

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 of Court Executive

7/25/11

Date

LAKE

Court

2010/11 -QTR1

Fiscal Year and Ending Quarter

Lake Superior Court
Trial Court Operations Fund
Balance Sheet
(Unaudited)

For the month ended Sep									
Fiscal Year 2010/11									2009/10
	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	\$ 62,616	\$ (610)	\$ (65,072)				\$ 2,859	\$ (207)	\$ 162,000
Payroll	\$ (4,502)						\$ 0	\$ (4,502)	\$ (14,586)
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 62,447
Trust							\$ 297,813	\$ 297,813	\$ 125,082
Credit Card									
Cash on Hand	\$ 1,200							\$ 1,200	\$ 1,200
Cash with County							\$ 159,003	\$ 159,003	\$ 185,463
Total Cash	\$ 59,314	\$ (610)	\$ (65,072)				\$ 459,675	\$ 453,307	\$ 521,607
Short Term Investment	\$ 344,032	\$ 0					\$ 67,049	\$ 411,081	\$ 94,113
Investment in Financial Institution									
Total Investments	\$ 344,032	\$ 0					\$ 67,049	\$ 411,081	\$ 94,113
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 28,014	\$ 390	\$ 44,669					\$ 73,073	\$ 76,174
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 120							\$ 120	\$ 74
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	
Due From State	\$ 0		\$ 0					\$ 0	\$ 27,189
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 28,134	\$ 390	\$ 44,669				\$ 0	\$ 73,193	\$ 103,437
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances	\$ 165		\$ 201					\$ 366	\$ 0
Counties									
Total Prepaid Expenses	\$ 165		\$ 201					\$ 366	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 431,645	\$ (220)	\$ (20,202)				\$ 526,724	\$ 937,947	\$ 719,157
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 42,228	\$ 0	\$ 233				\$ 0	\$ 42,460	\$ 36,444
Due to Other Funds	\$ 0		\$ 0				\$ 120	\$ 120	\$ 74
Due to Other Courts									\$ 11,015
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 69,897	\$ 69,897	\$ 62,447
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 52	\$ 52	\$ 19
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 42,228	\$ 0	\$ 233				\$ 70,069	\$ 112,529	\$ 109,998
Civil							\$ 180,895	\$ 180,895	\$ 83,836
Criminal							\$ 97,236	\$ 97,236	\$ 23,068
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 159,003	\$ 159,003	\$ 185,463
Trust Interest Payable							\$ 14,717	\$ 14,717	\$ 14,532
Miscellaneous Trust									
Total Trust Deposits							\$ 451,851	\$ 451,851	\$ 306,899
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 2,439							\$ 2,439	\$ (22,599)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ (5,503)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 2,439		\$ 0					\$ 2,439	\$ (28,102)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 6,255						\$ 1,654	\$ 7,909	\$ 4,736
Jury Fees - Non-Interest							\$ 3,150	\$ 3,150	\$ 3,000
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 6,255						\$ 4,804	\$ 11,059	\$ 7,736
Total Liabilities	\$ 50,921	\$ 0	\$ 233				\$ 526,724	\$ 577,878	\$ 396,531
Fund Balance - Restricted	\$ 150,680							\$ 150,680	\$ 216,093
Fund Balance - Unrestricted									
Designated									
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 230,043	\$ (220)	\$ (20,434)					\$ 209,389	\$ 106,532
Total Fund Balance	\$ 380,723	\$ (220)	\$ (20,434)					\$ 360,069	\$ 322,626
Total Liabilities and Fund Balance	\$ 431,645	\$ (220)	\$ (20,202)				\$ 526,724	\$ 937,947	\$ 719,157

Lake Superior Court
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)

For the month ended Sep											
Fiscal Year 2010/11										2009/10	
	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	\$ 807,517						\$ 807,517	\$ 4,448,074	\$ 1,059,021	\$ 4,242,919	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 8,623	\$ 0	\$ 50,000	
Judicial Administration Efficiency & Mod Fund	\$ 11,104						\$ 11,104	\$ 112,599	\$ 18,000	\$ 105,950	
Judges' Compensation (45.25)	\$ 7,500						\$ 7,500	\$ 30,000	\$ 7,500	\$ 30,000	
Court Interpreter (45.45)	\$ 26,000						\$ 26,000	\$ 106,152	\$ 10,809	\$ 106,700	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 11,432						\$ 11,432	\$ 132,678	\$ 15,826	\$ 227,265	
Other Miscellaneous											
	\$ 863,554						\$ 863,554	\$ 4,838,126	\$ 1,111,156	\$ 4,762,834	
Grants											
AB 1058 Commissioner/Facilitator			\$ 36,104				\$ 36,104	\$ 240,627	\$ 52,668	\$ 234,000	
Other AOC Grants								\$ 12,000	\$ 0	\$ 16,000	
Non-AOC Grants											
			\$ 36,104				\$ 36,104	\$ 252,627	\$ 52,668	\$ 250,000	
Other Financing Sources											
Interest Income	\$ 289	\$ 0					\$ 289	\$ 2,300	\$ 67	\$ 5,050	
Investment Income											
Donations											
Local Fees	\$ 44						\$ 44	\$ 50			
Non-Fee Revenues	\$ 2,363						\$ 2,363	\$ 10,000	\$ 2,304	\$ 18,500	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 390					\$ 390	\$ 2,000	\$ 361	\$ 2,500	
Reimbursement Other								\$ 6,000	\$ 997	\$ 800	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2						\$ 2	\$ 20			
	\$ 2,699	\$ 390					\$ 3,089	\$ 20,370	\$ 3,729	\$ 26,850	
Total Revenues	\$ 866,252	\$ 390	\$ 36,104				\$ 902,747	\$ 5,111,123	\$ 1,167,553	\$ 5,039,684	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 443,687		\$ 19,729				\$ 463,415	\$ 2,099,314	\$ 525,781	\$ 1,931,321	
Temp Help	\$ 3,178						\$ 3,178	\$ 28,928	\$ 7,440	\$ 30,000	
Overtime	\$ 304						\$ 304	\$ 3,500	\$ 566	\$ 6,000	
Staff Benefits	\$ 166,410		\$ 6,394				\$ 172,803	\$ 889,318	\$ 195,959	\$ 894,229	
	\$ 613,578		\$ 26,122				\$ 639,701	\$ 3,021,060	\$ 729,746	\$ 2,861,550	
Operating Expenses and Equipment											
General Expense	\$ 15,252		\$ 540				\$ 15,792	\$ 141,788	\$ 22,010	\$ 136,836	
Printing	\$ 1,589		\$ 0				\$ 1,589	\$ 19,500	\$ 5,418	\$ 15,000	
Telecommunications	\$ 6,000		\$ 290				\$ 6,290	\$ 40,141	\$ 5,166	\$ 37,000	
Postage	\$ 6,828		\$ 432				\$ 7,260	\$ 31,800	\$ 6,968	\$ 28,900	
Insurance								\$ 1,957	\$ 560	\$ 2,600	
In-State Travel	\$ 1,448		\$ 36				\$ 1,484	\$ 24,130	\$ 4,014	\$ 15,000	
Out-of-State Travel											
Training	\$ 40		\$ 565				\$ 605	\$ 22,465		\$ 10,000	
Security Services	\$ (113,710)		\$ 1,075				\$ (112,635)	\$ 670,269	\$ 37,752	\$ 643,942	
Facility Operations	\$ 8,650		\$ 604				\$ 9,254	\$ 108,256	\$ 17,546	\$ 97,869	
Utilities	\$ 134		\$ 6				\$ 140	\$ 2,166	\$ 204	\$ 4,000	
Contracted Services	\$ 93,420	\$ 1,340	\$ 13,022				\$ 107,782	\$ 960,126	\$ 189,498	\$ 1,232,302	
Consulting and Professional Services	\$ 222						\$ 222	\$ 22,275	\$ 90	\$ 14,962	
Information Technology	\$ 5,810		\$ 941				\$ 6,751	\$ 105,409	\$ 25,977	\$ 86,213	
Major Equipment											
Other Items of Expense	\$ 246						\$ 246	\$ 2,600	\$ 395	\$ 4,600	
	\$ 25,928	\$ 1,340	\$ 17,511				\$ 44,779	\$ 2,152,882	\$ 315,598	\$ 2,329,224	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 8,877						\$ 8,877	\$ 58,200	\$ 15,677	\$ 65,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Internal Cost Recovery	\$ (6,511)		\$ 6,511				\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ 2,366		\$ 6,511				\$ 8,877	\$ 58,200	\$ 15,677	\$ 65,000	
Total Expenditures	\$ 641,873	\$ 1,340	\$ 50,145				\$ 693,358	\$ 5,232,142	\$ 1,061,021	\$ 5,255,774	
Excess (Deficit) of Revenues Over Expenditures	\$ 224,379	\$ (950)	\$ (14,040)				\$ 209,389	\$ (121,019)	\$ 106,532	\$ (216,090)	
Operating Transfers In (Out)	\$ 5,664	\$ 730	\$ (6,394)				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 150,680	\$ 0	\$ 0				\$ 150,680	\$ 150,680	\$ 216,093	\$ 216,093	
Ending Balance (Deficit)	\$ 380,723	\$ (220)	\$ (20,434)				\$ 360,069	\$ 29,661	\$ 322,626	\$ 3	

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

	For the month ended Sep								
	Fiscal Year 2010/11							2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 173,601	\$ 33,711				\$ 207,312	\$ 1,209,313	\$ 277,323	\$ 1,045,957
Traffic & Other Infractions	\$ 30,942					\$ 30,942	\$ 138,573	\$ 34,214	\$ 195,289
Other Criminal Cases	\$ 108,940	\$ 8,100				\$ 117,040	\$ 617,374	\$ 125,377	\$ 644,880
Civil	\$ 46,315	\$ 13,134				\$ 59,449	\$ 350,860	\$ 63,237	\$ 494,431
Family & Children Services	\$ 47,106	\$ 31,535		\$ 6,511		\$ 85,152	\$ 516,491	\$ 75,856	\$ 409,179
Probate, Guardianship & Mental Health Services	\$ 4,864	\$ 9,663				\$ 14,527	\$ 103,970	\$ 20,455	\$ 122,312
Juvenile Dependency Services	\$ 5,672	\$ 30				\$ 5,702	\$ 31,687	\$ 7,443	\$ 124,506
Juvenile Delinquency Services	\$ 7,165	\$ 0				\$ 7,165	\$ 51,326	\$ 6,281	\$ 40,637
Other Court Operations	\$ 65,084					\$ 65,084	\$ 207,753	\$ 39,491	\$ 56,295
Court Interpreters	\$ 685	\$ 21,473				\$ 22,158	\$ 111,422	\$ 20,251	\$ 110,000
Jury Services	\$ 5,417	\$ 2,300	\$ 8,877			\$ 16,595	\$ 89,896	\$ 27,052	\$ 129,137
Security		\$ (112,366)				\$ (112,366)	\$ 681,398	\$ 38,105	\$ 652,522
Trial Court Operations Program	\$ 495,792	\$ 7,579	\$ 8,877	\$ 6,511		\$ 518,759	\$ 4,110,063	\$ 735,084	\$ 4,025,144
Enhanced Collections									
Other Non-Court Operations	\$ 2,930	\$ 1,666				\$ 4,596	\$ 25,949		
Non-Court Operations Program	\$ 2,930	\$ 1,666				\$ 4,596	\$ 25,949		
Executive Office	\$ 50,569			\$ (1,646)		\$ 48,922	\$ 200,536	\$ 107,012	\$ 277,998
Fiscal Services	\$ 38,511	\$ 2,862		\$ (1,257)		\$ 40,116	\$ 169,094	\$ 35,426	\$ 170,652
Human Resources	\$ 25,556	\$ 168		\$ (643)		\$ 25,081	\$ 114,012	\$ 40,403	\$ 110,669
Business & Facilities Services		\$ 28,995		\$ (878)		\$ 28,117	\$ 194,002	\$ 30,449	\$ 205,437
Information Technology	\$ 26,343	\$ 3,510		\$ (2,087)		\$ 27,766	\$ 418,486	\$ 112,646	\$ 465,873
Court Administration Program	\$ 140,979	\$ 35,535		\$ (6,511)		\$ 170,003	\$ 1,096,130	\$ 325,937	\$ 1,230,630
Prior Year Adjustments Not Posted to a Program									
Total	\$ 639,701	\$ 44,779	\$ 8,877	\$ 0		\$ 693,358	\$ 5,232,142	\$ 1,061,021	\$ 5,255,774