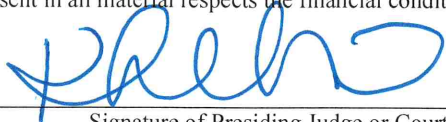


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

01/17/2023

\_\_\_\_\_  
Date

Lake

\_\_\_\_\_  
Court

FY22/23 QTR 2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

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

Lake  


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Court  
FY22/23 QTR 2  


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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	35.10	33.10	33.10		

<sup>1</sup> 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 December									
Fiscal Year 2022/23								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						
<b>ASSETS</b>									
Operations	\$ (548,253)	\$ 549,154	\$ (85,647)				\$ 934	\$ (83,812)	\$ 18,118
Payroll	\$ 0							\$ 0	\$ (26)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (380)	\$ (380)	\$ (3,779)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the JCC							\$ 112,289	\$ 112,289	\$ 120,959
Cash Equivalents	\$ 2,896,724						\$ 132,790	\$ 3,029,514	\$ 2,346,283
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,349,471</b>	<b>\$ 549,154</b>	<b>\$ (85,647)</b>				<b>\$ 245,633</b>	<b>\$ 3,069,610</b>	<b>\$ 2,482,555</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks	\$ 0							\$ 0	\$ 0
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 26
Due From Other Courts									
Due From State	\$ 7,565	\$ 0	\$ 72,943					\$ 80,508	\$ 69,427
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
<b>Total Receivables</b>	<b>\$ 7,565</b>	<b>\$ 0</b>	<b>\$ 72,943</b>					<b>\$ 80,508</b>	<b>\$ 69,453</b>
Prepaid Expenses - General	\$ 80							\$ 80	\$ 73,002
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 80</b>							<b>\$ 80</b>	<b>\$ 73,002</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 2,357,116</b>	<b>\$ 549,154</b>	<b>\$ (12,706)</b>				<b>\$ 245,633</b>	<b>\$ 3,130,198</b>	<b>\$ 2,625,011</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 54,652	\$ 0	\$ 0				\$ 0	\$ 54,652	\$ 73,409
Due to Other Funds			\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 4,628						\$ 0	\$ 4,628	\$ 0
TC145 Liability							\$ 50,849	\$ 50,849	\$ 53,727
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 245							\$ 245	\$ 1,608
Interest							\$ 430	\$ 430	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 59,524</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 51,279</b>	<b>\$ 110,803</b>	<b>\$ 128,744</b>
Civil							\$ 45,149	\$ 45,149	\$ 44,727
Criminal							\$ 22,248	\$ 22,248	\$ 7,760
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 112,289	\$ 112,289	\$ 120,959
Trust Interest Payable							\$ 8,863	\$ 8,863	\$ 8,161
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 188,549</b>	<b>\$ 188,549</b>	<b>\$ 181,607</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (5,735)							\$ (5,735)	\$ (5,517)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (5,717)							\$ (5,717)	\$ 1,354
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (11,452)</b>							<b>\$ (11,452)</b>	<b>\$ (4,163)</b>
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 5,640						\$ 5,781	\$ 11,421	\$ 10,575
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 24	\$ 24	\$ 572
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 5,640</b>	<b>\$ 0</b>					<b>\$ 5,805</b>	<b>\$ 11,445</b>	<b>\$ 11,147</b>
<b>Total Liabilities</b>	<b>\$ 53,713</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 245,633</b>	<b>\$ 299,345</b>	<b>\$ 317,358</b>
<b>Total Fund Balance</b>	<b>\$ 2,303,403</b>	<b>\$ 549,154</b>	<b>\$ (12,706)</b>					<b>\$ 2,839,852</b>	<b>\$ 2,307,674</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,357,116</b>	<b>\$ 549,154</b>	<b>\$ (12,706)</b>				<b>\$ 245,633</b>	<b>\$ 3,130,198</b>	<b>\$ 2,625,011</b>

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 December											
Fiscal Year 2022/23											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2021/22	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 3,679,277	\$ 6,975						\$ 3,686,251	\$ 4,919,273	\$ 3,078,575	\$ 4,837,774
Improvement and Modernization Fund									\$ 6,124		\$ 8,216
Judges' Compensation (0150019)	\$ 64,036							\$ 64,036	\$ 128,072	\$ 61,272	\$ 121,998
Court Interpreter (0150037)											
Civil Coordination Reimbursement (0150091)	\$ 141,586							\$ 141,586	\$ 174,903	\$ 95,904	\$ 524,903
MOU Reimbursements (0150010 and General)	\$ 9,123	\$ 419,603						\$ 428,726	\$ 428,726	\$ 409,123	\$ 9,123
Other Miscellaneous											
	\$ 3,894,021	\$ 426,578						\$ 4,320,599	\$ 5,658,097	\$ 3,644,874	\$ 5,502,014
Grants											
AB 1058 Commissioner/Facilitator			\$ 151,026					\$ 151,026	\$ 263,061	\$ 133,444	\$ 238,188
Other Judicial Council Grants									\$ 210		\$ 210
Non-Judicial Council Grants											
			\$ 151,026					\$ 151,026	\$ 263,271	\$ 133,444	\$ 238,398
Other Financing Sources											
Interest Income	\$ 31,358	\$ 7,018						\$ 38,376	\$ 7,000	\$ 720	\$ 5,500
Investment Income											
Donations											
Local Fees		\$ 3,972						\$ 3,972	\$ 9,300	\$ 4,178	\$ 9,300
Non-Fee Revenues	\$ 0							\$ 0	\$ 1,000		\$ 400
Enhanced Collections											
Escheatment										\$ 952	
Prior Year Revenue	\$ 40	\$ 752	\$ 0					\$ 792		\$ (2,113)	
County Program - Restricted		\$ 265						\$ 265	\$ 600	\$ 206	\$ 500
Reimbursement Other	\$ 818							\$ 818	\$ 4,000	\$ 544	\$ 21,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 140							\$ 140		\$ 150	
	\$ 32,355	\$ 12,007	\$ 0					\$ 44,361	\$ 21,900	\$ 4,635	\$ 36,700
<b>Total Revenues</b>	<b>\$ 3,926,376</b>	<b>\$ 438,585</b>	<b>\$ 151,026</b>					<b>\$ 4,515,966</b>	<b>\$ 6,044,268</b>	<b>\$ 3,782,943</b>	<b>\$ 5,777,112</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,010,547	\$ 2,393	\$ 75,595					\$ 1,088,536	\$ 2,579,765	\$ 936,103	\$ 2,372,170
Temp Help	\$ 7,175							\$ 7,175	\$ 20,306	\$ 7,271	\$ 19,811
Overtime	\$ 11,364							\$ 11,364	\$ 20,000	\$ 7,542	\$ 10,000
Staff Benefits	\$ 519,636	\$ 539	\$ 32,808					\$ 552,982	\$ 1,218,993	\$ 480,723	\$ 1,178,237
	\$ 1,548,722	\$ 2,932	\$ 108,403					\$ 1,660,957	\$ 3,837,064	\$ 1,431,639	\$ 3,580,218
Operating Expenses and Equipment											
General Expense	\$ 49,718		\$ 547					\$ 50,265	\$ 129,849	\$ 55,718	\$ 334,394
Printing	\$ 3,498							\$ 3,498	\$ 10,500	\$ 4,864	\$ 12,800
Telecommunications	\$ 6,881		\$ 574					\$ 7,455	\$ 18,400	\$ 6,942	\$ 18,325
Postage	\$ 14,823							\$ 14,823	\$ 35,700	\$ 11,733	\$ 27,700
Insurance	\$ 18,036							\$ 18,036	\$ 16,500	\$ 9,934	\$ 10,850
In-State Travel	\$ 3,786							\$ 3,786	\$ 5,500	\$ 620	\$ 12,500
Out-of-State Travel											
Training	\$ 4,195							\$ 4,195	\$ 7,000	\$ 1,777	\$ 10,000
Security Services	\$ 99,609		\$ 7,034					\$ 106,643	\$ 235,400	\$ 99,151	\$ 208,835
Facility Operations	\$ 32,351							\$ 32,351	\$ 86,790	\$ 40,811	\$ 134,385
Utilities	\$ 463							\$ 463	\$ 5,000	\$ 423	\$ 5,200
Contracted Services	\$ 557,876		\$ 25,958					\$ 583,834	\$ 1,212,244	\$ 478,627	\$ 1,264,573
Consulting and Professional Services	\$ 3,270	\$ 141,918						\$ 145,188	\$ 428,603	\$ 500	\$ 289,000
Information Technology	\$ 53,816							\$ 53,816	\$ 463,512	\$ 20,505	\$ 300,656
Major Equipment										\$ 31,197	\$ 72,864
Other Items of Expense	\$ 109							\$ 109	\$ 1,000	\$ 928	\$ 2,000
	\$ 648,409	\$ 141,918	\$ 34,113					\$ 1,024,441	\$ 2,856,899	\$ 763,526	\$ 2,703,662
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 10,450							\$ 10,450	\$ 20,500	\$ 5,998	\$ 15,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (21,214)		\$ 21,214					\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 770							\$ 770		\$ 621	
	\$ (9,994)		\$ 21,214					\$ 11,220	\$ 20,500	\$ 6,619	\$ 16,000
<b>Total Expenditures</b>	<b>\$ 2,387,137</b>	<b>\$ 144,850</b>	<b>\$ 163,740</b>					<b>\$ 2,695,719</b>	<b>\$ 6,914,992</b>	<b>\$ 2,181,787</b>	<b>\$ 6,298,908</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 1,539,239	\$ 293,734	\$ (12,705)					\$ 1,820,268	\$ (570,294)	\$ 1,601,166	\$ (522,798)
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)	\$ 2,303,403	\$ 549,154	\$ (12,705)					\$ 2,839,852	\$ 446,260	\$ 2,307,674	\$ 183,720

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

For the month ended December										
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 109,117	\$ 120,625					\$ 229,742	\$ 527,398	\$ 183,224	\$ 416,810
Traffic & Other Infractions										
Other Criminal Cases	\$ 56,284	\$ 167,577					\$ 223,862	\$ 490,693	\$ 63,444	\$ 374,215
Civil		\$ 12,175					\$ 12,175	\$ 27,460	\$ 13,858	\$ 28,760
Family & Children Services	\$ 144,770	\$ 102,369					\$ 247,180	\$ 466,144	\$ 268,598	\$ 400,099
Probate, Guardianship & Mental Health Services		\$ 27,916			\$ 0	\$ 40	\$ 27,916	\$ 70,500	\$ 28,243	\$ 70,500
Juvenile Dependency Services								\$ 210	\$ 80	\$ 210
Juvenile Delinquency Services										
Other Court Operations	\$ 940,046					\$ 282	\$ 940,328	\$ 2,430,969	\$ 777,796	\$ 2,322,761
Court Interpreters	\$ 5,535	\$ 65,957					\$ 71,492	\$ 159,415	\$ 54,242	\$ 172,577
Jury Services			\$ 10,450				\$ 10,450	\$ 20,500	\$ 5,998	\$ 15,000
Security		\$ 123,706					\$ 123,706	\$ 257,712	\$ 136,806	\$ 293,916
Trial Court Operations Program	\$ 1,255,752	\$ 620,326	\$ 10,450			\$ 322	\$ 1,886,660	\$ 4,451,002	\$ 1,534,090	\$ 4,085,648
Enhanced Collections										
Other Non-Court Operations		\$ 261					\$ 261		\$ 359	
Non-Court Operations Program		\$ 261					\$ 261		\$ 359	
Executive Office	\$ 146,815						\$ 146,815	\$ 337,752	\$ 134,097	\$ 291,930
Fiscal Services	\$ 136,778	\$ 972					\$ 137,751	\$ 252,881	\$ 98,981	\$ 248,847
Human Resources	\$ 83,887	\$ 4,635					\$ 88,522	\$ 173,792	\$ 63,559	\$ 202,826
Business & Facilities Services		\$ 133,592				\$ 449	\$ 134,040	\$ 389,888	\$ 117,367	\$ 589,113
Information Technology	\$ 36,825	\$ 264,654					\$ 301,478	\$ 909,146	\$ 233,334	\$ 871,338
Court Administration Program	\$ 404,305	\$ 403,853				\$ 449	\$ 808,806	\$ 2,063,560	\$ 647,339	\$ 2,204,052
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,660,057</b>	<b>\$ 1,024,441</b>	<b>\$ 10,450</b>			<b>\$ 770</b>	<b>\$ 2,689,718</b>	<b>\$ 8,514,662</b>	<b>\$ 2,181,767</b>	<b>\$ 6,269,600</b>