


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

1/27/16
Date

Lake

Court

FY15-16 - QTR 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Lake

Court
FY15-16 - QTR 2

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	29		

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									
Fiscal Year 2015/16									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ (9,422)	\$ 112,990	\$ (114,308)				\$ 8,634	\$ (2,107)	\$ (9,813)
Payroll	\$ (641)						\$ 0	\$ (641)	\$ (2,873)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (67,923)	\$ (67,923)	\$ (1,785)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the JCC							\$ 93,933	\$ 93,933	\$ 113,392
Cash Equivalents	\$ 1,002,523						\$ 227,290	\$ 1,229,813	\$ 1,131,554
Total Cash and Cash Equivalents	\$ 993,460	\$ 112,990	\$ (114,308)				\$ 261,934	\$ 1,254,075	\$ 1,231,475
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 96	\$ 90,297					\$ 90,393	\$ 78,493
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						\$ 0	\$ 4,263
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	\$ 1							\$ 1	\$ 105
General Due To/From									
Total Receivables	\$ 1	\$ 96	\$ 90,297				\$ 0	\$ 90,394	\$ 82,861
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 993,460	\$ 113,086	\$ (24,011)				\$ 261,934	\$ 1,344,469	\$ 1,314,336
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 73,553		\$ 0				\$ 0	\$ 73,553	\$ 36,759
Due to Other Funds	\$ 0		\$ 0				\$ 1	\$ 1	\$ 105
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 53,855	\$ 53,855	\$ 51,799
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 185							\$ 185	\$ 187
Interest							\$ 13	\$ 13	\$ (45)
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 73,738		\$ 0				\$ 53,869	\$ 127,607	\$ 88,805
Civil							\$ 59,868	\$ 59,868	\$ 43,731
Criminal							\$ 40,557	\$ 40,557	\$ 8,078
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 93,933	\$ 93,933	\$ 113,392
Trust Interest Payable							\$ 6,310	\$ 6,310	\$ 6,338
Miscellaneous Trust									
Total Trust Deposits							\$ 200,668	\$ 200,668	\$ 171,538
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (2,537)							\$ (2,537)	\$ (367)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (2,537)							\$ (2,537)	\$ (366)
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 7,760						\$ 2,965	\$ 10,724	\$ 9,274
Jury Fees - Non-Interest							\$ 3,988	\$ 3,988	\$ 600
Fees - Partial Payment & Overpayment							\$ 445	\$ 445	\$ 622
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 7,760		\$ 0				\$ 7,397	\$ 15,157	\$ 10,496
Total Liabilities	\$ 78,960		\$ 0				\$ 261,934	\$ 340,895	\$ 270,474
Total Fund Balance	\$ 914,500	\$ 113,086	\$ (24,011)					\$ 1,003,575	\$ 1,043,863
Total Liabilities and Fund Balance	\$ 993,460	\$ 113,086	\$ (24,011)				\$ 261,934	\$ 1,344,469	\$ 1,314,336

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 2015/16										
	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	\$ 2,195,517	\$ 7,126					\$ 2,202,643	\$ 3,266,874	\$ 2,071,638	\$ 3,184,296
Improvement and Modernization Fund								\$ 8,622	\$ (15,880)	\$ 10,242
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 29,540						\$ 29,540	\$ 68,000	\$ 25,718	\$ 81,000
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 24,622						\$ 24,622	\$ 95,291	\$ 44,564	\$ 78,492
Other Miscellaneous	\$ 9,123						\$ 9,123	\$ 9,123	\$ 9,123	\$ 9,123
	\$ 2,258,802	\$ 7,126					\$ 2,265,928	\$ 3,447,910	\$ 2,135,163	\$ 3,363,153
Grants										
AB 1058 Commissioner/Facilitator			\$ 126,000				\$ 126,000	\$ 251,624	\$ 127,688	\$ 235,650
Other Judicial Council Grants			\$ 47,385				\$ 47,385	\$ 194,855	\$ 13	\$ 12,210
Non-Judicial Council Grants										
			\$ 173,386				\$ 173,386	\$ 446,479	\$ 127,701	\$ 247,860
Other Financing Sources										
Interest Income	\$ 696	\$ 88					\$ 784	\$ 2,000	\$ 820	\$ 500
Investment Income										
Donations										
Local Fees		\$ 4,036					\$ 4,036	\$ 11,500	\$ 5,690	\$ 11,000
Non-Fee Revenues	\$ 149	\$ 245					\$ 394	\$ 1,500	\$ 2,252	\$ 1,500
Enhanced Collections										
Escheatment										\$ 500
Prior Year Revenue	\$ 0						\$ 0		\$ 1,473	
County Program - Restricted		\$ 415					\$ 415	\$ 1,300	\$ 654	\$ 2,000
Reimbursement Other	\$ 8,773						\$ 8,773	\$ 40,500	\$ 8,913	\$ 27,745
Sale of Fixed Assets										
Other Miscellaneous	\$ 877						\$ 877			
	\$ 10,495	\$ 4,784					\$ 15,279	\$ 56,800	\$ 19,802	\$ 43,245
Total Revenues	\$ 2,269,297	\$ 11,910	\$ 173,386				\$ 2,454,593	\$ 3,951,189	\$ 2,282,666	\$ 3,654,258
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 780,599	\$ 3,777	\$ 76,984				\$ 861,360	\$ 1,788,958	\$ 768,118	\$ 1,654,811
Temp Help	\$ 8,219		\$ 7,489				\$ 15,708	\$ 40,000	\$ 19,334	\$ 65,343
Overtime	\$ 368						\$ 368	\$ 5,000	\$ 2,272	\$ 5,000
Staff Benefits	\$ 265,462	\$ 893	\$ 40,408				\$ 306,762	\$ 644,049	\$ 267,349	\$ 595,103
	\$ 1,054,648	\$ 4,670	\$ 124,880				\$ 1,184,198	\$ 2,478,007	\$ 1,057,073	\$ 2,320,257
Operating Expenses and Equipment										
General Expense	\$ 33,857		\$ 1,986				\$ 35,843	\$ 107,621	\$ 42,514	\$ 128,377
Printing	\$ 3,780		\$ 18				\$ 3,798	\$ 10,126	\$ 4,444	\$ 10,900
Telecommunications	\$ 4,473		\$ 260				\$ 4,733	\$ 14,500	\$ 4,742	\$ 13,500
Postage	\$ 10,099		\$ 436				\$ 10,535	\$ 30,900	\$ 13,216	\$ 34,500
Insurance	\$ 1,549						\$ 1,549	\$ 2,050	\$ 1,893	\$ 2,800
In-State Travel	\$ 1,779		\$ 5,613				\$ 7,391	\$ 7,700	\$ 2,276	\$ 17,700
Out-of-State Travel										
Training	\$ 915		\$ 1,130				\$ 2,045	\$ 4,500	\$ 2,389	\$ 4,000
Security Services	\$ 61,470		\$ 6,181				\$ 67,652	\$ 164,500	\$ 73,283	\$ 165,395
Facility Operations	\$ 26,364		\$ 1,507				\$ 27,871	\$ 70,480	\$ 28,594	\$ 70,079
Utilities	\$ 854		\$ 8				\$ 862	\$ 4,500	\$ 739	\$ 6,000
Contracted Services	\$ 375,000	\$ 386	\$ 30,945				\$ 406,332	\$ 1,053,499	\$ 276,034	\$ 897,637
Consulting and Professional Services	\$ 2,430						\$ 2,430	\$ 14,000	\$ 2,590	\$ 19,000
Information Technology	\$ 16,907						\$ 16,907	\$ 232,500	\$ 21,446	\$ 215,903
Major Equipment									\$ 0	\$ 0
Other Items of Expense	\$ 263						\$ 263	\$ 2,000	\$ 865	\$ 2,000
	\$ 539,840	\$ 386	\$ 48,084				\$ 588,310	\$ 1,718,876	\$ 475,026	\$ 1,587,791
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 11,562						\$ 11,562	\$ 47,500	\$ 25,064	\$ 31,500
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (24,432)		\$ 24,432				\$ 0		\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (1,422)						\$ (1,422)		\$ (6,013)	
	\$ (14,292)		\$ 24,432				\$ 10,140	\$ 47,500	\$ 19,051	\$ 31,500
Total Expenditures	\$ 1,580,196	\$ 5,056	\$ 197,397				\$ 1,782,649	\$ 4,244,383	\$ 1,551,150	\$ 3,939,548
Excess (Deficit) of Revenues Over Expenditures	\$ 689,101	\$ 6,854	\$ (24,011)				\$ 671,944	\$ (293,194)	\$ 731,515	\$ (285,290)
Operating Transfers In (Out)	\$ 0						\$ 0		\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 225,399	\$ 106,231	\$ 0				\$ 331,630	\$ 331,630	\$ 312,347	\$ 312,347
Ending Balance (Deficit)	\$ 914,500	\$ 113,086	\$ (24,011)				\$ 1,003,575	\$ 38,436	\$ 1,043,863	\$ 27,057

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

For the month ended December										
	Fiscal Year 2015/16						2014/15			
	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	\$ 61,862	\$ 41,070					\$ 102,932	\$ 308,332	\$ 101,050	\$ 171,639
Traffic & Other Infractions	\$ 4,644						\$ 4,644		\$ 3,697	
Other Criminal Cases	\$ 29,796	\$ 25,635			\$ 5,828		\$ 61,259	\$ 211,803	\$ 45,294	\$ 49,790
Civil		\$ 38,475					\$ 38,475	\$ 79,500	\$ 41,784	\$ 82,500
Family & Children Services	\$ 110,461	\$ 98,311			\$ 18,605		\$ 227,376	\$ 411,390	\$ 219,502	\$ 470,564
Probate, Guardianship & Mental Health Services		\$ 30,938					\$ 30,938	\$ 62,000	\$ 26,342	\$ 60,425
Juvenile Dependency Services		\$ 21,476					\$ 21,476	\$ 3,600	\$ 2,132	\$ 3,210
Juvenile Delinquency Services		\$ 0					\$ 0	\$ 12,000	\$ 13	\$ 12,000
Other Court Operations	\$ 726,972						\$ 726,972	\$ 1,668,853	\$ 649,932	\$ 1,600,260
Court Interpreters	\$ 4,153	\$ 36,763					\$ 40,917	\$ 68,000	\$ 35,504	\$ 81,000
Jury Services			\$ 11,562				\$ 11,562	\$ 47,500	\$ 25,064	\$ 31,500
Security		\$ 68,544					\$ 68,544	\$ 172,744	\$ 74,445	\$ 180,751
Trial Court Operations Program	\$ 937,888	\$ 361,212	\$ 11,562		\$ 24,432		\$ 1,335,095	\$ 3,045,722	\$ 1,224,757	\$ 2,743,639
Enhanced Collections										
Other Non-Court Operations	\$ 634	\$ 139					\$ 773	\$ 3,764	\$ 2,871	\$ 2,500
Non-Court Operations Program	\$ 634	\$ 139					\$ 773	\$ 3,764	\$ 2,871	\$ 2,500
Executive Office	\$ 147,929	\$ 903			\$ (3,910)		\$ 144,923	\$ 205,436	\$ 90,295	\$ 189,139
Fiscal Services	\$ 28,323	\$ 2,597			\$ (3,031)		\$ 27,890	\$ 118,393	\$ 64,527	\$ 151,352
Human Resources	\$ 24,266	\$ 714			\$ (936)		\$ 24,044	\$ 58,650	\$ 24,333	\$ 19,975
Business & Facilities Services		\$ 77,317			\$ (4,617)	\$ 158	\$ 72,857	\$ 224,958	\$ 75,342	\$ 243,638
Information Technology	\$ 45,158	\$ 145,428			\$ (11,939)	\$ (1,580)	\$ 177,067	\$ 587,460	\$ 69,025	\$ 589,305
Court Administration Program	\$ 245,676	\$ 226,959			\$ (24,432)	\$ (1,422)	\$ 446,781	\$ 1,194,897	\$ 323,522	\$ 1,193,409
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,184,198	\$ 588,310	\$ 11,562		\$ 0	\$ (1,422)	\$ 1,782,649	\$ 4,244,383	\$ 1,551,150	\$ 3,939,548