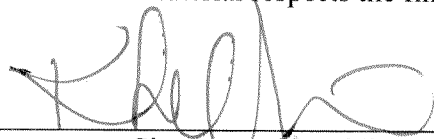


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

1/27/17  
\_\_\_\_\_  
Date

LAKE

\_\_\_\_\_  
Court

FY16/17 - QTR 2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

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

LAKE  
 Court

FY16/17 – QTR2  
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)		30.9	30.9		

<sup>1</sup> 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 2016/17									2015/16
	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						
<b>ASSETS</b>									
Operations	\$ (80,865)	\$ 139,756	\$ (76,046)				\$ 8,576	\$ (8,579)	\$ (2,107)
Payroll	\$ (3,211)						\$ 0	\$ (3,211)	\$ (641)
Jury Revolving									
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,202)	\$ (1,202)	\$ (67,923)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the JCC							\$ 119,978	\$ 119,978	\$ 93,933
Cash Equivalents	\$ 1,075,400						\$ 124,425	\$ 1,199,825	\$ 1,229,813
Total Cash and Cash Equivalents	\$ 992,324	\$ 139,756	\$ (76,046)				\$ 251,778	\$ 1,307,812	\$ 1,254,075
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0						\$ 0	\$ 96
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
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 3,235	\$ 0	\$ 48,793					\$ 52,028	\$ 90,297
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 4							\$ 4	\$ 1
Total Receivables	\$ 3,239	\$ 0	\$ 48,793				\$ 0	\$ 52,032	\$ 90,394
Prepaid Expenses - General									
Salary and Travel Advances	\$ 424							\$ 424	
Counties									
Total Prepaid Expenses	\$ 424							\$ 424	
Other Assets									
Total Other Assets									
Total Assets	\$ 995,987	\$ 139,756	\$ (27,253)				\$ 251,778	\$ 1,360,268	\$ 1,344,469
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 39,764		\$ 0				\$ 0	\$ 39,764	\$ 73,553
Due to Other Funds	\$ 0		\$ 0				\$ 4	\$ 4	\$ 1
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 68,161	\$ 68,161	\$ 53,855
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 189							\$ 189	\$ 185
Interest							\$ 32	\$ 32	\$ 13
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 39,953		\$ 0				\$ 68,197	\$ 108,150	\$ 127,607
Civil							\$ 46,404	\$ 46,404	\$ 59,868
Criminal							\$ 8,666	\$ 8,666	\$ 40,557
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 119,978	\$ 119,978	\$ 93,933
Trust Interest Payable							\$ 6,349	\$ 6,349	\$ 6,310
Miscellaneous Trust									
Total Trust Deposits							\$ 181,398	\$ 181,398	\$ 200,668
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 47,843							\$ 47,843	\$ (2,537)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 47,843	\$ 0						\$ 47,843	\$ (2,537)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 2,834						\$ 1,672	\$ 4,506	\$ 10,724
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 3,988
Fees - Partial Payment & Overpayment							\$ 511	\$ 511	\$ 445
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,834						\$ 2,183	\$ 5,017	\$ 15,157
Total Liabilities	\$ 90,630	\$ 0	\$ 0				\$ 251,778	\$ 342,408	\$ 340,895
Total Fund Balance	\$ 905,357	\$ 139,756	\$ (27,253)					\$ 1,017,860	\$ 1,003,575
Total Liabilities and Fund Balance	\$ 995,987	\$ 139,756	\$ (27,253)				\$ 251,778	\$ 1,360,268	\$ 1,344,469

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 2016/17										2015/16	
	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						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,333,128	\$ 7,077					\$ 2,340,205	\$ 3,364,190	\$ 2,202,643	\$ 3,266,874	
Improvement and Modernization Fund								\$ 8,622		\$ 8,622	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 74,021						\$ 74,021	\$ 68,500	\$ 29,540	\$ 68,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 29,175						\$ 29,175	\$ 95,791	\$ 24,622	\$ 95,291	
Other Miscellaneous	\$ 9,123						\$ 9,123	\$ 9,123	\$ 9,123	\$ 9,123	
	\$ 2,445,447	\$ 7,077					\$ 2,452,524	\$ 3,546,226	\$ 2,265,928	\$ 3,447,910	
Grants											
AB 1058 Commissioner/Facilitator			\$ 112,077				\$ 112,077	\$ 250,715	\$ 126,000	\$ 251,624	
Other Judicial Council Grants			\$ 29,676				\$ 29,676	\$ 93,077	\$ 47,385	\$ 194,855	
Non-Judicial Council Grants											
			\$ 141,754				\$ 141,754	\$ 343,792	\$ 173,386	\$ 446,479	
Other Financing Sources											
Interest Income	\$ 1,249	\$ 232					\$ 1,481	\$ 2,000	\$ 784	\$ 2,000	
Investment Income											
Donations											
Local Fees		\$ 4,263					\$ 4,263	\$ 9,500	\$ 4,036	\$ 11,500	
Non-Fee Revenues	\$ 2,669	\$ 815					\$ 3,484	\$ 1,500	\$ 394	\$ 1,500	
Enhanced Collections											
Escheatment	\$ 6,969						\$ 6,969	\$ 7,305			
Prior Year Revenue	\$ 765						\$ 765		\$ 0		
County Program - Restricted		\$ 460					\$ 460	\$ 1,300	\$ 415	\$ 1,300	
Reimbursement Other	\$ 13,028						\$ 13,028	\$ 44,000	\$ 8,773	\$ 40,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 395						\$ 395		\$ 877		
	\$ 25,075	\$ 5,769					\$ 30,844	\$ 65,605	\$ 15,279	\$ 56,800	
Total Revenues	\$ 2,470,522	\$ 12,846	\$ 141,754				\$ 2,625,122	\$ 3,955,623	\$ 2,454,593	\$ 3,951,189	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 795,295	\$ 390	\$ 74,103				\$ 869,788	\$ 1,802,694	\$ 861,360	\$ 1,788,958	
Temp Help	\$ 17,131						\$ 17,131	\$ 35,000	\$ 15,708	\$ 40,000	
Overtime	\$ 526						\$ 526	\$ 5,000	\$ 368	\$ 5,000	
Staff Benefits	\$ 319,496	\$ 123	\$ 27,860				\$ 347,479	\$ 755,331	\$ 306,762	\$ 644,049	
	\$ 1,132,447	\$ 514	\$ 101,962				\$ 1,234,923	\$ 2,598,025	\$ 1,184,198	\$ 2,478,007	
Operating Expenses and Equipment											
General Expense	\$ 33,155		\$ 1,381				\$ 34,536	\$ 90,521	\$ 35,843	\$ 107,621	
Printing	\$ 5,321						\$ 5,321	\$ 9,926	\$ 3,798	\$ 10,126	
Telecommunications	\$ 5,003		\$ 236				\$ 5,239	\$ 12,700	\$ 4,733	\$ 14,500	
Postage	\$ 10,574		\$ 408				\$ 10,982	\$ 29,500	\$ 10,535	\$ 30,900	
Insurance	\$ 1,367						\$ 1,367	\$ 2,050	\$ 1,549	\$ 2,050	
In-State Travel	\$ 3,222		\$ 1,318				\$ 4,540	\$ 9,900	\$ 7,391	\$ 7,700	
Out-of-State Travel											
Training	\$ 142		\$ 440				\$ 582	\$ 3,000	\$ 2,045	\$ 4,500	
Security Services	\$ 64,796		\$ 4,231				\$ 69,027	\$ 162,600	\$ 67,652	\$ 164,500	
Facility Operations	\$ 24,468		\$ 723				\$ 25,191	\$ 68,050	\$ 27,871	\$ 70,480	
Utilities	\$ 544		\$ 4				\$ 548	\$ 4,000	\$ 862	\$ 4,500	
Contracted Services	\$ 427,621		\$ 37,626				\$ 465,247	\$ 920,412	\$ 406,332	\$ 1,053,499	
Consulting and Professional Services	\$ 3,345						\$ 3,345	\$ 14,000	\$ 2,430	\$ 14,000	
Information Technology	\$ 54,972						\$ 54,972	\$ 265,698	\$ 16,907	\$ 232,500	
Major Equipment											
Other Items of Expense	\$ 161						\$ 161	\$ 2,000	\$ 363	\$ 2,000	
	\$ 634,691		\$ 46,366				\$ 681,058	\$ 1,594,357	\$ 588,310	\$ 1,718,876	
Special Items of Expense											
Grand Jury	\$ 136						\$ 136				
Jury Costs	\$ 11,035						\$ 11,035	\$ 47,500	\$ 11,562	\$ 47,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (20,679)		\$ 20,679				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 151						\$ 151		\$ (1,422)		
	\$ (9,357)		\$ 20,679				\$ 11,321	\$ 47,500	\$ 10,140	\$ 47,500	
Total Expenditures	\$ 1,757,781	\$ 514	\$ 169,007				\$ 1,927,302	\$ 4,239,882	\$ 1,782,649	\$ 4,244,383	
Excess (Deficit) of Revenues Over Expenditures	\$ 712,741	\$ 12,333	\$ (27,253)				\$ 697,820	\$ (284,259)	\$ 671,944	\$ (293,194)	
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 192,616	\$ 127,424	\$ 0				\$ 320,040	\$ 320,040	\$ 331,630	\$ 331,630	
Ending Balance (Deficit)	\$ 905,357	\$ 139,756	\$ (27,253)				\$ 1,017,860	\$ 35,781	\$ 1,003,575	\$ 38,436	

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

For the month ended December

Fiscal Year 2016/17 2015/16

	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 63,389	\$ 41,563					\$ 104,952	\$ 189,154	\$ 102,932	\$ 308,332
Traffic & Other Infractions	\$ 5,777						\$ 5,777		\$ 4,644	
Other Criminal Cases	\$ 21,563	\$ 55,731			\$ 3,847		\$ 81,140	\$ 115,657	\$ 61,259	\$ 211,803
Civil		\$ 31,610					\$ 31,610	\$ 79,000	\$ 38,475	\$ 79,500
Family & Children Services	\$ 95,065	\$ 94,337			\$ 16,832		\$ 206,235	\$ 444,354	\$ 227,376	\$ 411,390
Probate, Guardianship & Mental Health Services		\$ 40,850					\$ 40,850	\$ 71,000	\$ 30,938	\$ 62,000
Juvenile Dependency Services		\$ 2,342					\$ 2,342	\$ 3,210	\$ 21,476	\$ 3,600
Juvenile Delinquency Services		\$ 0					\$ 0	\$ 12,000	\$ 0	\$ 12,000
Other Court Operations	\$ 760,872						\$ 760,872	\$ 1,785,959	\$ 726,972	\$ 1,668,853
Court Interpreters	\$ 5,238	\$ 80,683					\$ 85,921	\$ 68,500	\$ 40,917	\$ 68,000
Jury Services		\$ 18,041	\$ 11,035				\$ 29,075	\$ 47,500	\$ 11,562	\$ 47,500
Security		\$ 70,695					\$ 70,695	\$ 166,229	\$ 68,544	\$ 172,744
Trial Court Operations Program	\$ 951,905	\$ 435,852	\$ 11,035		\$ 20,679		\$ 1,419,471	\$ 2,982,563	\$ 1,335,095	\$ 3,045,722
Enhanced Collections										
Other Non-Court Operations	\$ 514	\$ (118)	\$ 136				\$ 531	\$ 1,880	\$ 773	\$ 3,764
Non-Court Operations Program	\$ 514	\$ (118)	\$ 136				\$ 531	\$ 1,880	\$ 773	\$ 3,764
Executive Office	\$ 156,789	\$ 0			\$ (3,246)		\$ 153,543	\$ 222,204	\$ 144,923	\$ 205,436
Fiscal Services	\$ 31,348	\$ 2,596			\$ (2,539)		\$ 31,405	\$ 130,470	\$ 27,890	\$ 118,393
Human Resources	\$ 40,338	\$ 2,943			\$ (779)		\$ 42,502	\$ 62,359	\$ 24,044	\$ 58,650
Business & Facilities Services		\$ 73,843			\$ (3,898)	\$ 151	\$ 70,097	\$ 202,430	\$ 72,857	\$ 224,958
Information Technology	\$ 54,029	\$ 165,941			\$ (10,217)		\$ 209,752	\$ 637,976	\$ 177,067	\$ 587,460
Court Administration Program	\$ 282,504	\$ 245,323			\$ (20,679)	\$ 151	\$ 507,300	\$ 1,255,439	\$ 446,781	\$ 1,194,897
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,234,923	\$ 681,058	\$ 11,170		\$ 0	\$ 151	\$ 1,927,302	\$ 4,239,882	\$ 1,782,649	\$ 4,244,383