

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



Date

Lake

Court

2023-24 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Lake

Court

2023-24 Q4

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	34.10	34.10	32.30	32.10

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 June
 Fiscal Year 2023/24

2022/23

	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						
ASSETS									
Operations	\$ (380,889)	\$ 324,128	\$ 0				\$ 5,315	\$ (51,446)	\$ (142,130)
Payroll	\$ (85,087)							\$ (85,087)	\$ (70,482)
Jury Revolving									
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,148)	\$ (2,148)	\$ (2,500)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the JCC							\$ 120,523	\$ 120,523	\$ 123,996
Cash Held with the JCC	\$ 40,207							\$ 40,207	
Cash Equivalents	\$ 1,320,152						\$ 124,244	\$ 1,444,396	\$ 1,430,588
Total Cash and Cash Equivalents	\$ 895,384	\$ 324,128	\$ 0				\$ 247,934	\$ 1,467,445	\$ 1,340,473
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 311	\$ 928						\$ 1,239	\$ 902
Accounts Receivable - General	\$ 0							\$ 0	\$ 3,504
Dishonored Checks									
Due From Employee	\$ 1,181							\$ 1,181	\$ 159
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 28,063							\$ 28,063	\$ 35,432
Due From Other Governments	\$ 0	\$ 1,522						\$ 1,522	\$ 872
Due From Other Courts									
Due From State	\$ 115,161	\$ 3,462	\$ 28,288					\$ 146,912	\$ 112,991
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 60							\$ 60	\$ 68
Total Receivables	\$ 144,776	\$ 5,913	\$ 28,288					\$ 178,977	\$ 153,929
Prepaid Expenses - General	\$ 0							\$ 0	\$ 60,485
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 60,485
Other Assets									
Total Other Assets									
Total Assets	\$ 1,040,160	\$ 330,040	\$ 28,288				\$ 247,934	\$ 1,646,423	\$ 1,554,886
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 31,702		\$ 0					\$ 31,702	\$ 35,502
Accounts Payable - General	\$ 43,314	\$ 0	\$ 0				\$ 0	\$ 43,314	\$ 34,007
Due to Other Funds			\$ 28,063				\$ 60	\$ 28,123	\$ 35,500
Due to Other Courts	\$ 17							\$ 17	\$ 462
Due to State	\$ 122,604	\$ 24					\$ 0	\$ 122,628	\$ 60,494
TC145 Liability							\$ 64,408	\$ 64,408	\$ 54,910
Due to Other Governments	\$ 131	\$ 0						\$ 131	\$ 14,889
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 479							\$ 479	\$ 506
Interest							\$ 311	\$ 311	\$ 280
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 198,248	\$ 24	\$ 28,063				\$ 64,779	\$ 291,113	\$ 236,550
Civil							\$ 30,549	\$ 30,549	\$ 47,206
Criminal							\$ 13,701	\$ 13,701	\$ 16,213
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 120,523	\$ 120,523	\$ 123,996
Trust Interest Payable							\$ 12,393	\$ 12,393	\$ 10,471
Miscellaneous Trust									
Total Trust Deposits							\$ 177,166	\$ 177,166	\$ 197,886
Accrued Payroll	\$ 44,833		\$ 225					\$ 45,058	\$ 62,163
Benefits Payable	\$ 687							\$ 687	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 21,421							\$ 21,421	\$ 3,874
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 66,941		\$ 225					\$ 67,166	\$ 66,037
Revenue Collected in Advance	\$ 46,602	\$ 0						\$ 46,602	\$ 11,243
Liabilities For Deposits	\$ 7,829						\$ 5,989	\$ 13,819	\$ 12,296
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 18
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 54,432	\$ 0					\$ 5,989	\$ 60,421	\$ 23,557
Total Liabilities	\$ 319,620	\$ 24	\$ 28,288				\$ 247,934	\$ 595,866	\$ 524,030
Total Fund Balance	\$ 720,540	\$ 330,017	\$ 0					\$ 1,050,557	\$ 1,030,856
Total Liabilities and Fund Balance	\$ 1,040,160	\$ 330,040	\$ 28,288				\$ 247,934	\$ 1,646,423	\$ 1,554,886

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 June											
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	\$ 5,136,462	\$ 20,926					\$ 5,157,387	\$ 5,176,436	\$ 4,831,432	\$ 4,919,273	
Improvement and Modernization Fund	\$ 8,124						\$ 8,124	\$ 8,124	\$ 8,124	\$ 8,124	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 212,167						\$ 212,167	\$ 134,170	\$ 189,100	\$ 128,072	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 152,183						\$ 152,183	\$ 181,403	\$ 180,247	\$ 174,903	
Other Miscellaneous	\$ 9,123	\$ 200,000					\$ 209,123	\$ 209,123	\$ 428,726	\$ 428,726	
	\$ 5,518,059	\$ 220,926					\$ 5,738,985	\$ 5,709,256	\$ 5,637,628	\$ 5,659,097	
Grants											
AB 1058 Commissioner/Facilitator			\$ 202,973				\$ 202,973	\$ 248,146	\$ 264,359	\$ 263,061	
Other Judicial Council Grants										\$ 210	
Non-Judicial Council Grants											
			\$ 202,973				\$ 202,973	\$ 248,146	\$ 264,359	\$ 263,271	
Other Financing Sources											
Interest Income	\$ 96,536	\$ 20,448					\$ 116,983	\$ 60,000	\$ 92,084	\$ 7,000	
Investment Income											
Donations											
Local Fees		\$ 9,612					\$ 9,612	\$ 9,300	\$ 9,288	\$ 9,300	
Non-Fee Revenues	\$ 0	\$ 950					\$ 950	\$ 1,000	\$ 607	\$ 1,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 9,791	\$ 628					\$ 10,419	\$ 1,490	\$ 31,169		
County Program - Restricted		\$ 729					\$ 729	\$ 800	\$ 899	\$ 600	
Reimbursement Other	\$ 4,029						\$ 4,029	\$ 4,000	\$ 927	\$ 4,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 11						\$ 11		\$ 142		
	\$ 110,367	\$ 32,367					\$ 142,733	\$ 76,590	\$ 135,115	\$ 21,900	
Total Revenues	\$ 5,628,426	\$ 253,292	\$ 202,973				\$ 6,084,691	\$ 6,033,992	\$ 6,037,102	\$ 5,944,268	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,327,556	\$ 7,845	\$ 95,518				\$ 2,430,919	\$ 2,590,762	\$ 2,370,776	\$ 2,579,765	
Temp Help	\$ 31,874						\$ 31,874	\$ 35,343	\$ 20,528	\$ 20,306	
Overtime	\$ 29,885		\$ 0				\$ 29,885	\$ 20,000	\$ 28,545	\$ 20,000	
Staff Benefits	\$ 1,296,641	\$ 1,767	\$ 41,133				\$ 1,339,541	\$ 1,333,481	\$ 1,214,053	\$ 1,216,993	
	\$ 3,685,956	\$ 9,612	\$ 136,651				\$ 3,832,220	\$ 3,979,586	\$ 3,633,903	\$ 3,837,064	
Operating Expenses and Equipment											
General Expense	\$ 156,900		\$ 1,095				\$ 157,995	\$ 225,487	\$ 141,786	\$ 129,849	
Printing	\$ 7,785						\$ 7,785	\$ 10,500	\$ 9,614	\$ 10,500	
Telecommunications	\$ 16,955		\$ 762				\$ 17,717	\$ 19,000	\$ 17,873	\$ 18,400	
Postage	\$ 36,704						\$ 36,704	\$ 40,000	\$ 32,224	\$ 35,700	
Insurance	\$ 18,288						\$ 18,288	\$ 21,500	\$ 18,190	\$ 16,500	
In-State Travel	\$ 15,256		\$ 4,070				\$ 19,326	\$ 18,700	\$ 13,324	\$ 5,500	
Out-of-State Travel											
Training	\$ 5,680		\$ 1,175				\$ 6,855	\$ 10,000	\$ 4,595	\$ 7,000	
Security Services	\$ 227,776		\$ 12,126				\$ 239,902	\$ 241,400	\$ 229,778	\$ 235,400	
Facility Operations	\$ 91,208						\$ 91,208	\$ 87,218	\$ 82,999	\$ 86,790	
Utilities	\$ 2,908						\$ 2,908	\$ 4,000	\$ 2,818	\$ 5,000	
Contracted Services	\$ 1,132,438		\$ 28,435				\$ 1,160,873	\$ 1,324,643	\$ 1,179,806	\$ 1,212,244	
Consulting and Professional Services	\$ 12,290	\$ 202,965					\$ 215,255	\$ 215,000	\$ 440,272	\$ 429,603	
Information Technology	\$ 202,959						\$ 202,959	\$ 320,245	\$ 167,978	\$ 463,512	
Major Equipment	\$ 28,398						\$ 28,398	\$ 30,000			
Other Items of Expense	\$ 445						\$ 445	\$ 1,000	\$ 109	\$ 1,000	
	\$ 1,955,992	\$ 202,965	\$ 47,663				\$ 2,206,620	\$ 2,568,693	\$ 2,341,364	\$ 2,656,999	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 24,390						\$ 24,390	\$ 23,060	\$ 19,417	\$ 20,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (28,367)		\$ 28,367				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 1,761						\$ 1,761	\$ 1,102	\$ 805		
	\$ (2,217)		\$ 28,367				\$ 26,151	\$ 24,162	\$ 20,222	\$ 20,500	
Total Expenditures	\$ 5,639,731	\$ 212,577	\$ 212,682				\$ 6,064,990	\$ 6,572,441	\$ 5,995,488	\$ 6,514,562	
Excess (Deficit) of Revenues Over Expenditures	\$ (11,305)	\$ 40,715	\$ (9,709)				\$ 19,701	\$ (538,449)	\$ 41,614	\$ (570,294)	
Operating Transfers In (Out)	\$ (9,709)		\$ 9,709				\$ 0		\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 741,554	\$ 289,302	\$ 0				\$ 1,030,856	\$ 1,030,856	\$ 989,242	\$ 989,242	
Ending Balance (Deficit)	\$ 720,540	\$ 330,017	\$ 0				\$ 1,050,557	\$ 492,407	\$ 1,030,856	\$ 418,948	

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

For the month ended June

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	\$ 569,646	\$ 251,168				\$ 246	\$ 821,061	\$ 672,410	\$ 576,761	\$ 527,398
Traffic & Other Infractions		\$ 1,322					\$ 1,322		\$ 423	
Other Criminal Cases	\$ 24,440	\$ 242,365					\$ 266,805	\$ 290,800	\$ 578,508	\$ 490,693
Civil		\$ 31,459				\$ 300	\$ 31,759	\$ 28,845	\$ 28,633	\$ 27,460
Family & Children Services	\$ 286,432	\$ 220,381			\$ 0	\$ 522	\$ 507,335	\$ 542,864	\$ 534,957	\$ 466,144
Probate, Guardianship & Mental Health Services		\$ 55,131					\$ 55,131	\$ 81,025	\$ 55,794	\$ 70,500
Juvenile Dependency Services		\$ 13,025					\$ 13,025		\$ 55,794	\$ 70,500
Juvenile Delinquency Services										\$ 210
Other Court Operations	\$ 2,110,897						\$ 2,110,897	\$ 2,440,017	\$ 2,078,304	\$ 2,430,969
Court Interpreters	\$ 24,613	\$ 188,677					\$ 213,290	\$ 288,324	\$ 190,346	\$ 159,415
Jury Services			\$ 24,390				\$ 24,390	\$ 23,060	\$ 19,417	\$ 20,500
Security		\$ 261,038					\$ 261,038	\$ 263,606	\$ 250,298	\$ 257,712
Trial Court Operations Program	\$ 3,016,029	\$ 1,264,567	\$ 24,390		\$ 0	\$ 1,068	\$ 4,306,054	\$ 4,630,951	\$ 4,313,441	\$ 4,451,002
Enhanced Collections										
Other Non-Court Operations		\$ 217					\$ 217	\$ 217	\$ 261	
Non-Court Operations Program		\$ 217					\$ 217	\$ 217	\$ 261	
Executive Office	\$ 307,990	\$ 1,579					\$ 309,569	\$ 297,600	\$ 298,879	\$ 337,752
Fiscal Services	\$ 296,170	\$ 3,029				\$ 150	\$ 299,349	\$ 233,973	\$ 305,515	\$ 252,881
Human Resources	\$ 119,857	\$ 10,510				\$ (1,313)	\$ 129,053	\$ 171,513	\$ 134,464	\$ 173,792
Business & Facilities Services		\$ 317,353				\$ 259	\$ 317,612	\$ 342,968	\$ 310,379	\$ 389,988
Information Technology	\$ 92,174	\$ 609,364				\$ 1,598	\$ 703,135	\$ 895,219	\$ 632,548	\$ 909,146
Court Administration Program	\$ 816,191	\$ 941,835				\$ 693	\$ 1,758,718	\$ 1,941,273	\$ 1,681,786	\$ 2,063,560
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,832,220	\$ 2,206,620	\$ 24,390		\$ 0	\$ 1,761	\$ 6,064,990	\$ 6,572,441	\$ 5,995,488	\$ 6,514,562