942				\$ 55,604	\$ 241,400	\$ 60,074	\$ 215,460	
Facility Operations	\$ 11,803						\$ 11,803	\$ 87,218	\$ 4,750	\$ 60,750	
Utilities	\$ 181						\$ 181	\$ 4,000	\$ 73	\$ 5,000	
Contracted Services	\$ 253,964		\$ 7,750				\$ 261,714	\$ 1,324,643	\$ 295,271	\$ 1,212,244	
Consulting and Professional Services	\$ 35						\$ 35	\$ 215,000	\$ 56,881	\$ 429,603	
Information Technology	\$ 21,742		\$ 61,817				\$ 83,559	\$ 320,245	\$ 45,943	\$ 483,512	
Major Equipment								\$ 30,000			
Other Items of Expense								\$ 1,000	\$ 30	\$ 1,000	
	\$ 387,659	\$ 61,817	\$ 12,961				\$ 462,437	\$ 2,588,603	\$ 508,615	\$ 2,658,059	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,573						\$ 4,573	\$ 23,060	\$ 5,005	\$ 20,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (7,150)		\$ 7,150				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 1,102						\$ 1,102	\$ 1,102	\$ (10)		
	\$ (1,475)		\$ 7,150				\$ 5,675	\$ 24,162	\$ 4,995	\$ 20,600	
Total Expenditures	\$ 1,202,128	\$ 61,817	\$ 71,140				\$ 1,335,085	\$ 6,372,441	\$ 1,324,328	\$ 6,514,582	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,345,504	\$ 145,119	\$ (21,081)				\$ 1,469,543	\$ (538,449)	\$ 1,884,797	\$ (570,284)	
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 741,554	\$ 289,302	\$ 0				\$ 1,030,856	\$ 1,030,856	\$ 1,019,584	\$ 989,242	
Ending Balance (Deficit)	\$ 2,087,058	\$ 434,421	\$ (21,081)				\$ 2,550,398	\$ 452,407	\$ 2,804,371	\$ 418,946	

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

	For the month ended September									
	Fiscal Year 2023/24							2022/23		
	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	\$ 73,134	\$ 49,802				\$ 165	\$ 123,101	\$ 672,410	\$ 83,114	\$ 527,398
Traffic & Other Infractions										
Other Criminal Cases	\$ 9,318	\$ 71,467					\$ 80,786	\$ 290,800	\$ 103,413	\$ 460,693
Civil		\$ 3,500				\$ 300	\$ 3,800	\$ 28,845	\$ 5,250	\$ 27,460
Family & Children Services	\$ 77,334	\$ 38,743			\$ 0	\$ 487	\$ 116,564	\$ 542,864	\$ 118,118	\$ 466,144
Probate, Guardianship & Mental Health Services		\$ 15,348					\$ 15,348	\$ 81,025	\$ 12,658	\$ 70,500
Juvenile Dependency Services										\$ 210
Juvenile Delinquency Services										
Other Court Operations	\$ 472,436						\$ 472,436	\$ 2,440,017	\$ 436,413	\$ 2,430,969
Court Interpreters	\$ 4,123	\$ 52,079					\$ 56,202	\$ 288,324	\$ 29,835	\$ 159,415
Jury Services			\$ 4,573				\$ 4,573	\$ 23,060	\$ 5,005	\$ 20,500
Security		\$ 71,987					\$ 71,987	\$ 283,606	\$ 66,171	\$ 257,712
Trial Court Operations Program	\$ 636,344	\$ 302,926	\$ 4,573		\$ 0	\$ 952	\$ 944,796	\$ 4,630,951	\$ 666,973	\$ 4,451,002
Enhanced Collections										
Other Non-Court Operations		\$ 217					\$ 217	\$ 217	\$ 261	
Non-Court Operations Program		\$ 217					\$ 217	\$ 217	\$ 261	
Executive Office	\$ 76,694	\$ 1,579					\$ 78,273	\$ 297,600	\$ 74,604	\$ 337,752
Fiscal Services	\$ 70,952	\$ 536				\$ 150	\$ 71,638	\$ 233,973	\$ 82,598	\$ 252,881
Human Resources	\$ 64,579	\$ 4,774					\$ 69,352	\$ 171,513	\$ 67,702	\$ 173,792
Business & Facilities Services		\$ 34,549					\$ 34,549	\$ 342,968	\$ 62,732	\$ 389,988
Information Technology	\$ 18,413	\$ 117,856					\$ 136,269	\$ 695,219	\$ 109,487	\$ 909,149
Court Administration Program	\$ 230,638	\$ 159,293				\$ 150	\$ 396,093	\$ 1,941,773	\$ 457,403	\$ 2,063,560
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 868,982	\$ 462,437	\$ 4,573		\$ 0	\$ 1,102	\$ 1,335,044	\$ 8,572,441	\$ 1,324,338	\$ 6,514,562