

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

1/18/12
Date

LAKE

Court

2011/12 QTR2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

LAKE

Court

2011/12 QTR2

Fiscal Year and Ending Quarter

FOOTNOTES

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

LAKE

 Court
 2011/12 QTR2

 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)	39	39		

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

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

	For the month ended Dec									
	Fiscal Year 2011/12					2010/11				
	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	\$ 579,459	\$ 70,726					\$ 650,185	\$ 2,350,184	\$ 475,703	\$ 1,209,313
Traffic & Other Infractions	\$ 77,946	\$ 13,535					\$ 77,946		\$ 65,025	\$ 138,573
Other Criminal Cases	\$ 175,202	\$ 54,740					\$ 188,737		\$ 258,407	\$ 617,374
Civil	\$ 16,988	\$ 78,108					\$ 71,737	\$ 116,278	\$ 135,225	\$ 350,860
Family & Children Services	\$ 89,490	\$ 23,284			\$ 15,201		\$ 182,799	\$ 367,215	\$ 198,838	\$ 516,491
Probate, Guardianship & Mental Health Services	\$ 641	\$ 591					\$ 23,925	\$ 75,000	\$ 32,471	\$ 103,970
Juvenile Dependency Services	\$ 1,226	\$ 300					\$ 1,817	\$ 4,300	\$ 14,186	\$ 31,887
Juvenile Delinquency Services	\$ 3,203	\$ 300					\$ 3,503	\$ 12,000	\$ 15,558	\$ 51,326
Other Court Operations	\$ 102,390						\$ 102,390	\$ 42,940	\$ 86,222	\$ 207,753
Court Interpreters	\$ 3,243	\$ 38,301				\$ (608)	\$ 40,936	\$ 127,500	\$ 69,308	\$ 111,422
Jury Services	\$ 2,393		\$ 14,932				\$ 17,324	\$ 48,000	\$ 34,356	\$ 89,896
Security		\$ 81,781				\$ (963)	\$ 80,818	\$ 210,880	\$ 87,060	\$ 681,398
Trial Court Operations Program	\$ 1,052,191	\$ 361,365	\$ 14,932		\$ 15,201	\$ (1,571)	\$ 1,442,118	\$ 3,354,297	\$ 1,474,358	\$ 4,110,063
Enhanced Collections										
Other Non-Court Operations	\$ 4,879	\$ 378					\$ 5,256	\$ 2,550	\$ 5,291	\$ 25,949
Non-Court Operations Program	\$ 4,879	\$ 378					\$ 5,256	\$ 2,550	\$ 5,291	\$ 25,949
Executive Office	\$ 147,149	\$ 20					\$ 144,313	\$ 326,260	\$ 94,714	\$ 200,536
Fiscal Services	\$ 56,985	\$ 1,838			\$ (2,857)		\$ 56,908	\$ 124,520	\$ 73,054	\$ 169,094
Human Resources	\$ 43,703	\$ 250			\$ (1,915)		\$ 41,768	\$ 11,050	\$ 92,464	\$ 114,012
Business & Facilities Services		\$ 71,817			\$ (2,185)		\$ 69,377	\$ 316,884	\$ 65,423	\$ 194,002
Information Technology	\$ 50,181	\$ 163,705			\$ (2,440)		\$ 208,081	\$ 481,484	\$ 106,822	\$ 418,486
Court Administration Program	\$ 298,017	\$ 237,630			\$ (5,805)		\$ 520,447	\$ 1,260,198	\$ 432,477	\$ 1,096,130
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,355,087	\$ 599,373	\$ 14,932		\$ 0	\$ (1,571)	\$ 1,967,821	\$ 4,617,045	\$ 1,912,126	\$ 5,232,142

Lake Superior Court
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended Dec									
Fiscal Year 2011/12									
	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						
ASSETS									
Operations	\$ 131,920	\$ (1,173)	\$ (119,641)				\$ 1,610	\$ 12,717	\$ (102,415)
Payroll	\$ (3,318)						\$ 0	\$ (3,318)	\$ (576)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 200,840	\$ 200,840	\$ 607,553
Credit Card									
Cash on Hand	\$ 1,200							\$ 1,200	\$ 1,200
Cash with County							\$ 97,566	\$ 97,566	\$ 144,194
Total Cash	\$ 129,802	\$ (1,173)	\$ (119,641)				\$ 300,017	\$ 309,005	\$ 649,956
Short Term Investment									
Investment in Financial Institution	\$ 537,818						\$ 65,105	\$ 602,923	\$ 788,269
Total Investments	\$ 537,818						\$ 65,105	\$ 602,923	\$ 788,269
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 5,465	\$ 94	\$ 103,137					\$ 108,716	\$ 117,855
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 142
Due From Other Governments	\$ 115	\$ 0						\$ 115	\$ 746
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0		\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 44							\$ 44	
Total Receivables	\$ 5,644	\$ 94	\$ 103,137				\$ 0	\$ 108,878	\$ 118,744
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances	\$ 133							\$ 133	\$ 0
Counties									
Total Prepaid Expenses	\$ 133		\$ 0					\$ 133	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 673,397	\$ (1,079)	\$ (16,604)				\$ 365,122	\$ 1,020,936	\$ 1,856,969
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 39,969		\$ 0				\$ 0	\$ 39,969	\$ 28,130
Due to Other Funds	\$ 0		\$ 0				\$ 44	\$ 45	\$ 142
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 66,707	\$ 66,707	\$ 65,091
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies							\$ 102	\$ 102	
Sales and Use Tax	\$ 30							\$ 30	
Interest							\$ 27	\$ 27	\$ 68
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab	\$ 39,999		\$ 0				\$ 66,881	\$ 106,880	\$ 93,431
Civil							\$ 119,106	\$ 119,106	\$ 514,235
Criminal							\$ 68,461	\$ 68,461	\$ 72,610
Unreconciled - Civil and Criminal									
Trust Held Outside of the ADC							\$ 97,566	\$ 97,566	\$ 144,194
Trust Interest Payable							\$ 6,481	\$ 6,481	\$ 14,794
Miscellaneous Trust									
Total Trust Deposits							\$ 291,614	\$ 291,614	\$ 745,840
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 1,683							\$ 1,683	\$ 3,759
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,683							\$ 1,683	\$ 3,759
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 5,280						\$ 2,353	\$ 7,633	\$ 8,633
Jury Fees - Non-Interest							\$ 2,700	\$ 2,700	\$ 4,050
Fees - Partial Payment & Overpayment							\$ 1,574	\$ 1,574	\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 5,280						\$ 6,627	\$ 11,907	\$ 12,683
Total Liabilities	\$ 46,962		\$ 0				\$ 365,122	\$ 412,886	\$ 655,713
Total Fund Balance	\$ 626,434	\$ (1,079)	\$ (16,604)					\$ 608,052	\$ 701,256
Total Liabilities and Fund Balance	\$ 673,397	\$ (1,079)	\$ (16,604)				\$ 365,122	\$ 1,020,936	\$ 1,856,969

Lake Superior Court
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended Dec										
Fiscal Year 2011/12										
2010/11										
	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				
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 1,853,632						\$ 1,853,632	\$ 3,648,066	\$ 2,218,685	\$ 4,448,074
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 8,823	\$ 0	\$ 8,623
Judicial Administration Efficiency & Mod Fund	\$ 29,500						\$ 29,500	\$ 65,922	\$ 36,104	\$ 112,599
Judges' Compensation (45.25)	\$ 15,000						\$ 15,000	\$ 30,000	\$ 15,000	\$ 30,000
Court Interpreter (45.45)	\$ 43,690						\$ 43,690	\$ 128,000	\$ 51,598	\$ 106,152
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 17,115						\$ 17,115	\$ 119,514	\$ 36,987	\$ 132,678
Other Miscellaneous										
	\$ 1,958,937						\$ 1,958,937	\$ 3,996,127	\$ 2,358,375	\$ 4,838,126
Grants										
AB 1058 Commissioner/Facilitator			\$ 103,137				\$ 103,137	\$ 222,001	\$ 88,977	\$ 240,627
Other AOC Grants			\$ 0				\$ 0	\$ 12,000		\$ 12,000
Non-AOC Grants										
			\$ 103,137				\$ 103,137	\$ 234,001	\$ 88,977	\$ 252,627
Other Financing Sources										
Interest Income	\$ 9,434	\$ 0					\$ 9,434	\$ 1,500	\$ 747	\$ 2,300
Investment Income										
Donations	\$ 2,258						\$ 2,258			
Local Fees									\$ 44	\$ 50
Non-Fee Revenues	\$ 3,628						\$ 3,628	\$ 9,500	\$ 5,681	\$ 10,000
Enhanced Collections										
Escheatment										
Prior Year Revenue	\$ 8,028						\$ 8,028		\$ 5,920	
County Program - Restricted		\$ 661					\$ 661	\$ 2,000	\$ 687	\$ 2,000
Reimbursement Other	\$ 8,495						\$ 8,495	\$ 19,296	\$ 2,239	\$ 6,000
Sale of Fixed Assets										
Other Miscellaneous	\$ 4						\$ 4		\$ 32	\$ 20
	\$ 31,845	\$ 661					\$ 32,506	\$ 32,296	\$ 16,350	\$ 20,370
Total Revenues	\$ 1,990,782	\$ 661	\$ 103,137				\$ 2,094,580	\$ 4,262,424	\$ 2,462,701	\$ 5,111,123
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 890,214	\$ 1,857	\$ 51,196				\$ 943,267	\$ 2,025,036	\$ 945,064	\$ 2,099,314
Temp Help	\$ 25,498						\$ 25,498	\$ 54,558	\$ 10,344	\$ 28,928
Overtime	\$ 539						\$ 539	\$ 3,000	\$ 1,602	\$ 3,500
Staff Benefits	\$ 360,296	\$ 681	\$ 24,807				\$ 385,784	\$ 870,440	\$ 393,918	\$ 889,318
	\$ 1,276,546	\$ 2,537	\$ 76,004				\$ 1,355,067	\$ 2,955,034	\$ 1,350,929	\$ 3,021,060
Operating Expenses and Equipment										
General Expense	\$ 35,320		\$ 2,197				\$ 37,517	\$ 175,727	\$ 48,811	\$ 141,788
Printing	\$ 3,015		\$ 137				\$ 3,152	\$ 17,000	\$ 1,740	\$ 19,500
Telecommunications	\$ 8,824		\$ 85				\$ 8,909	\$ 23,000	\$ 12,568	\$ 40,141
Postage	\$ 8,397		\$ 2,035				\$ 10,432	\$ 31,000	\$ 14,798	\$ 31,800
Insurance	\$ 2,029						\$ 2,029	\$ 2,600	\$ 1,921	\$ 1,957
In-State Travel	\$ 4,432		\$ 1,572				\$ 6,004	\$ 20,500	\$ 8,083	\$ 24,130
Out-of-State Travel										
Training	\$ 1,335		\$ 475				\$ 1,810	\$ 14,000	\$ 985	\$ 22,465
Security Services	\$ 75,088		\$ 5,325				\$ 80,413	\$ 205,800	\$ 89,044	\$ 670,269
Facility Operations	\$ 19,238		\$ 3,428				\$ 22,664	\$ 109,200	\$ 22,355	\$ 108,256
Utilities	\$ 280		\$ 25				\$ 305	\$ 2,000	\$ 199	\$ 2,166
Contracted Services	\$ 383,822		\$ 12,208				\$ 396,030	\$ 875,831	\$ 314,246	\$ 980,126
Consulting and Professional Services	\$ 4,235						\$ 4,235	\$ 30,000	\$ 3,240	\$ 22,275
Information Technology	\$ 23,854		\$ 951				\$ 24,805	\$ 104,853	\$ 26,947	\$ 105,409
Major Equipment										
Other Items of Expense	\$ 1,068						\$ 1,068	\$ 2,500	\$ 727	\$ 2,600
	\$ 570,936		\$ 28,437				\$ 599,373	\$ 1,614,011	\$ 543,659	\$ 2,152,682
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 14,932						\$ 14,932	\$ 48,000	\$ 20,534	\$ 58,200
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (15,201)		\$ 15,201				\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ (1,571)						\$ (1,571)		\$ (2,998)	
	\$ (1,840)		\$ 15,201				\$ 13,361	\$ 48,000	\$ 17,536	\$ 58,200
Total Expenditures	\$ 1,845,643	\$ 2,537	\$ 119,641				\$ 1,967,821	\$ 4,617,045	\$ 1,912,126	\$ 5,232,142
Excess (Deficit) of Revenues Over Expenditures	\$ 145,139	\$ (1,876)	\$ (18,504)				\$ 126,759	\$ (354,621)	\$ 550,575	\$ (121,019)
Operating Transfers In (Out)									\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 481,295	\$ 797	\$ 0				\$ 482,092	\$ 482,092	\$ 150,680	\$ 150,680
Ending Balance (Deficit)	\$ 626,434	\$ (1,079)	\$ (18,504)				\$ 608,852	\$ 127,471	\$ 701,255	\$ 29,661