

**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

1/18/12  
Date

\_\_\_\_\_  
LAKE

\_\_\_\_\_  
Court

\_\_\_\_\_  
2011/12 - QTR1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

LAKE

Court

2011/12 - QTR1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

LAKE  
 \_\_\_\_\_  
 Court  
 2011/12 - QTR1  
 \_\_\_\_\_  
 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)		39			

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

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

	For the month ended Sep							2010/11		
	Fiscal Year 2011/12							Total Actual Expense	Final Budget (Annual)	
	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	\$ 255,481	\$ 49,223					\$ 304,704	\$ 2,350,184	\$ 207,312	\$ 1,209,313
Traffic & Other Infractions	\$ 36,522						\$ 36,522		\$ 30,942	\$ 138,573
Other Criminal Cases	\$ 96,769	\$ 9,355					\$ 106,124		\$ 117,040	\$ 617,374
Civil	\$ 13,275	\$ 6,058					\$ 19,333	\$ 116,278	\$ 59,449	\$ 350,860
Family & Children Services	\$ 43,031	\$ 31,524					\$ 74,555	\$ 367,215	\$ 85,152	\$ 516,491
Probate, Guardianship & Mental Health Services	\$ 641	\$ 9,162					\$ 9,803	\$ 75,000	\$ 14,527	\$ 103,970
Juvenile Dependency Services	\$ 1,226	\$ 287					\$ 1,513	\$ 4,300	\$ 5,702	\$ 31,687
Juvenile Delinquency Services	\$ 2,601	\$ 300					\$ 2,901	\$ 12,000	\$ 7,165	\$ 51,326
Other Court Operations	\$ 53,745						\$ 53,745	\$ 42,940	\$ 65,084	\$ 207,753
Court Interpreters	\$ 1,686	\$ 20,691				\$ (608)	\$ 21,770	\$ 127,500	\$ 22,158	\$ 111,422
Jury Services	\$ 2,393		\$ 4,135				\$ 6,528	\$ 48,000	\$ 16,595	\$ 89,896
Security		\$ 37,524				\$ (963)	\$ 36,560	\$ 210,880	\$ (112,366)	\$ 681,398
	\$ 507,371	\$ 184,123	\$ 4,135			\$ (1,571)	\$ 674,059	\$ 3,354,297	\$ 518,759	\$ 4,110,063
Trial Court Operations Program										
Enhanced Collections										
Other Non-Court Operations	\$ 3,656	\$ 378					\$ 4,034	\$ 2,550	\$ 4,596	\$ 25,949
Non-Court Operations Program	\$ 3,656	\$ 378					\$ 4,034	\$ 2,550	\$ 4,596	\$ 25,949
Executive Office	\$ 70,191	\$ 20					\$ 70,211	\$ 326,260	\$ 48,922	\$ 200,536
Fiscal Services	\$ 26,717	\$ 769					\$ 27,486	\$ 124,520	\$ 40,116	\$ 169,094
Human Resources	\$ 23,829	\$ 150					\$ 23,979	\$ 11,050	\$ 25,081	\$ 114,012
Business & Facilities Services		\$ 34,270					\$ 34,270	\$ 316,884	\$ 28,117	\$ 194,002
Information Technology	\$ 25,204	\$ 19,907					\$ 45,111	\$ 481,484	\$ 27,766	\$ 418,486
Court Administration Program	\$ 145,942	\$ 55,116					\$ 201,058	\$ 1,260,198	\$ 170,003	\$ 1,096,130
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 656,969	\$ 219,617	\$ 4,135			\$ (1,571)	\$ 878,150	\$ 4,617,045	\$ 693,358	\$ 5,232,142

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

For the month ended Sep								
Fiscal Year 2011/12								
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project				
		Non-Grant	Grant					
<b>ASSETS</b>								
Operations	\$ 168,890	\$ (348)	\$ (62,285)			\$ (158,927)	\$ (52,670)	\$ (207)
Payroll	\$ (161,035)					\$ 160,340	\$ (894)	\$ (4,502)
Jury								
Revolving								
Other								
Distribution								
Civil Filing Fees						\$ 0	\$ 0	\$ 0
Trust						\$ 148,626	\$ 148,626	\$ 297,613
Credit Card							\$ 1,200	\$ 1,200
Cash on Hand	\$ 1,200						\$ 129,977	\$ 159,003
Cash with County							\$ 129,977	\$ 159,003
<b>Total Cash</b>	<b>\$ 9,055</b>	<b>\$ (348)</b>	<b>\$ (62,285)</b>			<b>\$ 280,016</b>	<b>\$ 226,440</b>	<b>\$ 453,307</b>
Short Term Investment	\$ 654,656					\$ 77,489	\$ 732,147	\$ 411,081
Investment in Financial Institution								
<b>Total Investments</b>	<b>\$ 654,656</b>					<b>\$ 77,489</b>	<b>\$ 732,147</b>	<b>\$ 411,081</b>
Accrued Revenue	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 4,548	\$ 202	\$ 46,005				\$ 50,754	\$ 73,073
Dishonored Checks								
Due From Employee	\$ 0						\$ 0	\$ 0
Civil Jury Fees								
Trust	\$ 0						\$ 0	\$ 120
Due From Other Funds	\$ 115	\$ 0					\$ 115	\$ 0
Due From Other Governments							\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0
Due From State	\$ 6,853		\$ 0				\$ 6,853	\$ 0
Trust Due To/From							\$ 0	\$ 0
Distribution Due To/From								
Civil Filing Fee Due To/From	\$ 79						\$ 79	
General Due To/From								
<b>Total Receivables</b>	<b>\$ 11,595</b>	<b>\$ 202</b>	<b>\$ 46,005</b>			<b>\$ 0</b>	<b>\$ 57,802</b>	<b>\$ 73,193</b>
Prepaid Expenses - General	\$ 0		\$ 0				\$ 0	\$ 0
Salary and Travel Advances	\$ 912						\$ 912	\$ 366
Counties								
<b>Total Prepaid Expenses</b>	<b>\$ 912</b>		<b>\$ 0</b>				<b>\$ 912</b>	<b>\$ 366</b>
Other Assets								
<b>Total Other Assets</b>								
<b>Total Assets</b>	<b>\$ 676,220</b>	<b>\$ (146)</b>	<b>\$ (16,280)</b>			<b>\$ 357,506</b>	<b>\$ 1,017,301</b>	<b>\$ 937,947</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Accrued Liabilities	\$ 0		\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 37,272		\$ 0			\$ 1,108	\$ 38,380	\$ 42,460
Due to Other Funds	\$ 0		\$ 0			\$ 79	\$ 79	\$ 120
Due to Other Courts								
Due to State	\$ 0		\$ 0				\$ 0	\$ 0
TC145 Liability						\$ 78,897	\$ 78,897	\$ 69,897
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency								
Due to Other Public Agencies						\$ 102	\$ 102	
Sales and Use Tax								
Interest						\$ 23	\$ 23	\$ 52
Miscellaneous Accts. Pay. and Accrued Liab.								
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 37,272</b>		<b>\$ 0</b>			<b>\$ 80,210</b>	<b>\$ 117,482</b>	<b>\$ 112,529</b>
Civil						\$ 115,228	\$ 115,228	\$ 180,895
Criminal						\$ 19,565	\$ 19,565	\$ 97,236
Unreconciled - Civil and Criminal								
Trust Held Outside of the AOC						\$ 129,977	\$ 129,977	\$ 159,003
Trust Interest Payable						\$ 6,433	\$ 6,433	\$ 14,717
Miscellaneous Trust								
<b>Total Trust Deposits</b>						<b>\$ 271,203</b>	<b>\$ 271,203</b>	<b>\$ 461,851</b>
Accrued Payroll	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 2,795						\$ 2,795	\$ 2,439
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 0						\$ 0	\$ 0
Payroll Clearing	\$ 0						\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 2,795</b>						<b>\$ 2,795</b>	<b>\$ 2,439</b>
Revenue Collected In Advance	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 5,280					\$ 2,443	\$ 7,723	\$ 7,909
Jury Fees - Non-Interest						\$ 3,000	\$ 3,000	\$ 3,150
Fees - Partial Payment & Overpayment						\$ 650	\$ 650	
Uncleared Collections								
Other Miscellaneous Liabilities								
<b>Total Other Liabilities</b>	<b>\$ 5,280</b>					<b>\$ 6,093</b>	<b>\$ 11,373</b>	<b>\$ 11,059</b>
<b>Total Liabilities</b>	<b>\$ 45,346</b>		<b>\$ 0</b>			<b>\$ 357,506</b>	<b>\$ 402,654</b>	<b>\$ 577,676</b>
<b>Total Fund Balance</b>	<b>\$ 630,873</b>	<b>\$ (146)</b>	<b>\$ (16,280)</b>				<b>\$ 614,647</b>	<b>\$ 360,069</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 676,220</b>	<b>\$ (146)</b>	<b>\$ (16,280)</b>			<b>\$ 357,506</b>	<b>\$ 1,017,301</b>	<b>\$ 937,947</b>

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

For the month ended Sep										
Fiscal Year 2011/12										
2010/11										
	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	\$ 920,271						\$ 920,271	\$ 3,646,068	\$ 807,517	\$ 4,448,074
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 8,623	\$ 0	\$ 8,623
Judicial Administration Efficiency & Mod Fund	\$ 4,500						\$ 4,500	\$ 65,822	\$ 11,104	\$ 112,589
Judges' Compensation (45.25)	\$ 7,500						\$ 7,500	\$ 30,000	\$ 7,500	\$ 30,000
Court Interpreter (45.45)	\$ 19,789						\$ 19,789	\$ 128,000	\$ 28,000	\$ 108,152
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 6,992						\$ 6,992	\$ 119,514	\$ 11,432	\$ 132,678
Other Miscellaneous										
	\$ 959,052						\$ 959,052	\$ 3,996,127	\$ 863,554	\$ 4,838,126
Grants										
AB 1058 Commissioner/Facilitator			\$ 35,043				\$ 35,043	\$ 222,001	\$ 36,104	\$ 240,627
Other AOC Grants			\$ 0				\$ 0	\$ 12,000		\$ 12,000
Non-AOC Grants										
			\$ 35,043				\$ 35,043	\$ 234,001	\$ 36,104	\$ 252,627
Other Financing Sources										
Interest Income	\$ 8,744	\$ 0					\$ 8,744	\$ 1,500	\$ 289	\$ 2,300
Investment Income										
Donations										
Local Fees									\$ 44	\$ 50
Non-Fee Revenues	\$ 1,617						\$ 1,617	\$ 9,500	\$ 2,363	\$ 10,000
Enhanced Collections										
Escheatment										
Prior Year Revenue	\$ 2,839						\$ 2,839			
County Program - Restricted		\$ 372					\$ 372	\$ 2,000	\$ 390	\$ 2,000
Reimbursement Other	\$ 3,838						\$ 3,838	\$ 19,296		\$ 8,000
Sale of Fixed Assets									\$ 2	\$ 20
Other Miscellaneous										
	\$ 17,038	\$ 372					\$ 17,410	\$ 32,296	\$ 3,089	\$ 20,370
<b>Total Revenues</b>	<b>\$ 976,090</b>	<b>\$ 372</b>	<b>\$ 35,043</b>				<b>\$ 1,011,500</b>	<b>\$ 4,282,424</b>	<b>\$ 902,747</b>	<b>\$ 5,111,123</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 431,729	\$ 963	\$ 26,243				\$ 458,935	\$ 2,025,036	\$ 483,415	\$ 2,099,314
Temp Help	\$ 13,076						\$ 13,076	\$ 54,558	\$ 3,178	\$ 28,928
Overtime	\$ 209						\$ 209	\$ 5,000	\$ 304	\$ 3,500
Staff Benefits	\$ 175,531	\$ 351	\$ 8,866				\$ 184,749	\$ 870,440	\$ 172,803	\$ 889,318
	\$ 620,545	\$ 1,315	\$ 35,109				\$ 636,969	\$ 2,955,034	\$ 659,701	\$ 3,021,060
Operating Expenses and Equipment										
General Expense	\$ 17,634		\$ 1,235				\$ 18,869	\$ 175,727	\$ 15,782	\$ 141,788
Printing	\$ 1,570		\$ 37				\$ 1,607	\$ 17,000	\$ 1,589	\$ 19,500
Telecommunications	\$ 4,674		\$ 35				\$ 4,709	\$ 23,000	\$ 6,290	\$ 40,141
Postage	\$ 3,753		\$ 1,026				\$ 4,779	\$ 31,000	\$ 7,260	\$ 31,800
Insurance								\$ 2,600		\$ 1,957
In-State Travel	\$ 1,601		\$ 678				\$ 2,278	\$ 20,500	\$ 1,484	\$ 24,130
Out-of-State Travel										
Training	\$ 1,050		\$ 475				\$ 1,525	\$ 14,000	\$ 805	\$ 22,485
Security Services	\$ 32,088		\$ 5,094				\$ 37,182	\$ 205,800	\$ (12,635)	\$ 670,259
Facility Operations	\$ 3,275		\$ 1,291				\$ 4,566	\$ 109,200	\$ 9,254	\$ 108,256
Utilities	\$ (26)		\$ 3				\$ (23)	\$ 2,000	\$ 140	\$ 2,166
Contracted Services	\$ 116,983		\$ 5,388				\$ 122,371	\$ 875,831	\$ 107,782	\$ 960,126
Consulting and Professional Services	\$ 140						\$ 140	\$ 30,000	\$ 222	\$ 22,275
Information Technology	\$ 19,807		\$ 951				\$ 20,758	\$ 104,853	\$ 6,751	\$ 105,409
Major Equipment										
Other Items of Expense	\$ 855						\$ 855	\$ 2,500	\$ 246	\$ 2,600
	\$ 203,404		\$ 16,213				\$ 219,617	\$ 1,614,611	\$ 44,779	\$ 2,152,862
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 4,135						\$ 4,135	\$ 48,000	\$ 8,877	\$ 58,200
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery									\$ 0	
Prior Year Expense Adjustment	\$ (1,571)						\$ (1,571)			
	\$ 2,564						\$ 2,564	\$ 48,000	\$ 8,877	\$ 58,200
<b>Total Expenditures</b>	<b>\$ 828,513</b>	<b>\$ 1,315</b>	<b>\$ 51,322</b>				<b>\$ 879,150</b>	<b>\$ 4,617,045</b>	<b>\$ 893,358</b>	<b>\$ 5,232,142</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 149,577	\$ (943)	\$ (16,280)				\$ 132,354	\$ (354,621)	\$ 209,389	\$ (121,019)
Operating Transfers In (Out)									\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 481,295	\$ 797	\$ 0				\$ 482,092	\$ 482,092	\$ 150,860	\$ 150,860
Ending Balance (Deficit)	\$ 630,873	\$ (146)	\$ (16,280)				\$ 614,447	\$ 127,471	\$ 360,069	\$ 29,861