

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

05/06/2013

Date

LAKE

Court

2012 -QTR3

Fiscal Year and Ending Quarter

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

LAKE

Court

2012 -QTR3

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 March									
Fiscal Year 2012/13									
	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	\$ 212,631	\$ 12,502	\$ (154,707)				\$ 151,430	\$ 221,856	\$ (27,517)
Payroll	\$ (1,142)						\$ 0	\$ (1,142)	\$ (2,888)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (55,223)	\$ (55,223)	\$ 206,385
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,200
Cash with County									
Cash Outside of the AOC							\$ 111,060	\$ 111,060	\$ 120,547
Total Cash	\$ 212,489	\$ 12,502	\$ (154,707)				\$ 207,268	\$ 277,551	\$ 297,727
Short Term Investment	\$ 484,062						\$ 68,965	\$ 553,026	\$ 576,924
Investment in Financial Institution									
Total Investments	\$ 484,062						\$ 68,965	\$ 553,026	\$ 576,924
Accrued Revenue	\$ 0						\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0	\$ 139,524					\$ 139,524	\$ 257,819
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	\$ 57
General Due To/From	\$ 160							\$ 160	\$ 57
Total Receivables	\$ 160	\$ 0	\$ 139,524				\$ 0	\$ 139,685	\$ 257,991
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 696,711	\$ 12,502	\$ (15,183)				\$ 276,232	\$ 970,263	\$ 1,132,642
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 83,321		\$ 0				\$ 0	\$ 83,321	\$ 34,686
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 160	\$ 160	\$ 57
Due to Other Courts									
Due to State									\$ 0
TC145 Liability							\$ 81,720	\$ 81,720	\$ 70,605
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									\$ 0
Sales and Use Tax	\$ 200							\$ 200	\$ 37
Interest							\$ 20	\$ 20	\$ 32
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 83,521	\$ 0	\$ 0				\$ 81,900	\$ 165,421	\$ 105,417
Civil							\$ 51,948	\$ 51,948	\$ 114,798
Criminal							\$ 18,203	\$ 18,203	\$ 79,165
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 111,060	\$ 111,060	\$ 120,547
Trust Interest Payable							\$ 6,150	\$ 6,150	\$ 6,294
Miscellaneous Trust									
Total Trust Deposits							\$ 187,362	\$ 187,362	\$ 320,804
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 3,529							\$ 3,529	\$ 608
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 3,529							\$ 3,529	\$ 608
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	\$ 3,300
Fees - Partial Payment & Overpayment							\$ 578	\$ 578	\$ 400
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,272						\$ 6,970	\$ 13,242	\$ 11,333
Total Liabilities	\$ 93,322	\$ 0	\$ 0				\$ 276,232	\$ 369,554	\$ 438,162
Total Fund Balance	\$ 603,389	\$ 12,502	\$ (15,183)					\$ 600,708	\$ 694,480
Total Liabilities and Fund Balance	\$ 696,711	\$ 12,502	\$ (15,183)				\$ 276,232	\$ 970,263	\$ 1,132,642

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

	For the month ended March									
	Fiscal Year 2012/13						2011/12			
	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	\$ 321,185	\$ 116,786				\$ 0	\$ 437,970	\$ 259,049	\$ 993,847	\$ 2,350,184
Traffic & Other Infractions	\$ 36,864						\$ 36,864		\$ 113,554	
Other Criminal Cases	\$ 232,848	\$ 20,250					\$ 253,098	\$ 34,000	\$ 276,923	
Civil	\$ 3,998	\$ 55,593					\$ 59,591	\$ 85,850	\$ 92,714	\$ 116,278
Family & Children Services	\$ 128,701	\$ 133,041			\$ 19,240		\$ 280,982	\$ 355,597	\$ 272,007	\$ 367,215
Probate, Guardianship & Mental Health Services		\$ 25,594					\$ 25,594	\$ 49,000	\$ 34,661	\$ 75,000
Juvenile Dependency Services		\$ 1,718					\$ 1,718	\$ 10,308	\$ 2,087	\$ 4,300
Juvenile Delinquency Services	\$ 1,736	\$ 0					\$ 1,736	\$ 12,000	\$ 4,602	\$ 12,000
Other Court Operations	\$ 503,264						\$ 503,264	\$ 1,520,992	\$ 153,336	\$ 42,940
Court Interpreters	\$ 4,630	\$ 51,290				\$ (893)	\$ 55,027	\$ 126,000	\$ 74,046	\$ 127,500
Jury Services		\$ 650	\$ 31,236				\$ 31,886	\$ 48,000	\$ 28,325	\$ 48,000
Security	\$ 0	\$ 139,614					\$ 139,614	\$ 223,890	\$ 137,529	\$ 210,880
Trial Court Operations Program	\$ 1,233,226	\$ 544,537	\$ 31,236		\$ 19,240	\$ (893)	\$ 1,827,345	\$ 2,724,678	\$ 2,183,632	\$ 3,354,297
Enhanced Collections		\$ (852)					\$ (852)			
Other Non-Court Operations	\$ 434	\$ 412					\$ 846	\$ 3,000	\$ 6,897	\$ 2,550
Non-Court Operations Program	\$ 434	\$ (440)					\$ (6)	\$ 3,000	\$ 6,897	\$ 2,550
Executive Office	\$ 192,150	\$ 63			\$ (4,824)		\$ 187,389	\$ 337,437	\$ 225,799	\$ 326,260
Fiscal Services	\$ 99,176	\$ 2,696			\$ (1,983)		\$ 99,889	\$ 131,023	\$ 88,033	\$ 124,520
Human Resources	\$ 50,541	\$ 2,961			\$ (1,175)		\$ 52,328	\$ 87,966	\$ 56,325	\$ 11,050
Business & Facilities Services		\$ 101,378			\$ (3,777)	\$ 116	\$ 97,716	\$ 291,536	\$ 133,526	\$ 316,884
Information Technology	\$ 76,600	\$ 275,693			\$ (7,481)	\$ 9,140	\$ 353,952	\$ 524,734	\$ 363,381	\$ 481,484
Court Administration Program	\$ 418,467	\$ 382,791			\$ (19,240)	\$ 9,256	\$ 791,275	\$ 1,372,696	\$ 867,064	\$ 1,260,198
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,652,127	\$ 926,888	\$ 31,236		\$ 0	\$ 8,362	\$ 2,618,614	\$ 4,100,374	\$ 3,057,593	\$ 4,617,045

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 March											
Fiscal Year 2012/13											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2011/12	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,347,883	\$ 11,858					\$ 2,359,741	\$ 3,073,526	\$ 2,786,897	\$ 3,646,066	
Trial Court Improvement Fund	\$ (1)						\$ (1)	\$ 8,623	\$ 0	\$ 8,623	
Judicial Administration Efficiency & Mod Fund	\$ (4,500)						\$ (4,500)		\$ 29,500	\$ 65,922	
Judges' Compensation (45.25)	\$ 22,500						\$ 22,500	\$ 30,000	\$ 22,500	\$ 30,000	
Court Interpreter (45.45)	\$ 43,402						\$ 43,402	\$ 124,800	\$ 70,575	\$ 126,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 67,240						\$ 67,240	\$ 94,791	\$ 57,806	\$ 119,514	
Other Miscellaneous	\$ 9,123						\$ 9,123	\$ 406	\$ 406		
	\$ 2,485,647	\$ 11,858					\$ 2,497,508	\$ 3,332,146	\$ 2,967,684	\$ 3,996,127	
Grants											
AB 1058 Commissioner/Facilitator			\$ 154,671				\$ 154,671	\$ 203,262	\$ 159,427	\$ 222,001	
Other AOC Grants			\$ 140				\$ 140	\$ 13,000	\$ 0	\$ 12,000	
Non-AOC Grants											
			\$ 154,811				\$ 154,811	\$ 216,262	\$ 159,427	\$ 234,001	
Other Financing Sources											
Interest Income	\$ 1,338	\$ 3					\$ 1,341	\$ 1,500	\$ 10,342	\$ 1,500	
Investment Income											
Donations	\$ 1,035						\$ 1,035		\$ 3,612		
Local Fees											
Non-Fee Revenues	\$ 9,103						\$ 9,103	\$ 22,226	\$ 18,961	\$ 9,500	
Enhanced Collections											
Escheatment	\$ 1,928						\$ 1,928				
Prior Year Revenue	\$ 357						\$ 357		\$ 97,826		
County Program - Restricted			\$ 905				\$ 905	\$ 2,000	\$ 1,281	\$ 2,000	
Reimbursement Other	\$ 16,482						\$ 16,482	\$ 19,296	\$ 10,836	\$ 19,296	
Sale of Fixed Assets											
Other Miscellaneous	\$ 118						\$ 118		\$ 14		
	\$ 30,361	\$ 908					\$ 31,269	\$ 45,022	\$ 142,871	\$ 32,296	
Total Revenues	\$ 2,516,008	\$ 12,766	\$ 154,811				\$ 2,683,585	\$ 3,593,430	\$ 3,269,982	\$ 4,262,424	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,050,105	\$ 306	\$ 64,692				\$ 1,115,103	\$ 1,660,774	\$ 1,424,649	\$ 2,025,036	
Temp Help	\$ 35,221						\$ 35,221	\$ 54,486	\$ 33,699	\$ 54,558	
Overtime	\$ 13,578		\$ 445				\$ 14,023	\$ 5,000	\$ 1,177	\$ 5,000	
Staff Benefits	\$ 445,945	\$ 128	\$ 41,708				\$ 487,781	\$ 718,707	\$ 585,135	\$ 870,440	
	\$ 1,544,849	\$ 434	\$ 106,845				\$ 1,652,127	\$ 2,438,967	\$ 2,044,659	\$ 2,955,034	
Operating Expenses and Equipment											
General Expense	\$ 51,185		\$ 3,824				\$ 55,009	\$ 207,727	\$ 70,481	\$ 175,727	
Printing	\$ 8,626		\$ 96				\$ 8,722	\$ 12,500	\$ 7,948	\$ 17,000	
Telecommunications	\$ 13,218		\$ 1,052				\$ 14,270	\$ 24,000	\$ 15,057	\$ 23,000	
Postage	\$ 15,614		\$ 883				\$ 16,497	\$ 31,000	\$ 19,153	\$ 31,000	
Insurance	\$ 1,978						\$ 1,978	\$ 2,750	\$ 2,029	\$ 2,600	
In-State Travel	\$ 3,208		\$ 1,642				\$ 4,850	\$ 20,500	\$ 8,672	\$ 20,500	
Out-of-State Travel	\$ 663						\$ 663				
Training	\$ 1,463		\$ 750				\$ 2,213	\$ 6,000	\$ 6,593	\$ 14,000	
Security Services	\$ 119,555		\$ 8,410				\$ 127,965	\$ 190,800	\$ 133,430	\$ 205,800	
Facility Operations	\$ 60,924		\$ 1,710				\$ 62,634	\$ 100,780	\$ 35,765	\$ 109,200	
Utilities	\$ 857		\$ 8				\$ 865	\$ 2,100	\$ 366	\$ 2,000	
Contracted Services	\$ 513,257		\$ 24,402				\$ 537,659	\$ 880,193	\$ 581,952	\$ 875,831	
Consulting and Professional Services	\$ 13,400		\$ 346				\$ 13,746	\$ 35,000	\$ 17,814	\$ 30,000	
Information Technology	\$ 77,264		\$ 951				\$ 78,215	\$ 97,557	\$ 87,971	\$ 104,853	
Major Equipment	\$ 1,602						\$ 1,602	\$ 2,500	\$ 1,343	\$ 2,500	
Other Items of Expense											
	\$ 882,813		\$ 44,074				\$ 926,888	\$ 1,613,407	\$ 988,572	\$ 1,614,011	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 31,236						\$ 31,236	\$ 48,000	\$ 25,932	\$ 48,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (19,240)		\$ 19,240				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 8,362						\$ 8,362		\$ (1,671)		
	\$ 20,359		\$ 19,240				\$ 39,599	\$ 48,000	\$ 24,362	\$ 48,000	
Total Expenditures	\$ 2,448,021	\$ 434	\$ 170,159				\$ 2,618,614	\$ 4,100,374	\$ 3,057,593	\$ 4,617,045	
Excess (Deficit) of Revenues Over Expenditures	\$ 67,987	\$ 12,332	\$ (15,348)				\$ 64,971	\$ (506,944)	\$ 212,388	\$ (354,621)	
Operating Transfers In (Out)	\$ (165)		\$ 165				\$ 0	\$ 0	\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 535,567	\$ 170	\$ 0				\$ 535,737	\$ 535,737	\$ 482,092	\$ 482,092	
Ending Balance (Deficit)	\$ 603,389	\$ 12,502	\$ (15,183)				\$ 600,708	\$ 28,793	\$ 694,480	\$ 127,471	