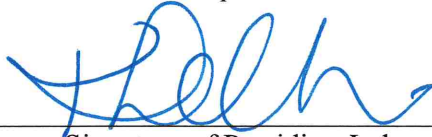


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10/25/2022

Date

LAKE

Court

2022-23 QTR1

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

LAKE

Court

2022-23 QTR1

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)	33.10	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 September									
Fiscal Year 2022/23									
	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	\$ (358,496)	\$ 622,189	\$ (91,227)				\$ 1,517	\$ 173,983	\$ (21,899)
Payroll	\$ (181,394)							\$ (181,394)	\$ (2,740)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees									
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (3,695)	\$ (3,695)	\$ (25,010)
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the JCC							\$ 111,708	\$ 111,708	\$ 126,172
Cash Equivalents	\$ 2,940,012						\$ 141,365	\$ 3,081,377	\$ 1,813,187
Total Cash and Cash Equivalents	\$ 2,401,122	\$ 622,189	\$ (91,227)				\$ 250,895	\$ 3,482,978	\$ 1,890,809
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 835						\$ 835	\$ 1,273
Due From Other Courts									
Due From State	\$ 4,255	\$ 0	\$ 67,889					\$ 72,144	\$ 49,388
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 4,255	\$ 835	\$ 67,889					\$ 72,978	\$ 50,661
Prepaid Expenses - General	\$ 80							\$ 80	\$ 73,002
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 80							\$ 80	\$ 73,002
Other Assets									
Total Other Assets									
Total Assets	\$ 2,405,457	\$ 623,024	\$ (23,337)				\$ 250,895	\$ 3,266,038	\$ 2,014,573
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 30,575	\$ 0	\$ 0				\$ 0	\$ 30,575	\$ 72,323
Due to Other Funds			\$ 0					\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 76,751						\$ 0	\$ 76,751	\$ 0
TC145 Liability							\$ 59,626	\$ 59,626	\$ 65,828
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	\$ 1,497
Interest							\$ 259	\$ 259	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 107,419	\$ 0	\$ 0				\$ 59,885	\$ 167,304	\$ 139,648
Civil							\$ 42,138	\$ 42,138	\$ 47,381
Criminal							\$ 22,951	\$ 22,951	\$ 2,618
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 111,708	\$ 111,708	\$ 126,172
Trust Interest Payable							\$ 8,446	\$ 8,446	\$ 8,370
Miscellaneous Trust									
Total Trust Deposits							\$ 185,244	\$ 185,244	\$ 184,541
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (3,269)							\$ (3,269)	\$ (9,027)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (8,739)							\$ (8,739)	\$ (12,116)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (12,008)							\$ (12,008)	\$ (21,144)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 5,362						\$ 5,766	\$ 11,128	\$ 9,972
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 197
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 5,362	\$ 0					\$ 5,766	\$ 11,128	\$ 10,169
Total Liabilities	\$ 100,773	\$ 0	\$ 0				\$ 256,895	\$ 351,667	\$ 345,212
Total Fund Balance	\$ 2,304,685	\$ 623,024	\$ (23,337)					\$ 2,904,371	\$ 1,701,360
Total Liabilities and Fund Balance	\$ 2,405,457	\$ 623,024	\$ (23,337)				\$ 250,895	\$ 3,266,038	\$ 2,014,573

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 2022/23										
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				
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 2,656,975	\$ 1,744					\$ 2,658,719	\$ 5,359,115	\$ 1,977,482	\$ 4,837,774
Improvement and Modernization Fund								\$ 5,124		\$ 5,216
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 43,171						\$ 43,171	\$ 128,072	\$ (1,627)	\$ 121,998
Civil Coordination Reimbursement (0150091)	\$ 27,202						\$ 27,202	\$ 174,903	\$ 23,970	\$ 524,903
MOU Reimbursements (0150010 and General)		\$ 419,603					\$ 419,603	\$ 428,726		\$ 9,123
Other Miscellaneous										
	\$ 2,727,349	\$ 421,347					\$ 3,148,696	\$ 6,095,939	\$ 1,999,826	\$ 5,902,914
Grants										
AB 1058 Commissioner/Facilitator			\$ 49,128				\$ 49,128	\$ 285,061	\$ 49,202	\$ 239,189
Other Judicial Council Grants								\$ 210		\$ 210
Non-Judicial Council Grants										
			\$ 49,128				\$ 49,128	\$ 285,271	\$ 49,202	\$ 239,399
Other Financing Sources										
Interest Income	\$ 7,376	\$ 1,151					\$ 8,527	\$ 7,000	\$ 6	\$ 5,500
Investment Income										
Donations										
Local Fees		\$ 1,533					\$ 1,533	\$ 9,300	\$ 1,748	\$ 9,300
Non-Fee Revenues								\$ 1,000		\$ 400
Enhanced Collections										
Escheatment										
Prior Year Revenue			\$ 343	\$ 0			\$ 343		\$ 382	
County Program - Restricted			\$ 90				\$ 90	\$ 600	\$ 108	\$ 500
Reimbursement Other	\$ 805						\$ 805	\$ 4,000	\$ 544	\$ 21,000
Sale of Fixed Assets										
Other Miscellaneous	\$ 4						\$ 4			
	\$ 8,185	\$ 3,118	\$ 0				\$ 11,302	\$ 21,900	\$ 2,769	\$ 36,700
Total Revenues	\$ 2,735,533	\$ 424,465	\$ 49,128				\$ 3,209,126	\$ 6,354,110	\$ 2,050,915	\$ 5,777,112
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 479,557		\$ 35,618				\$ 515,174	\$ 2,579,765	\$ 449,045	\$ 2,372,170
Temp Help	\$ 3,514						\$ 3,514	\$ 20,306	\$ 2,895	\$ 19,811
Overtime	\$ 2,554						\$ 2,554	\$ 20,000	\$ 5,312	\$ 10,000
Staff Benefits	\$ 276,039		\$ 15,247				\$ 291,286	\$ 1,216,993	\$ 232,419	\$ 1,179,237
	\$ 761,663		\$ 50,865				\$ 812,528	\$ 3,837,064	\$ 689,671	\$ 3,581,218
Operating Expenses and Equipment										
General Expense	\$ 21,378		\$ 137				\$ 21,516	\$ 279,849	\$ 36,382	\$ 334,394
Printing	\$ 1,146						\$ 1,146	\$ 10,500	\$ 2,350	\$ 12,800
Telecommunications	\$ 2,849		\$ 278				\$ 3,127	\$ 18,400	\$ 3,062	\$ 18,325
Postage	\$ 5,742						\$ 5,742	\$ 35,700	\$ 5,817	\$ 27,700
Insurance	\$ 15,759						\$ 15,759	\$ 16,500	\$ 7,679	\$ 10,850
In-State Travel	\$ 1,612						\$ 1,612	\$ 5,500	\$ 145	\$ 12,500
Out-of-State Travel										
Training	\$ 2,313						\$ 2,313	\$ 7,000		\$ 10,000
Security Services	\$ 46,770		\$ 3,304				\$ 50,074	\$ 235,400	\$ 50,875	\$ 208,835
Facility Operations	\$ 4,750						\$ 4,750	\$ 86,790	\$ 2,391	\$ 134,385
Utilities	\$ 73						\$ 73	\$ 5,000	\$ (397)	\$ 5,200
Contracted Services	\$ 287,013		\$ 11,258				\$ 298,271	\$ 1,212,244	\$ 247,554	\$ 1,264,573
Consulting and Professional Services	\$ 0	\$ 56,861					\$ 56,861	\$ 429,603	\$ 0	\$ 289,000
Information Technology	\$ 45,543						\$ 45,543	\$ 753,354	\$ 9,022	\$ 300,656
Major Equipment										\$ 72,864
Other Items of Expense	\$ 30						\$ 30	\$ 1,000	\$ 779	\$ 2,000
	\$ 434,977	\$ 56,861	\$ 14,978				\$ 506,816	\$ 3,086,841	\$ 365,431	\$ 2,703,682
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 5,005						\$ 5,005	\$ 20,500	\$ 1,635	\$ 15,000
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (6,622)		\$ 6,622				\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ (10)						\$ (10)		\$ 254	
	\$ (1,627)		\$ 6,622				\$ 4,995	\$ 20,500	\$ 1,869	\$ 15,000
Total Expenditures	\$ 1,195,012	\$ 56,861	\$ 72,495				\$ 1,324,368	\$ 6,954,404	\$ 1,055,964	\$ 4,299,900
Excess (Deficit) of Revenues Over Expenditures	\$ 1,540,521	\$ 367,604	\$ (23,338)				\$ 1,884,758	\$ (570,294)	\$ 994,952	\$ (522,788)
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0		\$ 0	
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 764,164	\$ 255,420	\$ 0				\$ 1,019,584	\$ 1,019,584	\$ 706,508	\$ 706,508
Ending Balance (Deficit)	\$ 2,304,883	\$ 623,024	\$ (23,337)				\$ 2,904,371	\$ 449,290	\$ 1,701,369	\$ 183,720

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

	For the month ended September									
	Fiscal Year 2022/23							2021/22		
	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	\$ 47,390	\$ 45,723					\$ 93,114	\$ 527,398	\$ 70,982	\$ 416,810
Traffic & Other Infractions										
Other Criminal Cases	\$ 32,093	\$ 71,320					\$ 103,413	\$ 490,693	\$ 32,820	\$ 374,215
Civil		\$ 5,250					\$ 5,250	\$ 27,460	\$ 7,843	\$ 29,760
Family & Children Services	\$ 73,560	\$ 41,518			\$ 0	\$ 40	\$ 115,118	\$ 466,144	\$ 121,899	\$ 400,099
Probate, Guardianship & Mental Health Services		\$ 12,655					\$ 12,655	\$ 70,500	\$ 17,532	\$ 70,500
Juvenile Dependency Services								\$ 210		\$ 210
Juvenile Delinquency Services										
Other Court Operations	\$ 436,413						\$ 436,413	\$ 2,430,969	\$ 370,767	\$ 2,322,761
Court Interpreters	\$ 2,681	\$ 27,154					\$ 29,835	\$ 159,415	\$ 28,171	\$ 172,577
Jury Services			\$ 5,005				\$ 5,005	\$ 20,500	\$ 1,635	\$ 15,000
Security		\$ 66,171					\$ 66,171	\$ 257,712	\$ 58,667	\$ 293,916
Trial Court Operations Program	\$ 592,138	\$ 269,791	\$ 5,005		\$ 0	\$ 40	\$ 665,973	\$ 4,451,002	\$ 710,015	\$ 4,095,648
Enhanced Collections										
Other Non-Court Operations		\$ 261					\$ 261		\$ 359	
Non-Court Operations Program		\$ 261					\$ 261		\$ 359	
Executive Office	\$ 74,604						\$ 74,604	\$ 337,752	\$ 69,515	\$ 291,930
Fiscal Services	\$ 62,201	\$ 397					\$ 62,598	\$ 252,881	\$ 48,536	\$ 248,847
Human Resources	\$ 66,020	\$ 1,683					\$ 67,702	\$ 173,792	\$ 47,327	\$ 202,826
Business & Facilities Services		\$ 62,782				\$ (50)	\$ 62,732	\$ 539,988	\$ 45,828	\$ 589,113
Information Technology	\$ 17,566	\$ 171,901					\$ 189,467	\$ 1,188,988	\$ 134,385	\$ 671,336
Court Administration Program	\$ 220,390	\$ 236,763				\$ (50)	\$ 457,103	\$ 2,803,402	\$ 345,596	\$ 2,204,652
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 812,928	\$ 506,815	\$ 5,005		\$ 0	\$ (10)	\$ 1,324,339	\$ 8,954,404	\$ 1,055,954	\$ 6,286,900