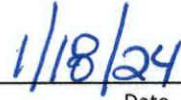


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 Q2



Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions**

Lake

Court

2023-24 Q2

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	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 December
 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	\$ (315,263)	\$ 372,148	\$ (131,800)				\$ 1,565	\$ (73,350)	\$ (83,812)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,376)	\$ (1,376)	\$ (380)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the JCC							\$ 128,534	\$ 128,534	\$ 112,289
Cash Equivalents	\$ 2,326,768						\$ 122,122	\$ 2,448,890	\$ 3,029,514
Total Cash and Cash Equivalents	\$ 2,012,506	\$ 372,148	\$ (131,800)				\$ 250,844	\$ 2,503,697	\$ 3,058,610
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	\$ 0						\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 122,067					\$ 122,067	\$ 80,508
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 0	\$ 0	\$ 122,067					\$ 122,067	\$ 80,508
Prepaid Expenses - General	\$ 60,485							\$ 60,485	\$ 80
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 60,485							\$ 60,485	\$ 80
Other Assets									
Total Other Assets									
Total Assets	\$ 2,072,991	\$ 372,148	\$ (9,733)				\$ 250,844	\$ 2,686,249	\$ 3,139,198
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 54,208	\$ 0	\$ 0				\$ 0	\$ 54,208	\$ 54,652
Due to Other Funds			\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0						\$ 0	\$ 0	\$ 4,628
TC145 Liability							\$ 60,181	\$ 60,181	\$ 50,849
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 213							\$ 213	\$ 245
Interest							\$ 665	\$ 665	\$ 430
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 54,421	\$ 0	\$ 0				\$ 60,846	\$ 115,267	\$ 110,803
Civil							\$ 38,957	\$ 38,957	\$ 45,149
Criminal							\$ 4,360	\$ 4,360	\$ 22,248
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 128,534	\$ 128,534	\$ 112,289
Trust Interest Payable							\$ 11,769	\$ 11,769	\$ 8,863
Miscellaneous Trust									
Total Trust Deposits							\$ 183,620	\$ 183,620	\$ 188,549
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (2,314)							\$ (2,314)	\$ (5,735)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (1,746)							\$ (1,746)	\$ (5,717)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (4,061)		\$ 0					\$ (4,061)	\$ (11,452)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 7,307						\$ 5,837	\$ 13,144	\$ 11,421
Jury Fees - Non-Interest									\$ 0
Fees - Partial Payment & Overpayment							\$ 540	\$ 540	\$ 24
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 7,307	\$ 0					\$ 6,377	\$ 13,684	\$ 11,445
Total Liabilities	\$ 57,666	\$ 0	\$ 0				\$ 250,844	\$ 308,510	\$ 299,345
Total Fund Balance	\$ 2,015,324	\$ 372,148	\$ (9,733)					\$ 2,377,739	\$ 2,839,852
Total Liabilities and Fund Balance	\$ 2,072,991	\$ 372,148	\$ (9,733)				\$ 250,844	\$ 2,686,249	\$ 3,139,198

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

For the month ended December

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	\$ 167,860	\$ 97,471				\$ 246	\$ 265,577	\$ 672,410	\$ 229,742	\$ 527,398
Traffic & Other Infractions										
Other Criminal Cases	\$ 14,800	\$ 160,007					\$ 174,807	\$ 290,800	\$ 223,862	\$ 490,693
Civil		\$ 11,720				\$ 300	\$ 12,020	\$ 28,845	\$ 12,175	\$ 27,460
Family & Children Services	\$ 145,993	\$ 110,321			\$ 0	\$ 487	\$ 256,801	\$ 542,864	\$ 247,180	\$ 466,144
Probate, Guardianship & Mental Health Services		\$ 29,058					\$ 29,058	\$ 81,025	\$ 27,916	\$ 70,500
Juvenile Dependency Services										\$ 210
Juvenile Delinquency Services										
Other Court Operations	\$ 987,293						\$ 987,293	\$ 2,440,017	\$ 940,328	\$ 2,430,969
Court Interpreters	\$ 15,074	\$ 97,960					\$ 113,034	\$ 288,324	\$ 71,492	\$ 159,415
Jury Services			\$ 9,593				\$ 9,593	\$ 23,060	\$ 10,450	\$ 20,500
Security		\$ 129,205					\$ 129,205	\$ 263,606	\$ 123,706	\$ 257,712
Trial Court Operations Program	\$ 1,331,019	\$ 635,743	\$ 9,593		\$ 0	\$ 1,033	\$ 1,977,388	\$ 4,630,951	\$ 1,886,850	\$ 4,451,002
Enhanced Collections										
Other Non-Court Operations		\$ 217					\$ 217	\$ 217	\$ 261	
Non-Court Operations Program		\$ 217					\$ 217	\$ 217	\$ 261	
Executive Office	\$ 150,137	\$ 1,579					\$ 151,716	\$ 297,600	\$ 146,815	\$ 337,752
Fiscal Services	\$ 138,148	\$ 1,213				\$ 150	\$ 139,511	\$ 233,973	\$ 137,751	\$ 252,881
Human Resources	\$ 83,039	\$ 4,894					\$ 87,932	\$ 171,513	\$ 88,522	\$ 173,792
Business & Facilities Services		\$ 80,276				\$ 259	\$ 80,535	\$ 342,968	\$ 134,040	\$ 389,988
Information Technology	\$ 41,365	\$ 238,013					\$ 279,378	\$ 895,219	\$ 301,478	\$ 909,146
Court Administration Program	\$ 412,688	\$ 325,976				\$ 408	\$ 739,072	\$ 1,941,273	\$ 808,606	\$ 2,063,560
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,743,707	\$ 961,936	\$ 9,593		\$ 0	\$ 1,442	\$ 2,716,678	\$ 6,572,441	\$ 2,695,718	\$ 6,514,562