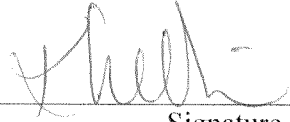


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

10/22/15  
\_\_\_\_\_  
Date

Lake

\_\_\_\_\_  
Court

FY15/16 - QTR1

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

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

Lake  


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Court  
FY15/16 - QTR1  


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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			

<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 September								
		Fiscal Year 2015/16						2014/15		
		Governmental Funds								
		Special Revenue								
		General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
<b>ASSETS</b>										
Operations		\$ (16,967)	\$ 107,932	\$ (71,413)				\$ 8,304	\$ 27,856	\$ 472,905
Payroll		\$ (755)						\$ 0	\$ (755)	\$ (3,823)
Jury										
Revolving										
Other										
Distribution										
Civil Filing Fees								\$ 0	\$ 0	\$ 0
Trust								\$ (1,261)	\$ (1,261)	\$ (533)
Credit Card										
Cash on Hand		\$ 1,000							\$ 1,000	\$ 1,000
Cash with County										
Cash Outside of the JCC								\$ 105,939	\$ 105,939	\$ 138,802
Cash Equivalents		\$ 1,248,996						\$ 142,657	\$ 1,391,653	\$ 1,358,103
Total Cash and Cash Equivalents		\$ 1,232,274	\$ 107,932	\$ (71,413)				\$ 255,638	\$ 1,624,431	\$ 1,964,653
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue		\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General		\$ 9,170	\$ 151	\$ 51,204					\$ 60,525	\$ 50,022
Dishonored Checks										
Due From Employee		\$ 0							\$ 0	\$ 296
Civil Jury Fees										
Trust										
Due From Other Funds		\$ 0							\$ 0	\$ 0
Due From Other Governments		\$ 0	\$ 0						\$ 0	\$ 6,158
Due From Other Courts								\$ 0	\$ 0	\$ 0
Due From State		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From		\$ 0							\$ 0	\$ 78
Total Receivables		\$ 9,171	\$ 151	\$ 51,204				\$ 0	\$ 60,525	\$ 56,552
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
Total Prepaid Expenses										
Other Assets										
Total Other Assets										
Total Assets		\$ 1,241,445	\$ 108,083	\$ (20,208)				\$ 255,638	\$ 1,594,957	\$ 2,021,005
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities		\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General		\$ 72,981		\$ 0				\$ 943	\$ 73,924	\$ 66,097
Due to Other Funds		\$ 0		\$ 0				\$ 0	\$ 0	\$ 78
Due to Other Courts										
Due to State		\$ 0							\$ 0	\$ 0
TC145 Liability								\$ 53,222	\$ 53,222	\$ 67,132
Due to Other Governments		\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax		\$ 101							\$ 101	\$ 48
Interest								\$ 3	\$ 3	\$ 48
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.		\$ 73,083		\$ 0				\$ 54,169	\$ 127,251	\$ 133,399
Civil								\$ 56,777	\$ 56,777	\$ 441,640
Criminal								\$ 24,504	\$ 24,504	\$ 11,696
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC										
Trust Interest Payable								\$ 105,939	\$ 105,939	\$ 136,802
Miscellaneous Trust								\$ 6,308	\$ 6,308	\$ 6,327
Total Trust Deposits								\$ 193,528	\$ 193,528	\$ 596,464
Accrued Payroll		\$ 0							\$ 0	\$ 0
Benefits Payable		\$ 2,774							\$ 2,774	\$ 888
Deferred Compensation Payable		\$ 0							\$ 0	\$ 0
Deductions Payable		\$ 0							\$ 0	\$ 0
Payroll Clearing		\$ 0							\$ 0	\$ 0
Total Payroll Liabilities		\$ 2,774							\$ 2,774	\$ 888
Revenue Collected in Advance		\$ 0		\$ 1,547					\$ 1,547	\$ 0
Liabilities For Deposits		\$ 7,237						\$ 2,965	\$ 10,201	\$ 9,272
Jury Fees - Non-Interest								\$ 2,176	\$ 2,176	\$ 3,750
Fees - Partial Payment & Overpayment								\$ 2,801	\$ 2,801	\$ 1,302
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities		\$ 7,237		\$ 1,547				\$ 7,941	\$ 16,725	\$ 14,325
Total Liabilities		\$ 83,094		\$ 1,547				\$ 255,638	\$ 340,279	\$ 744,976
Total Fund Balance		\$ 1,158,351	\$ 108,083	\$ (21,756)					\$ 1,244,678	\$ 1,276,130
Total Liabilities and Fund Balance		\$ 1,241,445	\$ 108,083	\$ (20,208)				\$ 255,638	\$ 1,594,957	\$ 2,021,005

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 September											
	Fiscal Year 2015/16							2014/15			
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue									
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 1,614,082	\$ 1,794						\$ 1,615,876	\$ 3,266,874	\$ 1,609,008	\$ 3,184,296
Improvement and Modernization Fund								\$ 8,622	\$ 8,622	\$ (17,500)	\$ 10,242
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 9,654							\$ 9,654	\$ 68,000	\$ 7,730	\$ 81,000
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 8,284							\$ 8,284	\$ 95,291	\$ 14,844	\$ 78,492
Other Miscellaneous									\$ 9,123		\$ 9,123
	\$ 1,632,020	\$ 1,794						\$ 1,633,814	\$ 3,447,810	\$ 1,614,001	\$ 3,363,163
Grants											
AB 1058 Commissioner/Facilitator			\$ 38,219					\$ 38,219	\$ 251,624	\$ 33,756	\$ 235,650
Other Judicial Council Grants			\$ 17,980					\$ 17,980	\$ 194,855	\$ 13	\$ 12,210
Non-Judicial Council Grants			\$ 56,199					\$ 56,199	\$ 440,479	\$ 33,768	\$ 247,860
Other Financing Sources											
Interest Income	\$ 11	\$ 5						\$ 16	\$ 2,000	\$ 82	\$ 500
Investment Income											
Donations											
Local Fees		\$ 1,512						\$ 1,512	\$ 11,500	\$ 2,038	\$ 11,000
Non-Fee Revenues	\$ 149	\$ 245						\$ 394	\$ 1,500	\$ 463	\$ 1,500
Enhanced Collections											
Escheatment											\$ 500
Prior Year Revenue	\$ 0							\$ 0			
County Program - Restricted		\$ 275						\$ 275	\$ 1,300	\$ 220	\$ 2,000
Reimbursement Other	\$ 5,441							\$ 5,441	\$ 40,500	\$ 3,667	\$ 27,745
Sale of Fixed Assets											
Other Miscellaneous	\$ 839							\$ 839			
	\$ 6,439	\$ 2,037						\$ 8,476	\$ 36,600	\$ 6,469	\$ 43,245
<b>Total Revenues</b>	<b>\$ 1,638,458</b>	<b>\$ 3,831</b>	<b>\$ 56,199</b>					<b>\$ 1,698,489</b>	<b>\$ 3,951,189</b>	<b>\$ 1,684,329</b>	<b>\$ 3,654,258</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 361,382	\$ 1,510	\$ 36,854					\$ 399,746	\$ 1,788,958	\$ 370,884	\$ 1,654,811
Temp Help	\$ 5,823		\$ 3,402					\$ 9,225	\$ 40,000	\$ 10,888	\$ 65,342
Overtime	\$ 113							\$ 113	\$ 5,000	\$ 329	\$ 5,000
Staff Benefits	\$ 132,270	\$ 369	\$ 14,442					\$ 147,081	\$ 644,049	\$ 124,221	\$ 595,103
	\$ 499,589	\$ 1,879	\$ 54,697					\$ 556,169	\$ 2,478,007	\$ 506,322	\$ 2,320,257
Operating Expenses and Equipment											
General Expense	\$ 13,189		\$ 217					\$ 13,406	\$ 107,621	\$ (8,891)	\$ 128,377
Printing	\$ 2,561		\$ 18					\$ 2,579	\$ 10,126	\$ 1,230	\$ 10,900
Telecommunications	\$ 1,888		\$ 118					\$ 2,005	\$ 14,500	\$ 1,897	\$ 13,500
Postage	\$ 5,147		\$ 215					\$ 5,363	\$ 30,900	\$ 6,544	\$ 34,500
Insurance									\$ 2,050	\$ 658	\$ 2,800
In-State Travel	\$ 0		\$ 195					\$ 195	\$ 7,700	\$ 0	\$ 17,700
Out-of-State Travel											
Training	\$ 500		\$ 1,090					\$ 1,590	\$ 4,500	\$ 2,389	\$ 4,000
Security Services	\$ 25,899		\$ 2,569					\$ 28,467	\$ 164,500	\$ 37,778	\$ 165,395
Facility Operations	\$ 10,770		\$ 732					\$ 11,502	\$ 70,480	\$ 11,881	\$ 70,079
Utilities	\$ 60		\$ 4					\$ 64	\$ 4,800	\$ 191	\$ 6,000
Contracted Services	\$ 135,526	\$ 101	\$ 9,774					\$ 145,402	\$ 1,053,499	\$ 110,523	\$ 997,637
Consulting and Professional Services	\$ 155							\$ 155	\$ 14,000	\$ 35	\$ 19,000
Information Technology	\$ 12,430							\$ 12,430	\$ 232,500	\$ 9,906	\$ 215,903
Major Equipment										\$ 0	\$ 0
Other Items of Expense	\$ 92							\$ 92	\$ 2,000	\$ 457	\$ 2,000
	\$ 208,217	\$ 101	\$ 14,931					\$ 223,249	\$ 1,728,675	\$ 174,898	\$ 1,587,791
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,869							\$ 5,869	\$ 47,500	\$ 10,002	\$ 31,500
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (8,326)		\$ 8,326					\$ 0		\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 158							\$ 158		\$ (377)	\$ 0
	\$ (2,300)		\$ 8,326					\$ 6,026	\$ 47,500	\$ 9,625	\$ 31,500
<b>Total Expenditures</b>	<b>\$ 705,506</b>	<b>\$ 1,990</b>	<b>\$ 77,955</b>					<b>\$ 785,441</b>	<b>\$ 4,244,383</b>	<b>\$ 690,548</b>	<b>\$ 3,039,548</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 932,952	\$ 1,851	\$ (21,756)					\$ 913,048	\$ (293,194)	\$ 963,783	\$ (285,290)
Operating Transfers In (Out)	\$ 0							\$ 0		\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 225,399	\$ 106,231	\$ 0					\$ 331,630	\$ 331,630	\$ 312,347	\$ 312,347
Ending Balance (Deficit)	\$ 1,158,351	\$ 108,083	\$ (21,756)					\$ 1,244,678	\$ 38,436	\$ 1,276,130	\$ 27,057

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

	For the month ended September									
	Fiscal Year 2015/16							2014/15		
	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	\$ 21,548	\$ 24,238					\$ 45,786	\$ 308,332	\$ 42,023	\$ 171,639
Traffic & Other Infractions	\$ 2,195						\$ 2,195		\$ 2,668	
Other Criminal Cases	\$ 14,643	\$ 10,295			\$ 2,910		\$ 27,848	\$ 211,803	\$ 21,948	\$ 49,790
Civil		\$ 18,895					\$ 18,895	\$ 79,500	\$ 18,884	\$ 82,500
Family & Children Services	\$ 48,250	\$ 46,417			\$ 5,416		\$ 100,084	\$ 411,390	\$ 87,911	\$ 470,564
Probate, Guardianship & Mental Health Services		\$ 16,199					\$ 16,199	\$ 62,000	\$ 13,606	\$ 60,425
Juvenile Dependency Services		\$ 16,599					\$ 16,599	\$ 3,600	\$ 363	\$ 3,210
Juvenile Delinquency Services		\$ 0					\$ 0	\$ 12,000	\$ 13	\$ 12,000
Other Court Operations	\$ 346,044						\$ 346,044	\$ 1,668,853	\$ 311,353	\$ 1,600,260
Court Interpreters	\$ 1,797	\$ 16,137					\$ 17,934	\$ 68,000	\$ 15,629	\$ 81,000
Jury Services			\$ 5,869				\$ 5,869	\$ 47,500	\$ 10,002	\$ 31,500
Security		\$ 28,717					\$ 28,717	\$ 172,744	\$ 38,091	\$ 180,751
Trial Court Operations Program	\$ 434,478	\$ 177,496	\$ 5,869		\$ 8,326		\$ 626,169	\$ 3,045,722	\$ 562,489	\$ 2,743,639
Enhanced Collections										
Other Non-Court Operations	\$ 367	\$ 139					\$ 506	\$ 3,764	\$ 2,316	\$ 2,500
Non-Court Operations Program	\$ 367	\$ 139					\$ 506	\$ 3,764	\$ 2,316	\$ 2,500
Executive Office	\$ 74,808	\$ 0			\$ (1,354)		\$ 73,454	\$ 205,436	\$ 45,787	\$ 189,139
Fiscal Services	\$ 12,904	\$ 632			\$ (1,049)		\$ 12,487	\$ 118,393	\$ 30,400	\$ 151,352
Human Resources	\$ 12,133	\$ 150			\$ (327)		\$ 11,956	\$ 58,650	\$ 9,423	\$ 19,975
Business & Facilities Services		\$ 32,403			\$ (1,582)	\$ 158	\$ 30,978	\$ 224,958	\$ 6,273	\$ 243,638
Information Technology	\$ 21,475	\$ 12,430			\$ (4,013)		\$ 29,892	\$ 587,460	\$ 33,859	\$ 589,305
Court Administration Program	\$ 121,320	\$ 45,615			\$ (8,326)	\$ 158	\$ 158,766	\$ 1,194,897	\$ 125,741	\$ 1,193,409
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 556,165</b>	<b>\$ 223,249</b>	<b>\$ 5,869</b>		<b>\$ 0</b>	<b>\$ 158</b>	<b>\$ 785,441</b>	<b>\$ 4,244,383</b>	<b>\$ 690,546</b>	<b>\$ 3,939,548</b>