


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

8/5/14

Date

LAKE

Court

FY13/14 – QTR 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

LAKE
 Court

FY13/14 – QTR 4
 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)					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 June								
		Fiscal Year 2013/14							2012/13	
		Governmental Funds							Total Funds	Total Funds
		Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
		General	Non-Grant	Grant						
ASSETS										
Operations		\$ (95,391)	\$ 79,219	\$ 1,340			\$ 76,402	\$ 61,570	\$ 103,718	
Payroll		\$ (5,760)					\$ 0	\$ (5,760)	\$ (40,280)	
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (350)	\$ (350)	\$ (341)	
Credit Card										
Cash on Hand		\$ 1,000						\$ 1,000	\$ 1,000	
Cash with County										
Cash Outside of the AOC										
Total Cash		\$ (100,151)	\$ 79,219	\$ 1,340			\$ 143,117	\$ 143,117	\$ 103,131	
Short Term Investment										
Investment in Financial Institution		\$ 510,157					\$ 61,538	\$ 571,695	\$ 653,533	
Total Investments		\$ 510,157					\$ 61,538	\$ 571,695	\$ 653,533	
Accrued Revenue		\$ 283	\$ 31				\$ 0	\$ 314	\$ 361	
Accounts Receivable - General		\$ 3,356	\$ 1,290	\$ 37,674				\$ 42,320	\$ 111,590	
Dishonored Checks										
Due From Employee		\$ 0						\$ 0	\$ 0	
Civil Jury Fees		\$ 0						\$ 0	\$ 156	
Trust										
Due From Other Funds		\$ 39,619						\$ 39,619	\$ 96,861	
Due From Other Governments		\$ 0						\$ 0	\$ 3,103	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State		\$ 38,006	\$ 3,458	\$ 10,033				\$ 51,496	\$ 53,202	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From									\$ 0	
General Due To/From		\$ 25						\$ 25	\$ 39	
Total Receivables		\$ 81,289	\$ 4,779	\$ 47,706			\$ 0	\$ 133,774	\$ 265,312	
Prepaid Expenses - General		\$ 0		\$ 0				\$ 0	\$ 240	
Salary and Travel Advances		\$ 0						\$ 0	\$ 0	
Counties										
Total Prepaid Expenses		\$ 0		\$ 0				\$ 0	\$ 240	
Other Assets										
Total Other Assets										
Total Assets		\$ 491,295	\$ 83,998	\$ 49,046			\$ 280,708	\$ 905,047	\$ 1,086,311	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities		\$ 131,262		\$ 1,743				\$ 133,005	\$ 109,533	
Accounts Payable - General		\$ 71,120	\$ 0	\$ 130			\$ 0	\$ 71,250	\$ 24,459	
Due to Other Funds		\$ 0		\$ 39,619			\$ 25	\$ 39,644	\$ 96,900	
Due to Other Courts										
Due to State		\$ 15,850		\$ 16				\$ 15,866		
TC145 Liability							\$ 67,461	\$ 67,461	\$ 68,097	
Due to Other Governments		\$ 0		\$ 6,198				\$ 6,198	\$ 12,857	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax		\$ 105						\$ 105	\$ 35	
Interest							\$ 1	\$ 1	\$ 2	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.		\$ 218,338	\$ 0	\$ 47,706			\$ 67,487	\$ 333,531	\$ 311,882	
Civil							\$ 45,021	\$ 45,021	\$ 46,139	
Criminal							\$ 11,841	\$ 11,841	\$ 37,279	
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 143,117	\$ 143,117	\$ 103,131	
Trust Interest Payable							\$ 6,226	\$ 6,226	\$ 6,172	
Miscellaneous Trust										
Total Trust Deposits							\$ 206,205	\$ 206,205	\$ 192,721	
Accrued Payroll		\$ 38,634	\$ 12	\$ 1,340				\$ 39,985	\$ 38,547	
Benefits Payable		\$ (822)						\$ (822)	\$ 2,050	
Deferred Compensation Payable		\$ 0						\$ 0	\$ 0	
Deductions Payable		\$ 0						\$ 0	\$ 0	
Payroll Clearing		\$ 0						\$ 0	\$ 0	
Total Payroll Liabilities		\$ 37,811	\$ 12	\$ 1,340				\$ 39,163	\$ 38,598	
Revenue Collected in Advance		\$ 0						\$ 0	\$ 0	
Liabilities For Deposits		\$ 6,784					\$ 2,488	\$ 9,272	\$ 9,280	
Jury Fees - Non-Interest							\$ 3,750	\$ 3,750	\$ 3,750	
Fees - Partial Payment & Overpayment							\$ 778	\$ 778	\$ 712	
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities		\$ 6,784					\$ 7,016	\$ 13,800	\$ 13,741	
Total Liabilities		\$ 262,934	\$ 12	\$ 49,046			\$ 280,708	\$ 592,700	\$ 556,943	
Total Fund Balance		\$ 228,361	\$ 83,986	\$ 0				\$ 312,347	\$ 529,368	
Total Liabilities and Fund Balance		\$ 491,295	\$ 83,998	\$ 49,046			\$ 280,708	\$ 905,047	\$ 1,086,311	

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 2013/14								2012/13			
	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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,131,253	\$ 20,756					\$ 3,152,009	\$ 3,092,435	\$ 3,125,113	\$ 3,073,526	
Improvement and Modernization Fund	\$ 26,122						\$ 26,122	\$ 26,122	\$ 8,622	\$ 8,623	
Judges' Compensation (45.25)									\$ 30,000	\$ 30,000	
Court Interpreter (45.45)	\$ 70,020						\$ 70,020	\$ 81,000	\$ 64,691	\$ 124,800	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 75,142						\$ 75,142	\$ 156,116	\$ 159,836	\$ 94,791	
Other Miscellaneous	\$ 9,123						\$ 9,123	\$ 11,591	\$ 26,942	\$ 406	
	\$ 3,311,660	\$ 20,756					\$ 3,332,416	\$ 3,367,264	\$ 3,415,208	\$ 3,332,146	
Grants											
AB 1058 Commissioner/Facilitator			\$ 241,204				\$ 241,204	\$ 210,000	\$ 215,695	\$ 203,262	
Other AOC Grants			\$ 10,978				\$ 10,978	\$ 12,065	\$ 11,275	\$ 13,000	
Non-AOC Grants											
			\$ 252,181				\$ 252,181	\$ 222,065	\$ 226,970	\$ 216,262	
Other Financing Sources											
Interest Income	\$ 2,373	\$ 105					\$ 2,478	\$ 2,000	\$ 2,234	\$ 1,500	
Investment Income											
Donations									\$ 1,380		
Local Fees	\$ 0	\$ 12,819					\$ 12,819	\$ 6,857			
Non-Fee Revenues	\$ 271	\$ 16,403					\$ 16,674	\$ 18,166	\$ 13,461	\$ 22,228	
Enhanced Collections											
Escheatment	\$ 851						\$ 851		\$ 1,928		
Prior Year Revenue	\$ (5,272)						\$ (5,272)		\$ (4,144)		
County Program - Restricted		\$ 2,053					\$ 2,053	\$ 2,000	\$ 2,206	\$ 2,000	
Reimbursement Other	\$ 25,245						\$ 25,245	\$ 28,243	\$ 35,999	\$ 19,296	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,228						\$ 1,228		\$ 121		
	\$ 24,697	\$ 31,380					\$ 56,078	\$ 57,066	\$ 53,085	\$ 45,022	
Total Revenues	\$ 3,336,357	\$ 52,136	\$ 252,181				\$ 3,640,674	\$ 3,646,395	\$ 3,695,261	\$ 3,593,430	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,461,061	\$ 16,534	\$ 84,983				\$ 1,562,578	\$ 1,525,862	\$ 1,495,636	\$ 1,660,774	
Temp Help	\$ 44,983		\$ 4,306				\$ 49,289	\$ 65,867	\$ 50,813	\$ 54,486	
Overtime	\$ 5,421		\$ 0				\$ 5,421	\$ 12,000	\$ 17,270	\$ 5,000	
Staff Benefits	\$ 556,020	\$ 3,868	\$ 64,931				\$ 624,819	\$ 673,566	\$ 657,553	\$ 718,707	
	\$ 2,067,485	\$ 20,402	\$ 154,220				\$ 2,242,107	\$ 2,277,295	\$ 2,221,475	\$ 2,438,967	
Operating Expenses and Equipment											
General Expense	\$ 125,827		\$ 2,723				\$ 128,550	\$ 219,359	\$ 164,441	\$ 207,727	
Printing	\$ 12,353						\$ 12,353	\$ 13,000	\$ 12,983	\$ 12,500	
Telecommunications	\$ 14,263		\$ 490				\$ 14,753	\$ 19,874	\$ 17,546	\$ 24,000	
Postage	\$ 28,370		\$ 1,496				\$ 29,866	\$ 27,300	\$ 23,234	\$ 31,000	
Insurance	\$ 2,267						\$ 2,267	\$ 2,030	\$ 1,978	\$ 2,750	
In-State Travel	\$ 8,615		\$ 8,533				\$ 17,148	\$ 17,650	\$ 8,350	\$ 20,500	
Out-of-State Travel									\$ 663		
Training	\$ 2,702		\$ 840				\$ 3,542	\$ 6,000	\$ 3,259	\$ 6,000	
Security Services	\$ 160,030		\$ 10,763				\$ 170,794	\$ 173,395	\$ 180,410	\$ 190,800	
Facility Operations	\$ 72,465		\$ 2,339				\$ 74,804	\$ 66,480	\$ 87,116	\$ 100,780	
Utilities	\$ 4,646		\$ 11				\$ 4,657	\$ 2,500	\$ 2,379	\$ 2,100	
Contracted Services	\$ 795,963		\$ 57,926				\$ 853,889	\$ 873,137	\$ 791,591	\$ 880,193	
Consulting and Professional Services	\$ 25,413		\$ 723				\$ 26,137	\$ 31,000	\$ 24,901	\$ 35,000	
Information Technology	\$ 222,198		\$ 3,214				\$ 225,412	\$ 306,760	\$ 81,939	\$ 97,557	
Major Equipment	\$ 24,610						\$ 24,610	\$ 32,500	\$ 21,000		
Other Items of Expense	\$ 2,092						\$ 2,092	\$ 2,500	\$ 2,010	\$ 2,500	
	\$ 1,501,816		\$ 89,059				\$ 1,590,874	\$ 1,793,685	\$ 1,423,762	\$ 1,613,407	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 26,083						\$ 26,083	\$ 50,000	\$ 48,031	\$ 48,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (30,838)		\$ 30,838				\$ 0	\$ (1)	\$ 0		
Prior Year Expense Adjustment	\$ (1,369)						\$ (1,369)		\$ 6,362		
	\$ (6,124)		\$ 30,838				\$ 24,714	\$ 49,999	\$ 56,393	\$ 48,000	
Total Expenditures	\$ 3,563,176	\$ 20,402	\$ 274,117				\$ 3,857,695	\$ 4,120,979	\$ 3,701,630	\$ 4,100,374	
Excess (Deficit) of Revenues Over Expenditures	\$ (226,819)	\$ 31,733	\$ (21,936)				\$ (217,021)	\$ (474,584)	\$ (6,369)	\$ (506,944)	
Operating Transfers In (Out)	\$ (21,936)		\$ 21,936				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 477,116	\$ 52,253	\$ 0				\$ 529,369	\$ 529,368	\$ 535,737	\$ 535,737	
Ending Balance (Deficit)	\$ 228,361	\$ 83,986	\$ 0				\$ 312,347	\$ 54,784	\$ 529,368	\$ 28,793	

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

	For the month ended June									
	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	\$ 299,254	\$ 128,692					\$ 427,946	\$ 218,115	\$ 634,478	\$ 259,049
Traffic & Other Infractions	\$ 26,262						\$ 26,262		\$ 47,541	
Other Criminal Cases	\$ 233,690	\$ 45,950					\$ 279,640	\$ 34,000	\$ 336,767	\$ 34,000
Civil	\$ 8,128	\$ 79,280					\$ 87,408	\$ 84,000	\$ 83,596	\$ 85,850
Family & Children Services	\$ 178,733	\$ 262,465					\$ 472,036	\$ 390,176	\$ 384,535	\$ 355,597
Probate, Guardianship & Mental Health Services		\$ 57,947				\$ 30,838	\$ 57,947	\$ 50,000	\$ 43,900	\$ 49,000
Juvenile Dependency Services		\$ 7,925					\$ 7,925	\$ 5,000	\$ 3,681	\$ 10,300
Juvenile Delinquency Services	\$ 1,997	\$ 10,908					\$ 12,905	\$ 11,065	\$ 13,253	\$ 12,000
Other Court Operations	\$ 1,018,205						\$ 1,018,205	\$ 1,609,082	\$ 702,531	\$ 1,520,992
Court Interpreters	\$ 8,262	\$ 72,778					\$ 81,040	\$ 81,000	\$ 74,642	\$ 126,000
Jury Services	\$ 50	\$ 4,258	\$ 26,083				\$ 30,391	\$ 56,324	\$ 50,831	\$ 48,000
Security		\$ 184,152					\$ 184,152	\$ 186,615	\$ 194,615	\$ 223,890
Trial Court Operations Program	\$ 1,774,581	\$ 854,354	\$ 26,083			\$ 30,838	\$ 2,685,855	\$ 2,725,377	\$ 2,570,369	\$ 2,724,678
Enhanced Collections									\$ (852)	
Other Non-Court Operations	\$ 1,215	\$ 1,383					\$ 2,598	\$ 1,000	\$ 2,533	\$ 3,000
Non-Court Operations Program	\$ 1,215	\$ 1,383					\$ 2,598	\$ 1,000	\$ 1,681	\$ 3,000
Executive Office	\$ 177,838	\$ 6,391					\$ 178,085	\$ 167,317	\$ 225,054	\$ 337,437
Fiscal Services	\$ 140,820	\$ 3,362				\$ (6,144)	\$ 140,440	\$ 143,589	\$ 137,046	\$ 131,023
Human Resources	\$ 41,544	\$ 2,792				\$ (1,856)	\$ 42,479	\$ 31,865	\$ 67,992	\$ 87,966
Business & Facilities Services		\$ 225,176				\$ (6,233)	\$ 218,942	\$ 259,403	\$ 228,322	\$ 291,536
Information Technology	\$ 106,109	\$ 497,418				\$ (12,863)	\$ 589,296	\$ 792,428	\$ 471,166	\$ 524,734
Court Administration Program	\$ 466,311	\$ 735,138				\$ (30,838)	\$ 1,169,242	\$ 1,394,602	\$ 1,129,580	\$ 1,372,696
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,242,107	\$ 1,590,874	\$ 26,083			\$ 0	\$ 3,857,695	\$ 4,120,979	\$ 3,701,630	\$ 4,100,374

