

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

10/23/2017

Date

Lake

Court

2017-18 Quarter 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Lake

Court

2017-18 Quarter 1

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)		29.3			

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 September							2016/17	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2017/10									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations:	\$ (93,777)	\$ 151,223	\$ (71,590)				\$ 202	\$ (13,941)	\$ (15,897)	
Payroll	\$ (2,190)						\$ 0	\$ (2,190)	\$ (2,892)	
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (12,297)	\$ (12,297)	\$ (2,862)	
Credit Card										
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000	
Cash with County										
Cash Outside of the JCC							\$ 183,771	\$ 183,771	\$ 104,205	
Cash Equivalents	\$ 1,133,258						\$ 80,517	\$ 1,213,774	\$ 1,378,003	
Total Cash and Cash Equivalents	\$ 1,038,291	\$ 151,223	\$ (71,590)				\$ 252,193	\$ 1,370,118	\$ 1,481,557	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 0	\$ 120						\$ 120	\$ 84	
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	\$ 3,075	\$ 0	\$ 70,873					\$ 73,948	\$ 48,901	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 71							\$ 71	\$ 67	
Total Receivables	\$ 3,146	\$ 120	\$ 70,873				\$ 0	\$ 74,139	\$ 49,052	
Prepaid Expenses - General										
Salary and Travel Advances									\$ 586	
Counties										
Total Prepaid Expenses									\$ 586	
Other Assets										
Total Other Assets										
Total Assets	\$ 1,041,437	\$ 151,343	\$ (717)				\$ 252,193	\$ 1,444,257	\$ 1,511,195	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 74,580		\$ 0				\$ 0	\$ 74,580	\$ 55,541	
Due to Other Funds	\$ 0		\$ 0				\$ 71	\$ 71	\$ 67	
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0	
Due to State	\$ 0		\$ 0					\$ 0	\$ 0	
TC145 Liability							\$ 0	\$ 0	\$ 76,302	
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 98							\$ 98	\$ 104	
Interest							\$ 76	\$ 76	\$ 8	
Miscellaneous Accts Pay and Accrued Liab										
Total Accounts Payable and Accrued Liab	\$ 74,678		\$ 0				\$ 147	\$ 74,824	\$ 132,022	
Civil							\$ 31,130	\$ 31,130	\$ 15,827	
Criminal							\$ 22,997	\$ 22,997	\$ 4,187	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 183,771	\$ 183,771	\$ 104,205	
Trust Interest Payable							\$ 6,506	\$ 6,506	\$ 6,328	
Miscellaneous Trust										
Total Trust Deposits							\$ 244,404	\$ 244,404	\$ 130,548	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 3,463							\$ 3,463	\$ 489	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ (522)							\$ (522)	\$ 55	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 2,941							\$ 2,941	\$ 545	
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0	
Liabilities For Deposits	\$ 2,739						\$ 1,707	\$ 4,446	\$ 11,475	
Jury Fees - Non-Interest							\$ 5,692	\$ 5,692	\$ 600	
Fees - Partial Payment & Overpayment							\$ 244	\$ 244	\$ 1,507	
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 2,739						\$ 7,643	\$ 10,382	\$ 13,582	
Total Liabilities	\$ 80,357		\$ 0				\$ 252,193	\$ 332,550	\$ 276,696	
Total Fund Balance	\$ 961,080	\$ 151,343	\$ (717)					\$ 1,111,706	\$ 1,234,499	
Total Liabilities and Fund Balance	\$ 1,041,437	\$ 151,343	\$ (717)				\$ 252,193	\$ 1,444,257	\$ 1,511,195	

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 September											
	Fiscal Year 2017/18								2016/17		
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 1,713,890	\$ 1,844						\$ 1,715,734	\$ 3,431,625	\$ 1,685,322	\$ 3,384,190
Improvement and Modernization Fund									\$ 38,018		\$ 8,622
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 5,496							\$ 5,496	\$ 127,500	\$ 18,852	\$ 68,500
Civil Coordination Reimbursement (0150091)	\$ 14,507							\$ 14,507	\$ 164,442	\$ 9,508	\$ 95,791
MOU Reimbursements (0150010 and General)									\$ 9,123		\$ 9,123
Other Miscellaneous											
	\$ 1,733,893	\$ 1,844						\$ 1,735,737	\$ 3,770,706	\$ 1,713,682	\$ 3,546,226
Grants											
AB 1058 Commissioner/Facilitator			\$ 55,598					\$ 55,598	\$ 240,434	\$ 38,002	\$ 250,715
Other Judicial Council Grants			\$ 7,671					\$ 7,671	\$ 94,210	\$ 8,778	\$ 93,077
Non-Judicial Council Grants											
			\$ 63,270					\$ 63,270	\$ 334,644	\$ 44,780	\$ 343,792
Other Financing Sources											
Interest Income	\$ 255	\$ 93						\$ 348	\$ 3,000	\$ 110	\$ 2,000
Investment Income											
Donations											
Local Fees		\$ 1,775						\$ 1,775	\$ 9,500	\$ 1,899	\$ 9,500
Non-Fee Revenues	\$ 1,212							\$ 1,212	\$ 2,500	\$ 2,579	\$ 1,500
Enhanced Collections											
Escheatment											\$ 7,305
Prior Year Revenue	\$ 26							\$ 26		\$ 755	
County Program - Restricted								\$ 423	\$ 1,000	\$ 189	\$ 1,300
Reimbursement Other	\$ 3,651							\$ 3,651	\$ 41,500	\$ 8,528	\$ 44,000
Sale of Fixed Assets											
Other Miscellaneous											
	\$ 5,144	\$ 2,291						\$ 7,435	\$ 57,500	\$ 13,870	\$ 85,805
Total Revenues	\$ 1,739,038	\$ 4,135	\$ 63,270					\$ 1,806,442	\$ 4,182,850	\$ 1,772,332	\$ 3,955,823
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 391,348		\$ 31,802					\$ 423,151	\$ 1,810,112	\$ 420,210	\$ 1,802,894
Temp Help	\$ 6,334		\$ 2,699					\$ 9,033	\$ 25,220	\$ 8,884	\$ 35,000
Overtime	\$ 186							\$ 186	\$ 5,000	\$ 231	\$ 5,000
Staff Benefits	\$ 168,409		\$ 10,979					\$ 179,388	\$ 767,062	\$ 168,670	\$ 755,331
	\$ 566,278		\$ 45,480					\$ 611,759	\$ 2,607,394	\$ 597,994	\$ 2,598,023
Operating Expenses and Equipment											
General Expense	\$ 16,278		\$ 566					\$ 16,844	\$ 113,454	\$ 13,778	\$ 90,521
Printing	\$ 2,169							\$ 2,169	\$ 10,926	\$ 2,952	\$ 9,926
Telecommunications	\$ 2,263		\$ 144					\$ 2,407	\$ 12,700	\$ 2,226	\$ 12,700
Postage	\$ 5,787		\$ 344					\$ 6,131	\$ 27,500	\$ 5,688	\$ 29,500
Insurance									\$ 3,597	\$ 168	\$ 2,050
In-State Travel	\$ 980							\$ 980	\$ 10,500	\$ 1,452	\$ 9,900
Out-of-State Travel											
Training	\$ 150		\$ 230					\$ 380	\$ 2,500	\$ 218	\$ 3,000
Security Services	\$ 31,576		\$ 2,512					\$ 34,088	\$ 165,600	\$ 33,808	\$ 162,800
Facility Operations	\$ 8,830		\$ 324					\$ 9,154	\$ 68,426	\$ 11,518	\$ 68,050
Utilities	\$ (253)		\$ 3					\$ (250)	\$ 4,000	\$ (88)	\$ 4,000
Contracted Services	\$ 115,538		\$ 7,204					\$ 122,832	\$ 993,799	\$ 150,753	\$ 920,412
Consulting and Professional Services	\$ 195							\$ 195	\$ 14,000	\$ 75	\$ 14,000
Information Technology	\$ 31,485							\$ 31,485	\$ 126,157	\$ 27,315	\$ 265,698
Major Equipment	\$ 100,467							\$ 100,467	\$ 185,043		
Other Items of Expense	\$ 37							\$ 37	\$ 2,000	\$ 111	\$ 2,000
	\$ 315,502	\$ 90	\$ 13,018					\$ 328,610	\$ 1,740,202	\$ 249,975	\$ 1,594,357
Special Items of Expense											
Grand Jury										\$ 136	
Jury Costs	\$ 15,345							\$ 15,345	\$ 28,500	\$ 9,617	\$ 47,500
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (6,932)		\$ 6,932					\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 168							\$ 168		\$ 151	
	\$ 8,580		\$ 6,932					\$ 15,513	\$ 28,500	\$ 9,904	\$ 47,500
Total Expenditures	\$ 890,361	\$ 90	\$ 65,431					\$ 955,881	\$ 4,378,096	\$ 857,872	\$ 4,239,882
Excess (Deficit) of Revenues Over Expenditures	\$ 848,677	\$ 4,045	\$ (2,161)					\$ 850,561	\$ (213,246)	\$ 914,460	\$ (284,259)
Operating Transfers In (Out)	\$ (1,445)		\$ 1,445					\$ 0			
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 113,847	\$ 147,298	\$ 0					\$ 261,146	\$ 261,146	\$ 320,040	\$ 320,040
Ending Balance (Deficit)	\$ 961,080	\$ 151,343	\$ (717)					\$ 1,111,706	\$ 47,900	\$ 1,234,499	\$ 35,781

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

For the month ended September										
Fiscal Year 2017/18								2016/17		
	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	\$ 21,690	\$ 26,679					\$ 48,370	\$ 259,640	\$ 51,780	\$ 189,154
Traffic & Other Infractions	\$ 4,180						\$ 4,180		\$ 3,037	
Other Criminal Cases	\$ 7,880	\$ 14,127					\$ 22,007	\$ 151,790	\$ 25,677	\$ 115,657
Civil		\$ 18,120					\$ 18,120	\$ 78,000	\$ 12,250	\$ 79,000
Family & Children Services	\$ 44,311	\$ 39,449			\$ 6,932		\$ 90,692	\$ 337,654	\$ 94,494	\$ 444,354
Probate, Guardianship & Mental Health Services		\$ 16,639					\$ 16,639	\$ 76,000	\$ 24,711	\$ 71,000
Juvenile Dependency Services		\$ 4,477					\$ 4,477	\$ 3,210	\$ 559	\$ 3,210
Juvenile Delinquency Services	\$ 3,927	\$ (6,689)					\$ (2,762)	\$ 12,000	\$ 0	\$ 12,000
Other Court Operations	\$ 382,356						\$ 382,356	\$ 1,795,007	\$ 357,535	\$ 1,785,959
Court Interpreters	\$ 1,275	\$ 14,047					\$ 15,322	\$ 127,500	\$ 45,183	\$ 68,500
Jury Services		\$ 2,150	\$ 15,345				\$ 17,495	\$ 46,177	\$ 13,433	\$ 47,500
Security		\$ 34,328					\$ 34,328	\$ 169,925	\$ 34,048	\$ 166,229
Trial Court Operations Program	\$ 465,618	\$ 163,328	\$ 15,345		\$ 6,932		\$ 651,223	\$ 3,056,943	\$ 662,707	\$ 2,982,563
Enhanced Collections										
Other Non-Court Operations		\$ 282					\$ 282	\$ 3,000	\$ 490	\$ 1,880
Non-Court Operations Program		\$ 282					\$ 282	\$ 3,000	\$ 490	\$ 1,880
Executive Office	\$ 69,562	\$ 518			\$ (1,056)		\$ 69,025	\$ 241,335	\$ 77,609	\$ 222,204
Fiscal Services	\$ 21,636	\$ 1,089			\$ (833)		\$ 21,892	\$ 123,454	\$ 18,449	\$ 130,470
Human Resources	\$ 26,203	\$ 265			\$ (252)		\$ 26,216	\$ 70,935	\$ 21,206	\$ 62,359
Business & Facilities Services		\$ 33,019			\$ (1,298)	\$ 168	\$ 31,889	\$ 225,323	\$ 31,591	\$ 202,430
Information Technology	\$ 28,739	\$ 130,108			\$ (3,494)		\$ 155,354	\$ 655,106	\$ 45,821	\$ 637,976
Court Administration Program	\$ 146,141	\$ 165,000			\$ (6,932)	\$ 168	\$ 304,376	\$ 1,316,153	\$ 194,675	\$ 1,255,439
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 611,759	\$ 328,610	\$ 15,345		\$ 0	\$ 168	\$ 955,881	\$ 4,376,056	\$ 857,872	\$ 4,239,882