


**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

1/28/15  
Date

LAKE

\_\_\_\_\_  
Court

FY14/15 – QTR 2

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

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

LAKE  
Court

FY14/15 – QTR 2  
Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)				
Court Employee Positions (FTEs)		29.6		

<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 2014/15									
	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	\$ (29,979)	\$ 92,102	\$ (78,482)				\$ 6,546	\$ (9,813)	\$ 119,657
Payroll	\$ (2,873)						\$ 0	\$ (2,873)	\$ (1)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,785)	\$ (1,785)	\$ (9,851)
Credit Card									
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (31,853)	\$ 92,102	\$ (78,482)				\$ 113,392	\$ 113,392	\$ 123,438
Short Term Investment								\$ 118,154	\$ 99,921
Investment in Financial Institution	\$ 1,022,600						\$ 108,954	\$ 1,131,554	\$ 1,261,248
Total Investments	\$ 1,022,600						\$ 108,954	\$ 1,131,554	\$ 1,261,248
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 86	\$ 78,407					\$ 78,493	\$ 45,955
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 4,263							\$ 4,263	\$ 0
Due From Other Courts								\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Trust Due To/From								\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 105							\$ 105	\$ 40
Total Receivables	\$ 4,368	\$ 86	\$ 78,407				\$ 0	\$ 82,861	\$ 45,994
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 995,116	\$ 92,188	\$ (75)				\$ 227,108	\$ 1,314,336	\$ 1,541,685
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 36,759		\$ 0				\$ 0	\$ 36,759	\$ 23,521
Due to Other Funds	\$ 0		\$ 0				\$ 105	\$ 105	\$ 40
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 51,799	\$ 51,799	\$ 50,589
Due to Other Governments			\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 187							\$ 187	\$ 63
Interest							\$ (45)	\$ (45)	\$ 8
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 36,946		\$ 0				\$ 51,859	\$ 88,805	\$ 74,220
Civil									
Criminal							\$ 43,731	\$ 43,731	\$ 52,864
Unreconciled - Civil and Criminal							\$ 8,078	\$ 8,078	\$ 10,424
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 113,392	\$ 113,392	\$ 123,438
Miscellaneous Trust							\$ 6,338	\$ 6,338	\$ 6,199
Total Trust Deposits							\$ 171,539	\$ 171,539	\$ 192,725
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (367)							\$ (367)	\$ 3,823
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (366)	\$ 0	\$ 0					\$ (366)	\$ 3,823
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 6,786						\$ 2,488	\$ 9,274	\$ 8,538
Jury Fees - Non-Interest							\$ 600	\$ 600	\$ 3,750
Fees - Partial Payment & Overpayment							\$ 622	\$ 622	\$ 362
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,786						\$ 3,710	\$ 10,496	\$ 12,670
Total Liabilities	\$ 43,368	\$ 0	\$ 0				\$ 227,108	\$ 270,474	\$ 283,437
Total Fund Balance	\$ 951,750	\$ 92,188	\$ (75)					\$ 1,043,863	\$ 1,258,248
Total Liabilities and Fund Balance	\$ 995,116	\$ 92,188	\$ (75)				\$ 227,108	\$ 1,314,336	\$ 1,541,685

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 2014/15							2013/14			
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	Special Revenue		Capital Projects	Debt Service	General						
	General	Non-Grant				Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,064,288	\$ 7,350						\$ 2,071,638	\$ 3,184,296	\$ 2,025,667	\$ 3,092,435
Improvement and Modernization Fund	\$ (15,880)							\$ (15,880)	\$ 10,242		\$ 26,122
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 25,718							\$ 25,718	\$ 81,000	\$ 25,621	\$ 81,000
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 44,564							\$ 44,564	\$ 78,492	\$ 40,537	\$ 156,116
Other Miscellaneous	\$ 9,123							\$ 9,123	\$ 9,123	\$ 9,123	\$ 11,591
<b>Total Revenues</b>	<b>\$ 2,127,813</b>	<b>\$ 7,350</b>						<b>\$ 2,136,163</b>	<b>\$ 3,363,153</b>	<b>\$ 2,100,948</b>	<b>\$ 3,387,284</b>
Grants											
AB 1058 Commissioner/Facilitator			\$ 127,688					\$ 127,688	\$ 235,650	\$ 100,427	\$ 210,000
Other AOC Grants			\$ 13					\$ 13	\$ 12,210		\$ 12,085
Non-AOC Grants											
<b>Total Revenues</b>			<b>\$ 127,701</b>					<b>\$ 127,701</b>	<b>\$ 247,860</b>	<b>\$ 100,427</b>	<b>\$ 222,085</b>
Other Financing Sources											
Interest Income	\$ 766	\$ 54						\$ 820	\$ 500	\$ 694	\$ 2,000
Investment Income											
Donations											
Local Fees		\$ 5,690						\$ 5,690	\$ 11,000	\$ 4,683	\$ 6,657
Non-Fee Revenues	\$ 1,557	\$ 695						\$ 2,252	\$ 1,500	\$ 16,195	\$ 18,186
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 1,473		\$ 0					\$ 1,473	\$ 500	\$ 851	
County Program - Restricted		\$ 654								\$ 1,298	
Reimbursement Other	\$ 8,913							\$ 654	\$ 2,000	\$ 811	\$ 2,000
Sale of Fixed Assets								\$ 8,913	\$ 27,745	\$ 4,260	\$ 28,243
Other Miscellaneous											
<b>Total Revenues</b>	<b>\$ 12,709</b>	<b>\$ 7,093</b>	<b>\$ 0</b>					<b>\$ 19,802</b>	<b>\$ 43,245</b>	<b>\$ 30,018</b>	<b>\$ 57,066</b>
<b>Total Revenues</b>											
<b>\$ 2,140,522</b>	<b>\$ 14,443</b>	<b>\$ 127,701</b>						<b>\$ 2,282,666</b>	<b>\$ 3,854,258</b>	<b>\$ 2,231,393</b>	<b>\$ 3,648,395</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 715,768	\$ 5,066	\$ 47,284					\$ 788,118	\$ 1,854,811	\$ 730,108	\$ 1,525,862
Temp Help	\$ 13,230		\$ 6,104					\$ 19,334	\$ 65,343	\$ 21,426	\$ 65,867
Overtime	\$ 2,272		\$ 0					\$ 2,272	\$ 5,000	\$ 1,728	\$ 12,000
Staff Benefits	\$ 236,547	\$ 1,176	\$ 29,626					\$ 267,349	\$ 596,103	\$ 308,470	\$ 673,566
<b>Total Personal Services</b>	<b>\$ 967,817</b>	<b>\$ 6,242</b>	<b>\$ 83,014</b>					<b>\$ 1,087,073</b>	<b>\$ 2,320,257</b>	<b>\$ 1,061,730</b>	<b>\$ 2,277,295</b>
Operating Expenses and Equipment											
General Expense	\$ 41,052		\$ 1,462					\$ 42,514	\$ 128,377	\$ 6,897	\$ 219,359
Printing	\$ 4,444							\$ 4,444	\$ 10,900	\$ 6,900	\$ 13,000
Telecommunications	\$ 4,640		\$ 102					\$ 4,742	\$ 13,500	\$ 4,989	\$ 19,674
Postage	\$ 12,835		\$ 381					\$ 13,216	\$ 34,500	\$ 13,502	\$ 27,300
Insurance	\$ 1,893							\$ 1,893	\$ 2,800	\$ 2,267	\$ 2,030
In-State Travel	\$ 166		\$ 2,110					\$ 2,276	\$ 17,700	\$ 6,553	\$ 17,850
Out-of-State Travel											
Training	\$ 1,299		\$ 1,090					\$ 2,389	\$ 4,000	\$ 1,996	\$ 6,000
Security Services	\$ 68,924		\$ 4,359					\$ 73,283	\$ 165,395	\$ 72,446	\$ 173,395
Facility Operations	\$ 27,577		\$ 1,017					\$ 28,594	\$ 70,079	\$ 28,851	\$ 66,480
Utilities	\$ 734		\$ 5					\$ 739	\$ 6,000	\$ 649	\$ 2,500
Contracted Services	\$ 258,604		\$ 17,431					\$ 276,034	\$ 897,637	\$ 269,073	\$ 873,137
Consulting and Professional Services	\$ 2,590							\$ 2,590	\$ 19,000	\$ 2,660	\$ 31,000
Information Technology	\$ 21,446							\$ 21,446	\$ 215,903	\$ 16,005	\$ 306,780
Major Equipment	\$ 0							\$ 0		\$ (2,974)	\$ 32,500
Other Items of Expense	\$ 865							\$ 865	\$ 2,000	\$ 410	\$ 2,500
<b>Total Operating Expenses and Equipment</b>	<b>\$ 447,069</b>		<b>\$ 27,957</b>					<b>\$ 475,026</b>	<b>\$ 1,587,791</b>	<b>\$ 429,226</b>	<b>\$ 1,793,685</b>
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 25,064							\$ 25,064	\$ 31,500	\$ 12,927	\$ 50,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (16,636)		\$ 16,636					\$ 0		\$ 0	\$ (1)
Prior Year Expense Adjustment	\$ (6,013)							\$ (6,013)		\$ (1,309)	
<b>Total Special Items of Expense</b>	<b>\$ 2,415</b>		<b>\$ 16,636</b>					<b>\$ 18,051</b>	<b>\$ 31,500</b>	<b>\$ 11,558</b>	<b>\$ 49,999</b>
<b>Total Expenditures</b>											
<b>\$ 1,417,301</b>	<b>\$ 6,242</b>	<b>\$ 127,607</b>						<b>\$ 1,651,180</b>	<b>\$ 3,939,548</b>	<b>\$ 1,502,514</b>	<b>\$ 4,120,979</b>
Excess (Deficit) of Revenues Over Expenditures											
	\$ 723,221	\$ 8,201	\$ 93					\$ 731,515	\$ (285,290)	\$ 728,880	\$ (474,584)
Operating Transfers In (Out)											
	\$ 168		\$ (168)					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 228,361	\$ 83,986	\$ 0					\$ 312,347	\$ 312,347	\$ 529,368	\$ 529,368
Ending Balance (Deficit)	\$ 951,750	\$ 92,188	\$ (75)					\$ 1,043,863	\$ 27,057	\$ 1,258,248	\$ 54,784

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

For the month ended December										
Fiscal Year 2014/15										
2013/14										
	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	\$ 35,268	\$ 65,687				\$ 94	\$ 101,050	\$ 171,639	\$ 242,304	\$ 218,115
Traffic & Other Infractions	\$ 3,697						\$ 3,697		\$ 21,689	
Other Criminal Cases	\$ 23,344	\$ 21,950					\$ 45,294	\$ 49,790	\$ 165,870	\$ 34,000
Civil	\$ 3,653	\$ 38,131					\$ 41,784	\$ 82,500	\$ 37,813	\$ 84,000
Family & Children Services	\$ 99,823	\$ 103,043			\$ 16,636		\$ 219,502	\$ 470,564	\$ 207,900	\$ 390,176
Probate, Guardianship & Mental Health Services		\$ 26,342					\$ 26,342	\$ 60,425	\$ 22,596	\$ 50,000
Juvenile Dependency Services		\$ 2,132					\$ 2,132	\$ 3,210	\$ 4,831	\$ 5,000
Juvenile Delinquency Services		\$ 13					\$ 13	\$ 12,000	\$ 1,180	\$ 11,065
Other Court Operations	\$ 649,932	\$ 31,410					\$ 649,932	\$ 1,609,260	\$ 388,386	\$ 1,609,082
Court Interpreters	\$ 4,094	\$ 0	\$ 25,064				\$ 35,504	\$ 81,000	\$ 38,360	\$ 81,000
Jury Services		\$ 0					\$ 25,064	\$ 31,500	\$ 14,435	\$ 56,324
Security	\$ 819,811	\$ 74,445					\$ 74,445	\$ 180,751	\$ 73,640	\$ 186,615
		\$ 363,152	\$ 25,064		\$ 16,636	\$ 94	\$ 1,224,757	\$ 2,743,639	\$ 1,219,004	\$ 2,725,377
Trial Court Operations Program										
Enhanced Collections	\$ 552						\$ 552		\$ 1,305	\$ 1,000
Other Non-Court Operations	\$ 552	\$ 2,319					\$ 2,871	\$ 2,500	\$ 1,305	\$ 1,000
Non-Court Operations Program										
Executive Office	\$ 92,829						\$ 90,295	\$ 189,139	\$ 83,194	\$ 167,317
Fiscal Services	\$ 64,912	\$ 1,989			\$ (2,534)	\$ (377)	\$ 64,527	\$ 151,352	\$ 64,535	\$ 143,589
Human Resources	\$ 24,498	\$ 439			\$ (1,998)		\$ 24,333	\$ 19,975	\$ 23,135	\$ 31,865
Business & Facilities Services		\$ 77,971			\$ (604)		\$ 75,342	\$ 243,638	\$ 45,091	\$ 259,403
Information Technology	\$ 54,471	\$ 29,156			\$ (3,115)	\$ 487	\$ 69,025	\$ 589,305	\$ 66,250	\$ 792,428
Court Administration Program	\$ 236,710	\$ 109,555			\$ (8,385)	\$ (6,217)	\$ 323,522	\$ 1,193,409	\$ 282,204	\$ 1,394,602
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,057,073</b>	<b>\$ 475,026</b>	<b>\$ 25,064</b>		<b>\$ 0</b>	<b>\$ (6,013)</b>	<b>\$ 1,551,150</b>	<b>\$ 3,939,548</b>	<b>\$ 1,502,514</b>	<b>\$ 4,120,979</b>