

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

04/26/2017

Date

Lake

Court

2016 - QTR3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Lake

Court
2016 - QTR3

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)		30.9	30.9	29.9	

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							2015/16	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2016/17									
	Governmental Funds									
	Special Revenue			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Non-Grant	Grant							
ASSETS										
Operations	\$ 62,718	\$ 141,106	\$ (176,926)				\$ 7,636	\$ 34,534	\$ 39,651	
Payroll	\$ 0						\$ 0	\$ 0	\$ (700)	
Jury Revolving Other Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (655)	\$ (655)	\$ (17,051)	
Credit Card										
Cash on Hand	\$ 1,000							\$ 1,000	\$ 1,000	
Cash with County										
Cash Outside of the JCC							\$ 142,190	\$ 142,190	\$ 88,672	
Cash Equivalents	\$ 503,434						\$ 92,967	\$ 596,401	\$ 708,492	
Total Cash and Cash Equivalents	\$ 567,152	\$ 141,106	\$ (176,926)				\$ 242,136	\$ 773,470	\$ 820,084	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 0	\$ 84						\$ 84	\$ 40	
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	\$ 0	\$ 0	\$ 88,939					\$ 88,939	\$ 67,984	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 13							\$ 13	\$ 6	
Total Receivables	\$ 13	\$ 84	\$ 88,939				\$ 0	\$ 89,036	\$ 68,030	
Prepaid Expenses - General										
Salary and Travel Advances	\$ 0							\$ 0		
Counties										
Total Prepaid Expenses	\$ 0							\$ 0		
Other Assets										
Total Other Assets										
Total Assets	\$ 567,165	\$ 141,190	\$ (87,987)				\$ 242,138	\$ 662,506	\$ 888,094	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 67,857		\$ 0				\$ 0	\$ 67,857	\$ 67,809	
Due to Other Funds	\$ 0		\$ 0				\$ 13	\$ 13	\$ 6	
Due to Other Courts	\$ 0							\$ 0		
Due to State	\$ 0							\$ 0	\$ 0	
TC145 Liability							\$ 60,041	\$ 60,041	\$ 52,117	
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 295							\$ 295	\$ 311	
Interest							\$ 43	\$ 43	\$ 30	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 68,152		\$ 0				\$ 60,097	\$ 126,249	\$ 120,273	
Civil							\$ 21,594	\$ 21,594	\$ 88,249	
Criminal							\$ 9,750	\$ 9,750	\$ 28,971	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 142,190	\$ 142,190	\$ 88,672	
Trust Interest Payable							\$ 6,370	\$ 6,370	\$ 6,331	
Miscellaneous Trust										
Total Trust Deposits							\$ 179,904	\$ 179,904	\$ 192,223	
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ 4,673							\$ 4,673	\$ 1,356	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 0							\$ 0	\$ 0	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 4,674	\$ 0						\$ 4,674	\$ 1,356	
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0	
Liabilities For Deposits	\$ 2,174						\$ 1,672	\$ 3,846	\$ 10,724	
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 600	
Fees - Partial Payment & Overpayment							\$ 466	\$ 466	\$ 880	
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 2,174						\$ 2,138	\$ 4,311	\$ 12,205	
Total Liabilities	\$ 74,999	\$ 0	\$ 0				\$ 242,138	\$ 317,157	\$ 326,056	
Total Fund Balance	\$ 492,166	\$ 141,190	\$ (87,987)					\$ 545,369	\$ 562,038	
Total Liabilities and Fund Balance	\$ 567,165	\$ 141,190	\$ (87,987)				\$ 242,138	\$ 862,506	\$ 888,094	

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 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	\$ 2,716,583	\$ 12,508					\$ 2,729,091	\$ 3,364,190	\$ 2,567,470	\$ 3,266,874
Improvement and Modernization Fund								\$ 8,622		\$ 8,622
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 95,372						\$ 95,372	\$ 88,500	\$ 49,842	\$ 88,000
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 45,441						\$ 45,441	\$ 95,791	\$ 49,548	\$ 95,291
Other Miscellaneous	\$ 9,123						\$ 9,123	\$ 9,123	\$ 9,123	\$ 9,123
	\$ 2,866,519	\$ 12,508					\$ 2,879,027	\$ 3,546,228	\$ 2,675,961	\$ 3,447,910
Grants										
AB 1058 Commissioner/Facilitator			\$ 182,579				\$ 182,579	\$ 250,715	\$ 198,091	\$ 251,824
Other Judicial Council Grants			\$ 61,794				\$ 61,794	\$ 93,077	\$ 74,385	\$ 194,855
Non-Judicial Council Grants										
			\$ 244,373				\$ 244,373	\$ 343,792	\$ 271,376	\$ 446,479
Other Financing Sources										
Interest Income	\$ 3,287	\$ 480					\$ 3,767	\$ 2,000	\$ 1,997	\$ 2,000
Investment Income										
Donations										
Local Fees		\$ 7,210					\$ 7,210	\$ 9,500	\$ 8,344	\$ 11,500
Non-Fee Revenues	\$ 3,111	\$ 815					\$ 3,926	\$ 1,500	\$ 2,893	\$ 1,500
Enhanced Collections										
Escheatment	\$ 8,969						\$ 8,969	\$ 7,305		
Prior Year Revenue	\$ 765						\$ 765		\$ 1,248	
County Program - Restricted		\$ 867					\$ 867	\$ 1,300	\$ 700	\$ 1,300
Reimbursement Other	\$ 24,157						\$ 24,157	\$ 44,000	\$ 25,206	\$ 40,500
Sale of Fixed Assets										
Other Miscellaneous	\$ 401						\$ 401		\$ 877	
	\$ 38,691	\$ 9,371					\$ 48,062	\$ 65,605	\$ 39,065	\$ 56,800
Total Revenues	\$ 2,905,209	\$ 21,879	\$ 244,373				\$ 3,171,462	\$ 3,955,623	\$ 2,908,421	\$ 3,951,189
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 1,182,974	\$ 6,275	\$ 107,604				\$ 1,296,853	\$ 1,802,694	\$ 1,285,001	\$ 1,788,958
Temp Help	\$ 25,078						\$ 25,078	\$ 35,000	\$ 21,053	\$ 40,000
Overtime	\$ 773						\$ 773	\$ 5,000	\$ 408	\$ 5,000
Staff Benefits	\$ 485,248	\$ 1,449	\$ 44,300				\$ 530,997	\$ 755,331	\$ 488,124	\$ 644,049
	\$ 1,694,074	\$ 7,724	\$ 151,904				\$ 1,853,701	\$ 2,698,025	\$ 1,774,584	\$ 2,478,007
Operating Expenses and Equipment										
General Expense	\$ 51,470		\$ 1,986				\$ 53,456	\$ 90,521	\$ 59,992	\$ 107,621
Printing	\$ 7,182						\$ 7,182	\$ 9,926	\$ 6,661	\$ 10,128
Telecommunications	\$ 8,123		\$ 377				\$ 8,501	\$ 12,700	\$ 8,429	\$ 14,500
Postage	\$ 16,309		\$ 612				\$ 16,921	\$ 29,500	\$ 17,592	\$ 30,900
Insurance	\$ 1,678						\$ 1,678	\$ 2,050	\$ 1,549	\$ 2,050
In-State Travel	\$ 5,127		\$ 1,318				\$ 6,445	\$ 9,900	\$ 7,398	\$ 7,700
Out-of-State Travel										
Training	\$ 986		\$ 440				\$ 1,426	\$ 3,000	\$ 2,045	\$ 4,500
Security Services	\$ 104,307		\$ 7,087				\$ 111,394	\$ 182,600	\$ 188,738	\$ 164,500
Facility Operations	\$ 42,535		\$ 1,242				\$ 43,777	\$ 68,050	\$ 43,865	\$ 70,480
Utilities	\$ 938		\$ 8				\$ 946	\$ 4,000	\$ 1,450	\$ 4,500
Contracted Services	\$ 617,508	\$ 390	\$ 70,311				\$ 688,209	\$ 920,412	\$ 815,890	\$ 1,053,498
Consulting and Professional Services	\$ 5,850						\$ 5,850	\$ 14,000	\$ 4,550	\$ 14,000
Information Technology	\$ 57,934		\$ 67,919				\$ 125,853	\$ 265,698	\$ 84,537	\$ 232,500
Major Equipment										
Other Items of Expense	\$ 1,728						\$ 1,728	\$ 2,000	\$ 363	\$ 2,000
	\$ 921,674	\$ 390	\$ 151,301				\$ 1,073,365	\$ 1,694,367	\$ 963,028	\$ 1,718,876
Special Items of Expense										
Grand Jury	\$ 136						\$ 136			
Jury Costs	\$ 18,780						\$ 18,780	\$ 47,500	\$ 21,824	\$ 47,500
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (29,156)		\$ 29,156				\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 151						\$ 151		\$ (1,422)	
	\$ (10,089)		\$ 29,156				\$ 19,066	\$ 47,500	\$ 20,402	\$ 47,500
Total Expenditures	\$ 2,605,659	\$ 8,114	\$ 332,380				\$ 2,946,132	\$ 4,239,882	\$ 2,758,013	\$ 4,244,383
Excess (Deficit) of Revenues Over Expenditures	\$ 299,550	\$ 13,766	\$ (87,987)				\$ 225,329	\$ (284,259)	\$ 230,408	\$ (293,194)
Operating Transfers In (Out)									\$ 0	
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 192,616	\$ 127,424	\$ 0				\$ 320,040	\$ 320,040	\$ 331,630	\$ 331,630
Ending Balance (Deficit)	\$ 492,166	\$ 141,190	\$ (87,987)				\$ 545,369	\$ 35,781	\$ 582,038	\$ 38,436

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

	For the month ended March									
	Fiscal Year 2016/17							2015/16		
	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	\$ 80,809	\$ 56,868					\$ 137,677	\$ 189,154	\$ 149,159	\$ 308,332
Traffic & Other Infractions	\$ 9,153						\$ 9,153		\$ 7,687	
Other Criminal Cases	\$ 27,716	\$ 81,257			\$ 3,847		\$ 112,820	\$ 115,657	\$ 85,614	\$ 211,803
Civil		\$ 57,685					\$ 57,685	\$ 79,000	\$ 57,355	\$ 79,500
Family & Children Services	\$ 149,782	\$ 221,625			\$ 25,309		\$ 396,716	\$ 444,354	\$ 332,283	\$ 411,390
Probate, Guardianship & Mental Health Services		\$ 51,522					\$ 51,522	\$ 71,000	\$ 41,452	\$ 62,000
Juvenile Dependency Services		\$ 5,273					\$ 5,273	\$ 3,210	\$ 24,743	\$ 3,600
Juvenile Delinquency Services		\$ 3,378					\$ 3,378	\$ 12,000	\$ 1,409	\$ 12,000
Other Court Operations	\$ 1,154,066						\$ 1,154,066	\$ 1,785,959	\$ 1,105,389	\$ 1,668,853
Court Interpreters	\$ 8,155	\$ 102,102					\$ 110,258	\$ 68,500	\$ 73,160	\$ 68,000
Jury Services		\$ 18,641	\$ 18,780				\$ 37,421	\$ 47,500	\$ 21,824	\$ 47,500
Security		\$ 113,874					\$ 113,874	\$ 166,229	\$ 110,445	\$ 172,744
Trial Court Operations Program	\$ 1,429,681	\$ 712,225	\$ 18,780		\$ 29,156		\$ 2,189,841	\$ 2,982,563	\$ 2,010,522	\$ 3,045,722
Enhanced Collections										
Other Non-Court Operations	\$ 514	\$ 132	\$ 136				\$ 781	\$ 1,880	\$ 1,138	\$ 3,764
Non-Court Operations Program	\$ 514	\$ 132	\$ 136				\$ 781	\$ 1,880	\$ 1,138	\$ 3,764
Executive Office	\$ 239,213	\$ 0			\$ (4,537)		\$ 234,676	\$ 222,204	\$ 217,350	\$ 205,436
Fiscal Services	\$ 43,807	\$ 5,345			\$ (3,557)		\$ 45,596	\$ 130,470	\$ 43,509	\$ 118,393
Human Resources	\$ 60,507	\$ 3,173			\$ (1,087)		\$ 62,593	\$ 62,359	\$ 35,976	\$ 58,650
Business & Facilities Services		\$ 118,997			\$ (5,485)	\$ 151	\$ 113,663	\$ 202,430	\$ 121,486	\$ 224,958
Information Technology	\$ 79,979	\$ 233,493			\$ (14,490)		\$ 298,982	\$ 637,976	\$ 326,033	\$ 587,460
Court Administration Program	\$ 423,506	\$ 361,008			\$ (29,156)	\$ 151	\$ 755,510	\$ 1,255,439	\$ 744,354	\$ 1,194,897
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,853,701	\$ 1,073,365	\$ 18,915		\$ 0	\$ 151	\$ 2,946,132	\$ 4,239,862	\$ 2,756,013	\$ 4,244,383