

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

02/06/2013

Date

LAKE

Court

FY12/13 QTR2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

LAKE

Court

FY12/13 QTR2

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)			28		

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 December							2011/12	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2012/13									
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)			
General	Special Revenue		Capital Project	Debt Service						
		Non-Grant	Grant							
ASSETS										
Operations	\$ 124,606	\$ 7,175	\$ (109,110)				\$ 244,019	\$ 266,689	\$ 12,717	
Payroll	\$ (3,704)						\$ 0	\$ (3,704)	\$ (3,318)	
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (1,090)	\$ (1,090)	\$ 200,840	
Credit Card										
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,200	
Cash with County										
Cash Outside of the AOC							\$ 97,629	\$ 97,629	\$ 97,566	
Total Cash	\$ 121,902	\$ 7,175	\$ (109,110)				\$ 340,557	\$ 360,525	\$ 309,005	
Short Term Investment	\$ 625,977						\$ 64,540	\$ 690,516	\$ 602,923	
Investment in Financial Institution										
Total Investments	\$ 625,977						\$ 64,540	\$ 690,516	\$ 602,923	
Accrued Revenue	\$ 0						\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 1,705	\$ 0	\$ 98,485					\$ 100,189	\$ 108,716	
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	\$ 115	
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0	
Due From State	\$ 0		\$ 0					\$ 0	\$ 0	
Trust Due To/From								\$ 0	\$ 0	
Distribution Due To/From								\$ 0	\$ 0	
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0	
General Due To/From	\$ 67							\$ 67	\$ 44	
Total Receivables	\$ 1,772	\$ 0	\$ 98,485				\$ 0	\$ 100,256	\$ 108,876	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances	\$ 0							\$ 0	\$ 133	
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 133	
Other Assets										
Total Other Assets										
Total Assets	\$ 749,651	\$ 7,175	\$ (10,625)				\$ 405,097	\$ 1,151,297	\$ 1,020,936	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 21,728		\$ 0				\$ 0	\$ 21,728	\$ 39,969	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 67	\$ 67	\$ 45	
Due to Other Courts										
Due to State									\$ 0	
TC145 Liability							\$ 65,822	\$ 65,822	\$ 66,707	
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies									\$ 102	
Sales and Use Tax	\$ 200							\$ 200	\$ 30	
Interest							\$ 34	\$ 34	\$ 27	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 21,928	\$ 0	\$ 0				\$ 65,923	\$ 87,852	\$ 106,880	
Civil							\$ 144,979	\$ 144,979	\$ 119,106	
Criminal							\$ 82,637	\$ 82,637	\$ 68,461	
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 97,629	\$ 97,629	\$ 97,566	
Trust Interest Payable							\$ 6,400	\$ 6,400	\$ 6,481	
Miscellaneous Trust										
Total Trust Deposits							\$ 331,646	\$ 331,646	\$ 291,614	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 4,082							\$ 4,082	\$ 1,683	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 232							\$ 232	\$ 0	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 4,314							\$ 4,314	\$ 1,683	
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0	
Liabilities For Deposits	\$ 6,272						\$ 2,642	\$ 8,914	\$ 7,633	
Jury Fees - Non-Interest							\$ 3,750	\$ 3,750	\$ 2,700	
Fees - Partial Payment & Overpayment							\$ 1,136	\$ 1,136	\$ 1,574	
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 6,272						\$ 7,528	\$ 13,800	\$ 11,907	
Total Liabilities	\$ 32,514	\$ 0	\$ 0				\$ 405,097	\$ 437,611	\$ 412,085	
Fund Balance - Nonspendable	\$ 0							\$ 170	\$ 797	
Fund Balance - Restricted		\$ 170						\$ 170	\$ 264,924	
Fund Balance - Committed	\$ 30,000							\$ 30,000	\$ 216,371	
Fund Balance - Assigned	\$ 505,567							\$ 505,567	\$ 0	
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 181,569	\$ 7,005	\$ (10,625)					\$ 177,949	\$ 126,759	
Total Fund Balance	\$ 717,136	\$ 7,175	\$ (10,625)					\$ 713,666	\$ 608,852	
Total Liabilities and Fund Balance	\$ 749,651	\$ 7,175	\$ (10,625)				\$ 405,097	\$ 1,151,297	\$ 1,020,936	

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 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	\$ 1,544,054	\$ 6,776					\$ 1,550,830	\$ 3,073,526	\$ 1,853,832	\$ 3,648,068	
Trial Court Improvement Fund	\$ (1)						\$ (1)	\$ 8,623	\$ 0	\$ 8,623	
Judicial Administration Efficiency & Mod Fund	\$ (4,500)						\$ (4,500)	\$ 29,500	\$ 65,922	\$ 65,922	
Judges' Compensation (45.25)	\$ 15,000						\$ 15,000	\$ 30,000	\$ 15,000	\$ 30,000	
Court Interpreter (45.45)	\$ 30,306						\$ 30,306	\$ 124,800	\$ 43,690	\$ 128,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 42,351						\$ 42,351	\$ 94,791	\$ 17,115	\$ 119,514	
Other Miscellaneous	\$ 406						\$ 406	\$ 406			
	\$ 1,627,616	\$ 6,776					\$ 1,634,382	\$ 3,392,148	\$ 1,958,937	\$ 3,996,127	
Grants											
AB 1058 Commissioner/Facilitator			\$ 97,851				\$ 97,851	\$ 203,262	\$ 103,137	\$ 222,001	
Other AOC Grants								\$ 13,000	\$ 0	\$ 12,000	
Non-AOC Grants											
			\$ 97,851				\$ 97,851	\$ 216,262	\$ 103,137	\$ 234,001	
Other Financing Sources											
Interest Income	\$ 765	\$ 0					\$ 765	\$ 1,500	\$ 9,434	\$ 1,500	
Investment Income											
Donations	\$ 690						\$ 690		\$ 2,258		
Local Fees											
Non-Fee Revenues	\$ 9,472						\$ 9,472	\$ 22,228	\$ 3,628	\$ 9,500	
Enhanced Collections											
Escheatment	\$ 1,928						\$ 1,928				
Prior Year Revenue	\$ 357						\$ 357		\$ 8,026		
County Program - Restricted		\$ 346					\$ 346	\$ 2,000	\$ 861	\$ 2,000	
Reimbursement Other	\$ 10,274						\$ 10,274	\$ 19,296	\$ 8,485	\$ 19,296	
Sale of Fixed Assets											
Other Miscellaneous	\$ 115						\$ 115		\$ 4		
	\$ 23,602	\$ 346					\$ 23,948	\$ 45,022	\$ 32,508	\$ 32,296	
Total Revenues	\$ 1,651,218	\$ 7,122	\$ 97,851				\$ 1,756,191	\$ 3,593,430	\$ 2,094,580	\$ 4,262,424	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 726,820	\$ 81	\$ 39,692				\$ 766,594	\$ 1,860,774	\$ 943,267	\$ 2,025,036	
Temp Help	\$ 21,961						\$ 21,961	\$ 54,488	\$ 25,498	\$ 54,558	
Overtime	\$ 7,165		\$ 364				\$ 7,529	\$ 5,000	\$ 539	\$ 5,000	
Staff Benefits	\$ 306,442	\$ 36	\$ 25,859				\$ 332,337	\$ 718,707	\$ 385,784	\$ 870,440	
	\$ 1,062,388	\$ 117	\$ 65,915				\$ 1,128,421	\$ 2,438,967	\$ 1,355,087	\$ 2,955,034	
Operating Expenses and Equipment											
General Expense	\$ 17,323		\$ 2,888				\$ 20,211	\$ 207,727	\$ 37,517	\$ 175,727	
Printing	\$ 7,446						\$ 7,446	\$ 12,500	\$ 3,152	\$ 17,000	
Telecommunications	\$ 7,749		\$ 487				\$ 8,236	\$ 24,000	\$ 8,909	\$ 23,000	
Postage	\$ 10,014		\$ 551				\$ 10,565	\$ 31,000	\$ 10,432	\$ 31,000	
Insurance	\$ 1,978						\$ 1,978	\$ 2,750	\$ 2,029	\$ 2,800	
In-State Travel	\$ 3,028		\$ 828				\$ 3,855	\$ 20,500	\$ 6,004	\$ 20,500	
Out-of-State Travel											
Training	\$ 1,106		\$ 750				\$ 1,856	\$ 6,000	\$ 1,810	\$ 14,000	
Security Services	\$ 74,532		\$ 5,270				\$ 79,801	\$ 190,800	\$ 80,413	\$ 205,800	
Facility Operations	\$ 36,863		\$ 1,128				\$ 37,991	\$ 100,780	\$ 22,884	\$ 109,200	
Utilities	\$ 499		\$ 5				\$ 504	\$ 2,100	\$ 305	\$ 2,000	
Contracted Services	\$ 201,819		\$ 18,249				\$ 220,068	\$ 880,193	\$ 396,030	\$ 875,831	
Consulting and Professional Services	\$ 3,815						\$ 3,815	\$ 35,000	\$ 4,235	\$ 30,000	
Information Technology	\$ 15,609		\$ 951				\$ 16,560	\$ 97,557	\$ 24,805	\$ 104,853	
Major Equipment											
Other Items of Expense	\$ 1,121						\$ 1,121	\$ 2,500	\$ 1,068	\$ 2,500	
	\$ 382,902		\$ 31,106				\$ 414,008	\$ 1,813,467	\$ 599,373	\$ 1,614,911	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 27,450						\$ 27,450	\$ 48,000	\$ 14,932	\$ 48,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (11,621)		\$ 11,621				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 8,362						\$ 8,362		\$ (1,571)		
	\$ 24,192		\$ 11,621				\$ 35,813	\$ 48,000	\$ 13,361	\$ 48,000	
Total Expenditures	\$ 1,489,643	\$ 117	\$ 108,642				\$ 1,578,242	\$ 4,106,374	\$ 1,967,821	\$ 4,617,045	
Excess (Deficit) of Revenues Over Expenditures	\$ 181,735	\$ 7,005	\$ (10,791)				\$ 177,949	\$ (508,944)	\$ 126,759	\$ (354,621)	
Operating Transfers In (Out)	\$ (165)		\$ 165				\$ 0	\$ 0			
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 535,567	\$ 170	\$ 0				\$ 535,737	\$ 535,737	\$ 482,062	\$ 482,062	
Ending Balance (Deficit)	\$ 717,138	\$ 7,175	\$ (10,825)				\$ 713,688	\$ 28,793	\$ 808,852	\$ 127,471	

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

	For the month ended December								2011/12		
	Fiscal Year 2012/13							Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense				
PROGRAM EXPENDITURES:											
Judges & Courtroom Support	\$ 227,075	\$ 87,412					\$ 314,487	\$ 259,049	\$ 650,185	\$ 2,350,184	
Traffic & Other Infractions	\$ 28,941						\$ 28,941		\$ 77,946		
Other Criminal Cases	\$ 157,043	\$ 9,500					\$ 166,543	\$ 34,000	\$ 188,737		
Civil	\$ 1,492	\$ 37,033					\$ 38,525	\$ 85,850	\$ 71,737	\$ 116,278	
Family & Children Services	\$ 79,624	\$ 88,081			\$ 11,621		\$ 179,326	\$ 355,597	\$ 182,799	\$ 367,215	
Probate, Guardianship & Mental Health Services		\$ 14,562					\$ 14,562	\$ 49,000	\$ 23,925	\$ 75,000	
Juvenile Dependency Services		\$ 1,221					\$ 1,221	\$ 10,300	\$ 1,817	\$ 4,300	
Juvenile Delinquency Services	\$ 1,141	\$ 0					\$ 1,141	\$ 12,000	\$ 3,503	\$ 12,000	
Other Court Operations	\$ 326,775						\$ 326,775	\$ 1,520,992	\$ 102,390	\$ 42,940	
Court Interpreters	\$ 2,991	\$ 35,115				\$ (893)	\$ 37,213	\$ 126,000	\$ 40,936	\$ 127,500	
Jury Services			\$ 27,450				\$ 27,450	\$ 48,000	\$ 17,324	\$ 48,000	
Security	\$ 0	\$ 80,684					\$ 80,684	\$ 223,890	\$ 80,818	\$ 210,880	
Trial Court Operations Program	\$ 825,083	\$ 353,607	\$ 27,450		\$ 11,621	\$ (893)	\$ 1,216,868	\$ 2,724,678	\$ 1,442,118	\$ 3,354,297	
Enhanced Collections		\$ (852)					\$ (852)				
Other Non-Court Operations	\$ 117	\$ 412					\$ 529	\$ 3,000	\$ 5,256	\$ 2,550	
Non-Court Operations Program	\$ 117	\$ (440)					\$ (323)	\$ 3,000	\$ 5,256	\$ 2,550	
Executive Office	\$ 152,682				\$ (2,914)		\$ 149,768	\$ 337,437	\$ 144,313	\$ 326,260	
Fiscal Services	\$ 64,560	\$ 1,775			\$ (1,198)		\$ 65,137	\$ 131,023	\$ 56,908	\$ 124,520	
Human Resources	\$ 35,223	\$ 1,442			\$ (710)		\$ 35,955	\$ 87,966	\$ 41,768	\$ 11,050	
Business & Facilities Services		\$ 41,588			\$ (2,281)	\$ 116	\$ 39,422	\$ 291,536	\$ 69,377	\$ 316,884	
Information Technology	\$ 50,757	\$ 16,037			\$ (4,518)	\$ 9,140	\$ 71,415	\$ 524,734	\$ 208,081	\$ 481,484	
Court Administration Program	\$ 303,221	\$ 60,841			\$ (11,621)	\$ 9,256	\$ 361,697	\$ 1,372,696	\$ 520,447	\$ 1,260,198	
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
Total	\$ 1,128,421	\$ 414,008	\$ 27,450		\$ 0	\$ 8,362	\$ 1,578,242	\$ 4,100,374	\$ 1,967,821	\$ 4,617,045	