

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

8-10-2023

Date

Lake

Court

2022-23 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions**

Lake

Court

2022-23 Q4

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	33.10	33.10	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 June
 Fiscal Year 2022/23

2021/22

	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	\$ (440,523)	\$ 297,034	\$ 0				\$ 1,358	\$ (142,130)	\$ (149,701)
Payroll	\$ (70,482)							\$ (70,482)	\$ (2,174)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,500)	\$ (2,500)	\$ (67)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the JCC							\$ 123,996	\$ 123,996	\$ 119,780
Cash Equivalents	\$ 1,294,499						\$ 136,089	\$ 1,430,588	\$ 2,012,544
Total Cash and Cash Equivalents	\$ 784,495	\$ 297,034	\$ 0				\$ 258,943	\$ 1,340,473	\$ 1,981,383
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 280	\$ 622						\$ 902	\$ 3,698
Accounts Receivable - General	\$ 3,504							\$ 3,504	
Dishonored Checks									
Due From Employee	\$ 159							\$ 159	\$ 163
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 35,432							\$ 35,432	\$ 33,102
Due From Other Governments	\$ 0	\$ 872						\$ 872	\$ 1,318
Due From Other Courts									
Due From State	\$ 73,948	\$ 3,611	\$ 35,432					\$ 112,991	\$ 70,086
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 68							\$ 68	\$ 3
Total Receivables	\$ 113,391	\$ 5,105	\$ 35,432					\$ 153,929	\$ 108,370
Prepaid Expenses - General	\$ 60,485							\$ 60,485	\$ 28,532
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 60,485							\$ 60,485	\$ 28,532
Other Assets									
Total Other Assets									
Total Assets	\$ 958,372	\$ 302,140	\$ 35,432				\$ 258,943	\$ 1,554,886	\$ 2,118,285
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 35,502		\$ 0					\$ 35,502	\$ 32,320
Accounts Payable - General	\$ 34,007	\$ 0	\$ 0				\$ 0	\$ 34,007	\$ 3,640
Due to Other Funds	\$ 0	\$ 0	\$ 35,432				\$ 68	\$ 35,500	\$ 33,105
Due to Other Courts	\$ 462							\$ 462	\$ 571
Due to State	\$ 60,494						\$ 0	\$ 60,494	\$ 115,866
TC145 Liability							\$ 54,910	\$ 54,910	\$ 61,883
Due to Other Governments	\$ 3,294	\$ 11,595						\$ 14,889	\$ 16,701
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 506							\$ 506	\$ 1,911
Interest							\$ 280	\$ 280	\$ 50
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 134,265	\$ 11,595	\$ 35,432				\$ 55,258	\$ 236,550	\$ 266,047
Civil							\$ 47,206	\$ 47,206	\$ 44,627
Criminal							\$ 16,213	\$ 16,213	\$ 3,500
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 123,996	\$ 123,996	\$ 119,780
Trust Interest Payable							\$ 10,471	\$ 10,471	\$ 8,271
Miscellaneous Trust									
Total Trust Deposits							\$ 197,886	\$ 197,886	\$ 176,178
Accrued Payroll	\$ 62,163		\$ 0					\$ 62,163	\$ 53,442
Benefits Payable	\$ 0							\$ 0	\$ 542
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 3,874							\$ 3,874	\$ 196
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 66,037		\$ 0					\$ 66,037	\$ 54,180
Revenue Collected in Advance	\$ 10,000	\$ 1,243						\$ 11,243	\$ 590,666
Liabilities For Deposits	\$ 6,515						\$ 5,781	\$ 12,296	\$ 11,103
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 18	\$ 18	\$ 526
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 16,515	\$ 1,243					\$ 5,799	\$ 23,557	\$ 602,296
Total Liabilities	\$ 216,818	\$ 12,838	\$ 35,432				\$ 258,943	\$ 524,030	\$ 1,098,701
Total Fund Balance	\$ 741,554	\$ 289,302	\$ 0					\$ 1,030,856	\$ 1,019,584
Total Liabilities and Fund Balance	\$ 958,372	\$ 302,140	\$ 35,432				\$ 258,943	\$ 1,554,886	\$ 2,118,285

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 2022/23										2021/22	
	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	\$ 4,810,457	\$ 20,975					\$ 4,831,432	\$ 4,919,273	\$ 4,767,244	\$ 4,837,774	
Improvement and Modernization Fund	\$ 8,124						\$ 8,124	\$ 8,124	\$ 8,124	\$ 8,216	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 189,100						\$ 189,100	\$ 128,072	\$ 111,391	\$ 121,998	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 180,247						\$ 180,247	\$ 174,903	\$ 117,944	\$ 524,903	
Other Miscellaneous	\$ 9,123	\$ 419,603					\$ 428,726	\$ 428,726	\$ 189,520	\$ 9,123	
	\$ 5,197,050	\$ 440,578					\$ 5,637,628	\$ 5,659,097	\$ 5,194,222	\$ 5,502,014	
Grants											
AB 1058 Commissioner/Facilitator			\$ 264,359				\$ 264,359	\$ 263,061	\$ 273,157	\$ 238,188	
Other Judicial Council Grants								\$ 210		\$ 210	
Non-Judicial Council Grants											
			\$ 264,359				\$ 264,359	\$ 263,271	\$ 273,157	\$ 238,398	
Other Financing Sources											
Interest Income	\$ 72,667	\$ 19,418					\$ 92,084	\$ 7,000	\$ 7,855	\$ 5,500	
Investment Income											
Donations											
Local Fees		\$ 9,288					\$ 9,288	\$ 9,300	\$ 9,681	\$ 9,300	
Non-Fee Revenues	\$ 0	\$ 607					\$ 607	\$ 1,000	\$ 674	\$ 400	
Enhanced Collections											
Escheatment									\$ 952		
Prior Year Revenue	\$ 75	\$ 31,094	\$ 0				\$ 31,169		\$ (2,048)		
County Program - Restricted		\$ 899					\$ 899	\$ 600	\$ 847	\$ 500	
Reimbursement Other	\$ 927						\$ 927	\$ 4,000	\$ 25,105	\$ 21,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 142						\$ 142		\$ 150		
	\$ 73,810	\$ 61,306	\$ 0				\$ 135,115	\$ 21,900	\$ 43,216	\$ 36,700	
Total Revenues	\$ 5,270,860	\$ 501,884	\$ 264,358				\$ 6,037,102	\$ 5,944,268	\$ 5,510,596	\$ 5,777,112	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,228,004	\$ 7,581	\$ 135,192				\$ 2,370,776	\$ 2,579,765	\$ 2,051,765	\$ 2,372,170	
Temp Help	\$ 20,528						\$ 20,528	\$ 20,306	\$ 17,363	\$ 19,811	
Overtime	\$ 28,545						\$ 28,545	\$ 20,000	\$ 19,284	\$ 10,000	
Staff Benefits	\$ 1,153,498	\$ 1,708	\$ 58,848				\$ 1,214,053	\$ 1,216,993	\$ 1,052,428	\$ 1,179,237	
	\$ 3,430,574	\$ 9,288	\$ 194,040				\$ 3,633,903	\$ 3,837,064	\$ 3,140,841	\$ 3,581,218	
Operating Expenses and Equipment											
General Expense	\$ 140,816		\$ 970				\$ 141,786	\$ 129,849	\$ 192,874	\$ 334,394	
Printing	\$ 9,614						\$ 9,614	\$ 10,500	\$ 13,733	\$ 12,600	
Telecommunications	\$ 17,000		\$ 872				\$ 17,873	\$ 18,400	\$ 17,646	\$ 18,325	
Postage	\$ 32,224						\$ 32,224	\$ 35,700	\$ 28,482	\$ 27,700	
Insurance	\$ 18,190						\$ 18,190	\$ 16,500	\$ 9,934	\$ 10,850	
In-State Travel	\$ 13,324						\$ 13,324	\$ 5,500	\$ 2,168	\$ 12,500	
Out-of-State Travel											
Training	\$ 4,595						\$ 4,595	\$ 7,000	\$ 4,112	\$ 10,000	
Security Services	\$ 215,171		\$ 14,607				\$ 229,778	\$ 235,400	\$ 212,103	\$ 208,835	
Facility Operations	\$ 82,999						\$ 82,999	\$ 86,790	\$ 121,480	\$ 134,385	
Utilities	\$ 2,818						\$ 2,818	\$ 5,000	\$ 4,821	\$ 5,200	
Contracted Services	\$ 1,134,013		\$ 45,793				\$ 1,179,806	\$ 1,212,244	\$ 1,017,182	\$ 1,264,573	
Consulting and Professional Services	\$ 11,900	\$ 428,372					\$ 440,272	\$ 429,603	\$ 190,847	\$ 289,000	
Information Technology	\$ 167,978						\$ 167,978	\$ 463,512	\$ 138,645	\$ 300,656	
Major Equipment									\$ 79,637	\$ 72,664	
Other Items of Expense	\$ 109						\$ 109	\$ 1,000	\$ 933	\$ 2,000	
	\$ 1,850,750	\$ 428,372	\$ 62,242				\$ 2,341,364	\$ 2,656,999	\$ 2,034,597	\$ 2,703,682	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 19,417						\$ 19,417	\$ 20,500	\$ 21,461	\$ 15,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (38,808)		\$ 38,808				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 805						\$ 805		\$ 621		
	\$ (18,586)		\$ 38,808				\$ 20,222	\$ 20,500	\$ 22,082	\$ 15,000	
Total Expenditures	\$ 5,262,739	\$ 437,660	\$ 295,090				\$ 5,995,488	\$ 6,514,562	\$ 5,197,520	\$ 6,299,900	
Excess (Deficit) of Revenues Over Expenditures	\$ 8,121	\$ 64,224	\$ (30,732)				\$ 41,614	\$ (570,294)	\$ 313,076	\$ (522,788)	
Operating Transfers In (Out)	\$ (30,732)		\$ 30,732				\$ 0		\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 764,164	\$ 225,078	\$ 0				\$ 989,242	\$ 989,242	\$ 706,508	\$ 706,508	
Ending Balance (Deficit)	\$ 741,554	\$ 289,302	\$ 0				\$ 1,030,856	\$ 418,948	\$ 1,019,584	\$ 183,720	

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

For the month ended June										
Fiscal Year 2022/23									2021/22	
	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	\$ 316,586	\$ 260,175					\$ 576,761	\$ 527,398	\$ 502,299	\$ 416,810
Traffic & Other Infractions		\$ 423					\$ 423			
Other Criminal Cases	\$ 77,968	\$ 500,540					\$ 578,508	\$ 490,693	\$ 338,565	\$ 374,215
Civil		\$ 28,633					\$ 28,633	\$ 27,460	\$ 28,918	\$ 29,760
Family & Children Services	\$ 333,707	\$ 201,175			\$ 0	\$ 75	\$ 534,957	\$ 466,144	\$ 590,638	\$ 400,099
Probate, Guardianship & Mental Health Services		\$ 55,794					\$ 55,794	\$ 70,500	\$ 54,336	\$ 70,500
Juvenile Dependency Services								\$ 210	\$ 80	\$ 210
Juvenile Delinquency Services									\$ 700	
Other Court Operations	\$ 2,078,022					\$ 282	\$ 2,078,304	\$ 2,430,969	\$ 1,726,713	\$ 2,322,761
Court Interpreters	\$ 20,660	\$ 169,686					\$ 190,346	\$ 159,415	\$ 112,127	\$ 172,577
Jury Services			\$ 19,417				\$ 19,417	\$ 20,500	\$ 21,461	\$ 15,000
Security		\$ 250,298					\$ 250,298	\$ 257,712	\$ 296,142	\$ 293,916
Trial Court Operations Program	\$ 2,826,945	\$ 1,466,723	\$ 19,417		\$ 0	\$ 357	\$ 4,313,441	\$ 4,451,002	\$ 3,671,977	\$ 4,095,848
Enhanced Collections										
Other Non-Court Operations		\$ 261					\$ 261		\$ 359	
Non-Court Operations Program		\$ 261					\$ 261		\$ 359	
Executive Office	\$ 298,879						\$ 298,879	\$ 337,752	\$ 268,512	\$ 291,930
Fiscal Services	\$ 302,646	\$ 2,869					\$ 305,515	\$ 252,881	\$ 202,225	\$ 248,847
Human Resources	\$ 123,695	\$ 10,769					\$ 134,464	\$ 173,792	\$ 102,038	\$ 202,826
Business & Facilities Services		\$ 309,931				\$ 449	\$ 310,379	\$ 389,988	\$ 358,494	\$ 589,113
Information Technology	\$ 81,737	\$ 550,811					\$ 632,548	\$ 909,146	\$ 593,915	\$ 871,336
Court Administration Program	\$ 806,958	\$ 874,380				\$ 449	\$ 1,681,786	\$ 2,063,560	\$ 1,525,184	\$ 2,204,052
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,633,903	\$ 2,341,364	\$ 19,417		\$ 0	\$ 805	\$ 5,995,488	\$ 6,514,562	\$ 5,197,520	\$ 6,299,900