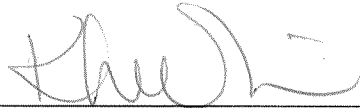


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

7/31/2015  
Date

Lake

\_\_\_\_\_  
Court

FY14/15 - QTR 4

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

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

Lake  


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 Court  
 FY14/15 - QTR 4  


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 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)					29.7

<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 June							2013/14	
	Fiscal Year 2014/15								
	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							
<b>ASSETS</b>									
Operations	\$ (109,212)	\$ 101,636	\$ 7,940			\$ 5,975	\$ 6,339	\$ 61,570	
Payroll	\$ (5,320)					\$ 0	\$ (5,320)	\$ (5,760)	
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (1,362)	\$ (1,362)	\$ (350)	
Credit Card									
Cash on Hand	\$ 1,000						\$ 1,000	\$ 1,000	
Cash with County									
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ (113,532)</b>	<b>\$ 101,636</b>	<b>\$ 7,940</b>			<b>\$ 121,293</b>	<b>\$ 121,293</b>	<b>\$ 143,117</b>	
Short Term Investment	\$ 685,045						\$ 122,235	\$ 571,695	
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 685,045</b>					<b>\$ 122,235</b>	<b>\$ 807,280</b>	<b>\$ 571,695</b>	
Accrued Revenue	\$ 308	\$ 57				\$ 0	\$ 365	\$ 314	
Accounts Receivable - General	\$ 15,075	\$ 851	\$ 34,542				\$ 50,468	\$ 42,320	
Dishonored Checks									
Due From Employee	\$ 2,423						\$ 2,423	\$ 0	
Civil Jury Fees								\$ 0	
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 39,619	
Due From Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	
Due From Other Courts						\$ 0	\$ 0	\$ 0	
Due From State	\$ 21,995	\$ 3,687	\$ 600				\$ 26,282	\$ 51,496	
Trust Due To/From						\$ 0	\$ 0		
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 2						\$ 2	\$ 25	
<b>Total Receivables</b>	<b>\$ 39,802</b>	<b>\$ 4,595</b>	<b>\$ 35,142</b>			<b>\$ 0</b>	<b>\$ 79,539</b>	<b>\$ 133,774</b>	
Prepaid Expenses - General								\$ 0	
Salary and Travel Advances								\$ 0	
Counties									
<b>Total Prepaid Expenses</b>								<b>\$ 0</b>	
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 611,316</b>	<b>\$ 106,231</b>	<b>\$ 43,082</b>			<b>\$ 248,141</b>	<b>\$ 1,008,770</b>	<b>\$ 905,047</b>	
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 53,608		\$ 4,368				\$ 57,976	\$ 133,005	
Accounts Payable - General	\$ 71,690		\$ 0			\$ 0	\$ 71,690	\$ 71,250	
Due to Other Funds	\$ 0		\$ 0			\$ 2	\$ 2	\$ 39,644	
Due to Other Courts									
Due to State	\$ 4,730		\$ 0				\$ 4,730	\$ 15,866	
TC145 Liability						\$ 59,406	\$ 59,406	\$ 67,461	
Due to Other Governments	\$ 124		\$ 19,186				\$ 19,310	\$ 6,198	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 506						\$ 506	\$ 105	
Interest						\$ 2	\$ 2	\$ 1	
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 130,657</b>		<b>\$ 23,554</b>			<b>\$ 59,410</b>	<b>\$ 213,821</b>	<b>\$ 333,631</b>	
Civil						\$ 49,232	\$ 49,232	\$ 45,021	
Criminal						\$ 8,466	\$ 8,466	\$ 11,841	
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC						\$ 121,293	\$ 121,293	\$ 143,117	
Trust Interest Payable						\$ 6,307	\$ 6,307	\$ 6,226	
Miscellaneous Trust									
<b>Total Trust Deposits</b>						<b>\$ 185,299</b>	<b>\$ 185,299</b>	<b>\$ 206,205</b>	
Accrued Payroll	\$ 48,802	\$ 0	\$ 0				\$ 48,802	\$ 39,985	
Benefits Payable	\$ 4,221						\$ 4,221	\$ (822)	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0	
Deductions Payable	\$ 0						\$ 0	\$ 0	
Payroll Clearing	\$ 0						\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 53,023</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 53,023</b>	<b>\$ 39,163</b>	
Revenue Collected in Advance	\$ 195,000		\$ 19,528				\$ 214,528	\$ 0	
Liabilities For Deposits	\$ 7,237					\$ 2,488	\$ 9,725	\$ 9,272	
Jury Fees - Non-Interest						\$ 600	\$ 600	\$ 3,750	
Fees - Partial Payment & Overpayment						\$ 344	\$ 344	\$ 778	
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 202,237</b>		<b>\$ 19,528</b>			<b>\$ 3,432</b>	<b>\$ 225,196</b>	<b>\$ 13,800</b>	
<b>Total Liabilities</b>	<b>\$ 385,917</b>	<b>\$ 0</b>	<b>\$ 43,082</b>			<b>\$ 248,141</b>	<b>\$ 677,139</b>	<b>\$ 592,700</b>	
<b>Total Fund Balance</b>	<b>\$ 225,399</b>	<b>\$ 106,231</b>	<b>\$ 0</b>				<b>\$ 331,630</b>	<b>\$ 312,347</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 611,316</b>	<b>\$ 106,231</b>	<b>\$ 43,082</b>			<b>\$ 248,141</b>	<b>\$ 1,008,770</b>	<b>\$ 905,047</b>	

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 June									
	Fiscal Year 2014/15							2013/14		
	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								
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 3,224,268	\$ 21,626					\$ 3,245,894	\$ 3,184,296	\$ 3,152,009	\$ 3,092,435
Improvement and Modernization Fund	\$ 10,242						\$ 10,242	\$ 10,242	\$ 26,122	\$ 26,122
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 57,456						\$ 57,456	\$ 81,000	\$ 70,020	\$ 81,000
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 105,340						\$ 105,340	\$ 78,492	\$ 75,142	\$ 156,116
Other Miscellaneous	\$ 9,123						\$ 9,123	\$ 9,123	\$ 9,123	\$ 11,591
	<b>\$ 3,406,429</b>	<b>\$ 21,626</b>					<b>\$ 3,428,066</b>	<b>\$ 3,363,153</b>	<b>\$ 3,332,416</b>	<b>\$ 3,367,264</b>
Grants										
AB 1058 Commissioner/Facilitator			\$ 243,069				\$ 243,069	\$ 235,650	\$ 241,204	\$ 210,000
Other AOC Grants			\$ 30,955				\$ 30,955	\$ 12,210	\$ 10,978	\$ 12,065
Non-AOC Grants										
			<b>\$ 274,024</b>				<b>\$ 274,024</b>	<b>\$ 247,860</b>	<b>\$ 252,181</b>	<b>\$ 222,065</b>
Other Financing Sources										
Interest Income	\$ 2,528	\$ 227					\$ 2,755	\$ 500	\$ 2,478	\$ 2,000
Investment Income										
Donations										
Local Fees	\$ 100	\$ 12,296					\$ 12,396	\$ 11,000	\$ 12,819	\$ 6,657
Non-Fee Revenues	\$ 2,508	\$ 1,384					\$ 3,892	\$ 1,500	\$ 16,674	\$ 18,166
Enhanced Collections										
Escheatment										
Prior Year Revenue	\$ 1,473		\$ 0				\$ 1,473	\$ 500	\$ 851	
County Program - Restricted										
Reimbursement Other	\$ 34,379		\$ 1,259				\$ 1,259	\$ 2,000	\$ 2,053	\$ 2,000
Sale of Fixed Assets										
Other Miscellaneous	\$ 5						\$ 5		\$ 1,228	
	<b>\$ 40,992</b>	<b>\$ 15,166</b>	<b>\$ 0</b>				<b>\$ 56,150</b>	<b>\$ 43,245</b>	<b>\$ 56,076</b>	<b>\$ 57,066</b>
<b>Total Revenues</b>	<b>\$ 3,447,421</b>	<b>\$ 36,792</b>	<b>\$ 274,024</b>				<b>\$ 3,758,237</b>	<b>\$ 3,654,258</b>	<b>\$ 3,640,674</b>	<b>\$ 3,648,395</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 1,515,284	\$ 11,088	\$ 107,844				\$ 1,634,216	\$ 1,654,811	\$ 1,562,578	\$ 1,525,862
Temp Help	\$ 24,543		\$ 13,051				\$ 37,593	\$ 65,343	\$ 49,289	\$ 65,867
Overtime	\$ 4,393		\$ 0				\$ 4,393	\$ 5,000	\$ 5,421	\$ 12,000
Staff Benefits	\$ 510,726	\$ 2,611	\$ 60,447				\$ 573,784	\$ 595,103	\$ 624,819	\$ 673,596
	<b>\$ 2,054,946</b>	<b>\$ 13,699</b>	<b>\$ 181,342</b>				<b>\$ 2,249,987</b>	<b>\$ 2,320,257</b>	<b>\$ 2,242,107</b>	<b>\$ 2,277,295</b>
Operating Expenses and Equipment										
General Expense	\$ 110,954		\$ 3,306				\$ 114,260	\$ 128,377	\$ 128,550	\$ 219,359
Printing	\$ 9,416						\$ 9,416	\$ 10,900	\$ 12,353	\$ 13,000
Telecommunications	\$ 12,750		\$ 362				\$ 13,113	\$ 13,500	\$ 14,753	\$ 19,874
Postage	\$ 27,332		\$ 728				\$ 28,060	\$ 34,500	\$ 29,866	\$ 27,300
Insurance	\$ 1,893						\$ 1,893	\$ 2,800	\$ 2,267	\$ 2,030
In-State Travel	\$ 1,612		\$ 3,632				\$ 5,244	\$ 17,700	\$ 17,148	\$ 17,850
Out-of-State Travel										
Training	\$ 2,350		\$ 1,090				\$ 3,440	\$ 4,000	\$ 3,542	\$ 6,000
Security Services	\$ 153,360		\$ 10,039				\$ 163,399	\$ 165,395	\$ 170,794	\$ 173,395
Facility Operations	\$ 64,046		\$ 1,866				\$ 65,913	\$ 70,079	\$ 74,804	\$ 66,480
Utilities	\$ 3,069		\$ 9				\$ 3,078	\$ 6,000	\$ 4,657	\$ 2,500
Contracted Services	\$ 787,133	\$ 848	\$ 65,663				\$ 853,644	\$ 897,637	\$ 853,889	\$ 873,137
Consulting and Professional Services	\$ 15,067		\$ 0				\$ 15,067	\$ 19,000	\$ 26,137	\$ 31,000
Information Technology	\$ 118,796		\$ 378				\$ 119,174	\$ 215,903	\$ 225,412	\$ 306,760
Major Equipment	\$ 43,741						\$ 43,741		\$ 24,610	\$ 32,500
Other Items of Expense	\$ 1,032						\$ 1,032	\$ 2,000	\$ 2,092	\$ 2,500
	<b>\$ 1,352,551</b>	<b>\$ 848</b>	<b>\$ 87,072</b>				<b>\$ 1,440,471</b>	<b>\$ 1,587,791</b>	<b>\$ 1,590,874</b>	<b>\$ 1,793,685</b>
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 55,453						\$ 55,453	\$ 31,500	\$ 26,083	\$ 50,000
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (35,503)		\$ 35,503				\$ 0		\$ 0	\$ (1)
Prior Year Expense Adjustment	\$ (6,956)						\$ (6,956)		\$ (1,369)	
	<b>\$ 12,993</b>		<b>\$ 35,503</b>				<b>\$ 48,496</b>	<b>\$ 31,500</b>	<b>\$ 24,714</b>	<b>\$ 49,999</b>
<b>Total Expenditures</b>	<b>\$ 3,420,490</b>	<b>\$ 14,547</b>	<b>\$ 303,917</b>				<b>\$ 3,738,954</b>	<b>\$ 3,959,548</b>	<b>\$ 3,857,896</b>	<b>\$ 4,120,979</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 26,931	\$ 22,245	\$ (29,893)				\$ 19,283	\$ (285,290)	\$ (217,021)	\$ (474,584)
Operating Transfers In (Out)	\$ (29,893)		\$ 29,893				\$ 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)	<b>\$ 228,399</b>	<b>\$ 106,231</b>	<b>\$ 0</b>				<b>\$ 331,630</b>	<b>\$ 27,057</b>	<b>\$ 312,347</b>	<b>\$ 54,784</b>

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

	For the month ended June									
	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	\$ 88,616	\$ 144,257				\$ 94	\$ 232,967	\$ 171,639	\$ 427,946	\$ 218,115
Traffic & Other Infractions	\$ 10,604						\$ 10,604		\$ 26,262	
Other Criminal Cases	\$ 44,969	\$ 50,854			\$ 1,752		\$ 97,575	\$ 49,790	\$ 279,640	\$ 34,000
Civil	\$ 4,510	\$ 78,964					\$ 83,474	\$ 82,500	\$ 87,408	\$ 84,000
Family & Children Services	\$ 202,701	\$ 215,366			\$ 33,751		\$ 451,819	\$ 470,564	\$ 472,036	\$ 390,176
Probate, Guardianship & Mental Health Services		\$ 57,395					\$ 57,395	\$ 60,425	\$ 57,947	\$ 50,000
Juvenile Dependency Services		\$ 5,654					\$ 5,654	\$ 3,210	\$ 7,925	\$ 5,000
Juvenile Delinquency Services		\$ 12,013					\$ 12,013	\$ 12,000	\$ 12,905	\$ 11,065
Other Court Operations	\$ 1,403,010						\$ 1,403,010	\$ 1,600,260	\$ 1,018,205	\$ 1,609,082
Court Interpreters	\$ 10,964	\$ 60,012					\$ 70,976	\$ 81,000	\$ 81,040	\$ 81,000
Jury Services		\$ 0	\$ 55,453				\$ 55,453	\$ 31,500	\$ 30,391	\$ 56,324
Security		\$ 216,096					\$ 216,096	\$ 180,751	\$ 184,152	\$ 186,615
Trial Court Operations Program	\$ 1,765,374	\$ 840,611	\$ 55,453		\$ 35,503	\$ 94	\$ 2,697,036	\$ 2,743,639	\$ 2,685,855	\$ 2,725,377
Enhanced Collections										
Other Non-Court Operations	\$ 1,403	\$ 3,761					\$ 5,164	\$ 2,500	\$ 2,598	\$ 1,000
Non-Court Operations Program	\$ 1,403	\$ 3,761					\$ 5,164	\$ 2,500	\$ 2,598	\$ 1,000
Executive Office	\$ 189,357	\$ 4,706			\$ (5,407)		\$ 188,655	\$ 189,139	\$ 178,085	\$ 167,317
Fiscal Services	\$ 142,451	\$ 4,305			\$ (4,264)	\$ (377)	\$ 142,115	\$ 151,352	\$ 140,440	\$ 143,589
Human Resources	\$ 45,683	\$ 2,001			\$ (1,290)		\$ 46,395	\$ 19,975	\$ 42,479	\$ 31,865
Business & Facilities Services		\$ 207,945			\$ (6,648)	\$ 1,029	\$ 202,326	\$ 243,638	\$ 218,942	\$ 259,403
Information Technology	\$ 105,719	\$ 377,141			\$ (17,894)	\$ (7,702)	\$ 457,264	\$ 589,305	\$ 589,296	\$ 792,428
Court Administration Program	\$ 483,210	\$ 596,098			\$ (35,503)	\$ (7,050)	\$ 1,036,754	\$ 1,193,409	\$ 1,169,242	\$ 1,394,602
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,249,987	\$ 1,440,471	\$ 55,453		\$ 0	\$ (6,956)	\$ 3,738,954	\$ 3,939,548	\$ 3,857,695	\$ 4,120,979

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Lake

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	106,231	-	-	-	-	-	<b>106,231</b>
Committed	200,570	-	200,570	-	-	-	-	-	-	<b>200,570</b>
Assigned	-	24,829	24,829	-	-	-	-	-	-	<b>24,829</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 200,570</b>	<b>\$ 24,829</b>	<b>\$ 225,399</b>	<b>\$ 106,231</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 331,630</b>