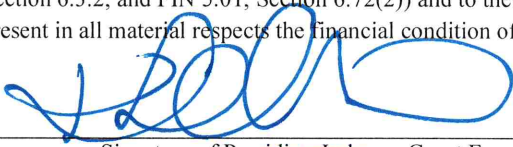


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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

08/04/2022

Date

LAKE

Court

FY2021-2022 / QTR 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

LAKE

Court

FY2021-2022 / QTR 4

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)		27.30	30.1	33.1	33.10

¹ The 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 2021/22										
	Governmental Funds						Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant							
ASSETS										
Operations	\$ (637,816)	\$ 486,297	\$ 0				\$ 1,819	\$ (149,701)	\$ 114,208	
Payroll	\$ (2,174)							\$ (2,174)	\$ (1,807)	
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees										
Trust							\$ (67)	\$ (67)	\$ (5,528)	
Credit Card										
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000	
Cash with County										
Cash Outside of the JCC							\$ 119,780	\$ 119,780	\$ 142,909	
Cash Equivalents	\$ 1,889,670						\$ 122,874	\$ 2,012,544	\$ 725,008	
Total Cash and Cash Equivalents	\$ 1,250,679	\$ 486,297	\$ 0				\$ 244,407	\$ 1,981,383	\$ 975,790	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 3,263	\$ 435						\$ 3,698	\$ 987	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 163							\$ 163	\$ 784	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 33,102							\$ 33,102	\$ 24,797	
Due From Other Governments	\$ 0	\$ 1,318						\$ 1,318	\$ 3,031	
Due From Other Courts										
Due From State	\$ 33,422	\$ 3,562	\$ 33,102					\$ 70,086	\$ 73,462	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 3							\$ 3	\$ 0	
Total Receivables	\$ 69,953	\$ 5,315	\$ 33,102					\$ 108,370	\$ 103,061	
Prepaid Expenses - General	\$ 28,532							\$ 28,532	\$ 76,463	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 28,532							\$ 28,532	\$ 76,463	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,349,165	\$ 491,612	\$ 33,102				\$ 244,407	\$ 2,118,285	\$ 1,155,315	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 32,320		\$ 0					\$ 32,320	\$ 24,811	
Accounts Payable - General	\$ 3,640	\$ 0	\$ 0				\$ 0	\$ 3,640	\$ 2,100	
Due to Other Funds	\$ 0		\$ 33,102				\$ 3	\$ 33,105	\$ 24,797	
Due to Other Courts	\$ 571							\$ 571	\$ 253	
Due to State	\$ 115,866						\$ 0	\$ 115,866	\$ 21,530	
TC145 Liability							\$ 61,883	\$ 61,883	\$ 68,418	
Due to Other Governments	\$ 112	\$ 16,589						\$ 16,701	\$ 3,090	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 1,911							\$ 1,911	\$ 718	
Interest							\$ 50	\$ 50	\$ 0	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 154,420	\$ 16,589	\$ 33,102				\$ 61,936	\$ 266,047	\$ 145,718	
Civil							\$ 44,627	\$ 44,627	\$ 52,085	
Criminal							\$ 3,500	\$ 3,500	\$ 23,208	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 119,780	\$ 119,780	\$ 142,909	
Trust Interest Payable							\$ 8,271	\$ 8,271	\$ 8,371	
Miscellaneous Trust										
Total Trust Deposits							\$ 176,178	\$ 176,178	\$ 226,574	
Accrued Payroll	\$ 53,442							\$ 53,442	\$ 46,056	
Benefits Payable	\$ 542							\$ 542	\$ 2,413	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 196							\$ 196	\$ 18,233	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 54,180							\$ 54,180	\$ 68,702	
Revenue Collected in Advance	\$ 371,063	\$ 219,603						\$ 590,666	\$ 0	
Liabilities For Deposits	\$ 5,337						\$ 5,766	\$ 11,103	\$ 9,632	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0	
Fees - Partial Payment & Overpayment							\$ 526	\$ 526	\$ 182	
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 376,401	\$ 219,603					\$ 6,292	\$ 602,296	\$ 9,814	
Total Liabilities	\$ 585,000	\$ 238,192	\$ 33,102				\$ 244,407	\$ 1,098,701	\$ 448,806	
Total Fund Balance	\$ 764,164	\$ 255,420	\$ 0					\$ 1,019,584	\$ 706,508	
Total Liabilities and Fund Balance	\$ 1,349,165	\$ 491,612	\$ 33,102				\$ 244,407	\$ 2,118,285	\$ 1,155,315	

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 2021/22											
	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	\$ 4,745,619	\$ 21,625					\$ 4,767,244	\$ 4,837,774	\$ 4,150,345	\$ 4,052,542	
Improvement and Modernization Fund	\$ 8,124						\$ 8,124	\$ 8,216	\$ 315,417	\$ 315,417	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 111,391						\$ 111,391	\$ 121,998	\$ 152,178	\$ 121,998	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 117,944						\$ 117,944	\$ 524,903	\$ 269,242	\$ 107,332	
Other Miscellaneous	\$ 9,123	\$ 180,397					\$ 189,520	\$ 9,123	\$ 9,123	\$ 9,123	
	\$ 4,992,201	\$ 202,022					\$ 5,194,222	\$ 5,502,014	\$ 4,898,305	\$ 4,606,412	
Grants											
AB 1058 Commissioner/Facilitator			\$ 273,157				\$ 273,157	\$ 238,188	\$ 229,819	\$ 211,980	
Other Judicial Council Grants								\$ 210	\$ 12,210	\$ 12,210	
Non-Judicial Council Grants											
			\$ 273,157				\$ 273,157	\$ 238,398	\$ 242,029	\$ 224,190	
Other Financing Sources											
Interest Income	\$ 6,824	\$ 1,031					\$ 7,855	\$ 5,500	\$ 6,954	\$ 10,000	
Investment Income											
Donations											
Local Fees		\$ 9,681					\$ 9,681	\$ 9,300	\$ 8,609	\$ 9,500	
Non-Fee Revenues		\$ 674					\$ 674	\$ 400	\$ 441	\$ 1,500	
Enhanced Collections											
Escheatment	\$ 952						\$ 952				
Prior Year Revenue	\$ (2,986)	\$ 939	\$ (1)				\$ (2,048)		\$ 1,577		
County Program - Restricted		\$ 847					\$ 847	\$ 500	\$ 492	\$ 1,000	
Reimbursement Other	\$ 25,105						\$ 25,105	\$ 21,000	\$ 34,878	\$ 31,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 150						\$ 150		\$ 3		
	\$ 30,045	\$ 13,172	\$ (1)				\$ 43,216	\$ 36,700	\$ 53,154	\$ 53,500	
Total Revenues	\$ 5,022,246	\$ 215,194	\$ 273,156				\$ 5,510,596	\$ 5,777,112	\$ 5,191,488	\$ 4,884,102	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,885,080	\$ 7,901	\$ 158,783				\$ 2,051,765	\$ 2,372,170	\$ 1,922,634	\$ 2,163,226	
Temp Help	\$ 17,363						\$ 17,363	\$ 19,811	\$ 17,651	\$ 14,869	
Overtime	\$ 19,284						\$ 19,284	\$ 10,000	\$ 993	\$ 5,000	
Staff Benefits	\$ 980,159	\$ 1,780	\$ 70,490				\$ 1,052,428	\$ 1,179,237	\$ 1,098,147	\$ 1,054,462	
	\$ 2,901,887	\$ 9,681	\$ 229,273				\$ 3,140,841	\$ 3,581,218	\$ 3,039,425	\$ 3,237,557	
Operating Expenses and Equipment											
General Expense	\$ 191,685		\$ 1,189				\$ 192,874	\$ 334,394	\$ 239,145	\$ 263,502	
Printing	\$ 13,733						\$ 13,733	\$ 12,600	\$ 12,447	\$ 10,500	
Telecommunications	\$ 17,064		\$ 582				\$ 17,646	\$ 18,325	\$ 15,962	\$ 15,500	
Postage	\$ 28,482						\$ 28,482	\$ 27,700	\$ 22,924	\$ 29,500	
Insurance	\$ 9,934						\$ 9,934	\$ 10,850	\$ 7,332	\$ 8,600	
In-State Travel	\$ 2,168						\$ 2,168	\$ 12,500	\$ 290	\$ 14,000	
Out-of-State Travel											
Training	\$ 4,112						\$ 4,112	\$ 10,000	\$ 788	\$ 10,000	
Security Services	\$ 202,033		\$ 10,071				\$ 212,103	\$ 208,835	\$ 205,371	\$ 208,465	
Facility Operations	\$ 121,480						\$ 121,480	\$ 134,385	\$ 119,080	\$ 134,499	
Utilities	\$ 4,821						\$ 4,821	\$ 5,200	\$ 5,087	\$ 4,500	
Contracted Services	\$ 966,828	\$ 778	\$ 49,576				\$ 1,017,182	\$ 1,264,573	\$ 1,120,938	\$ 1,115,488	
Consulting and Professional Services	\$ 10,450	\$ 180,397					\$ 190,847	\$ 289,000	\$ 12,135	\$ 9,000	
Information Technology	\$ 138,645						\$ 138,645	\$ 300,656	\$ 286,936	\$ 383,803	
Major Equipment	\$ 79,637						\$ 79,637	\$ 72,664	\$ 122,280	\$ 12,996	
Other Items of Expense	\$ 933						\$ 933	\$ 2,000	\$ 87	\$ 2,000	
	\$ 1,792,005	\$ 181,175	\$ 61,417				\$ 2,034,597	\$ 2,703,682	\$ 2,164,802	\$ 2,222,353	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 21,461						\$ 21,461	\$ 15,000	\$ 11,047	\$ 28,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (45,855)		\$ 45,855				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 621						\$ 621		\$ 506		
	\$ (23,773)		\$ 45,855				\$ 22,082	\$ 15,000	\$ 11,553	\$ 28,500	
Total Expenditures	\$ 4,670,119	\$ 180,856	\$ 336,545				\$ 5,197,520	\$ 6,299,900	\$ 5,215,779	\$ 5,488,410	
Excess (Deficit) of Revenues Over Expenditures	\$ 352,127	\$ 24,338	\$ (63,389)				\$ 313,076	\$ (522,788)	\$ (24,291)	\$ (604,308)	
Operating Transfers In (Out)	\$ (63,389)		\$ 63,389				\$ 0		\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 475,426	\$ 231,082	\$ 0				\$ 706,508	\$ 706,508	\$ 730,800	\$ 730,800	
Ending Balance (Deficit)	\$ 764,164	\$ 255,420	\$ 0				\$ 1,019,584	\$ 183,720	\$ 706,508	\$ 126,492	

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

	For the month ended June									
	Fiscal Year 2021/22							2020/21		
	Personal 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	\$ 300,639	\$ 201,648				\$ 12	\$ 502,299	\$ 416,810	\$ 508,557	\$ 340,789
Traffic & Other Infractions										\$ 59,790
Other Criminal Cases	\$ 93,948	\$ 244,617					\$ 338,565	\$ 374,215	\$ 84,940	\$ 21,500
Civil	\$ 751	\$ 27,867				\$ 300	\$ 28,918	\$ 29,760	\$ 30,397	\$ 62,234
Family & Children Services	\$ 338,358	\$ 206,385			\$ 45,855	\$ 40	\$ 590,638	\$ 400,099	\$ 517,546	\$ 358,077
Probate, Guardianship & Mental Health Services		\$ 54,336					\$ 54,336	\$ 70,500	\$ 63,038	\$ 70,000
Juvenile Dependency Services		\$ 80					\$ 80	\$ 210	\$ 358	\$ 14,234
Juvenile Delinquency Services		\$ 700					\$ 700	\$ 4,705	\$ 4,705	\$ 210
Other Court Operations	\$ 1,726,713						\$ 1,726,713	\$ 2,322,761	\$ 1,705,617	\$ 2,168,178
Court Interpreters	\$ 15,229	\$ 96,898					\$ 112,127	\$ 172,577	\$ 250,153	\$ 226,464
Jury Services			\$ 21,461				\$ 21,461	\$ 15,000	\$ 11,047	\$ 31,300
Security		\$ 296,142					\$ 296,142	\$ 293,916	\$ 223,033	\$ 224,650
Trial Court Operations Program	\$ 2,475,637	\$ 1,128,673	\$ 21,461		\$ 45,855	\$ 352	\$ 3,671,977	\$ 4,095,848	\$ 3,399,391	\$ 3,577,426
Enhanced Collections										
Other Non-Court Operations		\$ 359					\$ 359		\$ 410	\$ 1,000
Non-Court Operations Program		\$ 359					\$ 359		\$ 410	\$ 1,000
Executive Office	\$ 288,688				\$ (20,176)		\$ 268,512	\$ 291,930	\$ 265,154	\$ 290,884
Fiscal Services	\$ 212,139	\$ 3,780			\$ (13,756)	\$ 62	\$ 202,225	\$ 248,847	\$ 184,947	\$ 192,720
Human Resources	\$ 101,401	\$ 7,974			\$ (7,337)		\$ 102,038	\$ 202,826	\$ 94,322	\$ 106,302
Business & Facilities Services		\$ 358,392				\$ 102	\$ 358,494	\$ 589,113	\$ 379,267	\$ 407,831
Information Technology	\$ 62,976	\$ 535,420			\$ (4,585)	\$ 105	\$ 593,915	\$ 871,336	\$ 892,288	\$ 912,247
Court Administration Program	\$ 665,204	\$ 905,566			\$ (45,855)	\$ 269	\$ 1,525,184	\$ 2,204,052	\$ 1,815,978	\$ 1,909,984
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,140,841	\$ 2,034,597	\$ 21,461		\$ 0	\$ 621	\$ 5,197,520	\$ 6,299,900	\$ 5,215,779	\$ 5,488,410

Constraints on Fiscal Year-End Fund Balance - Summary

Lake

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	28,532	-	28,532	-	-	-	-	-	28,532	
Restricted	510,940	-	510,940	255,420	-	-	-	-	766,360	
Committed	224,693	-	224,693	-	-	-	-	-	224,693	
Assigned	-	-	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 764,164	\$ -	\$ 764,164	\$ 255,420	\$ -	\$ -	\$ -	\$ -	\$ 1,019,584	