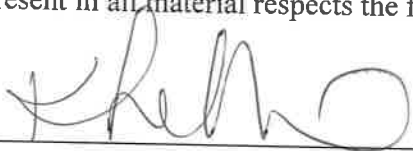


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

05/10/2018

Date

Lake

Court

2017-18 Quarter 3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Lake

Court
2017-18 Quarter 3

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	30.7	30.7	

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 2017/18									
	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	\$ (50,386)	\$ 170,138	\$ (60,950)				\$ 8,659	\$ 67,461	\$ 34,534
Payroll	\$ (3,102)						\$ 0	\$ (3,102)	\$ 0
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,549)	\$ (1,549)	\$ (655)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 417,416						\$ 118,015	\$ 118,015	\$ 142,190
							\$ 141,225	\$ 558,641	\$ 596,401
Total Cash and Cash Equivalents	\$ 364,928	\$ 170,138	\$ (60,950)				\$ 266,350	\$ 740,485	\$ 773,470
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 131						\$ 131	\$ 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							\$ 48	\$ 48	\$ 0
Due From State	\$ 29,393	\$ 0	\$ 48,202					\$ 77,595	\$ 88,939
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 159							\$ 159	\$ 13
Total Receivables	\$ 29,552	\$ 131	\$ 48,202				\$ 48	\$ 77,934	\$ 89,036
Prepaid Expenses - General									
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 394,480	\$ 170,269	\$ (12,748)				\$ 266,398	\$ 818,399	\$ 862,506
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 63,322		\$ 0					\$ 63,322	\$ 67,857
Due to Other Funds	\$ 0		\$ 0				\$ 159	\$ 159	\$ 13
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 64,488	\$ 64,488	\$ 60,041
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 416							\$ 416	\$ 295
Interest							\$ 175	\$ 175	\$ 43
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 63,738		\$ 0				\$ 64,822	\$ 128,559	\$ 128,249
Civil							\$ 30,922	\$ 30,922	\$ 21,594
Criminal							\$ 38,608	\$ 38,608	\$ 9,750
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 118,015	\$ 118,015	\$ 142,190
Trust Interest Payable							\$ 6,570	\$ 6,570	\$ 6,370
Miscellaneous Trust									
Total Trust Deposits							\$ 194,115	\$ 194,115	\$ 179,904
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 6,942							\$ 6,942	\$ 4,673
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (2,199)							\$ (2,199)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 4,743							\$ 4,743	\$ 4,671
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 2,739						\$ 1,707	\$ 4,446	\$ 3,846
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 0
Fees - Partial Payment & Overpayment							\$ 5,754	\$ 5,754	\$ 466
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,739						\$ 7,461	\$ 10,200	\$ 4,311
Total Liabilities	\$ 71,220		\$ 0				\$ 266,398	\$ 337,618	\$ 317,137
Total Fund Balance	\$ 323,260	\$ 170,269	\$ (12,748)					\$ 480,781	\$ 545,369
Total Liabilities and Fund Balance	\$ 394,480	\$ 170,269	\$ (12,748)				\$ 266,398	\$ 818,399	\$ 862,506

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 2017/18										
2016/17										
	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	\$ 2,640,565	\$ 12,258					\$ 2,652,823	\$ 3,431,625	\$ 2,729,091	\$ 3,364,190
Improvement and Modernization Fund	\$ 29,393						\$ 29,393	\$ 38,018		\$ 8,622
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 42,904						\$ 42,904	\$ 127,500	\$ 95,372	\$ 68,500
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 43,000						\$ 43,000	\$ 164,442	\$ 45,441	\$ 95,791
Other Miscellaneous	\$ 9,123						\$ 9,123	\$ 9,123	\$ 9,123	\$ 9,123
	\$ 2,764,985	\$ 12,258					\$ 2,777,243	\$ 3,770,706	\$ 2,879,027	\$ 3,546,226
Grants										
AB 1058 Commissioner/Facilitator			\$ 147,956				\$ 147,956	\$ 240,434	\$ 182,579	\$ 250,715
Other Judicial Council Grants	\$ 0		\$ 59,863				\$ 59,863	\$ 94,210	\$ 61,794	\$ 93,077
Non-Judicial Council Grants	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0
	\$ 0		\$ 207,819				\$ 207,819	\$ 334,644	\$ 244,373	\$ 343,792
Other Financing Sources										
Interest Income	\$ 5,573	\$ 870					\$ 6,444	\$ 3,000	\$ 3,767	\$ 2,000
Investment Income										
Donations										
Local Fees	\$ 0	\$ 7,271					\$ 7,271	\$ 9,500	\$ 7,210	\$ 9,500
Non-Fee Revenues	\$ 1,537	\$ 1,769					\$ 3,306	\$ 2,500	\$ 3,926	\$ 1,500
Enhanced Collections										
Escheatment										
Prior Year Revenue	\$ 26						\$ 26		\$ 8,969	\$ 7,305
County Program - Restricted										
Reimbursement Other	\$ 34,314	\$ 1,042					\$ 35,356	\$ 1,000	\$ 867	\$ 1,300
Sale of Fixed Assets										
Other Miscellaneous	\$ 71						\$ 71		\$ 401	\$ 44,000
	\$ 41,522	\$ 10,953					\$ 52,475	\$ 57,500	\$ 48,062	\$ 65,605
Total Revenues	\$ 2,806,507	\$ 23,211	\$ 207,819				\$ 3,037,537	\$ 4,162,850	\$ 3,171,462	\$ 3,955,823
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 1,220,254		\$ 84,755				\$ 1,305,010	\$ 1,810,112	\$ 1,296,853	\$ 1,802,694
Temp Help	\$ 12,568		\$ 4,973				\$ 17,540	\$ 25,220	\$ 25,078	\$ 35,000
Overtime	\$ 567						\$ 567	\$ 5,000	\$ 773	\$ 5,000
Staff Benefits	\$ 520,095		\$ 36,408				\$ 556,503	\$ 767,062	\$ 530,997	\$ 755,331
	\$ 1,753,484		\$ 126,136				\$ 1,879,620	\$ 2,607,394	\$ 1,853,701	\$ 2,598,025
Operating Expenses and Equipment										
General Expense	\$ 55,737		\$ 1,413				\$ 57,150	\$ 113,454	\$ 53,456	\$ 90,521
Printing	\$ 7,089						\$ 7,089	\$ 10,926	\$ 7,182	\$ 9,926
Telecommunications	\$ 9,655		\$ 252				\$ 9,907	\$ 12,700	\$ 8,501	\$ 12,700
Postage	\$ 18,038		\$ 333				\$ 18,372	\$ 27,500	\$ 16,921	\$ 29,500
Insurance	\$ 2,872						\$ 2,872	\$ 3,597	\$ 1,678	\$ 2,050
In-State Travel	\$ 3,521		\$ 1,692				\$ 5,213	\$ 10,500	\$ 6,445	\$ 9,900
Out-of-State Travel										
Training	\$ 2,312		\$ 230				\$ 2,542	\$ 2,500	\$ 1,426	\$ 3,000
Security Services	\$ 106,458		\$ 8,479				\$ 114,937	\$ 165,600	\$ 111,394	\$ 162,600
Facility Operations	\$ 42,106		\$ 344				\$ 42,450	\$ 68,426	\$ 43,777	\$ 68,050
Utilities	\$ 1,173		\$ 4				\$ 1,177	\$ 4,000	\$ 946	\$ 4,000
Contracted Services	\$ 358,000	\$ 240	\$ 62,031				\$ 420,271	\$ 993,799	\$ 688,209	\$ 920,412
Consulting and Professional Services	\$ 4,540						\$ 4,540	\$ 14,000	\$ 5,850	\$ 14,000
Information Technology	\$ 224,690						\$ 224,690	\$ 311,200	\$ 125,853	\$ 265,698
Major Equipment	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0
Other Items of Expense	\$ 47						\$ 47	\$ 2,000	\$ 1,728	\$ 2,000
	\$ 836,239	\$ 240	\$ 74,778				\$ 911,257	\$ 1,740,202	\$ 1,073,365	\$ 1,594,357
Special Items of Expense										
Grand Jury									\$ 136	
Jury Costs	\$ 26,857						\$ 26,857	\$ 28,500	\$ 18,780	\$ 47,500
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (21,695)		\$ 21,695				\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 168						\$ 168		\$ 151	
	\$ 5,330		\$ 21,695				\$ 27,025	\$ 28,500	\$ 19,066	\$ 47,500
Total Expenditures	\$ 2,595,052	\$ 240	\$ 222,610				\$ 2,817,902	\$ 4,376,090	\$ 2,946,132	\$ 4,239,882
Excess (Deficit) of Revenues Over Expenditures	\$ 211,455	\$ 22,971	\$ (14,791)				\$ 219,635	\$ (213,246)	\$ 225,329	\$ (284,259)
Operating Transfers In (Out)	\$ (2,042)		\$ 2,042				\$ 0			
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 113,847	\$ 147,298	\$ 0				\$ 261,146	\$ 261,146	\$ 320,040	\$ 320,040
Ending Balance (Deficit)	\$ 323,260	\$ 170,269	\$ (12,748)				\$ 480,781	\$ 47,900	\$ 545,389	\$ 35,781

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

	For the month ended March									
	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	\$ 82,355	\$ 73,618			\$ 351		\$ 156,324	\$ 259,640	\$ 137,677	\$ 189,154
Traffic & Other Infractions	\$ 7,537						\$ 7,537		\$ 9,153	
Other Criminal Cases	\$ 21,775	\$ 72,458			\$ 3,452		\$ 97,684	\$ 151,790	\$ 112,820	\$ 115,657
Civil		\$ 51,785					\$ 51,785	\$ 78,000	\$ 57,685	\$ 79,000
Family & Children Services	\$ 120,360	\$ 123,959			\$ 18,244		\$ 262,563	\$ 337,694	\$ 396,716	\$ 444,354
Probate, Guardianship & Mental Health Services		\$ 44,203					\$ 44,203	\$ 76,000	\$ 51,522	\$ 71,000
Juvenile Dependency Services		\$ 10,438					\$ 10,438	\$ 3,210	\$ 5,273	\$ 3,210
Juvenile Delinquency Services	\$ 3,927	\$ (4,837)					\$ (910)	\$ 12,000	\$ 3,378	\$ 12,000
Other Court Operations	\$ 1,200,909						\$ 1,200,909	\$ 1,795,007	\$ 1,154,066	\$ 1,785,959
Court Interpreters	\$ 5,501	\$ 48,645					\$ 54,147	\$ 127,500	\$ 110,258	\$ 68,500
Jury Services		\$ 6,616	\$ 26,857				\$ 33,473	\$ 46,177	\$ 37,421	\$ 47,500
Security		\$ 117,616					\$ 117,616	\$ 169,925	\$ 113,874	\$ 166,229
Trial Court Operations Program	\$ 1,442,364	\$ 544,502	\$ 26,857		\$ 22,046		\$ 2,035,769	\$ 3,056,943	\$ 2,189,841	\$ 2,982,563
Enhanced Collections										
Other Non-Court Operations		\$ 732					\$ 732	\$ 3,000	\$ 781	\$ 1,880
Non-Court Operations Program		\$ 732					\$ 732	\$ 3,000	\$ 781	\$ 1,880
Executive Office	\$ 191,666	\$ 995			\$ (3,445)		\$ 189,217	\$ 241,335	\$ 234,676	\$ 222,204
Fiscal Services	\$ 76,217	\$ 2,989			\$ (2,698)		\$ 76,509	\$ 123,454	\$ 45,596	\$ 130,470
Human Resources	\$ 86,235	\$ 1,766			\$ (826)		\$ 87,176	\$ 70,935	\$ 62,593	\$ 62,359
Business & Facilities Services		\$ 125,950			\$ (4,151)	\$ 168	\$ 121,967	\$ 225,323	\$ 113,663	\$ 202,430
Information Technology	\$ 83,138	\$ 234,321			\$ (10,927)		\$ 306,532	\$ 655,106	\$ 298,982	\$ 637,976
Court Administration Program	\$ 437,257	\$ 366,022			\$ (22,046)	\$ 168	\$ 781,400	\$ 1,316,153	\$ 755,510	\$ 1,255,439
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,879,620	\$ 911,257	\$ 26,857		\$ 0	\$ 168	\$ 2,817,902	\$ 4,376,096	\$ 2,946,132	\$ 4,239,882