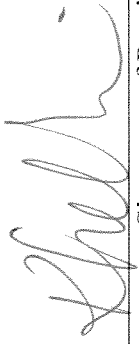


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

12-2-13

Date

LAKE

Court

FY13/14 – QTR 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

LAKE
Court

FY13/14 - QTR 1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

 LAKE
 Court

 FY13/14 – QTR 1
 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)				
Court Employee Positions (FTEs)	29.6			

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 2013/14									
	Governmental Funds							2012/13	Total Funds
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Non-Grant	Grant						
ASSETS									
Operations	\$ 22,577	\$ 38,504	\$ (72,061)				\$ 114,197	\$ 103,217	\$ 243,127
Payroll	\$ (3,194)						\$ 0	\$ (3,194)	\$ (1,680)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (766)	\$ (766)	\$ (25,000)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the AOC							\$ 125,770	\$ 125,770	\$ 140,477
Total Cash	\$ 20,383	\$ 38,504	\$ (72,061)				\$ 239,200	\$ 226,026	\$ 357,924
Short Term Investment									
Investment in Financial Institution	\$ 1,247,906						\$ 65,006	\$ 1,312,912	\$ 663,576
Total Investments	\$ 1,247,906						\$ 65,006	\$ 1,312,912	\$ 663,576
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0	\$ 35,478					\$ 35,478	\$ 95,215
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees	\$ 0							\$ 0	
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 34							\$ 34	\$ 69
Total Receivables	\$ 34	\$ 0	\$ 35,478				\$ 0	\$ 35,512	\$ 95,283
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 951
Salary and Travel Advances	\$ 1,096							\$ 1,096	\$ 197
Counties									
Total Prepaid Expenses	\$ 1,096		\$ 0					\$ 1,096	\$ 1,148
Other Assets									
Total Other Assets									
Total Assets	\$ 1,269,418	\$ 38,504	\$ (36,583)				\$ 304,207	\$ 1,575,546	\$ 1,117,932
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 23,754		\$ 0				\$ 0	\$ 23,754	\$ 35,377
Due to Other Funds	\$ 0		\$ 0				\$ 34	\$ 34	\$ 69
Due to Other Courts									
Due to State									
TC145 Liability							\$ 66,158	\$ 66,158	\$ 82,693
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 35							\$ 35	\$ 165
Interest							\$ 13	\$ 13	\$ 31
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 23,789		\$ 0				\$ 66,205	\$ 69,993	\$ 118,336
Civil							\$ 57,256	\$ 57,256	\$ 104,169
Criminal							\$ 40,344	\$ 40,344	\$ 71,543
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 125,770	\$ 125,770	\$ 140,477
Trust Interest Payable							\$ 6,181	\$ 6,181	\$ 6,361
Miscellaneous Trust									
Total Trust Deposits							\$ 229,550	\$ 229,550	\$ 322,549
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 4,521							\$ 4,521	\$ 1,637
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 4,522							\$ 4,522	\$ 1,637
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 6,568						\$ 2,712	\$ 9,280	\$ 8,914
Jury Fees - Non-Interest							\$ 3,750	\$ 3,750	\$ 6,447
Fees - Partial Payment & Overpayment							\$ 1,990	\$ 1,990	\$ 2,479
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,568						\$ 8,452	\$ 15,020	\$ 17,840
Total Liabilities	\$ 34,878		\$ 0				\$ 304,207	\$ 339,085	\$ 460,363
Fund Balance - Nonspendable	\$ 30,342							\$ 52,253	\$ 170
Fund Balance - Restricted		\$ 21,911						\$ 149,456	\$ 30,000
Fund Balance - Committed	\$ 149,456							\$ 327,660	\$ 505,567
Fund Balance - Assigned	\$ 327,660							\$ 0	\$ 0
Fund Balance - Unassigned	\$ 0		\$ 0					\$ 707,092	\$ 121,832
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 727,083		\$ 16,593	\$ (36,583)				\$ 1,236,461	\$ 657,589
Total Fund Balance	\$ 1,234,540	\$ 38,504	\$ (36,583)					\$ 1,575,546	\$ 1,117,932
Total Liabilities and Fund Balance	\$ 1,269,418	\$ 38,504	\$ (36,583)				\$ 304,207	\$ 1,575,546	\$ 1,117,932

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 2013/14										2012/13	
	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	\$ 1,346,421	\$ 1,694					\$ 1,348,115	\$ 3,092,435	\$ 769,087	\$ 3,073,526	
Improvement and Modernization Fund								\$ 26,122	\$ (4,501)	\$ 8,623	
Judges' Compensation (45.25)								\$ 7,500	\$ 30,000	\$ 30,000	
Court Interpreter (45.45)	\$ 10,796						\$ 10,796	\$ 81,000	\$ 8,427	\$ 124,800	
Civil Coordination Reimbursement (45.55)								\$ 4,427	\$ 156,116	\$ 94,791	
MOU Reimbursements (45.10 and General)	\$ 4,427						\$ 4,427	\$ 11,591	\$ 12,287	\$ 406	
Other Miscellaneous											
	\$ 1,361,644	\$ 1,694					\$ 1,363,338	\$ 3,367,264	\$ 792,800	\$ 3,332,146	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 210,000	\$ 38,349	\$ 203,262	
Other AOC Grants								\$ 12,065		\$ 13,000	
Non-AOC Grants											
			\$ 0				\$ 0	\$ 222,065	\$ 38,349	\$ 216,262	
Other Financing Sources											
Interest Income	\$ 47	\$ 1					\$ 47	\$ 2,000	\$ 138	\$ 1,500	
Investment Income									\$ 346		
Donations											
Local Fees	\$ 412	\$ 412					\$ 823	\$ 6,657			
Non-Fee Revenues	\$ 788	\$ 14,839					\$ 15,627	\$ 18,166	\$ 2,753	\$ 22,226	
Enhanced Collections											
Escheatment									\$ 1,926		
Prior Year Revenue	\$ 82						\$ 82		\$ 357		
County Program - Restricted		\$ 247					\$ 247	\$ 2,000	\$ 112	\$ 2,000	
Reimbursement Other	\$ 50						\$ 50	\$ 28,243	\$ 1,895	\$ 19,296	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,225						\$ 1,225		\$ 3		
	\$ 2,604	\$ 15,498					\$ 18,102	\$ 57,068	\$ 7,531	\$ 45,022	
Total Revenues	\$ 1,364,248	\$ 17,192	\$ 0				\$ 1,381,440	\$ 3,646,386	\$ 838,681	\$ 3,593,430	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 329,840	\$ 432	\$ 19,036				\$ 349,308	\$ 1,525,862	\$ 382,716	\$ 1,660,774	
Temp Help	\$ 10,441						\$ 10,441	\$ 65,867	\$ 9,694	\$ 54,486	
Overtime	\$ 1,049		\$ 7				\$ 1,056	\$ 12,000	\$ 2,280	\$ 5,000	
Staff Benefits	\$ 141,036	\$ 168	\$ 6,768				\$ 147,972	\$ 673,566	\$ 160,923	\$ 718,707	
	\$ 482,366	\$ 599	\$ 25,811				\$ 508,776	\$ 2,277,295	\$ 555,614	\$ 2,438,967	
Operating Expenses and Equipment											
General Expense	\$ (26,093)		\$ 522				\$ (25,572)	\$ 219,359	\$ (6,684)	\$ 207,727	
Printing	\$ 610						\$ 610	\$ 13,000	\$ 4,658	\$ 12,500	
Telecommunications	\$ 2,277		\$ 54				\$ 2,331	\$ 19,874	\$ 2,304	\$ 24,000	
Postage	\$ 6,017		\$ 352				\$ 6,369	\$ 27,300	\$ 4,918	\$ 31,000	
Insurance								\$ 2,030		\$ 2,750	
In-State Travel	\$ 961		\$ 563				\$ 1,524	\$ 17,850	\$ 974	\$ 20,500	
Out-of-State Travel											
Training	\$ 392		\$ 840				\$ 1,232	\$ 6,000	\$ 886	\$ 6,000	
Security Services	\$ 31,249		\$ 2,141				\$ 33,390	\$ 173,395	\$ 36,894	\$ 190,800	
Facility Operations	\$ 11,548		\$ 564				\$ 12,112	\$ 66,480	\$ 12,065	\$ 100,780	
Utilities	\$ 64		\$ 2				\$ 66	\$ 2,500	\$ 41	\$ 2,100	
Contracted Services	\$ 113,960		\$ 5,735				\$ 119,695	\$ 673,137	\$ 71,910	\$ 880,183	
Consulting and Professional Services	\$ 0						\$ 0	\$ 31,000	\$ 0	\$ 35,000	
Information Technology	\$ 29,121						\$ 29,121	\$ 306,760	\$ 12,085	\$ 97,557	
Major Equipment	\$ (21,000)						\$ (21,000)	\$ 32,500			
Other Items of Expense	\$ 277						\$ 277	\$ 2,500	\$ 416	\$ 2,500	
	\$ 149,382		\$ 10,773				\$ 160,155	\$ 1,793,685	\$ 140,467	\$ 1,613,407	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,417						\$ 5,417	\$ 50,000	\$ 11,612	\$ 48,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ (1)	\$ 0		
Prior Year Expense Adjustment									\$ 9,256		
	\$ 5,417						\$ 5,417	\$ 49,999	\$ 20,768	\$ 48,000	
Total Expenditures	\$ 637,165	\$ 599	\$ 36,583				\$ 674,348	\$ 4,120,979	\$ 716,849	\$ 4,100,374	
Excess (Deficit) of Revenues Over Expenditures	\$ 727,083	\$ 16,593	\$ (36,583)				\$ 707,092	\$ (474,584)	\$ 121,832	\$ (506,944)	
Operating Transfers In (Out)								\$ 0			
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 507,458	\$ 21,911	\$ 0				\$ 529,368	\$ 529,368	\$ 535,737	\$ 535,737	
Ending Balance (Deficit)	\$ 1,234,540	\$ 38,504	\$ (36,583)				\$ 1,236,481	\$ 54,784	\$ 657,569	\$ 28,793	

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

For the month ended September										
Fiscal Year 2013/14										
2012/13										
	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	\$ 91,876	\$ 21,817					\$ 113,693	\$ 218,115	\$ 152,393	\$ 259,049
Traffic & Other Infractions	\$ 10,279	\$ 8,600					\$ 10,279	\$ 34,000	\$ 18,736	\$ 34,000
Other Criminal Cases	\$ 69,429	\$ 18,098					\$ 78,029	\$ 84,000	\$ 79,187	\$ 85,850
Civil	\$ 1,948	\$ 43,785					\$ 20,046	\$ 390,176	\$ 6,050	\$ 355,597
Family & Children Services	\$ 33,276	\$ 13,780					\$ 77,061	\$ 50,000	\$ 86,441	\$ 49,000
Probate, Guardianship & Mental Health Services		\$ 2,197					\$ 13,780	\$ 5,000	\$ 8,121	\$ 10,300
Juvenile Dependency Services	\$ 357	\$ 0					\$ 2,197	\$ 5,000	\$ 317	\$ 12,000
Juvenile Delinquency Services	\$ 192,498	\$ 0					\$ 357	\$ 11,065	\$ 348	\$ 12,000
Other Court Operations	\$ 1,873	\$ 16,462					\$ 192,498	\$ 1,609,082	\$ 150,037	\$ 1,520,992
Court Interpreters		\$ 0	\$ 5,417				\$ 18,335	\$ 81,000	\$ 22,011	\$ 126,000
Jury Services		\$ 33,884					\$ 5,417	\$ 56,324	\$ 11,512	\$ 48,000
Security	\$ 401,535	\$ 158,625	\$ 5,417				\$ 33,884	\$ 186,615	\$ 37,229	\$ 223,890
Trial Court Operations Program							\$ 565,576	\$ 2,725,377	\$ 572,381	\$ 2,724,678
Enhanced Collections										
Other Non-Court Operations	\$ 599	\$ 336					\$ 935	\$ 1,000	\$ (23,950)	\$ 3,000
Non-Court Operations Program	\$ 599	\$ 336					\$ 935	\$ 1,000	\$ (23,950)	\$ 3,000
Executive Office	\$ 41,717	\$ 607					\$ 41,717	\$ 167,317	\$ 77,758	\$ 337,437
Fiscal Services	\$ 30,327	\$ 301					\$ 30,934	\$ 143,589	\$ 27,926	\$ 131,023
Human Resources	\$ 9,186	\$ (9,646)					\$ 9,487	\$ 31,865	\$ 15,127	\$ 87,966
Business & Facilities Services	\$ 25,412	\$ 9,931					\$ (9,646)	\$ 259,403	\$ 2,478	\$ 291,536
Information Technology	\$ 106,642	\$ 1,194					\$ 35,343	\$ 792,428	\$ 44,717	\$ 524,734
Court Administration Program							\$ 107,837	\$ 1,394,602	\$ 168,005	\$ 1,372,696
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 508,776	\$ 160,155	\$ 5,417				\$ 674,348	\$ 4,120,979	\$ 716,849	\$ 4,100,374